



Moirira Shire Budget

2024/25



Moira Shire Council Budget 2024/25

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Administrators' Introduction

It is a pleasure to introduce Moira Shire Council's 2024/25 Budget.

The 2024/25 Budget aims to solidify our future by focusing on the delivery of long-awaited, major community projects, maintaining and enhancing existing assets such as roads, footpaths, bridges, parks and gardens, and sustaining important community services.

Council's budget embodies our commitment to governance excellence, fiscal responsibility, and delivering for the community. It reflects our dedication to strong financial management, community engagement, and sustainable growth. During this cycle Council will prioritise initiatives to enhance accountability, transparency and accessibility in decision-making.

In acknowledgement of the economic pressures that the community is currently facing, the Administrators understand the importance of responsible spending and efficient resource allocation, thereby ensuring minimal impact on residents. Resources are to be allocated to deliver long awaited, major projects to enhance residents' quality of life, to protect property, and to foster vibrant, inclusive spaces.

Important community services remain a priority, safeguarding residents' health, safety, and welfare. Despite external challenges, Council is committed to financial sustainability, employing proactive planning and project management to meet the community's evolving needs.

The capital works program for the 2024/25 is budgeted to be \$41.8 million. Ten projects make up 55% of this investment. Continuing to progress major community projects, such as the Yarrowonga Library, Events and Performance Precinct, the Yarrowonga Multisport Stadium and the Numurkah flood levy, are a focal point for Council in 2024/25. To ensure good project delivery Council has reviewed the two major projects for the Yarrowonga community, ensuring integrity of the projects' budgets and a comprehensive delivery framework to avoid unnecessary and costly time delays.

Restoration efforts continue in the aftermath of the October 2022 flood - an event that significantly impacted our community both financially and structurally. Council remains committed to undertaking substantial restoration works to rectify the damage incurred, with this Budget seeing substantial investment in roads and culverts, including Stewarts Bridge Road.

Council will also invest in pedestrian accessibility, aimed at bridging gaps in our footpath network to vitalise connections within townships, education precincts, and prominent walking routes.

Council continues to seek external grant and funding opportunities to strengthen outcomes for the community and reduce reliance on ratepayers' funds. Therefore a number of projects listed in the Budget are reliant on funding approval from an external funding body.

Council's 2023/2024 Community Satisfaction Survey results have provided valuable insights into our service quality and customer experience. Community sentiment in the overall direction of Council has increased from 2022/2023, and we are grateful for the feedback provided from our community. We are committed to improving Council services for the community, and the Budget details the resources required over the coming year to fund many of these services, including:

- Civic Buildings Maintenance
- Community and Recreational Development
- Community Grants
- Drainage
- Maternal and Child Health

Administrators' Introduction

- School Crossing Supervision
- Building approvals and negotiations
- Economic Development and Tourism
- Kerbside Garbage Service & Transfer Stations
- Parks and Gardens
- Asset Management
- Emergency Management

The 2024/25 budget seeks to strengthen our future by focusing on clearing a backlog of capital works, maintaining and improving our existing assets and enhancing our services to provide a sound financial future.

Beyond this work, the financial sustainability of Council is a key area of focus and we have included clear financial targets in this year's budget to be achieved by 2028. This will involve several significant bodies of work over the forthcoming period, aimed at structural budget adjustments. Administrators are determined to position the Council to be in a strong and financially sustainable position by 2027/28, and has established clear targets to achieve this.

To achieve the targeted financial indicators by 2027/28, Council will adhere to key principles over the next four years, influencing the development of various plans. This will include implementing new budgeting systems and identifying cost-saving opportunities, prioritising asset renewal over new investments and ensuring proper asset ownership and management. This will also include integrating a service planning framework to ensure services align with community expectations, considering factors like affordability and alternative service delivery models.

Council will also commence creating a new Council Plan during 2024/25 to redefine Council's focus in the coming years. This plan will be supported by a robust 10 year Long Term Financial Plan and Asset Management Plan.

In December 2023, the Minister for Local Government, Melissa Horne, introduced the Good Practice Guidelines for Service Rates and Charges, outlining standards for councils in determining these charges under the *Local Government Act 1989*. Understanding Council's alignment with the guidelines is a priority for Administrators, with council officers currently analysing waste and service charges to assess and achieve the level of compliance with results expected to inform the next 2025/26 budget cycle.



Chair, Graeme Emonson PSM



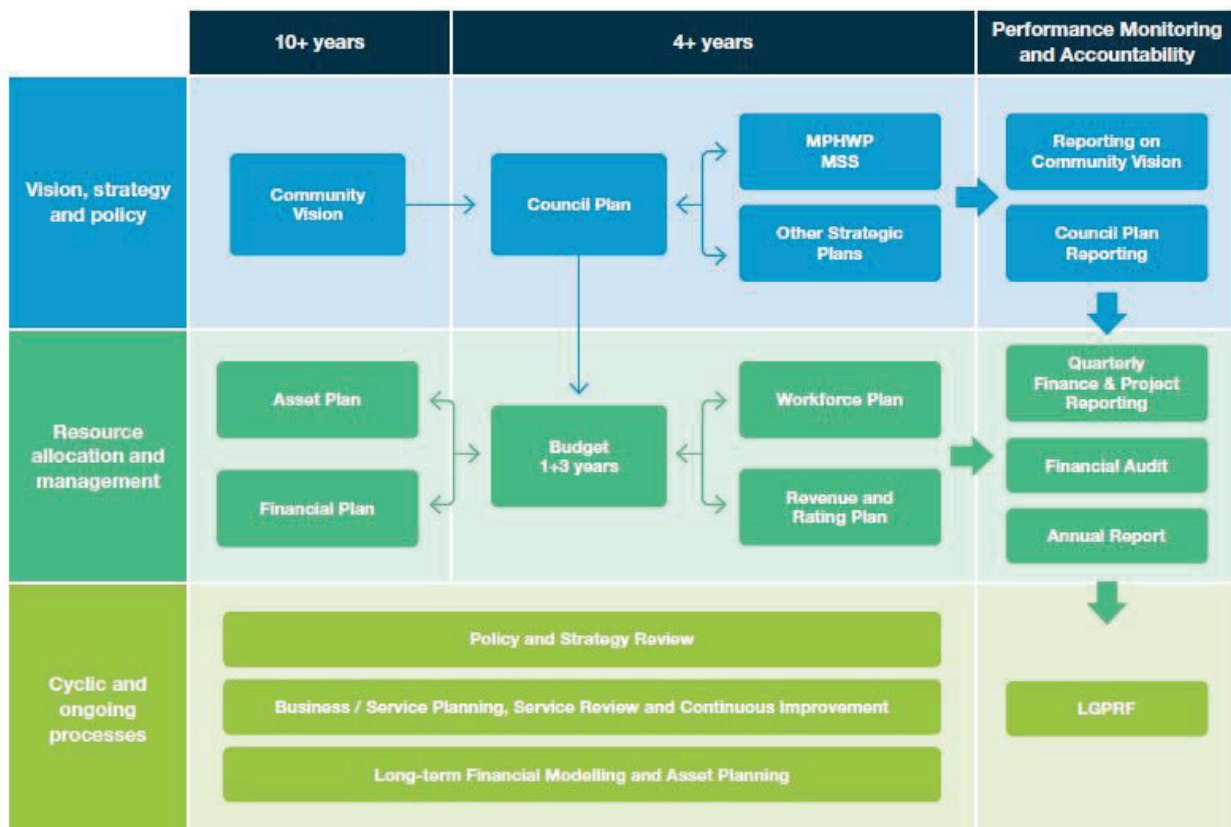
Suzanna Sheed AM

1. Link 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 strategic planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

1.1 Legislative planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic 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.



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

1.2 Our purpose

Our Vision

To be a welcoming, healthy and sustainable community that encourages diversity, business ingenuity and inclusion.

Our values

We will provide local leadership underpinned by a governance framework comprising these guiding values and behaviours.

Ethical leadership underpins our decision-making and operations. At all levels, we seek to ensure there is an appropriate balance between the values-based organisational culture described by our values and underlying behaviours.



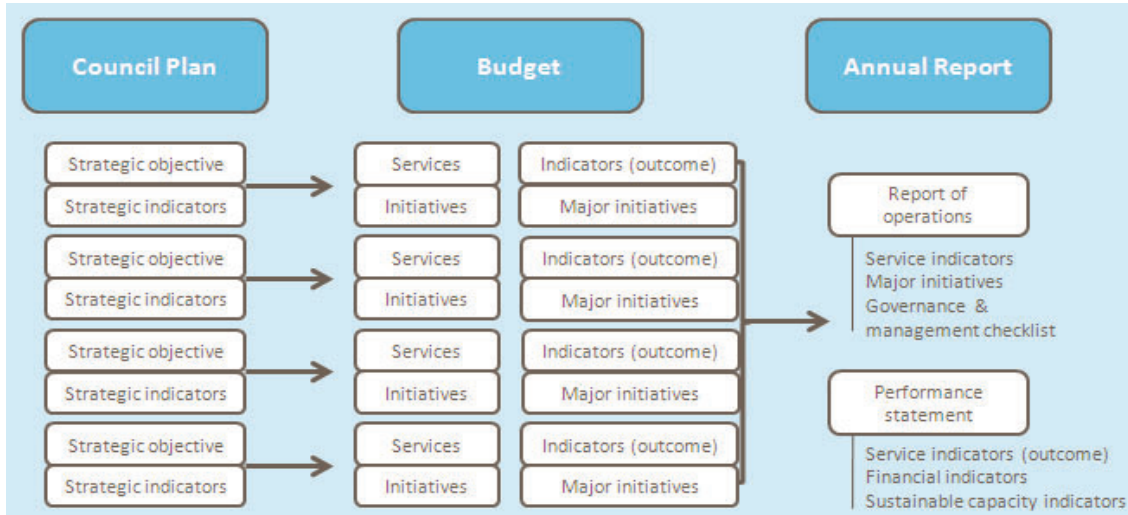
1.3 Strategic objectives

The 2024/25 Budget is prepared in line with the Moira Shire Council Plan 2021/25 five key strategic objective pillars. These pillars assist Council to make the most of our regional advantages and include aspects both internal to Council as well as those that are community aspirations.



2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2024/25 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several 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

2.1 Strategic Objective Pillar 1 A Welcoming and Inclusive Place



Council is committed to its objective of being a Welcoming and Inclusive Place and aims to achieve the following outcomes:

- 1.01 We celebrate our communities' achievements and diversity
- 1.02 Our artistic, cultural programs and services will promote inclusiveness, social wellbeing and reflect the needs and values of communities
- 1.03 We will empower communities to craft their own vision of the future and support their efforts to be more resilient
- 1.04 We value and respect the culture of our traditional owners
- 1.05 We will value and recognise the history and heritage of our towns and buildings
- 1.06 Recreation, sports facilities, programs and services respond to our diverse and emerging community needs
- 1.07 We promote the health and wellbeing of our communities
- 1.08 Gender equality is embedded in Council policy and decision making

To achieve our strategic objectives, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services.

The services and key initiatives for Council's objective of being a Welcoming and Inclusive Place are described below.

Services

| Service area | Description of services provided | | 2022/23 | 2023/24 | 2024/25 |
|--|--|----------------------------|------------------|--------------------|------------------|
| | | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Civic Buildings Maintenance | This program ensures that Council's building assets are well maintained and serviceable. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 1,259 | 1,358 | 1,545 |
| | | <i>Surplus / (deficit)</i> | (1,259) | (1,358) | (1,545) |
| Community and Recreational Development | This service is responsible for working with the community, stakeholders and partner agencies to develop long-term community plans. | <i>Inc</i> | 698 | 110 | 38 |
| | | <i>Exp</i> | 2,318 | 1,321 | 1,526 |
| | | <i>Surplus / (deficit)</i> | (1,621) | (1,211) | (1,488) |
| Community Grants | This grants program provides funds that strengthen the involvement of community organisations by developing services, management of facilities, coordination of events and promotion of tourism and health in the community. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 154 | 208 | 228 |
| | | <i>Surplus / (deficit)</i> | (154) | (208) | (228) |
| Community Services - Youth | This manages youth services and events that connect and engage Moira's younger citizens. | <i>Inc</i> | 163 | 39 | 50 |
| | | <i>Exp</i> | 215 | 230 | 208 |
| | | <i>Surplus / (deficit)</i> | (52) | (191) | (158) |
| Drainage | This program provides drainage as part of its network of rural and urban roads service. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 366 | 526 | 574 |
| | | <i>Surplus / (deficit)</i> | (366) | (526) | (574) |
| Events | Supporting official events across the shire including Australia Day, Citizenship Ceremonies, Cultural Diversity Week, and International Women's Day. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 169 | 84 | 76 |
| | | <i>Surplus / (deficit)</i> | (169) | (84) | (76) |
| Library | Provision of financial contribution to the operation of the Goulburn Valley Regional Library that provides library services at four locations and a mobile library service. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 833 | 851 | 875 |
| | | <i>Surplus / (deficit)</i> | (833) | (851) | (875) |
| Local Laws | To regulate, control and enforce breaches of legislation and local laws with the aim to maintain a safe and orderly environment within the municipality. | <i>Inc</i> | 70 | 49 | 43 |
| | | <i>Exp</i> | 110 | 211 | 373 |
| | | <i>Surplus / (deficit)</i> | (41) | (162) | (330) |

2.1 Strategic Objective Pillar 1 A Welcoming and Inclusive Place



| Service area | Description of services provided | | 2022/23 | 2023/24 | 2024/25 |
|-----------------------------|---|----------------------------|------------------|--------------------|------------------|
| | | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Maternal and Child Health | Provision of services across the Shire at five locations and an outreach program; also includes immunisation programs for infants and schoolchildren. | <i>Inc</i> | 739 | 700 | 702 |
| | | <i>Exp</i> | 1,033 | 1,163 | 1,107 |
| | | <i>Surplus / (deficit)</i> | (294) | (463) | (405) |
| Property Management | Systems used to manage Council leases, tenure arrangements, disposal and acquisition of property. | <i>Inc</i> | 447 | 472 | 485 |
| | | <i>Exp</i> | 145 | 84 | 78 |
| | | <i>Surplus / (deficit)</i> | 301 | 388 | 407 |
| Recreation and Safety | Council operates two sports centres, along with 19 recreation reserves and four showgrounds. | <i>Inc</i> | 22 | 23 | 23 |
| | | <i>Exp</i> | 742 | 1,458 | 1,207 |
| | | <i>Surplus / (deficit)</i> | (720) | (1,435) | (1,183) |
| Roads and Bridges | This program provides a network of rural and urban roads, urban footpaths and drainage to the community. | <i>Inc</i> | 6,138 | 5,093 | 5,110 |
| | | <i>Exp</i> | 8,921 | 7,337 | 7,434 |
| | | <i>Surplus / (deficit)</i> | (2,783) | (2,244) | (2,324) |
| School Crossing Supervision | To provide for the safe passage of children and adults when using school crossings during nominated hours. | <i>Inc</i> | 66 | 68 | 70 |
| | | <i>Exp</i> | 127 | 157 | 162 |
| | | <i>Surplus / (deficit)</i> | (60) | (89) | (92) |
| Swimming Pools | Council operates five outdoor aquatic facilities and one indoor aquatic facility as well as a splash park. | <i>Inc</i> | 2 | 4 | 4 |
| | | <i>Exp</i> | 1,040 | 1,109 | 1,078 |
| | | <i>Surplus / (deficit)</i> | (1,038) | (1,106) | (1,074) |

Key Initiatives

- Reactivate the Moira Youth Council.
- Development of a Road Safety Strategy and Action Plan.
- Development of the Cobram Punt Road Precinct Masterplan.
- Celebrate the diversity and achievements of the Moira Shire community with Australia Day Awards, Moira Shire STAR Community Achiever Awards, Citizenship Ceremonies, Cultural Diversity Week, and International Women's Day events and promotion.
- Engage with the Shire's youth community through delivery of the FreeZa and Live 4 Life programs.
- Development of the Yarrawonga Library, Events and Performance Precinct project.
- Increased investment in our local roads through road sealing, asphaltting, gravel roads and shoulder re-sheeting.

Service Performance Outcome Indicators

| Service | Indicator | 2022/23 | 2023/24 | 2024/25 |
|---------------------------|---|---------|----------|---------|
| | | Actual | Forecast | Budget |
| Aquatic Facilities | Utilisation of aquatic facilities | 1.50 | 1.58 | 1.59 |
| Roads | Condition | 35.00% | 37.67% | 40.00% |
| Libraries | Active library borrowers in municipality | 13.09% | 14.09% | 14.40% |
| Maternal and Child Health | Participation in the MCH service | 83.38% | 80.34% | 83.00% |
| Maternal and Child Health | Participation in the MCH service by Aboriginal children | 89.13% | 87.15% | 90.00% |

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.2 Strategic Objective Pillar 2 Diverse and Dynamic Economy



Council is committed to its objective of a Diverse and Dynamic Economy and aims to achieve the following outcomes:

- 2.01 We support new and existing businesses to grow and prosper
- 2.02 We identify and provide shovel-ready projects in order to respond promptly to funding opportunities
- 2.03 We develop and promote year-round tourism products, services, and destinations
- 2.04 We advocate for the provision of essential infrastructure including energy supply, digital connectivity and transport services
- 2.05 We plan for sustainable development and growth which balances economic, environmental and social considerations

The services and key initiatives for Council's objective of being a Diverse and Dynamic Economy are described below.

Services

| Service area | Description of services provided | | 2022/23 | 2023/24 | 2024/25 |
|-----------------------------------|---|---------------------------|------------------|--------------------|------------------|
| | | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Aerodrome | Operational management of the Yarrowonga Aerodrome used by general aviation industry. | <i>Inc</i> | 7 | 7 | 6 |
| | | <i>Exp</i> | 103 | 129 | 168 |
| | | <i>Surplus/ (deficit)</i> | (97) | (122) | (161) |
| Arts and Culture | Service committed to actively shaping the future for Moira residents through arts and culture activities and programs. | <i>Inc</i> | 3 | - | - |
| | | <i>Exp</i> | 120 | 178 | 427 |
| | | <i>Surplus/ (deficit)</i> | (117) | (178) | (427) |
| Building Control | To administer the legislative requirements of the Building Act, Building Regulations and associated Australian Standards in relation to building and related safety matters. | <i>Inc</i> | 458 | 486 | 483 |
| | | <i>Exp</i> | 727 | 1,149 | 1,020 |
| | | <i>Surplus/ (deficit)</i> | (269) | (663) | (537) |
| Business and Industry Development | This service supports the attractions, growth and innovation of existing and prospective businesses across the shire as well as providing training and development opportunities. | <i>Inc</i> | 141 | 25 | 20 |
| | | <i>Exp</i> | 823 | 936 | 864 |
| | | <i>Surplus/ (deficit)</i> | (682) | (912) | (844) |
| Planning | Undertakes statutory and strategic land use planning as well as enforcement of the planning scheme. | <i>Inc</i> | 1,107 | 1,367 | 745 |
| | | <i>Exp</i> | 1,227 | 1,425 | 1,714 |
| | | <i>Surplus/ (deficit)</i> | (121) | (58) | (969) |
| Tourism | This service supports our tourism sector through marketing, industry and product development. | <i>Inc</i> | 4 | 2 | 308 |
| | | <i>Exp</i> | 824 | 703 | 1,112 |
| | | <i>Surplus/ (deficit)</i> | (821) | (701) | (804) |
| Visitor Services | This service supports the visitor economy and our local tourism businesses and ensures visitors are aware of all our region has to offer. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 329 | 426 | 432 |
| | | <i>Surplus/ (deficit)</i> | (329) | (426) | (432) |

2.2 Strategic Objective Pillar 2 Diverse and Dynamic Economy



Key Initiatives

- Support arts and culture within the Shire by working with the four Art Hubs to support diverse events and activity across the Shire and continuing to implement Council's Arts and Culture Strategy 2020-2026.
- Undertake key compliance works at the Yarrowonga Aerodrome taxiway.
- Collaborate with businesses and industry bodies to develop a new Economic Development Strategy.
- *Development of a plan for activating Thompsons Beach in Cobram.
- Complete initial works on a Housing Needs Analysis.
- Continue to deliver the Goulburn Valley Designated Area Migration Agreement (DAMA) initiative with Greater Shepparton City Council and Campaspe Shire Council.
- Continue to review Tourism Plans and arrangements with Tourism Organisations.
- Celebrate business achievement with the Moira Business Awards.

*subject to grant funding application being successful.

Service Performance Outcome Indicators

| Service | Indicator | 2022/23 Actual | 2023/24 Forecast | 2024/25 Budget |
|--------------------|------------------|-------------------|---------------------|-------------------|
| Statutory Planning | Service standard | 62.87% | 69.09% | 73.00% |

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.3 Strategic Objective Pillar 3 Clean Green Environment



Council is committed to its objective of a Clean Green Environment and aims to achieve the following outcomes:

- 3.01 We protect and advocate for our environment to sustain biodiversity and enhance riverine landscapes
- 3.02 We will be an environmentally sustainable organisation
- 3.03 We will achieve excellence and best practice in waste management
- 3.04 We reduce waste to landfill with effective recycling and organic waste diversion systems
- 3.05 We will adapt and advocate for climate change and identify and respond to environmental challenges
- 3.06 Our natural and outdoor spaces will provide quality habitat for plants and animals as well as be places for people to enjoy
- 3.07 We will work with floodplain management partners to improve the flood resilience of the catchment's people, infrastructure, land, water and biodiversity

The services and key initiatives for Council's objective of being a Clean Green Environment are described below.

Services

| Service area | Description of services provided | | 2022/23 | 2023/24 | 2024/25 |
|------------------------------------|---|----------------------------|------------------|--------------------|------------------|
| | | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Environmental Sustainability | Development of environmental policy, implementation of environmental projects and delivery of educational programs. | <i>Inc</i> | 80 | 97 | 97 |
| | | <i>Exp</i> | 434 | 557 | 932 |
| | | <i>Surplus / (deficit)</i> | (354) | (460) | (835) |
| Kerbside Garbage Service | This service provides collection of kerbside garbage materials from households. | <i>Inc</i> | 3,698 | 3,897 | 3,928 |
| | | <i>Exp</i> | 3,205 | 3,556 | 3,299 |
| | | <i>Surplus / (deficit)</i> | 492 | 341 | 629 |
| Landfill/Transfer Stations | Operational management of Council's landfill site at Cobram and nine transfer stations including monitoring to maintain environmental standards. | <i>Inc</i> | 4,657 | 5,286 | 5,283 |
| | | <i>Exp</i> | 3,591 | 4,849 | 4,219 |
| | | <i>Surplus / (deficit)</i> | 1,066 | 437 | 1,064 |
| Natural Resources | Responds to planning and other referrals relating to natural resource management, including the joint management of Kinniarads Wetlands with other agencies. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 264 | 385 | 322 |
| | | <i>Surplus / (deficit)</i> | (264) | (385) | (322) |
| Organic Waste Service | This service provides collection of kerbside organic waste materials from households. | <i>Inc</i> | 1,155 | 1,224 | 1,646 |
| | | <i>Exp</i> | 1,300 | 1,341 | 1,872 |
| | | <i>Surplus / (deficit)</i> | (145) | (117) | (226) |
| Parks and Gardens | This program involves the maintenance and upgrade of Council's parks and gardens, reserves, town entrances and open spaces. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 3,416 | 4,446 | 4,707 |
| | | <i>Surplus / (deficit)</i> | (3,416) | (4,446) | (4,707) |
| Recycling Service | This service provides collection of kerbside recyclable materials from households. | <i>Inc</i> | 1,824 | 1,921 | 1,940 |
| | | <i>Exp</i> | 1,793 | 1,968 | 2,513 |
| | | <i>Surplus / (deficit)</i> | 31 | (47) | (574) |
| Street Cleaning and Bin Collection | The sweeping of kerb and channel on urban roads, parking areas, footpaths in CBD areas and main intersections, operates a garbage compactor to collect rubbish from street bins in CBD areas, park and recreation areas, road reserves and butt bins. | <i>Inc</i> | 500 | 518 | 532 |
| | | <i>Exp</i> | 279 | 202 | 293 |
| | | <i>Surplus / (deficit)</i> | 221 | 315 | 239 |

2.3 Strategic Objective Pillar 3 Clean Green Environment



Key Initiatives

- Continue to deliver Council's Environmental Sustainability Strategy 2022-2026.
- Undertake a Council building emissions assessment so prioritised carbon reduction measures can be implemented to reduce Council's carbon footprint.
- Transition to a four bin kerbside collection with the introduction of the purple lid bins (glass collection).
- Develop an Open Space Strategy for Council's numerous parks, reserves and open spaces.
- Strategically map potential EV charge stations in townships to inform future development opportunities.

Service Performance Outcome Indicators

| Service | Indicator | 2022/23 Actual | 2023/24 Forecast | 2024/25 Budget |
|------------------|-----------------|-------------------|---------------------|-------------------|
| Waste management | Waste diversion | 55.58% | 57.21% | 60.00% |

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.4 Strategic Objective Pillar 4 Customer Focused and Responsive



Council is committed to its objective of being Customer Focused and Responsive and aims to achieve the following outcomes:

- 4.01 *The customer will be at the centre of Council's focus*
- 4.02 *Our systems, processes and use of technology will support efficient and secure business operations*
- 4.03 *Our service standards and service delivery models will be of a high standard and meet community needs*
- 4.04 *We support, appreciate and acknowledge the contribution made by volunteers*
- 4.05 *We will be ready to activate, respond and assist in emergency management*
- 4.06 *To provide, renew and maintain a diverse network of assets that are safe, efficient and accessible*

The services and key initiatives for Council's objective of being Customer Focused and Responsive are described below.

Services

| Service area | Description of services provided | | 2022/23 | 2023/24 | 2024/25 |
|----------------------|--|----------------------------|------------------|--------------------|------------------|
| | | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Animal Control | To provide for the administration and enforcement of legislation regulating domestic animals and livestock. | <i>Inc</i> | 213 | 205 | 212 |
| | | <i>Exp</i> | 560 | 626 | 561 |
| | | <i>Surplus / (deficit)</i> | (348) | (421) | (349) |
| Asset Management | Management of Council's property and infrastructure assets and database, including design, construction and delivery of capital works projects. | <i>Inc</i> | 547 | 67 | 934 |
| | | <i>Exp</i> | 3,835 | 4,501 | 5,694 |
| | | <i>Surplus / (deficit)</i> | (3,288) | (4,433) | (4,760) |
| Communications | Responsible for the management and provision of advice on external and internal communications, including management of Council's website and social media platforms. | <i>Inc</i> | - | 10 | - |
| | | <i>Exp</i> | 493 | 1,016 | 999 |
| | | <i>Surplus / (deficit)</i> | (493) | (1,006) | (999) |
| Customer Experience | The Customer Experience team supports the organisation in resolving customer enquiries, lodging requests for service, operating the Call Centre, receipting payments, processing applications and managing the hire of various council facilities. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 415 | 480 | 593 |
| | | <i>Surplus / (deficit)</i> | (415) | (480) | (593) |
| Emergency Management | To maintain preparedness and responsiveness and to implement recovery processes in the event of an emergency occurring within the municipality. | <i>Inc</i> | 2,266 | 91 | 60 |
| | | <i>Exp</i> | 2,032 | 1,183 | 599 |
| | | <i>Surplus / (deficit)</i> | 235 | (1,092) | (539) |
| Environmental Health | This service undertakes inspections and registers premises in accordance with health and food legislation. | <i>Inc</i> | 379 | 256 | 224 |
| | | <i>Exp</i> | 512 | 427 | 472 |
| | | <i>Surplus / (deficit)</i> | (133) | (172) | (248) |
| Fire Prevention | Implement actions as defined in the Municipal Fire Management Strategy in partnership with all stakeholders. | <i>Inc</i> | - | 1 | 4 |
| | | <i>Exp</i> | 1 | 18 | 21 |
| | | <i>Surplus / (deficit)</i> | (1) | (18) | (17) |
| Service Centres | The Customer Experience team located at the Yarrowonga Service Centre. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 156 | 161 | 166 |
| | | <i>Surplus / (deficit)</i> | (156) | (161) | (166) |

2.4 Strategic Objective Pillar 4 Customer Focused and Responsive



Key Initiatives

- Development of a Masterplan to inform the future use of the former Yarrowonga Primary School Site, including traffic management conditions around the site.
- Contribution to the development plans for the Yarrowonga Botts Rd & MVH Intersection.
- Development of a Customer Experience Strategy.

Service Performance Outcome Indicators

| Service | Indicator | 2022/23 Actual | 2023/24 Forecast | 2024/25 Budget |
|-------------------|-------------------|-------------------|---------------------|-------------------|
| Animal Management | Health and safety | NIL | 100% | 100% |
| Food safety | Health and safety | 100% | 100% | 100% |

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

2.5 Strategic Objective Pillar 5 Transparent and Accountable Governance



Council is committed to its objective of Transparent and Accountable Governance and aims to achieve the following outcomes:

- 5.01 Our decisions will be evidence-based, financially viable, and for the longer term
- 5.02 We will communicate effectively, Council's role, capacity and achievements
- 5.03 We responsibly manage our business, health, and safety risks
- 5.04 We provide a safe, productive, and supportive workspace to foster ingenuity, diversity, and enthusiasm in our staff and councillors
- 5.05 We will be transparent, inclusive, responsive and accessible when engaging with the community
- 5.06 We will strive to provide a safe, compliant, and well-planned built environment based on a sound strategic platform
- 5.07 We will support a safe and liveable community through the enforcement of local and state government regulations

The services and key initiatives for Council's objective of Transparent and Accountable Governance are described below.

Services

| Service area | Description of services provided | | 2022/23 | 2023/24 | 2024/25 |
|--------------------------------|--|----------------------------|------------------|--------------------|------------------|
| | | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Accounting Services | Financial based services to both internal and external customers responsible for financial management, control and reporting expenses. | <i>Inc</i> | 853 | 653 | 550 |
| | | <i>Exp</i> | 1,137 | 1,841 | 1,576 |
| | | <i>Surplus / (deficit)</i> | (284) | (1,188) | (1,026) |
| Contract Compliance | The systems used to manage the procurement and tendering processes of Council to ensure best value outcomes obtained. This includes the systems used to manage contracts in accordance with the agreed terms and conditions. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 197 | 194 | 191 |
| | | <i>Surplus / (deficit)</i> | (197) | (194) | (191) |
| Fleet Management | To ensure appropriate plant and vehicles are available to meet service levels. | <i>Inc</i> | 371 | 637 | 555 |
| | | <i>Exp</i> | 1,794 | 2,348 | 2,419 |
| | | <i>Surplus / (deficit)</i> | (1,423) | (1,711) | (1,864) |
| Governance | The processes used by Council to operate and control the administration, ethics and compliance of the organisation. | <i>Inc</i> | 6 | 19 | - |
| | | <i>Exp</i> | 2,290 | 2,752 | 2,146 |
| | | <i>Surplus / (deficit)</i> | (2,284) | (2,734) | (2,146) |
| Help Desk | IT Help Desk provides 'break/fix' support for all IT systems and equipment including coordinating vendor support. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 236 | 236 | 236 |
| | | <i>Surplus / (deficit)</i> | (236) | (236) | (236) |
| Information Technology Systems | Information Technology Services ensures Council's IT systems and equipment is properly maintained and working as required by the business including providing support for business system improvements, IT training and Geospatial Information System support. | <i>Inc</i> | 90 | - | - |
| | | <i>Exp</i> | 1,966 | 2,316 | 2,421 |
| | | <i>Surplus / (deficit)</i> | (1,875) | (2,316) | (2,421) |
| Learning and Development | To continually improve the effectiveness of the organisation through employee education to support organisational goals and compliance requirements. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 523 | 544 | 476 |
| | | <i>Surplus / (deficit)</i> | (523) | (544) | (476) |
| OH&S | Provide systems and support for a workplace, which is safe, so that the health and safety of our employees are not at risk. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 588 | 777 | 1,027 |
| | | <i>Surplus / (deficit)</i> | (588) | (777) | (1,027) |

2.5 Strategic Objective Pillar 5 Transparent and Accountable Governance



| Service area | Description of services provided | | 2022/23 | 2023/24 | 2024/25 |
|-------------------------------|--|----------------------------|------------------|--------------------|------------------|
| | | | Actual \$'000 | Forecast \$'000 | Budget \$'000 |
| Payroll | Deliver and administer the payroll function to the organisation and ensure that the Council's legal, award and industrial obligations are met. | <i>Inc</i> | 1 | 4 | 4 |
| | | <i>Exp</i> | 128 | 157 | 162 |
| | | <i>Surplus / (deficit)</i> | (127) | (154) | (158) |
| Records Management | Records Management is responsible for maintaining and supporting Council's Documents Management system and documents management practices within Council including the secure storage and retrieval of physical documents. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 158 | 259 | 244 |
| | | <i>Surplus / (deficit)</i> | (158) | (259) | (244) |
| Recruitment | Attract and engage a diverse range of suitably qualified people to join our organisation. | <i>Inc</i> | 83 | 22 | 25 |
| | | <i>Exp</i> | 1,126 | 1,835 | 1,613 |
| | | <i>Surplus / (deficit)</i> | (1,043) | (1,812) | (1,588) |
| Revenue and Property Services | Raising and collection of municipal rates and charges, maintenance of Council rating information and valuation of properties throughout the municipality. | <i>Inc</i> | 418 | 217 | 174 |
| | | <i>Exp</i> | 612 | 552 | 589 |
| | | <i>Surplus / (deficit)</i> | (194) | (335) | (416) |
| Risk Management | Processes used to proactively manage the risks that affect Council, includes the identification, assessment and prioritising of risks to ensure Council's operations are effectively maintained. | <i>Inc</i> | - | - | - |
| | | <i>Exp</i> | 249 | 435 | 238 |
| | | <i>Surplus / (deficit)</i> | (249) | (435) | (238) |

Key Initiatives

- Enhance Council's direct debit solution to provide ratepayers with more flexibility when paying Council rates.
- Develop an Enterprise Wide Risk Assessment and Internal Audit Plan through consultation with Council's internal auditors .
- Undertake a 'Leading the way' safety review on Council's OH&S practices.
- Perform a comprehensive review of Council's Workforce Plan and all supporting human resources policies and procedures.
- Deliver a Community and Civic Leadership Program.

Service Performance Outcome Indicators

| Service | Indicator | 2022/23 | 2023/24 | 2024/25 |
|------------|-----------------------------|---------|----------|---------|
| | | Actual | Forecast | Budget |
| Governance | Consultation and engagement | 41 | 37 | 40 |

* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|---------------------------|-----------------------------|---|--|
| Governance | Consultation and engagement | Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council) | Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement |
| Statutory planning | Service standard | Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes) | [Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100 |
| Roads | Condition | 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) | [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100 |
| Libraries | Participation | Library membership (Percentage of the population that are registered library members) | [Number of registered library members / Population] x100 |
| Waste management | Waste diversion | Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill) | [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100 |
| Aquatic Facilities | Utilisation | Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population) | Number of visits to aquatic facilities / Population |
| Animal Management | Health and safety | Animal management prosecutions. (Percentage of animal management prosecutions which are successful) | Number of successful animal management prosecutions / Total number of animal management prosecutions |
| Food safety | Health and safety | Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council) | [Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100 |
| Maternal and Child Health | 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 financial year) / Number of children enrolled in the MCH service] x100 |
| | | Participation in the 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 financial year) / Number of Aboriginal children enrolled in the MCH service] x100 |

2.6 Reconciliation with budgeted operating result

| | Surplus/ (Deficit) | Expenditure | Income |
|---|--------------------|---------------|---------------|
| | \$'000 | \$'000 | \$'000 |
| A Welcoming and Inclusive Place | (9,945) | 16,469 | 6,525 |
| A Diverse and Dynamic Economy | (4,175) | 5,738 | 1,562 |
| A Clean Green Environment | (4,731) | 18,158 | 13,426 |
| A Customer Focused and Responsive | (7,672) | 9,107 | 1,434 |
| Transparent and Accountable Governance | (12,031) | 13,339 | 1,308 |
| Total | (38,555) | 62,810 | 24,255 |
| Expenses added in: | | | |
| Depreciation and Amortisation | (16,149) | | |
| Deficit before non-allocated funding sources | (54,704) | | |
| Funding sources added in: | | | |
| Interest Income | 1,995 | | |
| Rates Income | 37,060 | | |
| Contribution - non-monetary | 1,000 | | |
| Capital Grant Income and Contributions | 23,427 | | |
| Operating Grants (organisation wide) | 9,157 | | |
| Total non-allocated funding sources | 72,639 | | |
| Operating surplus for the year | 17,935 | | |

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2024/25 has been supplemented with projections to 2027/28.

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

Comprehensive Income Statement
Statement of Financial Position
Statement of Changes in Equity
Statement of Cash Flows
Statement of Capital Works
Statement of Human Resources

Comprehensive Income Statement

For the four years ending 30 June 2028

| | NOTES | Forecast | Budget | Projections | | |
|--|--------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2023/24 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 | 2026/27 \$'000 | 2027/28 \$'000 |
| Income | | | | | | |
| Rates and charges | 4.1.1 | 44,728 | 46,950 | 48,359 | 49,567 | 50,683 |
| Statutory fees and fines | 4.1.2 | 1,755 | 1,629 | 1,657 | 1,685 | 1,713 |
| User fees | 4.1.3 | 2,328 | 2,148 | 2,185 | 2,222 | 2,259 |
| Grants - operating | 4.1.4 | 14,888 | 16,669 | 15,831 | 15,650 | 15,916 |
| Grants - capital | 4.1.4 | 5,487 | 22,588 | 13,941 | 10,696 | 8,038 |
| Contributions | 4.1.5 | 1,720 | 2,000 | 4,603 | 4,837 | 6,812 |
| Share of net profits of associates and joint ventures | | 103 | - | - | - | - |
| Other income | 4.1.6 | 4,112 | 2,974 | 2,437 | 2,180 | 1,957 |
| Total income | | 75,121 | 94,958 | 89,012 | 86,837 | 87,378 |
| Expenses | | | | | | |
| Employee costs | 4.1.7 | (26,470) | (28,262) | (28,862) | (28,947) | (29,383) |
| Materials and services | 4.1.8 | (30,568) | (30,075) | (30,249) | (31,001) | (31,710) |
| Depreciation | 4.1.9 | (15,389) | (15,389) | (15,968) | (16,826) | (17,620) |
| Amortisation | 4.1.10 | (1,020) | (760) | (749) | (941) | (636) |
| Bad and doubtful debts - allowance for impairment | | (15) | (15) | (10) | (10) | (10) |
| Finance costs - leases | | (100) | (70) | (47) | (24) | - |
| Other expenses | 4.1.11 | (1,689) | (2,452) | (1,597) | (1,774) | (1,798) |
| Total expenses | | (75,251) | (77,023) | (77,483) | (79,523) | (81,157) |
| Surplus/(deficit) for the year | | (130) | 17,935 | 11,528 | 7,314 | 6,222 |
| Other comprehensive income | | | | | | |
| Items that will not be reclassified to surplus or deficit in future periods | | | | | | |
| Net asset revaluation increment | | 5,800 | 2,227 | 19,889 | 30,337 | 1,862 |
| Total other comprehensive income | | 5,800 | 2,227 | 19,889 | 30,337 | 1,862 |
| Total comprehensive result | | 5,670 | 20,162 | 31,417 | 37,651 | 8,083 |

Statement of Financial Position

For the four years ending 30 June 2028

| | NOTES | Forecast | Budget | Projections | | |
|--|-------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2023/24 \$'000 | 2024/25 \$'000 | 2025/26 \$'000 | 2026/27 \$'000 | 2027/28 \$'000 |
| Assets | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 7,482 | 6,360 | 5,872 | 5,915 | 6,193 |
| Trade and other receivables | | 4,067 | 4,416 | 4,500 | 4,498 | 4,599 |
| Other financial assets | | 47,880 | 37,346 | 31,371 | 26,665 | 19,999 |
| Inventories | | 666 | 669 | 673 | 676 | 679 |
| Other assets | | 2,998 | 2,998 | 2,998 | 2,998 | 2,998 |
| Total current assets | | 63,093 | 51,790 | 45,414 | 40,752 | 34,468 |
| Non-current assets | | | | | | |
| Investments in associates and joint ventures | | 1,396 | 1,396 | 1,396 | 1,396 | 1,396 |
| Property, infrastructure, plant & equipment | | 788,583 | 818,339 | 862,500 | 903,649 | 917,311 |
| Right-of-use assets | 4.2.2 | 1,889 | 1,400 | 951 | 310 | - |
| Intangible assets | | 6,419 | 6,119 | 5,819 | 5,519 | 5,219 |
| Total non-current assets | | 798,287 | 827,254 | 870,666 | 910,874 | 923,926 |
| Total assets | | 861,380 | 879,044 | 916,080 | 951,626 | 958,394 |
| Liabilities | | | | | | |
| Current liabilities | | | | | | |
| Trade and other payables | | 2,807 | 2,767 | 2,863 | 2,934 | 2,992 |
| Trust funds and deposits | | 3,398 | 3,398 | 3,398 | 3,398 | 3,398 |
| Unearned income/revenue | | 5,203 | 1,741 | 1,651 | 1,591 | 1,591 |
| Provisions | | 7,021 | 5,986 | 6,401 | 5,871 | 5,821 |
| Interest-bearing liabilities | 4.2.1 | 138 | 356 | 895 | 938 | 984 |
| Lease liabilities | 4.2.2 | 464 | 473 | 677 | 336 | - |
| Total current liabilities | | 19,030 | 14,720 | 15,885 | 15,068 | 14,786 |
| Non-current liabilities | | | | | | |
| Provisions | | | | | | |
| Interest-bearing liabilities | 4.2.1 | 7,256 | 7,189 | 6,757 | 6,775 | 6,772 |
| Lease liabilities | 4.2.2 | 1,316 | 3,579 | 9,141 | 8,203 | 7,219 |
| Total non-current liabilities | | 10,046 | 11,858 | 16,311 | 15,024 | 13,991 |
| Total liabilities | | 29,076 | 26,578 | 32,196 | 30,092 | 28,776 |
| Net assets | | 832,304 | 852,466 | 883,883 | 921,534 | 929,618 |
| Equity | | | | | | |
| Accumulated surplus | | 258,406 | 284,178 | 296,782 | 304,336 | 310,557 |
| Reserves | | 573,898 | 568,288 | 587,102 | 617,198 | 619,060 |
| Total equity | | 832,304 | 852,466 | 883,883 | 921,534 | 929,618 |

Statement of Changes in Equity

For the four years ending 30 June 2028

| | | Total | Accumulated Surplus | Revaluation Reserve | Other Reserves |
|---|-------|----------------|---------------------|---------------------|----------------|
| | NOTES | \$'000 | \$'000 | \$'000 | \$'000 |
| 2024 Forecast | | | | | |
| Balance at beginning of the financial year | | 826,634 | 258,536 | 558,946 | 9,152 |
| Surplus/(deficit) for the year | | (130) | (130) | - | - |
| Net asset revaluation increment/(decrement) | | 5,800 | - | 5,800 | - |
| Balance at end of the financial year | | 832,304 | 258,406 | 564,746 | 9,152 |
| 2025 Budget | | | | | |
| Balance at beginning of the financial year | | 832,304 | 258,406 | 564,746 | 9,152 |
| Surplus/(deficit) for the year | | 17,935 | 17,935 | - | - |
| Net asset revaluation increment/(decrement) | | 2,227 | - | 2,227 | - |
| Transfers (to)/from other reserves | 4.3.1 | - | 7,837 | - | (7,837) |
| Balance at end of the financial year | 4.3.1 | 852,466 | 284,178 | 566,973 | 1,315 |
| 2026 Projection | | | | | |
| Balance at beginning of the financial year | | 852,466 | 284,178 | 566,973 | 1,315 |
| Surplus/(deficit) for the year | | 11,528 | 11,528 | - | - |
| Net asset revaluation increment/(decrement) | | 19,889 | - | 19,889 | - |
| Transfers (to)/from other reserves | | - | 1,075 | - | (1,075) |
| Balance at end of the financial year | | 883,883 | 296,782 | 586,862 | 240 |
| 2027 Projection | | | | | |
| Balance at beginning of the financial year | | 883,883 | 296,782 | 586,862 | 240 |
| Surplus/(deficit) for the year | | 7,314 | 7,314 | - | - |
| Net asset revaluation increment/(decrement) | | 30,337 | - | 30,337 | - |
| Transfers (to)/from other reserves | | - | 240 | - | (240) |
| Balance at end of the financial year | | 921,534 | 304,336 | 617,198 | - |
| 2028 Projection | | | | | |
| Balance at beginning of the financial year | | 921,534 | 304,336 | 617,198 | - |
| Surplus/(deficit) for the year | | 6,222 | 6,222 | - | - |
| Net asset revaluation increment/(decrement) | | 1,862 | - | 1,862 | - |
| Balance at end of the financial year | | 929,618 | 310,557 | 619,060 | - |

Statement of Cash Flows

For the four years ending 30 June 2028

| Notes | Forecast | Budget | Projections | | |
|---|-----------------------|-------------------------------------|-----------------------|-----------------------|-----------------------|
| | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) | Inflows (Outflows) |
| Cash flows from operating activities | | | | | |
| Rates and charges | 43,498 | 44,985 | 48,176 | 49,422 | 50,592 |
| Statutory fees and fines | 1,661 | 1,568 | 1,655 | 1,684 | 1,713 |
| User fees | 2,424 | 2,274 | 2,400 | 2,442 | 2,485 |
| Grants - operating | 14,095 | 16,042 | 15,814 | 15,638 | 15,916 |
| Grants - capital | 5,195 | 21,739 | 13,926 | 10,689 | 8,038 |
| Contributions - monetary | 720 | 1,000 | 303 | 537 | 2,512 |
| Interest received | 3,065 | 1,995 | 1,457 | 1,098 | 853 |
| Other receipts | 1,052 | 999 | 1,077 | 1,189 | 1,214 |
| Net GST refund / payment | 4,578 | 6,710 | 6,461 | 5,304 | 5,432 |
| Employee costs | (24,414) | (27,862) | (28,832) | (29,062) | (29,498) |
| Materials and services | (32,448) | (32,147) | (33,182) | (34,037) | (34,828) |
| Other payments | (5,760) | (4,983) | (1,786) | (2,313) | (1,881) |
| Net cash provided by/(used in) operating activities | 13,666 | 32,320 | 27,468 | 22,590 | 22,549 |
| Cash flows from investing activities | | | | | |
| Payments for property, infrastructure, plant and equipment | (24,422) | (45,965) | (39,309) | (25,169) | (27,177) |
| Proceeds from investments | 9,223 | 10,534 | 5,975 | 4,706 | 6,666 |
| Net cash provided by/ (used in) investing activities | (15,199) | (35,431) | (33,334) | (20,463) | (20,510) |
| Cash flows from financing activities | | | | | |
| Finance costs (capitalised) | (63) | (75) | (204) | (457) | (414) |
| Proceeds from borrowings | 1,059 | 2,636 | 6,500 | - | - |
| Repayment of borrowings | (118) | (155) | (398) | (895) | (938) |
| Interest paid - lease liability | (100) | (70) | (47) | (24) | - |
| Repayment of lease liabilities | (763) | (346) | (473) | (707) | (409) |
| Net cash provided by/(used in) financing activities | 16 | 1,990 | 5,377 | (2,084) | (1,762) |
| Net increase/(decrease) in cash & cash equivalents | (1,518) | (1,122) | (488) | 43 | 277 |
| Cash and cash equivalents at the beginning of the financial year | 9,000 | 7,482 | 6,360 | 5,872 | 5,915 |
| Cash and cash equivalents at the end of the financial year | 7,482 | 6,360 | 5,872 | 5,915 | 6,193 |

Statement of Capital Works

For the four years ending 30 June 2028

| | NOTES | Forecast | Budget | Projections | | |
|--|-------|----------|---------|-------------|---------|---------|
| | | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Property | | | | | | |
| Land | | 20 | 624 | - | - | - |
| Land improvements | | 342 | 2,805 | 3,133 | 600 | 5,700 |
| Total land | | 362 | 3,429 | 3,133 | 600 | 5,700 |
| Buildings | | 5,904 | 7,675 | 13,489 | 4,100 | 800 |
| Building improvements | | - | - | - | 250 | 1,375 |
| Total buildings | | 5,904 | 7,675 | 13,489 | 4,350 | 2,175 |
| Total property | | 6,266 | 11,104 | 16,622 | 4,950 | 7,875 |
| Plant and equipment | | | | | | |
| Plant, machinery and equipment | | 3,120 | 3,546 | 1,984 | 1,984 | 1,984 |
| Fixtures, fittings and furniture | | 97 | 227 | - | - | - |
| Computers and telecommunications | | 36 | - | - | - | - |
| Total plant and equipment | | 3,253 | 3,773 | 1,984 | 1,984 | 1,984 |
| Infrastructure | | | | | | |
| Roads | | 4,743 | 16,792 | 9,048 | 5,560 | 5,850 |
| Bridges | | 410 | 2,042 | 150 | 150 | 150 |
| Footpaths and cycleways | | 735 | 470 | 655 | 450 | 450 |
| Drainage | | 3,256 | 3,578 | 1,398 | 7,375 | 6,010 |
| Recreational, leisure and community facilities | | 1,299 | 1,839 | 3,067 | 910 | 910 |
| Parks, open space and streetscapes | | 1,582 | 347 | 185 | 75 | 50 |
| Aerodromes | | 18 | 245 | - | - | - |
| Other infrastructure | | 642 | 1,653 | 2,627 | 1,427 | 1,427 |
| Total infrastructure | | 12,685 | 26,966 | 17,130 | 15,947 | 14,847 |
| Total capital works expenditure | 4.4.1 | 22,204 | 41,843 | 35,736 | 22,881 | 24,706 |
| Represented by: | | | | | | |
| New asset expenditure | | 7,179 | 11,712 | 18,962 | 5,190 | 7,095 |
| Asset renewal expenditure | | 13,102 | 23,257 | 11,206 | 11,181 | 11,181 |
| Asset expansion expenditure | | - | 150 | 1,200 | - | - |
| Asset upgrade expenditure | | 1,923 | 6,724 | 4,368 | 6,510 | 6,430 |
| Total capital works expenditure | 4.4.1 | 22,204 | 41,843 | 35,736 | 22,881 | 24,706 |
| Funding sources represented by: | | | | | | |
| Grants | | 5,224 | 22,588 | 13,941 | 10,696 | 8,038 |
| Contributions | | 40 | 863 | 166 | 400 | 2,375 |
| Council cash | | 15,881 | 15,756 | 15,129 | 11,785 | 14,293 |
| Borrowings | | 1,059 | 2,636 | 6,500 | - | - |
| Total capital works expenditure | 4.4.1 | 22,204 | 41,843 | 35,736 | 22,881 | 24,706 |

All capital works noted above are excluding GST.

Statement of Human Resources

For the four years ending 30 June 2028

| | Forecast | Budget | Projections | | |
|--------------------------------|------------|------------|-------------|------------|------------|
| | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Staff expenditure | | | | | |
| Employee costs - operating | 21,169 | 27,280 | 27,970 | 28,087 | 28,509 |
| Total staff expenditure | 21,169 | 27,280 | 27,970 | 28,087 | 28,509 |
| Staff numbers | FTE | FTE | FTE | FTE | FTE |
| Employees | 252.7 | 273.4 | 270.0 | 263.1 | 263.1 |
| Total staff numbers | 252.7 | 273.4 | 270.0 | 263.1 | 263.1 |

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

| Department | Budget | Comprises | | |
|--|---------------|---------------------|--------------|------------------|
| | 2024/25 | Permanent Full Time | Part time | Casual Temporary |
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Office of CEO | 2,178 | 2,009 | 162 | 6 |
| Community | 4,975 | 3,187 | 1,582 | - |
| Corporate Performance | 5,049 | 4,559 | 303 | 187 |
| Sustainable Development | 3,906 | 3,570 | 257 | 79 |
| Infrastructure | 11,173 | 10,106 | 384 | 682 |
| Total permanent staff expenditure | 27,280 | 23,431 | 2,689 | 954 |
| Other employee related expenditure | 982 | | | |
| Total expenditure | 28,262 | | | |

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

| Department | Budget | Comprises | | |
|-------------------------|---------------|---------------------|-------------|------------------|
| | 2024/25 | Permanent Full Time | Part time | Casual Temporary |
| | Office of CEO | 18.3 | 16.7 | 1.6 |
| Community | 46.9 | 30.5 | 14.1 | - |
| Corporate Performance | 49.8 | 43.8 | 4.1 | 1.9 |
| Sustainable Development | 35.9 | 32.4 | 2.8 | 0.8 |
| Infrastructure | 122.5 | 110.9 | 4.4 | 7.2 |
| Total staff | 273.4 | 234.3 | 27.0 | 9.9 |

Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2028

| | 2024/25 \$'000 | 2025/26 \$'000 | 2026/27 \$'000 | 2027/28 \$'000 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Office of CEO | | | | |
| Permanent - Full time | 2,009 | 1,928 | 1,805 | 1,832 |
| Women | 891 | 804 | 804 | 816 |
| Men | 139 | 142 | 145 | 147 |
| Vacant positions | 979 | 982 | 856 | 869 |
| New positions | - | - | - | - |
| Permanent - Part time | 162 | 168 | 172 | 174 |
| Women | 162 | 168 | 172 | 174 |
| Men | - | - | - | - |
| Vacant positions | - | - | - | - |
| New positions | - | - | - | - |
| Casuals and temporary | 6 | 9 | 9 | 10 |
| Total Office of CEO | 2,178 | 2,106 | 1,987 | 2,016 |
| Community | | | | |
| Permanent - Full time | 3,187 | 3,249 | 3,234 | 3,282 |
| Women | 1,856 | 1,915 | 1,953 | 1,983 |
| Men | 661 | 680 | 694 | 704 |
| Vacant positions | 669 | 654 | 587 | 595 |
| New positions | - | - | - | - |
| Permanent - Part time | 1,582 | 1,658 | 1,691 | 1,717 |
| Women | 1,447 | 1,503 | 1,533 | 1,556 |
| Men | 98 | 105 | 107 | 108 |
| Vacant positions | 37 | 51 | 52 | 53 |
| New positions | - | - | - | - |
| Casuals and temporary | 206 | 206 | 213 | 217 |
| Total Community | 4,975 | 5,113 | 5,139 | 5,216 |
| Corporate Performance | | | | |
| Permanent - Full time | 4,559 | 4,535 | 4,530 | 4,598 |
| Women | 2,117 | 2,019 | 2,042 | 2,073 |
| Men | 1,559 | 1,603 | 1,635 | 1,660 |
| Vacant positions | 883 | 913 | 852 | 865 |
| New positions | - | - | - | - |
| Permanent - Part time | 303 | 280 | 286 | 290 |
| Women | 269 | 243 | 248 | 252 |
| Men | - | - | - | - |
| Vacant positions | 34 | 37 | 38 | 38 |
| New positions | - | - | - | - |
| Casuals and temporary | 187 | 187 | 198 | 201 |
| Total Corporate Performance | 5,049 | 5,002 | 5,014 | 5,089 |
| Sustainable Development | | | | |
| Permanent - Full time | 3,570 | 3,667 | 3,684 | 3,739 |
| Women | 1,235 | 1,275 | 1,301 | 1,320 |
| Men | 1,319 | 1,356 | 1,383 | 1,404 |
| Vacant positions | 934 | 980 | 1,000 | 1,015 |
| New positions | 81 | 55 | - | - |
| Permanent - Part time | 257 | 282 | 287 | 292 |
| Women | 189 | 205 | 209 | 212 |
| Men | 23 | 26 | 26 | 27 |
| Vacant positions | 45 | 51 | 52 | 53 |
| New positions | - | - | - | - |
| Casuals and temporary | 79 | 79 | 87 | 88 |
| Total Sustainable Development | 3,906 | 4,027 | 4,058 | 4,119 |
| Infrastructure | | | | |
| Permanent - Full time | 10,106 | 10,602 | 10,749 | 10,910 |
| Women | 1,154 | 1,204 | 1,228 | 1,246 |
| Men | 6,575 | 6,806 | 6,942 | 7,046 |
| Vacant positions | 1,603 | 1,727 | 1,761 | 1,788 |
| New positions | 773 | 866 | 817 | 830 |
| Permanent - Part time | 384 | 418 | 426 | 432 |
| Women | 65 | 68 | 69 | 70 |
| Men | 271 | 283 | 289 | 293 |
| Vacant positions | 49 | 67 | 68 | 69 |
| New positions | - | - | - | - |
| Casuals and temporary | 682 | 702 | 716 | 727 |
| Total Infrastructure | 11,173 | 11,721 | 11,890 | 12,069 |
| Total staff expenditure | 27,280 | 27,970 | 28,087 | 28,509 |

| | 2024/25 FTE | 2025/26 FTE | 2026/27 FTE | 2027/28 FTE |
|--------------------------------------|----------------|----------------|----------------|----------------|
| Office of CEO | | | | |
| Permanent - Full time | 16.7 | 15.9 | 13.0 | 13.0 |
| Women | 9 | 8 | 7 | 7 |
| Men | 1 | 1 | 1 | 1 |
| Vacant positions | 7 | 7 | 5 | 5 |
| New positions | - | - | - | - |
| Permanent - Part time | 1.6 | 1.6 | 1.6 | 1.6 |
| Women | 2 | 2 | 2 | 2 |
| Men | - | - | - | - |
| Vacant positions | - | - | - | - |
| New positions | - | - | - | - |
| Casuals and temporary | - | - | - | - |
| Total Office of CEO | 18.3 | 17.5 | 14.6 | 14.6 |
| Community | | | | |
| Permanent - Full time | 30.5 | 30.5 | 29.5 | 29.5 |
| Women | 18 | 18 | 18 | 18 |
| Men | 6 | 6 | 6 | 6 |
| Vacant positions | 7 | 7 | 6 | 6 |
| New positions | - | - | - | - |
| Permanent - Part time | 14.1 | 14.1 | 14.1 | 14.1 |
| Women | 12 | 12 | 12 | 12 |
| Men | 1 | 1 | 1 | 1 |
| Vacant positions | 1 | 1 | 1 | 1 |
| New positions | - | - | - | - |
| Casuals and temporary | 2 | 2 | 2 | 2 |
| Total Community | 46.9 | 46.3 | 45.3 | 45.3 |
| Corporate Performance | | | | |
| Permanent - Full time | 43.8 | 42.8 | 40.8 | 40.8 |
| Women | 22 | 21 | 20 | 20 |
| Men | 13 | 13 | 13 | 13 |
| Vacant positions | 9 | 9 | 8 | 8 |
| New positions | - | - | - | - |
| Permanent - Part time | 4.1 | 3.1 | 3.1 | 3.1 |
| Women | 4 | 3 | 3 | 3 |
| Men | - | - | - | - |
| Vacant positions | 0 | 0 | 0 | 0 |
| New positions | - | - | - | - |
| Casuals and temporary | 2 | 2 | 2 | 2 |
| Total Corporate Performance | 49.8 | 47.8 | 45.8 | 45.8 |
| Sustainable Development | | | | |
| Permanent - Full time | 32.4 | 32.4 | 31.4 | 31.4 |
| Women | 13 | 13 | 13 | 13 |
| Men | 11 | 11 | 11 | 11 |
| Vacant positions | 7 | 7 | 7 | 7 |
| New positions | 1 | 1 | - | - |
| Permanent - Part time | 2.8 | 2.8 | 2.8 | 2.8 |
| Women | 2 | 2 | 2 | 2 |
| Men | 0 | 0 | 0 | 0 |
| Vacant positions | 1 | 1 | 1 | 1 |
| New positions | - | - | - | - |
| Casuals and temporary | 1 | 1 | 1 | 1 |
| Total Sustainable Development | 35.9 | 35.9 | 34.9 | 34.9 |
| Infrastructure | | | | |
| Permanent - Full time | 110.9 | 110.9 | 110.9 | 110.9 |
| Women | 13 | 13 | 13 | 13 |
| Men | 73 | 73 | 73 | 73 |
| Vacant positions | 16 | 16 | 16 | 16 |
| New positions | 9 | 9 | 9 | 9 |
| Permanent - Part time | 4.4 | 4.4 | 4.4 | 4.4 |
| Women | 1 | 1 | 1 | 1 |
| Men | 3 | 3 | 3 | 3 |
| Vacant positions | 1 | 1 | 1 | 1 |
| New positions | - | - | - | - |
| Casuals and temporary | 7 | 7 | 7 | 7 |
| Total Infrastructure | 122.5 | 122.5 | 122.5 | 122.5 |
| Total staff numbers | 273.4 | 270.0 | 263.1 | 263.1 |

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2024/25 the FGRS cap has been set at 2.75%. 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 2.75% in line with the rate cap.

This will raise total general rates and municipal charges for 2024/25 to \$36,318,615 (excluding supplementary rates).

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

| | 2023/24 | 2024/25 | Increase/ (decrease) | |
|--|---------------|---------------|----------------------|-------------|
| | Forecast | Budget | \$000 | % |
| | \$'000 | \$'000 | \$000 | % |
| General rates* | 27,896 | 29,398 | 1,502 | 5.4% |
| Municipal charge* | 6,534 | 6,921 | 386 | 5.9% |
| Waste management charge | 9,316 | 9,888 | 573 | 6.1% |
| Supplementary rates and rate adjustments | 570 | 325 | (245) | (43.0%) |
| Interest on rates and charges | 180 | 180 | 0 | 0.0% |
| Revenue in lieu of rates** | 232 | 238 | 6 | 2.7% |
| Total rates and charges | 44,728 | 46,950 | 2,223 | 5.0% |

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

**Revenue in lieu of rates includes income received under s94 (6A) of the *Electricity Industry Act 2000* for renewable energy generators (solar farms).

Despite the rate cap being 2.75%, compared to the 2023/24 forecast, General Rates appear to be increasing by 5.4%. The reason for this greater variance is due to the 2023/24 supplementary rates being included in the base calculation for the 2024/25 general rates. Therefore increasing the base average general rates compared to 2023/24.

4.1.1(b) The rate in the dollar to be levied as general rates under section 158 of the Act for each type or class of land compared with the previous financial year

| Type or class of land | 2023/24 cents/\$CIV | 2024/25* cents/\$CIV | Change cents/\$CIV | Increase/ (decrease) |
|---|------------------------|-------------------------|-----------------------|-------------------------|
| General rate for Residential Building Land | 0.00223766 | 0.00211012 | (0.0001275) | (5.7%) |
| General rate for Residential Vacant Land | 0.00447532 | 0.00422023 | (0.0002551) | (5.7%) |
| General rate for Farm Building Land | 0.00223766 | 0.00211012 | (0.0001275) | (5.7%) |
| General rate for Farm Vacant Land | 0.00223766 | 0.00211012 | (0.0001275) | (5.7%) |
| General rate for Commercial Building Land | 0.00313273 | 0.00295416 | (0.0001786) | (5.7%) |
| General rate for Commercial Vacant Land | 0.00447532 | 0.00422023 | (0.0002551) | (5.7%) |
| General rate for Industrial Building Land | 0.00313273 | 0.00295416 | (0.0001786) | (5.7%) |
| General rate for Industrial Vacant Land | 0.00447532 | 0.00422023 | (0.0002551) | (5.7%) |
| General rate for Rural Building Land | 0.00223766 | 0.00211012 | (0.0001275) | (5.7%) |
| General rate for Rural Vacant Land | 0.00447532 | 0.00422023 | (0.0002551) | (5.7%) |
| General rate for Cultural and Recreational Land | 0.00217053 | 0.00204681 | (0.0001237) | (5.7%) |

*The rate in the dollar for 2024/25 is based on the Capital Improved Value data provided by the Valuer-General Victoria.

4.1.1(c) The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year

| Type or class of land | 2023/24 | 2024/25 | Increase/ (decrease) | |
|---|---------------|---------------|----------------------|-------------|
| | \$'000 | \$'000 | \$000 | % |
| Residential Building Land | 13,132 | 12,797 | (334) | (2.5%) |
| Residential Vacant Land | 1,712 | 1,769 | 57 | 3.3% |
| Farm Building Land | 5,629 | 6,922 | 1,293 | 23.0% |
| Farm Vacant Land | 1,560 | 2,092 | 532 | 34.1% |
| Commercial Building Land | 1,914 | 1,869 | (45) | (2.3%) |
| Commercial Vacant Land | 120 | 104 | (16) | (13.2%) |
| Industrial Building Land | 1,591 | 1,577 | (14) | (0.9%) |
| Industrial Vacant Land | 102 | 109 | 7 | 7.3% |
| Rural Building Land | 1,988 | 2,003 | 15 | 0.8% |
| Rural Vacant Land | 123 | 123 | 0 | 0.0% |
| Cultural and Recreational Land | 25 | 32 | 6 | 24.9% |
| Total amount to be raised by general rates | 27,896 | 29,398 | 1,502 | 5.4% |

Despite the rate cap being 2.75%, compared to the 2023/24 forecast, General Rates appear to be increasing by 5.4%. The reason for this greater variance is due to the 2023/24 supplementary rates being included in the base calculation for the 2024/25 general rates. Therefore increasing the base average general rates compared to 2023/24.

4.1.1(d) The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year

| Type or class of land | 2023/24 | 2024/25 | Increase/ (decrease) | |
|------------------------------------|---------------|---------------|----------------------|--------------|
| | Number | Number | \$000 | % |
| Residential Building Land | 11,360 | 11,620 | 260 | 2.3% |
| Residential Vacant Land | 1,034 | 1,157 | 123 | 11.9% |
| Farm Building Land | 2,008 | 2,004 | (4) | (0.2%) |
| Farm Vacant Land | 1,046 | 1,048 | 2 | 0.2% |
| Commercial Building Land | 707 | 708 | 1 | 0.1% |
| Commercial Vacant Land | 53 | 45 | (8) | (15.1%) |
| Industrial Building Land | 436 | 441 | 5 | 1.1% |
| Industrial Vacant Land | 62 | 63 | 1 | 1.6% |
| Rural Building Land | 1,677 | 1,687 | 10 | 0.6% |
| Rural Vacant Land | 143 | 144 | 1 | 0.7% |
| Cultural and Recreational Land | 34 | 30 | (4) | (11.8%) |
| Total number of assessments | 18,560 | 18,947 | 387 | 2.09% |

4.1.1(e) 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 | 2023/24 | 2024/25 | Increase/ (decrease) | |
|--------------------------------|-------------------|-------------------|----------------------|---------------|
| | \$'000 | \$'000 | \$000 | % |
| Residential Building Land | 5,868,471 | 6,060,993 | 192,522 | 3.3% |
| Residential Vacant Land | 382,603 | 421,850 | 39,247 | 10.3% |
| Farm Building Land | 2,515,476 | 3,285,958 | 770,482 | 30.6% |
| Farm Vacant Land | 697,334 | 993,121 | 295,787 | 42.4% |
| Commercial Building Land | 610,877 | 629,506 | 18,629 | 3.0% |
| Commercial Vacant Land | 26,745 | 24,970 | (1,775) | (6.6%) |
| Industrial Building Land | 507,896 | 535,214 | 27,318 | 5.4% |
| Industrial Vacant Land | 22,689 | 24,888 | 2,198 | 9.7% |
| Rural Building Land | 888,646 | 946,665 | 58,019 | 6.5% |
| Rural Vacant Land | 27,459 | 29,277 | 1,818 | 6.6% |
| Cultural and Recreational Land | 11,672 | 15,456 | 3,784 | 32.4% |
| Total value of land | 11,559,869 | 12,967,898 | 1,408,029 | 12.18% |

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

| Type of Charge | Per Rateable Property | Per Rateable Property | Increase/ (decrease) | |
|----------------|-----------------------|-----------------------|----------------------|------|
| | 2023/24 | 2024/25 | \$ | % |
| Municipal | 380.00 | 390.00 | 10 | 2.6% |

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

| Type of Charge | 2023/24 | 2024/25 | Increase/ (decrease) | |
|----------------|---------|---------|----------------------|------|
| | \$'000 | \$'000 | \$000 | % |
| Municipal | 6,534 | 6,921 | 386 | 5.9% |

4.1.1(h) 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 | Per Rateable Property | Increase/ (decrease) | |
|---|-----------------------|-----------------------|----------------------|-------------|
| | 2023/24 | 2024/25 | \$ | % |
| Kerbside landfill collection service | 267.50 | 267.50 | - | 0.0% |
| Kerbside recyclable collection service | 135.00 | 135.00 | - | 0.0% |
| Kerbside organic waste collection service | 110.00 | 147.00 | 37.00 | 33.6% |
| Environmental levy | 130.00 | 134.00 | 4.00 | 3.1% |
| Total | 642.50 | 683.50 | 41.00 | 6.4% |

Kerbside organic waste collection service is expected to increase due to the contract for the disposal and collection changing December 2024, resulting in an increase to the cost for this service. To recover this increase in service cost, Council is proposing to increase the FOGO service charge by \$37 per rateable property.

Whilst the contract for kerbside recyclable collection and kerbside landfill collection is also changing during the year, the full year cost for these services is expected to remain recoverable through the service fees charged in 2023/24 and therefore no service fee increase is proposed.

4.1.1(i) 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 | 2023/24 | 2024/25 | Increase/ (decrease) | |
|---|--------------|--------------|----------------------|-------------|
| | \$'000 | \$'000 | \$000 | % |
| Kerbside landfill collection service | 3,897 | 3,928 | 31 | 0.8% |
| Kerbside recyclable collection service | 1,921 | 1,938 | 17 | 0.9% |
| Kerbside organic waste collection service | 1,224 | 1,647 | 423 | 34.5% |
| Environmental levy | 2,273 | 2,375 | 101 | 4.5% |
| Total | 9,316 | 9,888 | 573 | 6.1% |

In December 2023, the Minister for Local Government (The Hon. Melissa Horne) released the Good Practice Guidelines of Service Rates and Charges ('the Guidelines') made under section 87 of the *Local Government Act 2020*. The Guidelines set out what constitutes good practice by councils in the determination and declaration of Service Rates and Charges under Section 162 of the *Local Government Act 1989* and any other matters related to compliance and accountability by councils.

These Guidelines, had an initial effective date of 1 March 2024. However, correspondence received from the Minister dated 5 March 2024 acknowledged that some councils may require more time than the 2024/25 budget cycle to comply with the Guidelines. For those councils unable to comply in 2024/25, the Minister expects that they will demonstrate a pathway for compliance in future budgets.

Moira Shire is currently in the process of performing an analysis of its waste and service charges to demonstrate compliance with the Minister's guidelines. It is anticipated that the findings from this analysis will form part of the 2025/26 budget cycle.

4.1.1(j) The estimated total amount to be raised by all rates and charges compared with the previous financial year

| | 2023/24 | 2024/25 | Increase/ (decrease) | |
|---|---------------|---------------|----------------------|--------------|
| | \$'000 | \$'000 | \$000 | % |
| General rate | 27,896 | 29,398 | 1,502 | 5.39% |
| Municipal charge | 6,534 | 6,921 | 386 | 5.91% |
| Kerbside landfill collection service | 3,897 | 3,928 | 31 | 0.80% |
| Kerbside recyclable collection service | 1,921 | 1,938 | 17 | 0.88% |
| Kerbside organic waste collection service | 1,224 | 1,647 | 423 | 34.55% |
| Environmental levy | 2,273 | 2,375 | 101 | 4.46% |
| Total Rates and charges | 43,746 | 46,207 | 2,461 | 5.63% |

Income from the kerbside organic waste collection service is expected to increase due to the contract for the disposal and collection changing December 2024, resulting in an increase to the cost for this service. To recover this increase in service cost, Council is proposing to increase the FOGO service charge by \$37 per rateable property - see 4.1.1 (h).

Whilst the contract for kerbside recyclable collection and kerbside landfill collection is also changing during the 2024/25 budget year. The annual cost of these services is expected to remain recoverable through the service fees charged in 2023/24 and therefore no service fee increase is proposed.

As part of the development of the 2024/25 budget, assumptions needed to be applied around the frequency of collections, which are currently subject to community consultation and Council approval.

4.1.1(k) Fair Go Rates System Compliance

Council is required to comply with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

| | 2023/24 | 2024/25 |
|--|---------------|---------------|
| Total Rates (excluding cultural and recreational properties) | \$ 34,404,629 | \$ 36,286,979 |
| Number of rateable properties (excluding cultural and recreational properties) | 18,526 | 18,917 |
| Base Average Rate | \$ 1,792.10 | \$ 1,865.47 |
| Maximum Rate Increase (set by the State Government) | 3.50% | 2.75% |
| Capped Average Rate | \$ 1,861.12 | \$ 1,920.95 |
| Maximum General Rates and Municipal Charges Revenue | \$ 34,479,109 | \$ 36,338,611 |
| Budgeted General Rates and Municipal Charges Revenue | \$ 34,404,629 | \$ 36,286,979 |
| Budgeted Supplementary Rates | \$ 570,000 | \$ 325,000 |
| Budgeted Total Rates and Municipal Charges Revenue | \$ 34,974,629 | \$ 36,611,979 |

4.1.1(l) Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations (2024/25: estimated \$325,000 and 2023/24: \$570,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(m) Differential rates

General Rates

A general rate be declared in respect of the 2024/25 Financial Year. It be further declared that the general rate be raised by the application of differential rates. Each differential rate will be determined by multiplying the Capital Improved Value of rateable land (categorised by the characteristics described below) by the relevant rate in the dollar in Note 4.1.1(b).

Use of each differential rate:

Revenue from the differential rates will be used to fund items of expenditure described in the Budget adopted by Council. The levels of the differential rates are the levels which Council considers are necessary to achieve the objectives specified above.

The classes of land which are subject to each differential rate and the uses are set out below.

Differential Rates as a percentage:

- Residential Building 100%
- Residential Vacant 200%
- Rural Building 100%
- Rural Vacant 200%
- Farm Building 100%
- Farm Vacant 100%
- Commercial and Industrial Building 140%
- Commercial and Industrial Vacant 200%
- Cultural and Recreational 97%

There are no changes to the classes of differential rates from the 2023/24 Financial Year.

Objective of each differential rate:

To ensure that Council has adequate funding to undertake its strategic, statutory, and service provision and community services obligations and to ensure that the differential rate in the dollar declared rate for land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Objective of higher differential rates:

- *Residential Vacant and Rural Vacant Rate:* The differential rate is applied as an incentive to encourage development of the land.
- *Commercial and Industrial Building Rate:* The differential rate recognises the impact that commercial and industrial land use places on Council infrastructure.
- *Commercial and Industrial Vacant Rate:* The differential rate is applied as an incentive to encourage development of the land.

A differential rate be respectively declared for rateable land having the respective characteristics specified below, which characteristics will form the criteria for each differential rate so declared:

a) Residential Building Land

Any land within the municipal district:

- (i) on which a building designed or adapted for human occupation is erected; and
- (ii) which does not have the characteristics of:
 - Farm Building Land
 - Commercial Building Land
 - Industrial Building Land or
 - Rural Building Land.

b) Residential Vacant Land

Any land within the municipal district:

- (i) on which no building designed or adapted for human occupation is erected; and
- (ii) which does not have the characteristics of:
 - Farm Vacant Land
 - Commercial Vacant Land
 - Industrial Vacant Land; or
 - Rural Vacant Land.

c) Rural Building Land

Any land within the municipal district:

- (i) which is more than 2 and less than 10 hectares in area;
- (ii) which is located within a Rural Residential Zone or Zones under the Moira Planning Scheme;
- (iii) on which a building designed or adapted for human occupation is erected; and
- (iv) which is used by a primary production business that:
 - does not have a significant and substantial commercial purpose or character;
 - does not seek to make a profit on a continuous and repetitive basis from its activities on the land; and
 - is not making a profit from its activities on the land or does not have a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

d) Rural Vacant Land

Any land within the municipal district:

- (i) which is more than 2 and less than 10 hectares in area;
- (ii) which is located within a Rural Residential Zone or zones under the Moira Planning Scheme;
- (iii) on which no building designed or adapted for human occupation is erected; and
- (iv) which is used by a primary production business that:
 - does not have a significant and substantial commercial purpose or character;
 - does not seek to make a profit on a continuous or repetitive basis from its activities on the land; and
 - is not making a profit from its activities on the land or does not have a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

e) Farm Building Land

Any land within the municipal district:

- (i) on which a building designed or adapted for human occupation is erected; and
- (ii) is "farm land" within the meaning of section 3(1) of the *Valuation of Land Act 1960*.

f) Farm Vacant Land

Any land within the municipal district:

- (i) on which no building designed or adapted for human occupation is erected; and
- (ii) is "farm land" within the meaning of section 3(1) of the *Valuation of Land Act 1960*.

g) Commercial Building Land

Any land within the municipal district:

- (i) on which a building designed or adapted for human occupation is erected;
- (ii) which is used primarily for commercial purposes; and
- (iii) does not have the characteristics of:
 - Farm Building Land
 - Residential Building Land
 - Industrial Building Land; or
 - Rural Building Land.

h) Commercial Vacant Land

Any land within the municipal district:

- (i) on which no building designed or adapted for human occupation is erected;
- (ii) which is, by reason of its zoning under the Moira Planning Scheme, capable of being used primarily for commercial purposes; and
- (iii) does not have the characteristics of:
 - Farm Vacant Land
 - Residential Vacant Land
 - Industrial Vacant Land; or
 - Rural Vacant Land.

i) Industrial Building Land

Any land within the municipal district:

- (i) on which a building designed or adapted for human occupation is erected;
- (ii) which is used primarily for industrial purposes; and
- (iii) does not have the characteristics of:
 - Farm Building Land
 - Residential Building Land
 - Commercial Building Land; or
 - Rural Building Land.

j) Industrial Vacant Land

Any land within the municipal district:

- (i) on which no building designed or adapted for human occupation is erected;
- (ii) which is, by reason of its zoning under the Moira Planning Scheme, capable of being used primarily for industrial purposes; and
- (iii) does not have the characteristics of:
 - Farm Vacant Land
 - Residential Vacant Land;
 - Commercial Vacant Land; or
 - Rural Vacant Land.

k) Cultural and Recreational Land

In accordance with section 4(1) of the *Cultural and Recreational Lands Act 1963*, the amount of rates payable in respect of each rateable land to which the Act applies be determined by multiplying the Capital Improved Value and that rateable land by the applicable Cultural and Recreational cents in the dollar.

Municipal Charge

A municipal charge be declared in respect of the 2024/25 Financial Year.

The municipal charge be declared for the purpose of covering some of the administrative costs of Council.

The municipal charge be in the sum of \$390.00 for each rateable land (or part) in respect of which a municipal charge may be levied.

It be confirmed that the municipal charge is declared in respect of all rateable land within the municipal district in respect of which a municipal charge may be levied.

Annual Service Charge

An annual service charge be declared in respect of the 2024/25 Financial Year.

The annual service charge be declared for the collection and disposal of refuse from land.

The annual service charge be in the sum of, and be based on the criteria, set out below:

- (i) \$267.50 per annum for each rateable land to which a kerbside landfill collection service is available;
- (ii) \$135.00 per annum for each rateable land to which a kerbside recyclable collection service is available;
- (iii) \$147.00 per annum for each rateable land to which a kerbside organic waste collection service is available; and
- (iv) \$134.00 per annum for each rateable land from which there is capacity to generate waste, which can be deposited by a ratepayer or resident at a landfill or waste transfer or disposal facility; except where the rateable land is 'farm land' within the meaning of s 3(1) of the Valuation of Land Act 1960 and is a 'single farm enterprise' within the meaning of section 174(4) of the Local Government Act 1989.

Rebates & Concessions

It be recorded that Council grants to each owner of rateable land who is an "eligible recipient" within the meaning of the *State Concessions Act 2004*, a rebate for the 2024/25 financial year to the maximum amount advised by the Department of Families, Fairness and Housing.

Incentives

No incentive be declared for early payment of the general rates, municipal charge and annual service charge declared.

Payment

All rates and charges be paid in accordance with section 167(1) and (2) of the *Local Government Act 1989*, with Council offering two fixed payment methods, being:

- Annual (15 February 2025); and
- Quarterly (30 Sept 2024, 30 November 2024, 28 February 2025 and 31 May 2025).

Alternatively, Council has significantly enhanced its direct debit payment flexibility through outsourcing this function to a secure third party provider. Rate payers will have the flexibility to choose a payment frequency that suits their individual circumstances by scanning the QR code made available on the Rates Notice. All direct debit arrangements set up through Payble will have an end date of 31 May, with the exception of the annual instalments, which are due by 15 February 2025.

Consequential

It be confirmed that, subject to sections 171 and 172 of the *Local Government Act 1989*, Council will require a person to pay interest on any rates and charges which:

- that person is liable to pay; and
- have not been paid by the date specified for their payment.

The Finance Manager be authorised to levy and recover the general rates, municipal charge and annual service charges in accordance with the *Local Government Act 1989* and *Local Government Act 2020*.

4.1.2 Statutory fees and fines

| | Forecast | Budget | Increase/ (decrease) | |
|---------------------------------------|--------------|--------------|----------------------|---------------|
| | 2023/24 | 2024/25 | \$000 | % |
| | \$'000 | \$'000 | \$000 | % |
| Town planning fees | 715 | 625 | (90) | (12.6%) |
| Building services fees | 483 | 480 | (3) | (0.6%) |
| Business registration fees | 209 | 200 | (9) | (4.3%) |
| Animal registration fees and fines | 205 | 212 | 7 | 3.4% |
| Property certificate fees | 60 | 50 | (10) | (16.7%) |
| Other statutory fees and fines | 83 | 62 | (21) | (25.3%) |
| Total statutory fees and fines | 1,755 | 1,629 | (126) | (7.2%) |

Conservative assumptions have been applied regarding town planning fees (including subdivisions) due to anticipated levelling off demand following higher than normal activity in 2022/23 and 2023/24.

4.1.3 User fees

| | Forecast | Budget | Increase/ (decrease) | |
|---|--------------|--------------|----------------------|---------------|
| | 2023/24 | 2024/25 | \$000 | % |
| | \$'000 | \$'000 | \$000 | % |
| Leisure centre and recreation | 27 | 27 | - | 0.0% |
| Waste management services | 1,636 | 1,461 | (175) | (10.7%) |
| Public facilities and park hire fees | 213 | 214 | 1 | 0.5% |
| Sundry works and works within road reserve fees | 38 | 36 | (2) | (5.3%) |
| Caravan park fees | 294 | 307 | 13 | 4.4% |
| Other user fees and charges | 120 | 103 | (17) | (14.2%) |
| Total user fees | 2,328 | 2,148 | (180) | (7.7%) |

Conservative assumptions have been applied regarding Cobram Landfill gate fee income, which has trended slightly less than the 2022/23 financial year.

4.1.4 Grants

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

| | Forecast 2023/24 \$'000 | Budget 2024/25 \$'000 | Increase/ (decrease) | |
|--|-------------------------------|-----------------------------|----------------------|---------------|
| | | | \$000 | % |
| Grants were received in respect of the following: | | | | |
| Summary of grants | | | | |
| Commonwealth funded grants | 18,755 | 34,636 | 15,881 | 84.7% |
| State funded grants | 1,620 | 4,620 | 3,000 | 185.2% |
| Total grants received | 20,375 | 39,256 | 18,881 | 92.7% |
| (a) Operating Grants | | | | |
| Recurrent - Commonwealth Government | | | | |
| Commonwealth Financial Assistance Grants | 13,691 | 14,054 | 362 | 2.6% |
| Recurrent - State Government | | | | |
| Community health | 150 | 123 | (27) | (18.0%) |
| Community safety | 159 | 130 | (29) | (18.0%) |
| Maternal and child health | 652 | 652 | 0 | 0.0% |
| Recreation | 38 | 41 | 3 | 8.0% |
| Total recurrent grants | 14,690 | 15,000 | 310 | 2.1% |
| Non-recurrent - Commonwealth Government | | | | |
| Roads | - | 870 | 870 | 100.0% |
| Other | 10 | - | (10) | (100.0%) |
| Non-recurrent - State Government | | | | |
| Community health | 60 | - | (60) | (100.0%) |
| Community safety | 2 | 130 | 129 | 8566.7% |
| Recreation | - | 308 | 308 | 100.0% |
| Waste Management | 127 | 361 | 234 | 185.0% |
| Total non-recurrent grants | 198 | 1,669 | 1,471 | 742.4% |
| Total operating grants | 14,888 | 16,669 | 1,781 | 12.0% |
| (b) Capital Grants | | | | |
| Recurrent - Commonwealth Government | | | | |
| Roads to recovery | 2,545 | 3,010 | 465 | 18.3% |
| Total recurrent grants | 2,545 | 3,010 | 465 | 18.3% |
| Non-recurrent - Commonwealth Government | | | | |
| Aerodrome | - | 245 | 245 | 100.0% |
| Bridges | - | 2,138 | 2,138 | 100.0% |
| Buildings | 175 | - | (175) | (100.0%) |
| Drainage | 51 | - | (51) | (100.0%) |
| Flood recovery | - | 9,658 | 9,658 | 100.0% |
| Kerb and channel | 164 | 350 | 186 | 112.8% |
| Land improvements | - | 1,191 | 1,191 | 100.0% |
| Parks, open space and streetscapes | 418 | - | (418) | (100.0%) |
| Recreation, leisure and community facilities | 1,700 | - | (1,700) | (100.0%) |
| Roads | - | 3,120 | 3,120 | 100.0% |
| Non-recurrent - State Government | | | | |
| Buildings | - | 39 | 39 | 100.0% |
| Land improvements | - | 113 | 113 | 100.0% |
| Recreation, leisure and community facilities | 433 | 898 | 464 | 107.1% |
| Roads | - | 1,372 | 1,372 | 100.0% |
| Waste management | - | 454 | 454 | 100.0% |
| Total non-recurrent grants | 2,942 | 19,578 | 16,636 | 565.4% |
| Total capital grants | 5,487 | 22,588 | 17,101 | 311.7% |
| Total Grants | 20,375 | 39,256 | 18,881 | 92.7% |

4.1.5 Contributions

| | Forecast | Budget | Increase/ (decrease) | |
|----------------------------|--------------|--------------|----------------------|--------------|
| | 2023/24 | 2024/25 | \$000 | % |
| | \$'000 | \$'000 | | |
| Monetary | 720 | 1,000 | 280 | 38.9% |
| Non-monetary | 1,000 | 1,000 | - | 0.0% |
| Total contributions | 1,720 | 2,000 | 280 | 16.3% |

Increase in monetary contributions is expected due to contributions anticipated for the acquisition of the Yarrowonga Primary School.

4.1.6 Other income

| | Forecast | Budget | Increase/ (decrease) | |
|------------------------------|--------------|--------------|----------------------|----------------|
| | 2023/24 | 2024/25 | \$000 | % |
| | \$'000 | \$'000 | | |
| Interest on investments | 3,065 | 1,995 | (1,070) | (34.9%) |
| Reimbursements and subsidies | 77 | 60 | (17) | (22.1%) |
| Legal costs recouped | 96 | 64 | (32) | (33.3%) |
| Energy rebate scheme income | 86 | 86 | - | 0.0% |
| Sale of recyclables income | 100 | 100 | - | 0.0% |
| Volunteer services | 350 | 350 | - | 0.0% |
| Employer incentive payments | 25 | 25 | - | 0.0% |
| FSL administrative income | 56 | 57 | 1 | 1.8% |
| Property income | 172 | 170 | (2) | (1.2%) |
| Net profit on sale of assets | 55 | 47 | (8) | (14.5%) |
| Other income | 30 | 20 | (10) | (33.3%) |
| Total other income | 4,112 | 2,974 | (1,138) | (27.7%) |

Income earned on investments is expected to decline due to surplus cash being spent on the delivery of capital projects, rather than re-invested in term deposits.

4.1.7 Employee costs

| | Forecast | Budget | Increase/ (decrease) | |
|-----------------------------|---------------|---------------|----------------------|-------------|
| | 2023/24 | 2024/25 | \$000 | % |
| | \$'000 | \$'000 | | |
| Wages and salaries | 22,412 | 23,724 | 1,312 | 5.9% |
| Apprentices and trainees | 418 | 320 | (98) | (23.4%) |
| Superannuation | 2,334 | 2,676 | 342 | 14.7% |
| WorkCover | 572 | 854 | 282 | 49.3% |
| Fringe benefits tax | 160 | 160 | - | - |
| Other employee costs | 574 | 528 | (46) | (8.0%) |
| Total employee costs | 26,470 | 28,262 | 1,792 | 6.8% |

Wages and salaries increase is driven by combination of a lower 2023/24 forecast from savings generated from unfilled positions during the year and increases driven by the Enterprise Bargaining Agreement. Superannuation increase driven by a 0.5% increase in the Superannuation Guarantee Charge as well as staff vacancies being filled during 2023/24. WorkCover increase is due to increases in Council's anticipated employee costs for 2024/25, which drives the calculation for the premium. Furthermore, a refund was received during 2023/24 as a result of Council's actual salaries being less than the estimate applied to determine the 2022/23 WorkCover premium.

4.1.8 Materials and services

| | Forecast | Budget | Increase/ (decrease) | |
|-------------------------------------|---------------|---------------|----------------------|---------------|
| | 2023/24 | 2024/25 | \$000 | % |
| | \$'000 | \$'000 | \$000 | % |
| Advertising and marketing | 1,212 | 1,200 | (12) | (1.0%) |
| Community services | 672 | 736 | 64 | 9.5% |
| Consultants | 1,218 | 1,387 | 169 | 13.9% |
| Council asset maintenance | 7,557 | 7,678 | 121 | 1.6% |
| Council contributions and grants | 1,504 | 1,631 | 127 | 8.5% |
| EPA Landfill levy | 850 | 880 | 30 | 3.5% |
| GVRLC Library | 836 | 859 | 23 | 2.8% |
| Information technology | 1,876 | 1,827 | (49) | (2.6%) |
| Insurance | 1,178 | 1,204 | 26 | 2.2% |
| Legal expenses | 569 | 195 | (374) | (65.7%) |
| Operational supplies and services | 1,450 | 1,333 | (117) | (8.0%) |
| Plant and fleet expenses | 1,745 | 1,895 | 150 | 8.6% |
| Recreation services | 1,076 | 1,098 | 22 | 2.0% |
| Regulatory services | 310 | 311 | 1 | 0.5% |
| Training and HR expenses | 673 | 533 | (140) | (20.8%) |
| Utilities | 1,180 | 1,052 | (128) | (10.8%) |
| Waste Management | 6,662 | 6,255 | (407) | (6.1%) |
| Total materials and services | 30,568 | 30,075 | (493) | (1.6%) |

Consultant fees are budgeted to increase due to a number of key initiatives being undertaken in 2024/25, including Cobram Punt Road Masterplan, Bundalong Structure & Development Plan, Wilby Recreation Reserve - Access Options Plan and a Road Safety Strategy and Action Plan to name a few.

Legal expenses are expected to decrease in the following year due to a number of employment related matters being resolved during the 2023/24 financial year.

Waste management costs are expected to decline due to the costs associated with the clean up of asbestos at Council's transfer stations being reflected in the 2023/24 financial year.

4.1.9 Depreciation

| | Forecast | Budget | Increase/ (decrease) | |
|---------------------------|---------------|---------------|----------------------|-------------|
| | 2023/24 | 2024/25 | \$000 | % |
| | \$'000 | \$'000 | \$000 | % |
| Property | 2,028 | 2,028 | - | 0.0% |
| Plant & equipment | 1,146 | 1,146 | - | 0.0% |
| Infrastructure | 12,215 | 12,215 | - | 0.0% |
| Total depreciation | 15,389 | 15,389 | - | 0.0% |

4.1.10 Amortisation

| | Forecast | Budget | Increase/ (decrease) | |
|---|--------------|------------|----------------------|----------------|
| | 2023/24 | 2024/25 | \$000 | % |
| | \$'000 | \$'000 | \$000 | % |
| Intangible asset - Landfill Cell Airspace | 300 | 300 | - | 0.0% |
| Right of use assets | 720 | 460 | (260) | (36.1%) |
| Total depreciation - right of use assets | 1,020 | 760 | (260) | (25.5%) |

4.1.11 Other expenses

| | Forecast | Budget | Increase/ (decrease) | |
|--|--------------|--------------|----------------------|--------------|
| | 2023/24 | 2024/25 | \$000 | % |
| | \$'000 | \$'000 | | |
| Auditors remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals | 62 | 63 | 1 | 1.6% |
| Auditors remuneration - Internal | 189 | 80 | (109) | (57.7%) |
| Administrators Allowances | 766 | 792 | 26 | 3.4% |
| Interest on unwinding of discount on provisions | 200 | 200 | - | 0.0% |
| Volunteer services | 350 | 350 | - | 0.0% |
| DTP road works contribution | - | 870 | 870 | 100.0% |
| Other expenses | 122 | 97 | (25) | (20.5%) |
| Total other expenses | 1,689 | 2,452 | 763 | 45.2% |

Internal audit costs are expected to decline due to Council undertaking an audit of its financial management policies and practices, including procurement, to address recommendation three of the Commission of Inquiry report. DTP road works contribution is Moira's grant funded contribution to safety works at the intersection of Labuan Road and Murray Valley Highway.

4.2 Statement of Financial Position

4.2.1 Borrowings

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

| | Forecast | Budget | Projections | | |
|---|--------------|--------------|---------------|--------------|--------------|
| | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Amount borrowed as at 30 June of the prior year | 512 | 1,453 | 3,934 | 10,036 | 9,141 |
| Amount proposed to be borrowed | 1,059 | 2,636 | 6,500 | - | - |
| Amount projected to be redeemed | (118) | (155) | (398) | (895) | (938) |
| Amount of borrowings as at 30 June | 1,453 | 3,934 | 10,036 | 9,141 | 8,203 |

4.2.2 Leases by category

As a result of the introduction of *AASB 16 Leases*, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

| | Forecast | Budget |
|--|--------------|--------------|
| | 2023/24 | 2024/25 |
| | \$'000 | \$'000 |
| Right-of-use assets | | |
| Plant and equipment | 1,856 | 1,400 |
| IT Equipment | 33 | - |
| Total right-of-use assets | 1,889 | 1,400 |
| Lease liabilities | | |
| Current lease Liabilities | | |
| Plant and equipment | 424 | 453 |
| IT Equipment | 40 | 20 |
| Total current lease liabilities | 464 | 473 |
| Non-current lease liabilities | | |
| Plant and equipment | 1,454 | 1,090 |
| IT Equipment | 20 | - |
| Total non-current lease liabilities | 1,474 | 1,090 |
| Total lease liabilities | 1,938 | 1,563 |

4.3 Statement of changes in Equity

4.3.1 Reserves

Moira Shire maintains the following reserves for future capital works:

Recreational open space reserve - established in accordance with the *Subdivision Act 1988* and used to develop strategically located parks and reserves for the benefit of the residents in the municipality.

Car parking reserve - established under the *Planning and Environment Act 1987* and used to provide adequate car parking spaces within the municipality.

Net gain native vegetation reserve - established under the *Planning and Environment Act 1987* and used to fulfil Council's obligation concerning planting of native vegetation.

Botts Road – Murray Valley Highway intersection reserve - established to allocate funds provided by developers to improving the intersection of Botts Road and the Murray Valley Highway in Yarrawonga.

Yarrawonga Wetlands drainage reserve - established to allocate funds provided by developers to improving the drainage within the Yarrawonga wetlands.

Yarrawonga Five Ways intersection reserve - established to allocate funds provided by developers to improving the five ways intersection of Woods, South, Cahills and Old Wilby Roads and Gilmore Street Yarrawonga.

Carried forward capital works reserve – established to recognise capital works previously approved by Council in prior year's capital works programs but not completed at the end of the financial year.

4.4 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2024/25 year, classified by asset type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.4.1 Summary

| | Forecast | Budget | Increase/ (decrease) | |
|---------------------|----------|---------|----------------------|---------|
| | 2023/24 | 2024/25 | | |
| | \$'000 | \$'000 | \$'000 | % |
| Property | 6,266 | 11,104 | 4,838 | 77.21% |
| Plant and equipment | 3,253 | 3,773 | 520 | 15.99% |
| Infrastructure | 12,685 | 26,966 | 14,281 | 112.58% |
| Total | 22,204 | 41,843 | 19,639 | 88.45% |

| | Project Cost | | Asset expenditure types | | | | Summary of Funding Sources | | | |
|---------------------|---------------|---------------|-------------------------|-------------------|---------------------|------------------|----------------------------|------------------------|----------------------|--|
| | \$'000 | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 | |
| | | | | | | | | | | |
| Property | 11,104 | 9,975 | 1,129 | - | - | 1,544 | 823 | 6,102 | 2,636 | |
| Plant and equipment | 3,773 | 52 | 3,721 | - | - | 253 | - | 3,520 | - | |
| Infrastructure | 26,966 | 1,685 | 18,407 | 6,724 | 150 | 20,792 | 40 | 6,134 | - | |
| Total | 41,843 | 11,712 | 23,257 | 6,724 | 150 | 22,588 | 863 | 15,756 | 2,636 | |

All capital works noted above are excluding GST.

The significant increase in capital spend for the Property asset class can be attributed to two major projects that have been carried forward from the 2023/24 financial year, being the Yarrawonga Library and the Yarrawonga Multisport Stadium. The 2024/25 delivery of these projects will be funded through a combination of Borrowings (\$2.6 million) and Council contributions (\$3.2 million). The associated capital grant income for these projects (\$6.3 million) is expected to be recognised during the 2025/26 and 2026/27 financial years as these projects are complete. Another cause for the increase in Property spend is due to the Numurkah Flood Mitigation Scheme project. The design works for this project has been carried forward from the 2023/24 financial year and the construction costs have been included in the 2024/25 budget as new capital works.

The increase in Infrastructure capital spend is predominately due to road restoration works relating to the October 2022 flood event. The \$9.66 million in carried forward works is budgeted to be fully funded under the Federal Government's Disaster Recovery Funding Arrangements. Another cause of the increase in infrastructure spend compared to the 2023/24 financial year is due to pedestrian and road safety/ improvement works that are subject to submitted grant applications being successful (\$5.33 million). These include:

- Yarrawonga - Five Ways' Roundabout
- Numurkah - Naring Rd / Numurkah Rd / Tocumwal Rd intersection upgrade and Naring Rd Heavy Vehicle Improvements
- Strathmerton - Labuan Road Blackspot
- Cobram - Campbell Road Blackspot
- Cobram - Peach Rd/ Benalla Tocumwal Rd Blackspot

4.4.2 New Capital Works 2024/25

| Capital Works Area | Project Cost \$'000 | New \$'000 | Asset expenditure types | | | Summary of Funding Sources | | | |
|---|------------------------|---------------|-------------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|----------------------|
| | | | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| PROPERTY | | | | | | | | | |
| Land | | | | | | | | | |
| * Yarrawonga - Primary School Land | 624 | 624 | - | - | - | - | 624 | - | - |
| Land Improvements | | | | | | | | | |
| Numurkah - Flood Mitigation Scheme | 1,735 | 1,735 | - | - | - | 426 | - | 1,309 | - |
| Numurkah - Flood Levy (stage 2) | 225 | 225 | - | - | - | 113 | - | 113 | - |
| Buildings | | | | | | | | | |
| Building Essential Services Renewals | 50 | - | 50 | - | - | - | - | 50 | - |
| Cobram - Scott Reserve Pavilion Refurbishment | 178 | 178 | - | - | - | - | - | 178 | - |
| Electrical safety compliance renewal program | 50 | - | 50 | - | - | - | - | 50 | - |
| Septic tank renewals program | 10 | - | 10 | - | - | - | - | 10 | - |
| Yarrawonga -Town Hall Precinct- Stage 2 Designs | 60 | 60 | - | - | - | - | - | 60 | - |
| * Yarrawonga - Primary School Building | 199 | 199 | - | - | - | - | 199 | - | - |
| Municipal Building Renewal Program | 530 | - | 530 | - | - | - | - | 530 | - |
| TOTAL PROPERTY | 3,661 | 3,021 | 640 | - | - | 539 | 823 | 2,300 | - |
| PLANT AND EQUIPMENT | | | | | | | | | |
| Plant, Machinery and Equipment | | | | | | | | | |
| Light Fleet Replacement Vehicles | 1,029 | - | 1,029 | - | - | - | - | 1,029 | - |
| Heavy Plant Replacement Plant | 1,155 | - | 1,155 | - | - | - | - | 1,155 | - |
| Small Plant Replacement >\$2,500 | 10 | - | 10 | - | - | - | - | 10 | - |
| Fixtures, Fittings and Furniture | | | | | | | | | |
| Transfer Station Upgrade Recycling Ref'm | 175 | - | 175 | - | - | 214 | - | 39 | - |
| * Cobram & Nathalia - Library Security | 52 | 52 | - | - | - | 39 | - | 13 | - |
| TOTAL PLANT AND EQUIPMENT | 2,421 | 52 | 2,369 | - | - | 253 | - | 2,168 | - |

All capital works noted above are excluding GST.

| Capital Works Area | Project Cost | | Asset expenditure types | | | Summary of Funding Sources | | | |
|--|--------------|--------|-------------------------|---------|-----------|----------------------------|----------|--------------|------------|
| | | New | Renewal | Upgrade | Expansion | Grants | Contrib. | Council cash | Borrowings |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| INFRASTRUCTURE | | | | | | | | | |
| Roads | | | | | | | | | |
| Gravel Shoulder Resheets | 300 | - | 300 | - | - | 300 | - | - | - |
| Roads - Bituminous reseal program (R2R) | 1,000 | - | 1,000 | - | - | 803 | - | 197 | - |
| Gravel roads resheet program (R2R) | 1,000 | - | 1,000 | - | - | 802 | - | 198 | - |
| Final seal (renewal works) | 270 | - | 270 | - | - | - | - | 270 | - |
| Major patching program | 450 | - | 450 | - | - | - | - | 450 | - |
| Wunghnu - East Road Resheet and Seal | 420 | - | - | 420 | - | - | - | 420 | - |
| Road Asphaltting Program (R2R) | 100 | - | 100 | - | - | 100 | - | - | - |
| Numurkah - Melville Street Road Safety Improvements | 500 | - | - | 500 | - | 500 | - | - | - |
| * Yarrawonga - 5 Ways' Roundabout | 1,200 | 1,200 | - | - | - | 900 | - | 300 | - |
| * Numurkah - Naring Rd / Numurkah Rd / Tocumwal Rd intersection upgrade and Naring Rd Heavy Vehicle Improvements | 1,000 | - | - | 1,000 | - | 800 | - | 200 | - |
| * Cobram - Hume St, Safe Travel Around School | 26 | - | - | 26 | - | 13 | - | 13 | - |
| * Cobram - Grant Court, Shared Accessway | 25 | - | - | 25 | - | - | - | 25 | - |
| * Cobram - Hume Piper Roundabout | 50 | 50 | - | - | - | 50 | - | - | - |
| Nathalia - Harcourt Street Road Reconstruction, Drainage and Footpath | 840 | - | - | 840 | - | 840 | - | - | - |
| * Strathmerton - Labuan Road Blackspot | 1,229 | - | - | 1,229 | - | 1,229 | - | - | - |
| * Cobram - Campbell Road Blackspot | 254 | - | - | 254 | - | 254 | - | - | - |
| * Cobram - Peach Rd/ Benalla Tocumwal Rd Blackspot | 738 | - | - | 738 | - | 738 | - | - | - |
| Bridges | | | | | | | | | |
| Kotupna - Bartrops Bridge (Griffiths Lane) Renewal | 870 | - | 870 | - | - | 870 | - | - | - |
| Footpaths and Cycleways | | | | | | | | | |
| Footpath Renewal Program | 200 | - | 200 | - | - | - | - | 200 | - |
| * Nathalia - Pearce St Pedestrian Improvement | 20 | - | 20 | - | - | 9 | - | 11 | - |
| Drainage | | | | | | | | | |
| Culvert Renewal Program | 45 | - | 45 | - | - | - | - | 45 | - |
| Drainage pipe and pits renewal program | 50 | - | 50 | - | - | - | - | 50 | - |
| Drainage pipe renewal program | 75 | - | 75 | - | - | - | - | 75 | - |
| Drainage pits renewal program | 25 | - | 25 | - | - | - | - | 25 | - |
| Pumps renewal program | 35 | - | 35 | - | - | - | - | 35 | - |
| Raw water pumps renewal program | 15 | - | 15 | - | - | - | - | 15 | - |
| Stormwater pipe relining program | 50 | - | 50 | - | - | - | - | 50 | - |
| * Nathalia - McDonnell Street Drainage Upgrade | 280 | - | 280 | - | - | - | - | 280 | - |
| * Yarrawonga - Shannon Court Drainage Upgrade | 212 | - | 212 | - | - | - | - | 212 | - |

| Capital Works Area | Asset expenditure types | | | | | Summary of Funding Sources | | | |
|---|-------------------------|--------------|--------------|--------------|------------|----------------------------|------------|---------------|------------|
| | Project Cost | New | Renewal | Upgrade | Expansion | Grants | Contrib. | Council cash | Borrowings |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Nathalia - Park Street Pump Station Upgrade | 170 | - | - | 170 | - | - | - | 170 | - |
| Recreational, Leisure & Community Facilities | | | | | | | | | |
| Playground Equipment Renewal Program | 120 | - | 120 | - | - | - | - | 120 | - |
| Aquatic facilities renewal | 150 | - | 150 | - | - | - | - | 150 | - |
| Aquatic plant room renewal program | 115 | - | 115 | - | - | - | - | 115 | - |
| BBQ renewal program | 30 | - | 30 | - | - | - | - | 30 | - |
| Park furniture renewal program | 30 | - | 30 | - | - | - | - | 30 | - |
| Shade sail renewal program | 20 | - | 20 | - | - | - | - | 20 | - |
| Playground Shade - New Installs | 45 | 45 | - | - | - | - | - | 45 | - |
| Yarrowonga - JC Lowe Entrance Lighting | 15 | 15 | - | - | - | - | - | 15 | - |
| Recreation reserve irrigation system renewal program | 100 | - | 100 | - | - | - | - | 100 | - |
| * Cobram - Apex Park Lighting Project | 224 | - | - | 224 | - | 144 | 40 | 40 | - |
| * Waaia - Hardcourt Redevelopment Project | 865 | - | - | 865 | - | 692 | - | 173 | - |
| Parks, Open Space and Streetscapes | | | | | | | | | |
| Street Furniture & Urban Landscape Renewal Program | 50 | - | 50 | - | - | - | - | 50 | - |
| Kerbs and Channel | | | | | | | | | |
| Cobram - High Street Kerb & Channel | 118 | - | 118 | - | - | - | - | 118 | - |
| Cobram - William Street Kerb & Channel | 109 | - | 109 | - | - | - | - | 109 | - |
| Numurkah - Station Street Kerb & Channel | 437 | - | 437 | - | - | - | - | 437 | - |
| Yarrowonga - McLean Street Kerb and Channel | 289 | - | 289 | - | - | - | - | 289 | - |
| Other Infrastructure | | | | | | | | | |
| Signage Renewal Program | 15 | - | 15 | - | - | - | - | 15 | - |
| Irrigation system renewal program | 100 | - | 100 | - | - | - | - | 100 | - |
| Levee Bank renewal program | 50 | - | 50 | - | - | - | - | 50 | - |
| Bollard Renewal Program | 12 | - | 12 | - | - | - | - | 12 | - |
| Landfill Cell 10 Design | 150 | - | - | - | 150 | - | - | 150 | - |
| TOTAL INFRASTRUCTURE | 14,743 | 1,560 | 6,742 | 6,291 | 150 | 9,044 | 40 | 5,659 | - |
| TOTAL NEW CAPITAL WORKS 2024/25 | 20,825 | 4,633 | 9,751 | 6,291 | 150 | 9,836 | 863 | 10,127 | - |

All capital works noted above are excluding GST.

* Delivery of the project is subject to funding being approved by the relevant department or contributor.

4.4.3 Works carried forward from the 2023/24 year

| Capital Works Area | Project Cost \$'000 | New \$'000 | Asset expenditure types | | | Summary of Funding Sources | | | | |
|---|------------------------|---------------|-------------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|----------------------|--------------|
| | | | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 | |
| PROPERTY | | | | | | | | | | |
| Land Improvements | | | | | | | | | | |
| Cobram East - Levee Investigation & Design | 80 | 80 | - | - | - | - | - | - | 80 | - |
| Numurkah - Flood Mitigation Scheme | 765 | 765 | - | - | - | 765 | - | - | - | - |
| Buildings | | | | | | | | | | |
| Waaia - Public Toilets Renewal | 116 | - | 116 | - | - | - | - | - | 116 | - |
| Yarrawonga - Library | 4,869 | 4,869 | - | - | - | - | - | - | 2,733 | 2,136 |
| Yarrawonga - Multi-Sports Stadium | 1,000 | 1,000 | - | - | - | - | - | - | 500 | 500 |
| Cobram/Numurkah - Construct resale shops at Transfer Stations | 240 | 240 | - | - | - | 240 | - | - | - | - |
| Numurkah - Town Hall Power Supply & Mtr | 173 | - | 173 | - | - | - | - | - | 173 | - |
| Depot Renewal Program | 200 | - | 200 | - | - | - | - | - | 200 | - |
| TOTAL PROPERTY | 7,443 | 6,954 | 489 | - | - | 1,005 | - | - | 3,802 | 2,636 |
| PLANT AND EQUIPMENT | | | | | | | | | | |
| Plant, Machinery and Equipment | | | | | | | | | | |
| Heavy Plant Replacement Plant | 725 | - | 725 | - | - | - | - | - | 725 | - |
| Small Plant Replacement >\$2,500 | 96 | - | 96 | - | - | - | - | - | 96 | - |
| Heavy Plant New Purchases | 531 | - | 531 | - | - | - | - | - | 531 | - |
| TOTAL PLANT AND EQUIPMENT | 1,352 | - | 1,352 | - | - | - | - | - | 1,352 | - |

All capital works noted above are excluding GST.

| Capital Works Area | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | | |
|--|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|----------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansion \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrowings \$'000 |
| | | | | | | | | | |
| INFRASTRUCTURE | | | | | | | | | |
| Roads | | | | | | | | | |
| Shire Cross Roads Safety Improvements | 67 | - | - | 67 | - | - | - | 67 | - |
| * Flood Recovery Works - Roads | 4,659 | - | 4,659 | - | - | 4,659 | - | - | - |
| * Lower Moira - Flood Recovery Works Stewarts Bridge Road | 2,499 | - | 2,499 | - | - | 2,499 | - | - | - |
| Road Asphaltting Program (R2R) | 165 | - | 165 | - | - | 165 | - | - | - |
| Bridges | | | | | | | | | |
| Nathalia - Bourkes Bridge Renewal | 1,172 | - | 1,172 | - | - | 1,172 | - | - | - |
| Drainage | | | | | | | | | |
| * Flood Recovery Works - Culverts | 2,500 | - | 2,500 | - | - | 2,500 | - | - | - |
| Nathalia - Drainage Improvements Design - Park St, Camp St/Pelling St & Bromley St | 61 | - | - | 61 | - | - | - | 61 | - |
| Bundalong - Pyke Street Drainage Upgrade | 60 | - | - | 60 | - | - | - | 60 | - |
| Recreational, Leisure & Community Facilities | | | | | | | | | |
| Cobram - Fenced off-leash dog park | 125 | 125 | - | - | - | 62 | - | 63 | - |
| Parks, Open Space and Streetscapes | | | | | | | | | |
| Cobram - Kennedy Park, Thompsons Beach Upgrade | 297 | - | 297 | - | - | - | - | 297 | - |
| Aerodromes | | | | | | | | | |
| Yarrawonga - Aerodrome Taxiway Compliance Wks | 245 | - | - | 245 | - | 245 | - | - | - |
| Kerbs and Channel | | | | | | | | | |
| * Yarrawonga - Woods Road Kerb & Channel | 373 | - | 373 | - | - | 350 | - | 23 | - |
| Other Infrastructure | | | | | | | | | |
| TOTAL INFRASTRUCTURE | 12,223 | 125 | 11,665 | 433 | - | 11,748 | - | 475 | - |
| TOTAL CARRIED FORWARD CAPITAL WORKS 2023/24 | 21,018 | 7,079 | 13,506 | 433 | - | 12,753 | - | 5,629 | 2,636 |
| TOTAL CAPITAL WORKS | 41,843 | 11,712 | 23,257 | 6,724 | 150 | 22,588 | 863 | 15,756 | 2,636 |

All capital works noted above are excluding GST.

* Delivery of the project is subject to funding being approved by the relevant department or contributor.

Summary of Planned Capital Works Expenditure

For the years ending 30 June 2026, 2027 & 2028

| 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 | Borrowings \$'000 |
| Property | | | | | | | | | | |
| Land improvements | 3,133 | 3,133 | - | - | - | 3,133 | 1,191 | - | 1,942 | - |
| Total Land | 3,133 | 3,133 | - | - | - | 3,133 | 1,191 | - | 1,942 | - |
| Buildings | 13,489 | 12,589 | 900 | - | - | 13,489 | 3,650 | 166 | 3,173 | 6,500 |
| Total Buildings | 13,489 | 12,589 | 900 | - | - | 13,489 | 3,650 | 166 | 3,173 | 6,500 |
| Total Property | 16,622 | 15,722 | 900 | - | - | 16,622 | 4,841 | 166 | 5,115 | 6,500 |
| Plant and Equipment | | | | | | | | | | |
| Plant, machinery and equipment | 1,984 | - | 1,984 | - | - | 1,984 | - | - | 1,984 | - |
| Total Plant and Equipment | 1,984 | - | 1,984 | - | - | 1,984 | - | - | 1,984 | - |
| Infrastructure | | | | | | | | | | |
| Roads | 9,048 | 650 | 5,560 | 2,838 | - | 9,048 | 7,230 | - | 1,818 | - |
| Bridges | 150 | - | 50 | 100 | - | 150 | - | - | 150 | - |
| Footpaths and cycleways | 655 | 250 | 200 | 205 | - | 655 | 91 | - | 564 | - |
| Drainage | 1,398 | 250 | 343 | 805 | - | 1,398 | 219 | - | 1,179 | - |
| Recreational, leisure and community facilities | 3,067 | 2,015 | 632 | 420 | - | 3,067 | 1,560 | - | 1,507 | - |
| Parks, open space and streetscapes | 185 | 25 | 160 | - | - | 185 | - | - | 185 | - |
| Other infrastructure | 2,627 | 50 | 1,377 | - | 1,200 | 2,627 | - | - | 2,627 | - |
| Total Infrastructure | 17,130 | 3,240 | 8,322 | 4,368 | 1,200 | 17,130 | 9,100 | - | 8,030 | - |
| Total Capital Works Expenditure | 35,736 | 18,962 | 11,206 | 4,368 | 1,200 | 35,736 | 13,941 | 166 | 15,129 | 6,500 |

All capital works noted above are excluding GST.

| 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 | Borrowings \$'000 |
| Property | | | | | | | | | | |
| Land improvements | 600 | 600 | - | - | - | - | - | 250 | 350 | - |
| Total Land | 600 | 600 | - | - | - | - | - | 250 | 350 | - |
| Buildings | 4,100 | 3,200 | 900 | - | - | 4,100 | 2,650 | 150 | 1,300 | - |
| Building improvements | 250 | - | - | 250 | - | - | 125 | - | 125 | - |
| Total Buildings | 4,350 | 3,200 | 900 | 250 | - | 4,100 | 2,775 | 150 | 1,425 | - |
| Total Property | 4,950 | 3,800 | 900 | 250 | - | 4,100 | 2,775 | 400 | 1,775 | - |
| Plant and Equipment | | | | | | | | | | |
| Plant, machinery and equipment | 1,984 | - | 1,984 | - | - | 1,984 | - | - | 1,984 | - |
| Total Plant and Equipment | 1,984 | - | 1,984 | - | - | 1,984 | - | - | 1,984 | - |
| Infrastructure | | | | | | | | | | |
| Roads | 5,560 | - | 5,560 | - | - | 5,560 | 4,840 | - | 720 | - |
| Bridges | 150 | - | 50 | 100 | - | 150 | - | - | 150 | - |
| Footpaths and cycleways | 450 | 250 | 200 | - | - | 450 | - | - | 450 | - |
| Drainage | 7,375 | 920 | 295 | 6,160 | - | 7,375 | 3,081 | - | 4,294 | - |
| Recreational, leisure and community facilities | 910 | 145 | 765 | - | - | 910 | - | - | 910 | - |
| Parks, open space and streetscapes | 75 | 25 | 50 | - | - | 75 | - | - | 75 | - |
| Other infrastructure | 1,427 | 50 | 1,377 | - | - | 1,427 | - | - | 1,427 | - |
| Total Infrastructure | 15,947 | 1,390 | 8,297 | 6,260 | 0 | 15,947 | 7,921 | - | 8,026 | - |
| Total Capital Works Expenditure | 22,881 | 5,190 | 11,181 | 6,510 | 0 | 22,881 | 10,696 | 400 | 11,785 | - |

All capital works noted above are excluding GST.

| 2027/28 | Asset Expenditure Types | | | | | Funding Sources | | | | |
|--|-------------------------|---------------|-------------------|---------------------|-------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
| | Total \$'000 | New \$'000 | Renewal \$'000 | Expansion \$'000 | Upgrade \$'000 | Total \$'000 | Grants \$'000 | Contributions \$'000 | Council Cash \$'000 | Borrowings \$'000 |
| Property | | | | | | | | | | |
| Land improvements | 5,700 | 5,700 | - | - | - | 5,700 | - | 2,375 | 3,325 | - |
| Total Land | 5,700 | 5,700 | - | - | - | 5,700 | - | 2,375 | 3,325 | - |
| Buildings | 800 | - | 800 | - | - | 800 | - | - | 800 | - |
| Building improvements | 1,375 | - | - | - | 1,375 | 1,375 | 688 | - | 688 | - |
| Total Buildings | 2,175 | - | 800 | - | 1,375 | 2,175 | 688 | - | 1,488 | - |
| Total Property | 7,875 | 5,700 | 800 | - | 1,375 | 7,875 | 688 | 2,375 | 4,812 | - |
| Plant and Equipment | | | | | | | | | | |
| Plant, machinery and equipment | 1,984 | - | 1,984 | - | - | 1,984 | - | - | 1,984 | - |
| Total Plant and Equipment | 1,984 | - | 1,984 | - | - | 1,984 | - | - | 1,984 | - |
| Infrastructure | | | | | | | | | | |
| Roads | 5,850 | 30 | 5,560 | - | 260 | 5,850 | 4,840 | - | 1,010 | - |
| Bridges | 150 | - | 150 | - | - | 150 | - | - | 150 | - |
| Footpaths and cycleways | 450 | 250 | 200 | - | - | 450 | - | - | 450 | - |
| Drainage | 6,010 | 920 | 295 | - | 4,795 | 6,010 | 2,510 | - | 3,500 | - |
| Recreational, leisure and community facilities | 910 | 145 | 765 | - | - | 910 | - | - | 910 | - |
| Parks, open space and streetscapes | 50 | - | 50 | - | - | 50 | - | - | 50 | - |
| Other infrastructure | 1,427 | 50 | 1,377 | - | - | 1,427 | - | - | 1,427 | - |
| Total Infrastructure | 14,847 | 1,395 | 8,397 | - | 5,055 | 14,847 | 7,350 | - | 7,497 | - |
| Total Capital Works Expenditure | 24,706 | 7,095 | 11,181 | - | 6,430 | 24,706 | 8,038 | 2,375 | 14,293 | - |

All capital works noted above are excluding GST.

5a. 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 |
|---|--|-------|---------|----------|---------|--------------------|---------|---------|-------|
| | | | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | +/- |
| Governance | | | | | | | | | |
| Satisfaction with community consultation and engagement | Community satisfaction rating out of 100 with the consultation and engagement efforts of Council | 1 | 41 | 46 | 48 | 50 | 51 | 53 | + |
| 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 | | 98% | 98% | 98% | 98% | 99% | 99% | + |
| 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 | 2 | 63% | 69% | 73% | 74% | 75% | 76% | + |
| 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 | 3 | 56% | 57% | 60% | 62% | 63% | 64% | + |

5a. Target Performance Indicators - Services

1. Governance

Council expects to see an improvement in this indicator through plans to increase communication of Council meeting decisions and greater transparency through Council reports for information on key issues.

2. Statutory planning

Council expects to see an improvement in this indicator through resolving staff resourcing issues in the planning department. This is through hiring of additional staff as well as engaging contractors for a short-term arrangement to support the team where a higher volume of applications are received.

3. Waste management

Council expects to see an improvement in this indicator through the implementation of a fourth glass bin option in conjunction with increased communication and education on materials that can be diverted from Landfill.

5a. Targeted performance indicators, continued

Targeted performance indicators - Financial

| Indicator | Measure | Notes | Actual | Forecast | Target | Target Projections | | | Trend |
|---------------------|--|-------|---------|----------|---------|--------------------|---------|---------|-------|
| | | | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | +/- |
| Liquidity | | | | | | | | | |
| Working Capital | Current assets / current liabilities | 1 | 330.43% | 331.54% | 351.83% | 285.90% | 270.46% | 233.12% | - |
| Obligations | | | | | | | | | |
| Asset renewal | Asset renewal and upgrade expense / Asset depreciation | 2 | 97.89% | 97.63% | 194.82% | 97.53% | 105.14% | 99.95% | o |
| Stability | | | | | | | | | |
| Rates concentration | Rate revenue / adjusted underlying revenue | | 57.88% | 62.9% | 63.9% | 64.1% | 65.0% | 65.4% | + |
| Efficiency | | | | | | | | | |
| Expenditure level | Total expenses / no. of property assessments | | \$3,498 | \$4,065 | \$4,076 | \$4,107 | \$4,228 | \$4,311 | - |

Key to Forecast Trend:

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

Notes to indicators

5a. Target Performance Indicators - Financial

1. Liquidity

Council expects working capital ratios to decline in the future as the capital works program is delivered.

2. Asset Renewal

Delays in renewal works resulting from the flood events and wet weather conditions has meant that projects have been delayed into the 2024/25 financial year. The timing of works have been budgeted to allow for an average 4 year renewal/ upgrade ratio of 125%.

5b. 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 |
|--------------------------------|---|-------|---------|----------|---------|-------------|---------|---------|-------|
| | | | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | +/- |
| Operating position | | | | | | | | | |
| Adjusted underlying result | Adjusted underlying surplus (deficit) / Adjusted underlying revenue | 1 | 11.75% | -6% | -5% | -3% | -5% | -5% | - |
| Liquidity | | | | | | | | | |
| Unrestricted cash | Unrestricted cash / current liabilities | | 189.29% | 76% | 118% | 60% | 50% | 39% | o |
| Obligations | | | | | | | | | |
| Loans and borrowings | Interest bearing loans and borrowings / rate revenue | 2 | 1.2% | 3.2% | 8.4% | 20.8% | 18.4% | 16.2% | - |
| Loans and borrowing repayments | Interest and principal repayments on interest bearing loans and borrowings / rate revenue | | 0.73% | 0.4% | 0.5% | 1.2% | 2.7% | 2.7% | - |
| Indebtedness | Non-current liabilities / own source revenue | 2 | 21.99% | 18.7% | 22.0% | 29.8% | 26.9% | 24.7% | - |
| Efficiency | | | | | | | | | |
| Revenue level | General rates and municipal charges / no. of property assessments | | \$1,793 | \$1,889 | \$1,937 | \$1,995 | \$2,045 | \$2,091 | o |

Key to Forecast Trend:

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

Notes to indicators

5b. Financial Performance Indicators

1. Operating Position

Metric is forecast to worsen overtime due to the impacts of rate capping and cost escalations, impacting both Council's operating and capital programs. Refer to section 5c. Financial Performance Targets for a summary of Council's target financial performance over the next four year period and the principles that will be adopted to achieve this target state.

2. Obligations

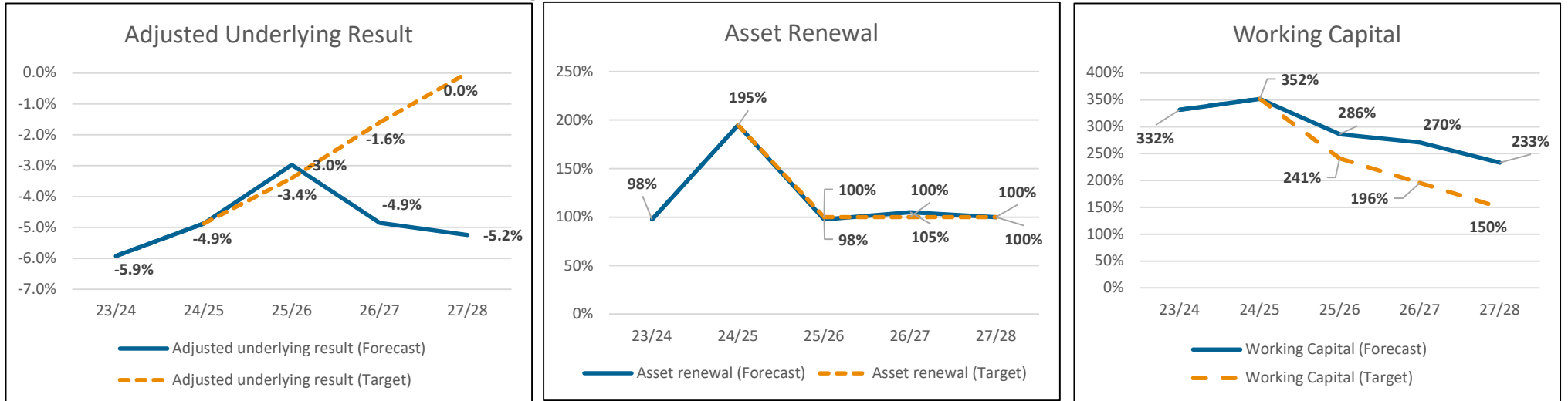
Increase in obligation metrics is due to expected borrowings to be drawn down to fund the development of the Yarrawonga Library and Multi-Purpose Stadium capital projects.

5c. Financial performance targets

Council's current projected financial indicators (as shown in the above tables) are not within the desired target levels to provide assurance on the ongoing financial viability of Council. Section 101 of the Local Government Act 2020 requires financial risks to be managed prudently having regard to economic circumstances. The Administrators' objective is to restore the financial performance of Council, through strong financial management, project delivery and true cost identification, however this cannot be achieved in one year. The following table summarises the **targeted** projections for Council over the next 4 year period to restore the financial performance of the Council, whilst maintaining the financial health and service level expected by the

| Indicator | Measure | Notes | Actual 2022/23 | Forecast 2023/24 | Budget 2024/25 | 2025/26 | Projections 2026/27 | 2027/28 | Trend +/- |
|---------------------------------------|---|-------|-------------------|---------------------|-------------------|---------|------------------------|---------|--------------|
| Operating position | | | | | | | | | |
| Adjusted underlying result (Forecast) | Adjusted underlying surplus (deficit) / Adjusted underlying revenue | | 11.75% | -5.9% | -4.9% | -3.0% | -4.9% | -5.2% | - |
| Adjusted underlying result (Target) | Adjusted underlying surplus (deficit) / Adjusted underlying revenue | | 11.75% | -5.9% | -4.9% | -3.4% | -1.6% | 0.0% | + |
| Liquidity | | | | | | | | | |
| Working Capital (Forecast) | Current assets / current liabilities | | 330% | 332% | 352% | 286% | 270% | 233% | - |
| Working Capital (Target) | Current assets / current liabilities | | 330% | 332% | 352% | 241% | 196% | 150% | - |
| Obligations | | | | | | | | | |
| Asset renewal (Forecast) | Asset renewal and upgrade expense / Asset depreciation | | 98% | 98% | 195% | 98% | 105% | 100% | - |
| Asset renewal (Target) | Asset renewal and upgrade expense / Asset depreciation | | 98% | 98% | 195% | 100% | 100% | 100% | + |

Council's current financial forecast vs. Council's future target financial state:



Performance target metrics have been established as part of Council's previously adopted 2021 to 2031 Long Term Financial Plan. To focus attention on the need for a financial management strategy to improve the financial performance of the organisation into the future, Council has identified a discrete target that we will aim for by 2027/28 to bridge the gap between the current financial situation and where Council aims to be.

5c. Financial performance targets, continued

Section 9 of the *Local Government Act 2020* prescribes that a Council must in the performance of its role give effect to the overarching governance principles which includes that the ongoing financial viability of the Council is to be ensured.

To achieve the targeted financial indicators by 2027 – 2028 the following principles will be followed over the next four years. These principals will also align with and influence the development of the new Council Plan, Asset Plan, Financial Plan and Workforce Plan.

Principle #1 Strong Financial Management

Moira Shire will implement several strategies to strengthen its financial management including:

- Implementing a new budgeting and forecasting system to assist in the monitoring and reporting of financial performance and planning; and
- Developing an operational expenditure savings program including identifying efficiencies internally and reviewing opportunities for cost savings during procurement; and
- Identifying ways to optimise revenue such as leveraging grant funding opportunities for existing planned projects, reviewing pricing policies, benchmarking of user fees and charges and maximising returns from existing and surplus assets.

Principle #2 Effective Asset Planning and Management

To provide effective and efficient management of assets, Moira Shire will implement numerous strategies including:

- Complete an updated self-assessment and achieve a core level of maturity against the National Asset Management Assessment Framework (NAMAF); and
- Prioritise investment in renewal of assets over new or the upgrade or expansion of assets, that is to minimise or eliminate discretionary expenditure for new assets; and
- Identify and assign asset owners for Council assets, undertake regular condition assessments and complete asset management plans to effectively manage assets; and
- Identify surplus or non-renewal assets and consider asset disposal where appropriate; and
- Embed the budgeting framework process and integrate with the 10 year capital works plan, annual budget and long term financial plan.

Principle #3 Develop and Implement a Service Planning Framework

Moira Shire will implement an integrated service planning and review framework to ensure all services continue to provide value for money and are in line with community expectations. The service reviews will help identify and understand amongst others the value of the services to the community, the cost of the services, the level of the service to the community that can be afforded and the right level of resources to deliver services. This will also consider Council's role in service provision and whether other models or service delivery may be more appropriate or sustainable.

6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2024/25.

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|---|---|-------------|----------------------|------------------------|-------------------------|-------------------------|--------------|
| Rates and Property Management | | | | | | | |
| Rate Notices | | | | | | | |
| Reprint Rate Notice (From 2012/13 to current year) | Per notice | Taxable | \$8.00 | \$8.00 | \$0.00 | 0.00% | Council |
| Reprint Rate notices prior to 2012/13 | Per hour document search (minimum charge 1 hour) | Taxable | \$50.00 | \$50.00 | \$0.00 | 0.00% | Council |
| Dishonoured Rates Payments | | | | | | | |
| Cheque/Direct Debit Dishonour Administration Fee | Per dishonour | Non-Taxable | \$30.00 | \$30.00 | \$0.00 | 0.00% | Council |
| Rates Debt Recovery Legal Costs | | | | | | | |
| Statutory Fee for recovery of unpaid rates | Scale of Fee as per Magistrates Court | Non-Taxable | Scheduled Fee | Scheduled Fee | N/A | N/A | Statutory |
| Process Server & Solicitor Fee | Recovery of process server and solicitor fees charged | Taxable | Contractors Fee | Contractors Fee | N/A | N/A | Council |
| Slashing of Vacant Blocks | | | | | | | |
| Charge for slashing of vacant block | | Taxable | Contractors Fee | Contractors Fee | N/A | N/A | Council |
| Land Information Certificate | | | | | | | |
| Land Information Certificate Fee | Per certificate (Fee Units = 1.82) | Non-Taxable | \$28.90 | \$29.70 | \$0.80 | 2.77% | Statutory |
| Priority Fee | Per request (in addition to LIC Fee) | Taxable | \$42.00 | \$43.00 | \$1.00 | 2.38% | Council |
| Re-issue Fee | Per reissue of previously issued LIC's) | Taxable | \$42.00 | \$43.00 | \$1.00 | 2.38% | Council |
| Statute fee set in accordance with the Local Government (General) Regulations 2015 and the Monetary Units Act 2004. | | | | | | | |
| Land Title Certificate | | | | | | | |
| Land Title Certificate Search Fee (Fee for private land title search) | | Taxable | \$64.00 | \$66.00 | \$2.00 | 3.13% | Council |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|--|---|-------------|----------------------|----------------------|-------------------------|-------------------------|--------------|
| Animal Control | | | | | | | |
| Dog & Cat Registration Fee | | | | | | | |
| Dogs (Reduced Fee) - Desexed dogs; dogs over 10 years old; dogs kept for working stock; dogs kept for breeding by the proprietor of a domestic animal business conducted on registered premises; dogs that have undergone obedience training which complies with the regulations; dogs registered with an applicable organisation, if their owners are members of the applicable organisation with which the dogs are registered; and dogs that are permanently identified in the prescribed manner | Per dog (Pensioners 50% discount applies) | Non-Taxable | \$28.80 | \$29.50 | \$0.70 | 2.43% | Council |
| Cats (Reduced Fee) - Desexed cats; cats over 10 years old; cats kept for breeding by the proprietor of a domestic animal business conducted on registered premises; cats registered with an applicable organisation, if their owners are members of the applicable organisation with which the cats are registered | Per cat (Pensioners 50% discount applies) | Non-Taxable | \$28.80 | \$29.50 | \$0.70 | 2.43% | Council |
| Dogs (Maximum Fee) - Dangerous dogs, menacing dogs or restricted breed dogs; and any dogs to which the description in the Reduced Fee does not apply | Per dog (Pensioners 50% discount applies) | Non-Taxable | \$86.50 | \$88.90 | \$2.40 | 2.77% | Council |
| Cats (Maximum Fee) - Any cats to which any description in the Reduced Fee does not apply | Per cat (Pensioners 50% discount applies) | Non-Taxable | \$86.50 | \$88.90 | \$2.40 | 2.77% | Council |
| State Government Levy - Dog | Per dog (in addition to Registration Fee) | Non-Taxable | \$4.40 | \$4.50 | \$0.10 | 2.27% | Statutory |
| State Government Levy - Cat | Per cat (in addition to Registration Fee) | Non-Taxable | \$4.40 | \$4.50 | \$0.10 | 2.27% | Statutory |
| Statutory fee set in accordance with the Domestic Animal Act (1994) Sections 15, 69 and Schedule | | | | | | | |
| Domestic Animal Business Registration | | | | | | | |
| Registration (Administration) Fee | Per business | Non-Taxable | \$148.00 | \$152.00 | \$4.00 | 2.70% | Council |
| State Government Levy Animal Business Registration | Per business | Non-Taxable | \$20.00 | \$20.00 | \$0.00 | 0.00% | Statutory |
| Statutory fee set in accordance with the Domestic Animal Act (1994) Sections 49 and 69 | | | | | | | |
| Other Fees | | | | | | | |
| Micro chipping fee | | Taxable | \$40.00 | \$40.00 | \$0.00 | 0.00% | Council |
| Animal Replacement Tags | | Non-Taxable | \$5.50 | \$5.50 | \$0.00 | 0.00% | Council |
| Cat Trap Hire | | | | | | | |
| Cat Trap Hire (Bond) | Refundable bond | Bond | \$100.00 | \$100.00 | N/A | N/A | Council |
| Animal Pound Fee | | | | | | | |
| Domestic Animals Release fee | | Non-Taxable | \$134.60 | \$138.30 | \$3.70 | 2.75% | Council |
| Domestic Animals Release fee - (Pensioners 50% discount applies) | | Non-Taxable | \$67.30 | \$69.20 | \$1.90 | 2.82% | Council |
| Livestock 1-9 Release fee | Plus \$10 sustenance per animal per day and transport costs | Non-Taxable | \$393.30 | \$404.00 | \$10.70 | 2.72% | Council |
| Livestock 10-49 Release fee | | Non-Taxable | \$817.70 | \$840.20 | \$22.50 | 2.75% | Council |
| Livestock 50 plus Release fee | | Non-Taxable | \$1,226.50 | \$1,260.20 | \$33.70 | 2.75% | Council |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|---|--|-------------|----------------------|----------------------|-------------------------|-------------------------|--------------|
| Droving and Grazing of Livestock Fee | | | | | | | |
| Permit to Graze Livestock | Per event | Non-Taxable | \$31.10 | \$32.00 | \$0.90 | 2.89% | Council |
| Travelling Livestock (Droving) Fee - per time | Per event plus \$1,000 refundable bond | Non-Taxable | \$414.00 | \$425.40 | \$11.40 | 2.75% | Council |
| Animal Control Infringements | | | | | | | |
| Not Wearing Tags or Marker | Penalty units = 0.5 | Non-Taxable | \$96.00 | \$99.00 | \$3.00 | 3.13% | Statutory |
| Cat at large | Penalty units = 0.5 | Non-Taxable | \$96.00 | \$99.00 | \$3.00 | 3.13% | Statutory |
| Dog at large in day time | Penalty units = 1.5 | Non-Taxable | \$288.00 | \$296.00 | \$8.00 | 2.78% | Statutory |
| Dog at large at night time | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Greyhound not muzzled or controlled | Penalty units = 1.5 | Non-Taxable | \$288.00 | \$296.00 | \$8.00 | 2.78% | Statutory |
| Not complying with order to abate nuisance | Penalty units = 1.5 | Non-Taxable | \$288.00 | \$296.00 | \$8.00 | 2.78% | Statutory |
| Unregistered animals | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Regulated by the Domestic Animal Act (1994), infringements set in accordance with Monetary Units Act (2004) | | | | | | | |
| Impounded Vehicles and Seized Items | | | | | | | |
| Pound Fee | | | | | | | |
| Release of Impounded vehicles | Per vehicle (plus towing costs if applicable) | Non-Taxable | \$68.00 | \$70.00 | \$2.00 | 2.94% | Council |
| Impounded vehicles towing costs | Per vehicle | Taxable | Towing cost | Towing cost | N/A | N/A | Council |
| Release of Seized Items | Per item (plus towing costs if applicable) | Non-Taxable | \$60.50 | \$62.00 | \$1.50 | 2.48% | Council |
| Seized items towing costs | Per item | Taxable | Towing cost | Towing cost | N/A | N/A | Council |
| Community Safety and Local Laws | | | | | | | |
| Local Law Permit Application Fee | | | | | | | |
| Application for a Local Law permit | Per permit - new applications and if permit expires and renewal not sought prior to expiry | Non-Taxable | \$68.00 | \$70.00 | \$2.00 | 2.94% | Council |
| Local Law Permits | | | | | | | |
| Street Stalls (incl. community raffles) | | | | | | | |
| Trading of goods and services on a Footpath/Road Reserve permit | Fee for charities, not-for-profits and community groups may be waived | Non-Taxable | \$116.00 | \$119.00 | \$3.00 | 2.59% | Council |
| Tables & Chairs on Footpath/Road Reserve | | | | | | | |
| Application Fee (only applies to new applications) | Only applies to new applications | Non-Taxable | \$68.00 | \$70.00 | \$2.00 | 2.94% | Council |
| Tables (up to four) plus Temporary screen | Annual fee payable | Non-Taxable | \$161.00 | \$165.00 | \$4.00 | 2.48% | Council |
| Tables in excess of four (per table) | Annual fee payable | Non-Taxable | \$26.00 | \$27.00 | \$1.00 | 3.85% | Council |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|--|--|-------------|------------------------------|-------------------------------------|-------------------------|-------------------------|--------------|
| Advertising Boards | | | | | | | |
| Moveable signs on Footpath/Road Reserve permit | Annual fee payable, plus application fee | Non-Taxable | \$68.00 | \$70.00 | \$2.00 | 2.94% | Council |
| Display of Goods on Footpath/Road Reserve | | | | | | | |
| Display of Goods on Footpath/Road Reserve permit | Annual fee payable, plus application fee | Non-Taxable | \$167.00 | \$172.00 | \$5.00 | 2.99% | Council |
| Car Dealerships | | | | | | | |
| Vehicles on Road Reserve for Trading permit | Annual fee payable, plus application fee | Non-Taxable | \$160.00 | \$164.00 | \$4.00 | 2.50% | Council |
| Other Permits | | | | | | | |
| Keeping of excess animals (pensioner) | Per permit (Pensioner 50% discount applies) | Non-Taxable | \$58.00 | \$59.00 | \$1.00 | 1.72% | Council |
| Other permits permitted under Moira Shire Council - Community Safety and Environment Local Law 2013 | Annual fee payable, plus application fee | Non-Taxable | \$116.00 | \$119.00 | \$3.00 | 2.59% | Council |
| Regulated under Moira Shire Council - Community Safety and Environmental Local Law 2013 | | | | | | | |
| Local Law Fines - Parking Infringements | | | | | | | |
| Road Safety Act - Statutory fines | Variable penalty units based on infringement | Non-Taxable | Variable \$38.00 to \$192.00 | Variable \$38.00 to \$192.00 | N/A | N/A | Statutory |
| Council parking fines - Time limits | Penalty units = 0.5 | Non-Taxable | \$96.00 | \$99.00 | \$3.00 | 3.13% | Statutory |
| Regulated by the Road Safety Act (1986), infringements set in accordance with Monetary Units Act (2004) | | | | | | | |
| Local Law Fines - Littering Infringements | | | | | | | |
| Litter Fines - small amount | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Litter Fines - large amount | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Regulated by the Environmental Protection Act (1970), infringements set in accordance with Monetary Units Act (2004) | | | | | | | |
| Local Law Fines - Behaviour Infringements | | | | | | | |
| Behave in a way which is detrimental to the municipal place or public asset | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| As an owner or occupier of land, allow trees, plants or any other matter on that land to cause damage to or interfere with a municipal place | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Damage/destroy/write on/interface with/remove or affix anything from a municipal building or structure | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Act contrary to conditions imposed when using a municipal place or property | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Local Law Fines - Streets & Roads Infringements | | | | | | | |
| Discharge water onto road | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Riding horses on reservations, public reserves and recreation grounds | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Erecting or placing of signs and goods on footpath | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Roadside trading | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Locating goods for sale | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Outdoor eating facilities | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Street parties, street festivals and processions | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Street collections | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|---|------------------------------|-------------|----------------------|----------------------|-------------------------|-------------------------|--------------|
| Local Law Fines - Other Infringements | | | | | | | |
| Other infringements as prescribed in Moira Shire Council - Community Safety and Environment Local Law 2013 | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Infringement Notice Offences and Codes - Alcohol | | | | | | | |
| Consume alcohol in designated area | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Possess/control alcohol (in unsealed container) in designated area | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Consume/possess/control alcohol (in unsealed container) contrary to signs | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Consume/possess/control alcohol (in unsealed container) between 10pm and 8am in designated area | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Consume/possess/control alcohol (in unsealed container) between 10pm and 8am contrary to signs | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Infringement Notice Offences and Codes - Livestock | | | | | | | |
| Cause allow livestock to be driven on a road through or to a destination within the Municipal district in convention of the local law | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Cause/allow livestock to graze on a road without a permit | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Cause/allow livestock to be driven across/along a road from a property or part of a property to another property in contravention of the local law | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Infringement Notice Offences and Codes - False Statements | | | | | | | |
| Make false representation or declaration (orally or written) or intentionally omit relevant information in an application for a permit or exemption | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Infringement Notice Offences and Codes - Notice to Comply | | | | | | | |
| Fail to comply with a "Notice to Comply" | Penalty units = 2.0 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Regulated under Moira Shire Council - Community Safety and Environmental Local Law 2013, subject to Sentencing Act 1991 s110(1) | | | | | | | |
| Landfill and Transfer Stations Waste Disposal | | | | | | | |
| Commercial waste only accepted at Cobram Landfill | | | | | | | |
| Yarrowonga, Nathalia and Numurkah Transfer Stations: No longer to accept commercial waste (except commercial green waste, commercial polystyrene). | | | | | | | |
| Landfill Waste | | | | | | | |
| Residents per m3 | | Taxable | \$60.00 | \$61.50 | \$1.50 | 2.50% | Council |
| Non-residents per m3 | | Taxable | \$140.00 | \$144.00 | \$4.00 | 2.86% | Council |
| Commercial - Source internal to Shire per tonne | | Taxable | \$310.00 | \$318.50 | \$8.50 | 2.74% | Council |
| Commercial - Source external to Shire source per tonne | | Taxable | \$460.00 | \$472.50 | \$12.50 | 2.72% | Council |
| Recycling (Commingle recyclables) | | | | | | | |
| Residents (free) | | N/A | Free | Free | N/A | N/A | Council |
| Commercial m3 | | Taxable | \$11.00 | \$11.50 | \$0.50 | 4.55% | Council |
| Green Waste | | | | | | | |
| Residents m3 | | Taxable | \$15.00 | \$15.50 | \$0.50 | 3.33% | Council |
| Commercial m3 | | Taxable | \$25.00 | \$25.50 | \$0.50 | 2.00% | Council |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|--|--|------------|----------------------|--------------------------|-------------------------|-------------------------|--------------|
| Strathmerton, Yabba, Tungamah, St James, Barmah Transfer Stations: | | | | | | | |
| No longer to accept commercial green waste, commercial recycling, e-waste, car bodies and batteries, commercial polystyrene, tyres, mattresses, domestic gas bottles. | | | | | | | |
| Specific Waste | | | | | | | |
| Domestic Gas Bottles (per bottle) | Per bottle | Taxable | \$15.00 | \$15.50 | \$0.50 | 3.33% | Council |
| Concrete (per metre) | Per meter | Taxable | \$40.00 | \$41.00 | \$1.00 | 2.50% | Council |
| Concrete (per metre) large solid blocks | Per meter | Taxable | \$60.00 | \$61.50 | \$1.50 | 2.50% | Council |
| Polystyrene - Residents (free) | | N/A | Free | Free | N/A | N/A | Council |
| Polystyrene - Commercial | Per cubic meter | Taxable | \$15.00 | \$15.50 | \$0.50 | 3.33% | Council |
| Scrap Steel White goods, car bodies, car batteries | Car bodies accepted at site operators discretion | N/A | Free | Free | N/A | N/A | Council |
| E-Waste | Per item | Taxable | \$2.50 to \$12.00 | \$2.50 to \$12.00 | \$0.00 | 0.00% | Council |
| Chemical Drums/Containers (Triple Rinsed) | Per drum | N/A | Free | Free | N/A | N/A | Council |
| Plastic Chemical Containers (non Drum Muster) | Per drum | Taxable | \$7.00 | \$7.00 | \$0.00 | 0.00% | Council |
| Clean Oil | | N/A | Free | Free | N/A | N/A | Council |
| Mattress - Single | Per mattress | Taxable | \$25.00 | \$25.50 | \$0.50 | 2.00% | Council |
| Mattress - Double/Queen/King | Per mattress | Taxable | \$35.00 | \$36.00 | \$1.00 | 2.86% | Council |
| Fridges/ Freezers/ Air conditioners (Degassing charge) | Per item | Taxable | \$10.00 | \$10.50 | \$0.50 | 5.00% | Council |
| Tyres - Motor cycle | Per tyre | Taxable | \$6.50 | \$6.50 | \$0.00 | 0.00% | Council |
| Tyres - Motor Vehicle | Per tyre | Taxable | \$10.00 | \$10.50 | \$0.50 | 5.00% | Council |
| Tyres - Light Truck | Per tyre | Taxable | \$21.00 | \$21.50 | \$0.50 | 2.38% | Council |
| Tyres - Heavy Truck | Per tyre | Taxable | \$31.50 | \$32.50 | \$1.00 | 3.17% | Council |
| Tyres - Tractor | Per tyre | Taxable | \$105.50 | \$108.50 | \$3.00 | 2.84% | Council |
| Tyres - Earthmover | Not accepted | N/A | N/A | N/A | N/A | N/A | Council |
| Product Sales | | | | | | | |
| Crushed concrete - Residents | Per cubic meter | Taxable | \$15.00 | \$15.50 | \$0.50 | 3.33% | Council |
| Crushed concrete - Commercial | Per cubic meter | Taxable | \$25.00 | \$25.50 | \$0.50 | 2.00% | Council |
| Resource Recovery items | Per item (Some items may be free) | Taxable | \$1.00 to \$20.00 | \$1.00 to \$20.00 | N/A | N/A | Council |
| Weighbridge | | | | | | | |
| Light vehicle | | Taxable | \$11.00 | \$11.50 | \$0.50 | 4.55% | Council |
| Heavy vehicle including B-Doubles | | Taxable | \$23.00 | \$23.50 | \$0.50 | 2.17% | Council |
| Gross & Tare all vehicles | | Taxable | \$31.50 | \$32.50 | \$1.00 | 3.17% | Council |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|--|------------------------------|-------------|------------------------------|-------------------------------------|-------------------------|-------------------------|--------------|
| Events Recycling Trailer Contamination | | | | | | | |
| Organic contamination | Per bin | Taxable | \$9.00 | \$9.00 | \$0.00 | 0.00% | Council |
| Recycling contamination | Per bin | Taxable | \$9.00 | \$9.00 | \$0.00 | 0.00% | Council |
| Bin Damages/Loss/Theft | | | | | | | |
| Bin Lid | Per bin | Taxable | \$14.00 | \$14.50 | \$0.50 | 3.57% | Council |
| Bin Wheels | Per bin | Taxable | \$12.00 | \$12.50 | \$0.50 | 4.17% | Council |
| Bin Body | Per bin | Taxable | \$55.00 | \$56.50 | \$1.50 | 2.73% | Council |
| Bonds | | | | | | | |
| Security Deposit Bond | Refundable | Bond | \$150.00 | \$150.00 | N/A | N/A | Council |
| Environmental Health | | | | | | | |
| Registration Fees - Food Businesses | | | | | | | |
| Class 1 (Fixed Premises) High Risk - New Registration | | Non-Taxable | \$924.00 | \$949.00 | \$25.00 | 2.71% | Council |
| Class 1 (Fixed Premises) High Risk - Renewal | | Non-Taxable | \$627.60 | \$645.00 | \$17.40 | 2.77% | Council |
| Class 2 (Fixed, Mobile and Temporary Premises) Medium to High Risk - New Registration | | Non-Taxable | \$924.00 | \$949.00 | \$25.00 | 2.71% | Council |
| Class 2 (Fixed, Mobile and Temporary Premises) Medium to High Risk - Renewal | | Non-Taxable | \$627.60 | \$645.00 | \$17.40 | 2.77% | Council |
| Class 3 (Fixed, Mobile and Temporary Premises) Medium Risk - New Registration | | Non-Taxable | \$494.40 | \$508.00 | 13.60 | 2.75% | Council |
| Class 3 (Fixed, Mobile and Temporary Premises) Medium Risk - Renewal | | Non-Taxable | \$335.00 | \$344.00 | \$9.00 | 2.69% | Council |
| Class 3A (Fixed, Mobile and Temporary Premises) Medium Risk to High Risk - New Registration | | Non-Taxable | \$494.00 | \$508.00 | 14.00 | 2.83% | Council |
| Class 3A (Fixed, Mobile and Temporary Premises) Medium Risk to High Risk - Renewal | | Non-Taxable | \$335.00 | \$344.00 | 9.00 | 2.69% | Council |
| Registration (New & Renewal) - Each additional EFT above 5.0 (Part Time and Casual employee equivalent to 0.5 EFT) | | Non-Taxable | \$31.00 | \$32.00 | \$1.00 | 3.23% | Council |
| Class 4 Low Risk (Fixed, Mobile and Temporary Premises) (Stable pre packaged food, community sausage sizzles) | | N/A | Free | Free | N/A | N/A | Council |
| High Risk Food - Community groups and sporting clubs selling food (Fixed, Mobile and Temporary Premises) | | Non-Taxable | \$96.00 | \$99.00 | \$3.00 | 3.13% | Council |
| Pro Rata Registration - new applications after 1 June | | Non-Taxable | Based on 50% application fee | Based on 50% application fee | N/A | N/A | Council |
| Additional premises inspections and report | | Taxable | Based on 50% Annual Fee | Based on 50% Annual Fee | N/A | N/A | Council |
| Fees set in accordance with the Food Act 1984, Section 41A | | | | | | | |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|--|--|-------------|------------------------------|-------------------------------------|-------------------------|-------------------------|--------------|
| Registration and Renewal Fees - Other Businesses | | | | | | | |
| Registration Fee - Business conducting: Beauty Therapy, Colonic Irrigation, Hairdressing, Tattooing, activities involving skin penetration, or any other business that poses a risk to public health - (Section 68 & Division 4) | | Non-Taxable | \$214.80 | \$221.00 | \$6.20 | 2.89% | Council |
| Renewal Fee - Business conducting: Beauty Therapy, Colonic Irrigation, Hairdressing, Tattooing, activities involving skin penetration, or any other business that poses a risk to public health - (Section 68 & Division 4) | | Non-Taxable | \$143.20 | \$147.00 | \$3.80 | 2.65% | Council |
| Registration Fee - Prescribed Accommodation Premises - (Section 67 & Division 4) | | Non-Taxable | \$315.00 | \$324.00 | \$9.00 | 2.86% | Council |
| Registration Fee - New Premise Registration (includes One-off Hairdresser registration) | | Non-Taxable | \$210.00 | \$216.00 | \$6.00 | 2.86% | Council |
| Category 1 Aquatic Facility Registration Fee (Regulation S. 41) | | Non-Taxable | \$368.00 | \$378.00 | \$10.00 | 2.72% | Council |
| Category 1 Aquatic Facility Renewal fee (Regulation S. 43) | | Non-Taxable | \$368.00 | \$378.00 | \$10.00 | 2.72% | Council |
| Transfer of Registration Fee (includes Registered Businesses, Prescribed Accommodation and Aquatic Facilities) | | Non-Taxable | \$210.00 | \$216.00 | \$6.00 | 2.86% | Council |
| Fees set in accordance with the Public Health and Wellbeing Act 2008 & associated Regulations | | | | | | | |
| Other Fees | | | | | | | |
| Warning letter | | Non-Taxable | \$65.00 | \$66.00 | \$1.00 | 1.54% | Council |
| Pro Rata Registration - new applications after 1 June | | Non-Taxable | Based on 50% application fee | Based on 50% application fee | N/A | N/A | Council |
| Failure to heed Warning letter | | Non-Taxable | \$462.00 | \$475.00 | \$13.00 | 2.81% | Council |
| Residential Tenancies (Caravan Parks) | | | | | | | |
| Registration Caravan Parks - 3 yearly (Schedule 2 Regulation 17) | | Non-Taxable | Prescribed by Regulation | Prescribed by Regulation | N/A | N/A | Statutory |
| Transfer of Registration - Caravan Parks | | Non-Taxable | Prescribed by Regulation | Prescribed by Regulation | N/A | N/A | Statutory |
| Fees set in accordance with the Residential Tenancies Act 1997 | | | | | | | |
| Septic Tanks | | | | | | | |
| Permit to construct, install or alter a Septic Tank System (Reg. 196 (1)(b),(2)) | Fee units = 53.0 | Non-Taxable | \$843.00 | \$865.00 | \$22.00 | 2.61% | Statutory |
| Permit for minor alteration to a Septic Tank System (Reg. 196 (1)(a),(3)) | Fee units = 37.25 | Non-Taxable | \$592.00 | \$608.00 | \$16.00 | 2.70% | Statutory |
| Additional assessment/inspection | Fee units = 6.12 per hour | Non-Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Statutory |
| Transfer a Wastewater/Septic Tank System Permit (Regulation 197) | Fee units = 9.93 | Non-Taxable | \$158.00 | \$162.00 | \$4.00 | 2.53% | Statutory |
| Application to amend a Septic Tank System Permit (Regulation 198) | Fee units = 10.38 | Non-Taxable | \$165.00 | \$170.00 | \$5.00 | 3.03% | Statutory |
| Application to renew a Septic Tank System Permit (Regulation 200) | Fee units = 8.31 | Non-Taxable | \$132.00 | \$136.00 | \$4.00 | 3.03% | Statutory |
| | Fee units = 14.67 (up to 2.6 hours) | | \$233.00 | \$240.00 | \$7.00 | 3.00% | |
| Application for Septic Tank System Permit Exemption (Regulation 199) | Fee units = 5.94 (per additional hour) | Non-Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Statutory |
| | Fee units = 61.41 (maximum fee) | | \$976.00 | \$1,003.00 | \$27.00 | 2.77% | |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|--|--|-------------|-----------------------------|-------------------------------------|-------------------------------|-------------------------------|-----------------|
| Septic Tank Plan Search Fee (includes providing copy of plan) | Per search | Taxable | \$63.00 | \$65.00 | \$2.00 | 3.17% | Council |
| Request for Report and Consent | Per request | Taxable | \$60.00 | \$62.00 | \$2.00 | 3.33% | Council |
| Septic Tank Infringements - Breaches of legislation | | Non-Taxable | Prescribed Penalty Units | Prescribed Penalty Units | N/A | N/A | Statutory |
| Fees set in accordance with the Environmental Protection Act (EPA) 1970 and associated regulations | | | | | | | |
| YMCA Facilities | | | | | | | |
| Health & Wellness | | | | | | | |
| Health Club Entry (casual) Adult | | Taxable | \$12.50 | \$12.80 | \$0.30 | 2.40% | Council |
| Health Club Entry (casual) Concession | | Taxable | \$10.40 | \$10.70 | \$0.30 | 2.88% | Council |
| Health Club Entry 10 Visit Pass | | Taxable | \$115.90 | \$119.00 | \$3.10 | 2.67% | Council |
| Health Club Entry 10 Visit Pass (Concession) | | Taxable | \$92.50 | \$95.00 | \$2.50 | 2.70% | Council |
| Group Fitness | | Taxable | \$12.50 | \$12.80 | \$0.30 | 2.40% | Council |
| Group Fitness (Concession) | | Taxable | \$10.40 | \$10.70 | \$0.30 | 2.88% | Council |
| Group Fitness 10 Visit Pass | | Taxable | \$110.00 | \$113.00 | \$3.00 | 2.73% | Council |
| Group Fitness 10 Visit Pass (Concession) | | Taxable | \$92.50 | \$95.00 | \$2.50 | 2.70% | Council |
| Full Centre (Casual) Adult | | Taxable | \$15.50 | \$15.90 | \$0.40 | 2.58% | Council |
| Full Centre (Casual) Concession | | Taxable | \$12.30 | \$12.70 | \$0.40 | 3.25% | Council |
| Personal Training 30 Mins | | Taxable | \$39.00 | \$40.50 | \$1.50 | 3.85% | Council |
| Personal Training 30 Mins-Non Member | | Taxable | \$47.00 | \$48.50 | \$1.50 | 3.19% | Council |
| Personal Training 30 Mins 10 Visit Pass | | Taxable | \$352.00 | \$362.50 | \$10.50 | 2.98% | Council |
| Personal Training 30 Mins 10 Visit Pass-Non Member | | Taxable | \$425.00 | \$435.50 | \$10.50 | 2.47% | Council |
| Personal Training 1 Hour | | Taxable | \$62.00 | \$64.00 | \$2.00 | 3.23% | Council |
| Personal Training 1 Hour-Non Member | | Taxable | \$70.00 | \$72.00 | \$2.00 | 2.86% | Council |
| Personal Training 1 Hour 10 Visit Pass | | Taxable | \$570.00 | \$585.50 | \$15.50 | 2.72% | Council |
| Personal Training 1 Hour 10 Visit Pass-Non Member | | Taxable | \$666.00 | \$685.00 | \$19.00 | 2.85% | Council |
| Personal Training 1 Hour-2 People | | Taxable | \$68.00 | \$70.00 | \$2.00 | 2.94% | Council |
| Personal Training 1 Hour-2 People-Non Member | | Taxable | \$82.00 | \$84.50 | \$2.50 | 3.05% | Council |
| Personal Training 1 Hour-2 People-10 Visit Pass | | Taxable | \$630.00 | \$645.50 | \$15.50 | 2.46% | Council |
| Personal Training 1 Hour-2 People-10 Visit Pass-Non Member | | Taxable | \$738.00 | \$760.00 | \$22.00 | 2.98% | Council |
| Aquatics (Casual) | | | | | | | |
| Rec Swim / Spa Adult | | Taxable | \$5.70 | \$5.90 | \$0.20 | 3.51% | Council |
| Rec Swim Concession | | Taxable | \$4.60 | \$4.70 | \$0.10 | 2.17% | Council |
| Rec Swim Child | | Taxable | \$4.60 | \$4.70 | \$0.10 | 2.17% | Council |
| Rec Swim Family | Max. 2 Adults plus dependant children listed on Medicare card | Taxable | \$13.50 | \$13.90 | \$0.40 | 2.96% | Council |
| 20 Visit Pass Adult | | Taxable | \$101.00 | \$104.00 | \$3.00 | 2.97% | Council |
| 20 Visit Pass Adult (Concession) | | Taxable | \$83.00 | \$85.50 | \$2.50 | 3.01% | Council |
| Pryme Movers Programs (Older Adults) | | | | | | | |
| Aqua Movers Casual | | Taxable | \$8.40 | \$8.60 | \$0.20 | 2.38% | Council |
| Strength Training Casual | | Taxable | \$8.40 | \$8.60 | \$0.20 | 2.38% | Council |
| Pryme Movers 10 Visit Pass | | Taxable | \$71.00 | \$73.00 | \$2.00 | 2.82% | Council |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|---|---|------------|----------------------|----------------------|-------------------------|-------------------------|--------------|
| Miscellaneous | | | | | | | |
| Adult Shower | | Taxable | \$3.00 | \$3.10 | \$0.10 | 3.33% | Council |
| Membership | | | | | | | |
| Health & Wellness Membership Start-up Fee | | Taxable | \$70.00 | \$72.00 | \$2.00 | 2.86% | Council |
| Health & Wellness Fortnightly Membership Fee (FMF) | | Taxable | \$35.00 | \$36.10 | \$1.10 | 3.14% | Council |
| Health & Wellness FMF Family | Max. 2 Adults plus dependant children listed on Medicare card | Taxable | \$88.00 | \$90.80 | \$2.80 | 3.18% | Council |
| Health & Wellness Membership 3 Month Term INSURANCE ONLY | | Taxable | \$381.00 | \$390.00 | \$9.00 | 2.36% | Council |
| Health & Wellness 6 Month Term (Pay up front) | | Taxable | \$538.00 | \$555.00 | \$17.00 | 3.16% | Council |
| Health & Wellness FMF Concession | | Taxable | \$28.00 | \$28.90 | \$0.90 | 3.21% | Council |
| Health & Wellness FMF Concession Family | Max. 2 Adults plus dependant children listed on Medicare card | Taxable | \$72.00 | \$74.30 | \$2.30 | 3.19% | Council |
| Health & Wellness 6 Month Term Concession (Pay up front) | | Taxable | \$450.00 | \$464.00 | \$14.00 | 3.11% | Council |
| Health & Wellness FMF (Corporate 20% Discount) | | Taxable | \$26.50 | \$27.30 | \$0.80 | 3.02% | Council |
| Teen Gym (13 16 yrs.) Start-up Fee | | Taxable | \$60.00 | \$61.50 | \$1.50 | 2.50% | Council |
| Teen Gym FMF | | Taxable | \$28.00 | \$28.90 | \$0.90 | 3.21% | Council |
| Teen Gym 6 Month Term (Pay up front) | | Taxable | \$424.00 | \$437.00 | \$13.00 | 3.07% | Council |
| Pryme Movers Start-up Fee | | Taxable | \$60.00 | \$61.50 | \$1.50 | 2.50% | Council |
| Pryme Movers FMF | | Taxable | \$20.00 | \$20.50 | \$0.50 | 2.50% | Council |
| Pryme Movers FMF 6 Month Term (Pay up front) | | Taxable | \$330.00 | \$340.00 | \$10.00 | 3.03% | Council |
| Aquatic Membership Start-up Fee | | Taxable | \$45.00 | \$46.00 | \$1.00 | 2.22% | Council |
| Aquatic FMF | | Taxable | \$18.50 | \$19.10 | \$0.60 | 3.24% | Council |
| Aquatic 6 Month Term Membership (Pay up front) | | Taxable | \$285.00 | \$294.00 | \$9.00 | 3.16% | Council |
| Aquatic FMF Concession | | Taxable | \$14.50 | \$14.90 | \$0.40 | 2.76% | Council |
| Aquatic Concession 6 Month Term Membership (Pay up front) | | Taxable | \$247.20 | \$255.00 | \$7.80 | 3.16% | Council |
| Junior Aquatic (3 15yrs) FMF | | Taxable | \$15.00 | \$15.40 | \$0.40 | 2.67% | Council |
| Junior Aquatic (3 15yrs) 6 Month Term Membership (Pay up front) | | Taxable | \$240.00 | \$247.00 | \$7.00 | 2.92% | Council |
| Aquatic Education | | | | | | | |
| Aquatic Education Upfront Payment Per Class Fee | Based on 44 week program. Calculation= FMF x 26/44 | Taxable | \$16.80 | \$16.90 | \$0.10 | 0.60% | Council |
| AquaSafe Membership FMF | | Taxable | \$27.70 | \$28.60 | \$0.90 | 3.25% | Council |
| Aquatic Education Private Lesson FMF | | Taxable | \$80.00 | \$80.00 | \$0.00 | 0.00% | Council |
| Aquasafe School Holiday Program | 5 Day Intensive Program | Taxable | \$70.00 | \$72.00 | \$2.00 | 2.86% | Council |
| School Aquatic Programs | | | | | | | |
| Aquatic Education Participant Fee (YMCA Teacher) Per hour | | Taxable | \$7.60 | \$7.80 | \$0.20 | 2.63% | Council |
| YMCA Qualified Teacher Hire Per hour | | Taxable | \$41.40 | \$43.10 | \$1.70 | 4.11% | Council |
| Aquatic Education (School Instructor) Per participant | | Taxable | \$3.50 | \$3.60 | \$0.10 | 2.86% | Council |
| Squash | | | | | | | |
| Squash courts Per hour | | Taxable | \$13.00 | \$13.50 | \$0.50 | 3.85% | Council |
| Children's Programs | | | | | | | |
| Birthday Parties Per participant | | Taxable | \$16.00 | \$16.50 | \$0.50 | 3.13% | Council |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|---|---|------------|----------------------|----------------------|-------------------------|-------------------------|--------------|
| Outdoor Pools | | | | | | | |
| Aquatics (Casual) | | | | | | | |
| Rec Swim Adult | | Taxable | \$5.10 | \$5.20 | \$0.10 | 1.96% | Council |
| Rec Swim Concession | | Taxable | \$4.10 | \$4.30 | \$0.20 | 4.88% | Council |
| Rec Swim Child | | Taxable | \$4.10 | \$4.30 | \$0.20 | 4.88% | Council |
| Rec Swim Spectator | | Taxable | \$1.00 | \$1.00 | \$0.00 | 0.00% | Council |
| Rec Swim Family | Max. 2 Adults plus dependant children listed on Medicare card | Taxable | \$13.20 | \$13.60 | \$0.40 | 3.03% | Council |
| 5 Pass Family | | Taxable | \$63.50 | \$65.00 | \$1.50 | 2.36% | Council |
| 5 Pass Adult | | Taxable | \$24.50 | \$25.30 | \$0.80 | 3.27% | Council |
| 5 Pass Child | | Taxable | \$19.50 | \$20.00 | \$0.50 | 2.56% | Council |
| Membership | | | | | | | |
| Adult | | Taxable | \$98.00 | \$101.00 | \$3.00 | 3.06% | Council |
| Concession (over 65) | | Taxable | \$77.00 | \$79.50 | \$2.50 | 3.25% | Council |
| Child | | Taxable | \$77.00 | \$79.50 | \$2.50 | 3.25% | Council |
| Family | | Taxable | \$195.00 | \$201.00 | \$6.00 | 3.08% | Council |
| School Aquatic Programs | | | | | | | |
| Aquatic Education Participant Fee (YMCA Teacher) Per lesson | | Taxable | \$7.60 | \$7.80 | \$0.20 | 2.63% | Council |
| YMCA Qualified Teacher Hire Per hour | | Taxable | \$41.50 | \$43.10 | \$1.60 | 3.86% | Council |
| School Programs Per Participant | | Taxable | \$3.50 | \$3.60 | \$0.10 | 2.86% | Council |
| Inflatable Hire | | Taxable | \$70.00 | \$72.70 | \$2.70 | 3.86% | Council |
| YMCA Lifeguard Oncost | | Taxable | \$41.50 | \$43.10 | \$1.60 | 3.86% | Council |
| Lane Hire | | Taxable | \$13.00 | \$13.50 | \$0.50 | 3.85% | Council |
| Aqua Aerobics | | | | | | | |
| Member | | Taxable | \$5.70 | \$5.90 | \$0.20 | 3.51% | Council |
| Casual | | Taxable | \$11.30 | \$11.70 | \$0.40 | 3.54% | Council |
| Aquatic Education | | | | | | | |
| Per lesson | | Taxable | \$16.80 | \$17.30 | \$0.50 | 2.98% | Council |
| Aquasafe HP | 5 Day Intensive Program | Taxable | \$72.00 | \$74.20 | \$2.20 | 3.06% | Council |
| Contract Fee | | | | | | | |
| Season Extension Fee | Per Additional Hour of Operations | Taxable | \$117.80 | \$121.50 | \$3.70 | 3.14% | Council |
| Cobram Sports Stadium | | | | | | | |
| Peak Time (6pm to midnight) 1 court/hour | Per Hour | Taxable | \$38.50 | \$40.00 | \$1.50 | 3.90% | Council |
| Peak Time (6pm to midnight) 2 courts/hour | Per Hour | Taxable | \$64.00 | \$66.00 | \$2.00 | 3.13% | Council |
| Drop in use (per person) | | Taxable | \$6.20 | \$6.40 | \$0.20 | 3.23% | Council |
| Meetings (per hour) | | Taxable | \$20.50 | \$21.30 | \$0.80 | 3.90% | Council |
| Non Licensed Private Functions | | Taxable | \$566.50 | \$589.00 | \$22.50 | 3.97% | Council |
| Licensed Private Functions | | Taxable | \$824.00 | \$857.00 | \$33.00 | 4.00% | Council |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|---|--|-------------|----------------------|-----------------------------|-------------------------|-------------------------|--------------|
| Nathalia Sports and Community Centre | | | | | | | |
| Squash Courts (one hour) | | Taxable | \$13.00 | \$13.50 | \$0.50 | 3.85% | Council |
| Schools (per hour) | | Taxable | \$12.60 | \$13.00 | \$0.40 | 3.17% | Council |
| Main Auditorium Bookings | | | | | | | |
| Sports Clubs Per hour | Per Hour | Taxable | \$38.50 | \$40.00 | \$1.50 | 3.90% | Council |
| Non Licensed Private Functions | Per Function | Taxable | \$566.50 | \$589.00 | \$22.50 | 3.97% | Council |
| Licensed Private Functions | Per Function | Taxable | \$824.00 | \$857.00 | \$33.00 | 4.00% | Council |
| Gymnasium Per Hour | Per Hour | Taxable | \$9.30 | \$9.60 | \$0.30 | 3.23% | Council |
| Group Fitness Single Visit | | Taxable | \$10.00 | \$10.30 | \$0.30 | 3.00% | Council |
| Group Fitness 10 Pass | | Taxable | \$90.00 | \$93.00 | \$3.00 | 3.33% | Council |
| Social Sport/Drop in Use | | Taxable | \$5.00 | \$5.10 | \$0.10 | 2.00% | Council |
| Dancocks Room Bookings | | | | | | | |
| Private Per hour | Per Hour | Taxable | \$48.00 | \$49.80 | \$1.80 | 3.75% | Council |
| Funerals Flat Rate | Per Function | Taxable | \$98.00 | \$100.00 | \$2.00 | 2.04% | Council |
| Community Groups/Charities | | Taxable | \$30.50 | \$31.70 | \$1.20 | 3.93% | Council |
| Yarrawonga Foreshore | | | | | | | |
| Foreshore Kiosk Hire | Per Event | Taxable | New | \$140.00 | New | New | Council |
| Community Health Services | | | | | | | |
| Immunisation (Purchase of vaccination by clients) | Per Vaccine | Non-Taxable | \$71.80 | \$74.00 | \$2.20 | 3.06% | Council |
| Influenza & Other Vaccinations | Dependent upon availability of vaccination | Non-Taxable | Price on application | Price on application | N/A | N/A | Council |
| Other Community Facilities | | | | | | | |
| Numurkah Showgrounds RV Dump Point | | | | | | | |
| Key Bond (available from Numurkah VIC or Numurkah Caravan Park) | Refundable bond (cash only) | Non-Taxable | \$20.00 | \$20.00 | \$0.00 | 0.00% | Council |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|--|---|-------------|----------------------|-----------------------|-------------------------|-------------------------|--------------|
| Freedom of Information Requests | | | | | | | |
| Application Fee (Non-refundable) | Fee Units = 2.0 | Non-Taxable | \$31.80 | \$32.70 | \$0.90 | 2.83% | Statutory |
| Access Charge* (Other costs incurred) | Dependent upon on the complexity of request | Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Statutory |
| Copying charges* | | | | | | | |
| A4 black and white per page | | Taxable | \$0.20 | \$0.20 | \$0.00 | 0.00% | Council |
| A4 coloured per page | | Taxable | \$0.50 | \$0.50 | \$0.00 | 0.00% | Council |
| A3 black and white per page | | Taxable | \$0.50 | \$0.50 | \$0.00 | 0.00% | Council |
| A3 coloured per page | | Taxable | \$1.00 | \$1.00 | \$0.00 | 0.00% | Council |
| A2 black and white per page | | Taxable | \$2.00 | \$2.00 | \$0.00 | 0.00% | Council |
| A2 coloured per page | | Taxable | \$3.60 | \$3.60 | \$0.00 | 0.00% | Council |
| A1 black and white per page | | Taxable | \$4.60 | \$4.70 | \$0.10 | 2.17% | Council |
| A1 coloured per page | | Taxable | \$7.70 | \$7.90 | \$0.20 | 2.60% | Council |
| A0 black and white per page | | Taxable | \$6.20 | \$6.30 | \$0.10 | 1.61% | Council |
| A0 coloured per page | | Taxable | \$11.30 | \$11.60 | \$0.30 | 2.65% | Council |
| * Charges can only be waived at CEO discretion | | | | | | | |
| Statutory Fees are set by the Freedom of Information Act 1982, Freedom of Information (Access Charges) Regulations 2014 and in accordance with the Monetary Units Act 2004 | | | | | | | |
| Works within a Road Reserve/Road Opening | | | | | | | |
| Works not conducted on, or on any part of, the roadway, shoulder or pathway | | | | | | | |
| Minor works | | | | | | | |
| Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour | Per event (Fee Units = 6.0) | Non-Taxable | \$95.40 | \$98.00 | \$2.60 | 2.73% | Statutory |
| Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is more than 50 kilometres per hour | Per event (Fee Units = 6.0) | Non-Taxable | \$95.40 | \$98.00 | \$2.60 | 2.73% | Statutory |
| Works, other than minor works | | | | | | | |
| Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour | Per event (Fee Units = 6.0) | Non-Taxable | \$95.40 | \$98.00 | \$2.60 | 2.73% | Statutory |
| Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is more than 50 kilometres per hour | Per event (Fee Units = 23.5) | Non-Taxable | \$373.70 | \$383.80 | \$10.10 | 2.70% | Statutory |
| Works conducted on, or on any part of the roadway, shoulder or pathway | | | | | | | |
| Minor works | | | | | | | |
| Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour | Per event (Fee Units = 9.3) | Non-Taxable | \$147.90 | \$151.90 | \$4.00 | 2.70% | Statutory |
| Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is more than 50 kilometres per hour | Per event (Fee Units = 9.3) | Non-Taxable | \$147.90 | \$151.90 | \$4.00 | 2.70% | Statutory |
| Works, other than minor works | | | | | | | |
| Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour | Per event (Fee Units = 23.5) | Non-Taxable | \$373.70 | \$383.80 | \$10.10 | 2.70% | Statutory |
| Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is more than 50 kilometres per hour | Per event (Fee Units = 43.1) | Non-Taxable | \$685.30 | \$703.80 | \$18.50 | 2.70% | Statutory |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|--|------------------------------|-------------|----------------------|----------------------|-------------------------|-------------------------|--------------|
| Additional Inspections | | | | | | | |
| Additional inspections of works | Per inspection | Taxable | \$107.40 | \$110.60 | \$3.20 | 2.98% | Council |
| Set by the Road Management (Works and Infrastructure) Regulations 2016 and in accordance with the Monetary Units Act 2004. Fees are not payable in respect of minor works that do not require consent by Council. | | | | | | | |
| Road Closures | | | | | | | |
| Temporary road closure - Application fee | Per road closure application | Non-Taxable | \$95.40 | \$98.00 | \$2.60 | 2.73% | Council |
| Private Pipelines | | | | | | | |
| Annual Licence Fee | | | | | | | |
| Existing single pipeline crossing of a road | Per pipeline | Non-Taxable | \$64.00 | \$65.80 | \$1.80 | 2.81% | Council |
| New single pipeline crossing of a road | Per pipeline | Non-Taxable | \$64.00 | \$65.80 | \$1.80 | 2.81% | Council |
| Existing pipeline which runs longitudinally in the road reserve | Per pipeline | Non-Taxable | \$126.80 | \$130.30 | \$3.50 | 2.76% | Council |
| New Pipeline Fee | | | | | | | |
| New pipeline longitudinally in the road reserve | Per 100m of pipeline | Non-Taxable | \$637.40 | \$654.90 | \$17.50 | 2.75% | Council |
| Other Fees | | | | | | | |
| Preparation, amending or removal of s173 Agreement | Per agreement | Taxable | \$248.20 | \$255.00 | \$6.80 | 2.74% | Council |
| Title Search for Private Pipelines | Per title search | Taxable | \$64.00 | \$66.00 | \$2.00 | 3.13% | Council |
| Pipelines are constructed as a Section 173 Agreement under the provision of the Planning and Environment Act (1987). The annual rental is for the use of the roadway. | | | | | | | |
| Planning Fees | | | | | | | |
| Application for Planning Permits | | | | | | | |
| Class 1 - Use only | Fee Units = 89 | Non-Taxable | \$1,415.10 | \$1,453.40 | \$38.30 | 2.71% | Statutory |
| Class 2 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 7 permit or a permit to subdivide or consolidate land) if the estimated cost of development is \$10,000 or less. | Fee Units = 13.5 | Non-Taxable | \$214.70 | \$220.50 | \$5.80 | 2.70% | Statutory |
| Class 3 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$10,000 but not more than \$100,000. | Fee Units = 42.5 | Non-Taxable | \$675.80 | \$694.00 | \$18.20 | 2.69% | Statutory |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|---|------------------------------|-------------|----------------------|----------------------|-------------------------|-------------------------|--------------|
| Class 4 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$100,000 but not more than \$500,000. | Fee Units = 87 | Non-Taxable | \$1,383.30 | \$1,420.70 | \$37.40 | 2.70% | Statutory |
| Class 5 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$500,000 but not more than \$1,000,000. | Fee Units = 94 | Non-Taxable | \$1,494.60 | \$1,535.00 | \$40.40 | 2.70% | Statutory |
| Class 6 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 but not more than \$2,000,000. | Fee Units = 101 | Non-Taxable | \$1,605.90 | \$1,649.30 | \$43.40 | 2.70% | Statutory |
| Class 7 - VicSmart application if the estimated cost of development is \$10,000 or less. | Fee Units = 13.5 | Non-Taxable | \$214.70 | \$220.50 | \$5.80 | 2.70% | Statutory |
| Class 8 - VicSmart application if the estimated cost of development is more than \$10,000. | Fee Units = 29 | Non-Taxable | \$461.10 | \$473.60 | \$12.50 | 2.71% | Statutory |
| Class 9 - VicSmart application to subdivide or consolidate land. | Fee Units = 13.5 | Non-Taxable | \$214.70 | \$220.50 | \$5.80 | 2.70% | Statutory |
| Class 10 - VicSmart application (other than a class 7, class 8 or class 9 permit). | Fee Units = 13.5 | Non-Taxable | \$214.70 | \$220.50 | \$5.80 | 2.70% | Statutory |
| Class 11 - To develop land (other than a class 2, class 3, class 7 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is less than \$100,000. | Fee Units = 77.5 | Non-Taxable | \$1,232.30 | \$1,265.60 | \$33.30 | 2.70% | Statutory |
| Class 12 - To develop land (other than a class 4, class 5, or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$100,000 and not more than \$1,000,000. | Fee Units = 104.5 | Non-Taxable | \$1,661.60 | \$1,706.50 | \$44.90 | 2.70% | Statutory |
| Class 13 - To develop land (other than a class 6 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 and not more than \$5,000,000. | Fee Units = 230.5 | Non-Taxable | \$3,665.00 | \$3,764.10 | \$99.10 | 2.70% | Statutory |
| Class 14 - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$5,000,000 and not more than \$15,000,000. | Fee Units = 587.5 | Non-Taxable | \$9,341.30 | \$9,593.90 | \$252.60 | 2.70% | Statutory |
| Class 15 - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$15,000,000 and not more than \$50,000,000. | Fee Units = 1,732.5 | Non-Taxable | \$27,546.80 | \$28,291.70 | \$744.90 | 2.70% | Statutory |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|---|---------------------------------------|-------------|----------------------|----------------------|-------------------------|-------------------------|--------------|
| Class 16 - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$50,000,000. | Fee Units = 3,894 | Non-Taxable | \$61,914.60 | \$63,589.00 | \$1,674.40 | 2.70% | Statutory |
| Additional fees may apply if advertisement is required | | | | | | | |
| Statutory fees set under Planning and Environment Act 1987 - Planning and Environment (Fee) Regulations 2016 Section 47, fees are set in accordance with the Monetary Units Act 2004. | | | | | | | |
| Application for Subdivision Permits | | | | | | | |
| Class 17 - To subdivide an existing building (other than a class 9 permit). | Fee Units = 89 | Non-Taxable | \$1,415.10 | \$1,453.40 | \$38.30 | 2.71% | Statutory |
| Class 18 - To subdivide land into 2 lots (other than a class 9 or class 16 permit). | Fee Units = 89 | Non-Taxable | \$1,415.10 | \$1,453.40 | \$38.30 | 2.71% | Statutory |
| Class 19 - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit). | Fee Units = 89 | Non-Taxable | \$1,415.10 | \$1,453.40 | \$38.30 | 2.71% | Statutory |
| Class 20 - Subdivide land (other than a class 9, class 16, class 17 or class 18 permit). | Fee Units = 89 (per 100 lots created) | Non-Taxable | \$1,415.10 | \$1,453.40 | \$38.30 | 2.71% | Statutory |
| Class 21 - To: a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b) create or remove a right of way; or c) create, vary or remove an easement other than a right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant. | Fee Units = 89 | Non-Taxable | \$1,415.10 | \$1,453.40 | \$38.30 | 2.71% | Statutory |
| Statutory fees in accordance with Planning and Environment Act 1987 Section 47 (Regulation 9), fees are set in accordance with the Monetary Units Act 2004. | | | | | | | |
| Application for Other Permits | | | | | | | |
| Class 22 - A permit not otherwise provided for in the regulation. | Fee Units = 89 | Non-Taxable | \$1,415.10 | \$1,453.40 | \$38.30 | 2.71% | Statutory |
| Statutory fees in accordance with Planning and Environment Act 1987 Section 47 (Regulation 9), fees are set in accordance with the Monetary Units Act 2004. | | | | | | | |
| Application to Amend Planning Permits | | | | | | | |
| Class 1 - Amendment to a permit to change the use of land allowed by the permit or allow a new use of land. | Fee Units = 89 | Non-Taxable | \$1,415.10 | \$1,453.40 | \$38.30 | 2.71% | Statutory |
| Class 2 - Amendment to a permit (other than a permit to develop land for a single dwelling per lot or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of land for a single dwelling per lot) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit. | Fee Units = 89 | Non-Taxable | \$1,415.10 | \$1,453.40 | \$38.30 | 2.71% | Statutory |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|--|---------------------------------------|-------------|----------------------|----------------------|-------------------------|-------------------------|--------------|
| Class 3 - Amendment to a Class 2 permit. | Fee Units = 13.5 | Non-Taxable | \$214.70 | \$220.50 | \$5.80 | 2.70% | Statutory |
| Class 4 - Amendment to a Class 3 permit. | Fee Units = 42.5 | Non-Taxable | \$675.80 | \$694.00 | \$18.20 | 2.69% | Statutory |
| Class 5 - Amendment to a Class 4 permit. | Fee Units = 87 | Non-Taxable | \$1,383.30 | \$1,420.70 | \$37.40 | 2.70% | Statutory |
| Class 6 - Amendment to a Class 5 or 6 permit. | Fee Units = 94 | Non-Taxable | \$1,494.60 | \$1,535.00 | \$40.40 | 2.70% | Statutory |
| Class 7 - Amendment to a Class 7 permit. | Fee Units = 13.5 | Non-Taxable | \$214.70 | \$220.50 | \$5.80 | 2.70% | Statutory |
| Class 8 - Amendment to a Class 8 permit. | Fee Units = 29 | Non-Taxable | \$461.10 | \$473.60 | \$12.50 | 2.71% | Statutory |
| Class 9 - Amendment to a Class 9 permit. | Fee Units = 13.5 | Non-Taxable | \$214.70 | \$220.50 | \$5.80 | 2.70% | Statutory |
| Class 10 - Amendment to a Class 10 permit. | Fee Units = 13.5 | Non-Taxable | \$214.70 | \$220.50 | \$5.80 | 2.70% | Statutory |
| Class 11 - Amendment to a Class 11, 12, 13, 14, 15 or 16 permit, if the estimated cost of the additional development to be permitted by the amendment is \$100,000 or less. | Fee Units = 77.5 | Non-Taxable | \$1,232.30 | \$1,265.60 | \$33.30 | 2.70% | Statutory |
| Class 12 - Amendment to a Class 11, 12, 13, 14, 15 or 16 permit, if the estimated cost of the additional development to be permitted by the amendment is more than \$100,000 but not more than \$1,000,000. | Fee Units = 104.5 | Non-Taxable | \$1,661.60 | \$1,706.50 | \$44.90 | 2.70% | Statutory |
| Statutory fees in accordance with Planning and Environment Act 1987 Section 72 (Regulation 11), fees are set in accordance with the Monetary Units Act 2004. | | | | | | | |
| Application to Amend Subdivision Permits | | | | | | | |
| Class 13 - Amendment to a Class 11, Class 12, Class 13, Class 14, Class 15 or Class 16 permit, if the estimated cost of the additional development to be permitted by the amendment is more than \$1,000,000. | Fee Units = 230.5 | Non-Taxable | \$3,665.00 | \$3,764.10 | \$99.10 | 2.70% | Statutory |
| Class 14 - Amendment to a Class 17 permit. | Fee Units = 89 | Non-Taxable | \$1,415.10 | \$1,453.40 | \$38.30 | 2.71% | Statutory |
| Class 15 - Amendment to a Class 18 permit. | Fee Units = 89 | Non-Taxable | \$1,415.10 | \$1,453.40 | \$38.30 | 2.71% | Statutory |
| Class 16 - Amendment to a Class 19 permit. | Fee Units = 89 | Non-Taxable | \$1,415.10 | \$1,453.40 | \$38.30 | 2.71% | Statutory |
| Class 17 - Amendment to a Class 20 permit. | Fee Units = 89 (per 100 lots created) | Non-Taxable | \$1,415.10 | \$1,453.40 | \$38.30 | 2.71% | Statutory |
| Statutory fees in accordance with Planning and Environment Act 1987 Section 72 (Regulation 11), fees are set in accordance with the Monetary Units Act 2004. | | | | | | | |
| Application to Amend Other Permits | | | | | | | |
| Class 18 - Amendment to a Class 21 permit. | Fee Units = 89 | Non-Taxable | \$1,415.10 | \$1,453.40 | \$38.30 | 2.71% | Statutory |
| Class 19 - Amendment to a Class 22 permit. | Fee Units = 89 | Non-Taxable | \$1,415.10 | \$1,453.40 | \$38.30 | 2.71% | Statutory |
| Statutory fees in accordance with Planning and Environment Act 1987 Section 72 (Regulation 11), fees are set in accordance with the Monetary Units Act 2004. | | | | | | | |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|---|------------------------------|-------------|----------------------|----------------------|-------------------------|-------------------------|--------------|
| Amendment to Planning Scheme (Regulation 6) | | | | | | | |
| Stage 1 - For: | | | | | | | |
| a) considering a request to amend a planning scheme; and b) taking action required by Division 1 of Part 3 of the Act; and c) considering any submissions which do not seek a change to the amendment; and d) if applicable, abandoning the amendment | Fee Units = 206 | Non-Taxable | \$3,275.40 | \$3,364.00 | \$88.60 | 2.71% | Statutory |
| Stage 2 - For: | | | | | | | |
| a) considering: | | | | | | | |
| (i) up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or | Fee Units = 1,021 | Non-Taxable | \$16,233.90 | \$16,672.90 | \$439.00 | 2.70% | Statutory |
| (ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or | Fee Units = 2,040 | Non-Taxable | \$32,436.00 | \$33,313.20 | \$877.20 | 2.70% | Statutory |
| (iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and | | | | | | | |
| b) providing assistance to a panel in accordance with section 158 of the Act; c) making a submission to a panel appointed under Part 8 of the Act at a hearing referred to in section 24(b) of the Act; d) considering the panel's report in accordance with section 27 of the Act; and e) after considering submissions and the panel's report, abandoning the amendment. | Fee Units = 2,727 | Non-Taxable | \$44,531.90 | \$44,531.90 | \$0.00 | 0.00% | Statutory |
| Stage 3 - For: | | | | | | | |
| a) adopting the amendment or part of the amendment in accordance with section 29 of the Act; and b) submitting the amendment for approval by the Minister in accordance with section 31 of the Act; and c) giving the notice of the approval of the amendment required by section 36(2) of the Act. | Fee Units = 32.5 | Non-Taxable | \$516.80 | \$530.70 | \$13.90 | 2.69% | Statutory |
| Stage 4 - For: | | | | | | | |
| a) consideration by the Minister of a request to approve the amendment in accordance with section 35 of the Act; and b) giving notice of approval of the amendment in accordance with section 36(1) of the Act. | Fee Units = 32.5 | Non-Taxable | \$516.80 | \$530.70 | \$13.90 | 2.69% | Statutory |
| Statutory fees in accordance with Planning and Environment Act 1987 Regulation 6, fees are set in accordance with the Monetary Units Act 2004. | | | | | | | |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|--|--|-------------|----------------------|-----------------------|-------------------------|-------------------------|--------------|
| Other Planning Fees | | | | | | | |
| Regulation 10 - For combined permit applications | Sum of the highest of the Fee which would have applied if separate applications were made and 50% of each of the other Fee which would have applied if separate applications were made. | Non-Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Statutory |
| | a) Under section 57A(3)(a) of the Act the fee to amend an application for a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 9. | | | | | | |
| | b) Under section 57A(3)(a) of the Act the fee to amend an application to amend a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 11 and any additional fee under c) below. | | | | | | |
| Regulation 12 - Amend an application for a permit or an application to amend a permit | c) If an application to amend an application for a permit or amend an application to amend a permit has the effect of changing the class of that permit to a new class, having a higher application fee set out in the Table to regulation 9, the applicant must pay an additional fee being the difference the original class of application and the amended class of permit. | Non-Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Statutory |
| | The sum of the highest of the Fee which would have applied if separate applications were made and 50% of each of the other Fee which would have applied if separate applications were made | Non-Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Statutory |
| Regulation 13 - For a combined application to amend permit | | | | | | | |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|---|---|-------------|-----------------------|-----------------------|-------------------------|-------------------------|--------------|
| Regulation 14 - For a combined permit and planning scheme amendment | The sum of the highest of the Fee which would have applied if separate applications were made and 50% of each of the other Fee which would have applied if separate applications were made. | Non-Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Statutory |
| Regulation 15 - For a certificate of compliance | Fee Units = 22 | Non-Taxable | \$349.80 | \$359.30 | \$9.50 | 2.72% | Statutory |
| Regulation 16 - For an agreement to a proposal to amend or end an agreement under section 173 of the Act | Fee Units = 44.5 | Non-Taxable | \$707.60 | \$726.70 | \$19.10 | 2.70% | Statutory |
| Regulation 18 - Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council | Fee Units = 22 | Non-Taxable | \$349.80 | \$359.30 | \$9.50 | 2.72% | Statutory |
| For certification of a plan of subdivision | Fee Units = 11.8 | Non-Taxable | \$187.60 | \$192.70 | \$5.10 | 2.72% | Statutory |
| Alteration of plan under section 10(2) of the Act | Fee Units = 7.5 | Non-Taxable | \$119.30 | \$122.50 | \$3.20 | 2.68% | Statutory |
| Amendment of certified plan under section 11(1) of the Act | Fee Units = 9.5 | Non-Taxable | \$151.10 | \$155.10 | \$4.00 | 2.65% | Statutory |
| Checking of engineering plans | 0.75% of the estimated cost of construction of the works proposed in the engineering plan (maximum fee) | Non-Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Council |
| Engineering plan prepared by Council | 3.5% of the estimated cost of construction of the works proposed in the engineering plan (maximum fee) | Non-Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Council |
| Supervision of works | 2.5% of the estimated cost of construction of the works proposed in the engineering plan (maximum fee) | Non-Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Council |
| Search Fee for Planning Permits and Subdivisions (per property) | | Non-Taxable | \$75.50 | \$77.60 | \$2.10 | 2.78% | Council |
| First extension of time for planning permit | | Non-Taxable | \$142.20 | \$146.10 | \$3.90 | 2.74% | Council |
| Second and subsequent request for extension of time for planning permit | 50% of original application fee | Non-Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Council |
| Secondary Consent - Amendment endorsed plans | 50% of original application fee | Non-Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Council |
| Additional fee applies if advertisement is required | | | | | | | |
| Statutory fees in accordance with Subdivision Act 1988 - Subdivision (Fee) Regulations 2016, Fee are set in accordance with the Monetary Units Act 2004. | | | | | | | |
| Advertising Applications | | | | | | | |
| Administration fee | | Taxable | \$82.90 | \$85.20 | \$2.30 | 2.77% | Council |
| Individual notices (regular mail) | | Taxable | \$5.50 | \$5.70 | \$0.20 | 3.64% | Council |
| Individual notices (registered mail) | | Taxable | \$7.20 | \$7.40 | \$0.20 | 2.78% | Council |
| Notice posted on site | | Taxable | \$75.00 | \$77.00 | \$2.00 | 2.67% | Council |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|--|---|-------------|----------------------|----------------------|-------------------------|-------------------------|--------------|
| Notice in newspaper | | Taxable | Quoted Fee | Quoted Fee | N/A | N/A | Council |
| Miscellaneous | | | | | | | |
| Request for planning advice in writing | | Taxable | \$127.80 | \$131.00 | \$3.20 | 2.50% | Council |
| Preparation, amending or removal of s173 Agreement | | Taxable | \$248.20 | \$255.00 | \$6.80 | 2.74% | Council |
| Land Title Certificate (Administration fee) | | Taxable | \$64.00 | \$66.00 | \$2.00 | 3.13% | Council |
| Public Open Space Contribution | | | | | | | |
| Payment in lieu of providing land for Public Open Space (Residential Subdivision) | | Non-Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Statutory |
| Subdivision Act 1988, Section 18 | | | | | | | |
| Car Parking Contribution | | | | | | | |
| Cobram Moira Planning Scheme Cobram Car Parking Precinct Plan parking spaces in lieu of provision of actual spaces | As per "Average Cost of Parking bays" provision | Non-Taxable | \$12,111.00 | \$12,632.00 | \$521.00 | 4.30% | Council |
| Yarrowonga Moira Planning Scheme Yarrowonga Car Parking Precinct Plan parking spaces in lieu of provision of actual spaces | | Non-Taxable | \$12,111.00 | \$12,632.00 | \$521.00 | 4.30% | Council |
| All other locations | | Non-Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Council |
| Building Fees | | | | | | | |
| Domestic Building Works | | | | | | | |
| New Dwellings - Registered/Owner Builders | Cost + 220 + GST (Minimum \$1,065.00 + GST) | Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Council |
| Extensions/Alterations - Registered/Owner Builders | Cost + 220 + GST (Minimum \$730.00 + GST) | Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Council |
| New Dwellings (Out of Shire) - Registered/Owner Builders (Fee may vary with distance, by negotiation) | Cost + 180 + GST (Minimum \$1,125.00 + GST) | Taxable | Quoted Fee | Quoted Fee | N/A | N/A | Council |
| Minor Domestic Works | | | | | | | |
| Swimming pools (above ground) and/or barriers includes compliance certificate | | Taxable | \$468.80 | \$481.70 | \$12.90 | 2.75% | Council |
| Swimming pools (in-ground) and/or barriers includes compliance certificate | | Taxable | \$805.60 | \$827.80 | \$22.20 | 2.76% | Council |
| Garages, carports, domestic sheds, verandahs, pergolas | | Taxable | \$550.00 | \$565.00 | \$15.00 | 2.73% | Council |
| Fences | | Taxable | \$231.70 | \$238.00 | \$6.30 | 2.72% | Council |
| Demolitions/Removals | | Taxable | \$452.80 | \$465.30 | \$12.50 | 2.76% | Council |
| Restump | | Taxable | \$452.80 | \$465.30 | \$12.50 | 2.76% | Council |
| Commercial Building Works (Minimum Fee \$670.00) | | | | | | | |
| Commercial works up to \$50,000 | | Taxable | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | Council |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|---|---|-------------|----------------------|--------------------------|-------------------------|-------------------------|--------------|
| Commercial works \$50,000 - \$100,000 | | Taxable | \$2,000.00 | \$2,000.00 | \$0.00 | 0.00% | Council |
| Commercial works \$100,000 - \$150,000 | | Taxable | \$2,500.00 | \$2,500.00 | \$0.00 | 0.00% | Council |
| Commercial cost of works greater than \$150,000 | As quoted following consultation | Taxable | Quoted Fee | Quoted Fee | N/A | N/A | Council |
| Minor Commercial Works | | | | | | | |
| Shop fronts, awnings, etc. | | Taxable | \$400.20 | \$411.20 | \$11.00 | 2.75% | Council |
| Re-classifications, signs | | Taxable | \$400.20 | \$411.20 | \$11.00 | 2.75% | Council |
| Commercial Class 10 Out Buildings & Farm Buildings | | | | | | | |
| Cost up to \$75,000 | | Taxable | \$600.00 | \$616.50 | \$16.50 | 2.75% | Council |
| Cost greater than \$75,000 | | Taxable | \$900.00 | \$924.80 | \$24.80 | 2.76% | Council |
| Illegal building work, Notice Order on Property Transfer of BP to MBS from PBS | | | | | | | |
| Application for building permit when Notice or Order exists on the property | | Taxable | Building Fee (x2) | Building Fee (x2) | N/A | N/A | Council |
| Application for building permit when work exists on site (to complete that work) | | Taxable | Building Fee (x2) | Building Fee (x2) | N/A | N/A | Council |
| Agree to taking over function from PBS (appointment terminated) | Fee calculated on original cost of work | Taxable | Building Fee (x2) | Building Fee (x2) | N/A | N/A | Council |
| State Government Levy | | | | | | | |
| A State Government Levy of 0.128 per \$100.00 construction value must be paid before the permit can be issued. This applies to all building works exceeding construction costs of \$10,000 (GST exempt) | Cost x 0.128% | Non-Taxable | Calculated Fee | Calculated Fee | N/A | N/A | Statutory |
| Lodgement Fee | | | | | | | |
| To apply to all building permits regardless of cost of work | Fee units = 8.23 | Non-Taxable | \$130.90 | \$134.40 | \$3.50 | 2.67% | Statutory |
| Asset Protection Fee & Bonds | | | | | | | |
| Refundable bond for re-erection of dwellings | Refundable Bond | Non-Taxable | \$10,000.00 | \$10,000.00 | \$0.00 | 0.00% | Statutory |
| 137B Inspections | | | | | | | |
| Owner/Builder Inspections Class 1's | | Taxable | \$550.00 | \$565.00 | \$15.00 | 2.73% | Council |
| Owner/Builder Inspections Class 10's | | Taxable | \$350.00 | \$359.60 | \$9.60 | 2.74% | Council |
| Report & Consent | | | | | | | |
| Application for Report & Consent Regulations Part 5, Reg. 109, 130-132, 134, 153-154, | | | | | | | |
| <i>Permit by Municipal Building Surveyor (MBS)</i> | One regulation only (50% of PBS charge) | Non-Taxable | \$155.90 | \$160.10 | \$4.20 | 2.69% | Statutory |
| | Each subsequent regulation | Non-Taxable | \$79.00 | \$81.00 | \$2.00 | 2.53% | Council |
| <i>Permit by Private Building Surveyor (PBS)</i> | One regulation only - Fee units = 19.61 | Non-Taxable | \$311.80 | \$320.20 | \$8.40 | 2.69% | Statutory |
| | Each subsequent regulation | Non-Taxable | \$79.00 | \$81.20 | \$2.20 | 2.78% | Council |
| Application for Report & Consent "Point of Discharge" Regulation, Reg. 133 | | | | | | | |
| <i>Permit by MBS</i> | 50% of PBS charge | Non-Taxable | \$77.65 | \$79.75 | \$2.10 | 2.70% | Statutory |
| <i>Permit by PBS</i> | Fee units = 9.77 | Non-Taxable | \$155.30 | \$159.50 | \$4.20 | 2.70% | Statutory |
| Application for Report & Consent - Building Act Section 29A (Demolition) | | | | | | | |

| Description of Fees and Charges | Unit of Measure / Conditions | GST Status | 2023/24 Fee Inc. GST | 2024/25 Fee Inc. GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|---|------------------------------|-------------|----------------------------|----------------------------|-------------------------------|-------------------------------|-----------------|
| <i>Permit by MBS</i> | Fee units = 5.75 | Non-Taxable | \$91.40 | \$93.80 | \$2.40 | 2.63% | Statutory |
| <i>Permit by PBS</i> | Fee units = 5.75 | Non-Taxable | \$91.40 | \$93.80 | \$2.40 | 2.63% | Statutory |
| Swimming Pool and Spa Registration | | | | | | | |
| Swimming pool and spa registration fee | Fee units = 2.15 | Non-Taxable | \$34.10 | \$35.10 | \$1.00 | 2.93% | Statutory |
| Building Certificate Fee | | | | | | | |
| Application for information under Regulation 52 | Fee units = 3.19 | Non-Taxable | \$50.70 | \$52.00 | \$1.30 | 2.56% | Statutory |
| Class 1 & 10, Application for copy of building permit and other documents under Regulation 50 (search fee non refundable), plus photocopying Fee (A4 - 3 sheets @\$0.50 and larger @ \$1.50 per sheet) | | Taxable | \$84.20 | \$86.50 | \$2.30 | 2.73% | Council |
| All other Classes, Application for copy of building permit and other documents under Regulation 50 (search fee non refundable), plus photocopying Fee (A4 - 3 sheets @\$0.50 and larger @ \$1.50 per sheet) | | Taxable | \$147.50 | \$151.60 | \$4.10 | 2.78% | Council |
| Liquor Licence measuring (per hour) (min 2 hours) | | Taxable | \$131.70 | \$135.30 | \$3.60 | 2.73% | Council |
| Place of Public Entertainment (POPE) permit | | Taxable | \$750.00 | \$770.60 | \$20.60 | 2.75% | Council |
| Registration of pool or spa Form 22 | Fee units = 2.15 | Non-Taxable | \$34.20 | \$35.10 | \$0.90 | 2.63% | Statutory |
| Search for documents for permits issued by Private Building Surveyors | Fee units = 3.19 | Non-Taxable | \$50.70 | \$52.10 | \$1.40 | 2.76% | Statutory |
| Lodgement of Compliance Certificate issued by Private Inspector or Surveyor | Fee units = 1.38 | Non-Taxable | \$21.90 | \$22.50 | \$0.60 | 2.74% | Statutory |
| Lodgement of Non-compliance Certificate | Fee units = 26.00 | Non-Taxable | \$413.40 | \$424.60 | \$11.20 | 2.71% | Statutory |
| Inspection to confirm pool/barrier removal | | Taxable | \$177.00 | \$181.90 | \$4.90 | 2.77% | Council |
| Compliance Certificate Inspection by Council officer | | Taxable | \$472.90 | \$485.90 | \$13.00 | 2.75% | Council |
| Extension of time for a Building Permit | | Taxable | \$194.80 | \$200.20 | \$5.40 | 2.77% | Council |
| Additional Inspections/re-inspections | | Taxable | \$179.10 | \$184.00 | \$4.90 | 2.74% | Council |
| Amendment to approved plans (minor amendments) | | Taxable | \$194.80 | \$200.20 | \$5.40 | 2.77% | Council |
| Amendment to approved plans (major amendments) | | Taxable | \$326.40 | \$335.40 | \$9.00 | 2.76% | Council |
| On the Spot Fines | Penalty units = 2.00 | Non-Taxable | \$385.00 | \$395.00 | \$10.00 | 2.60% | Statutory |
| Land Title Certificate (Administration fee) | | Taxable | \$64.00 | \$65.80 | \$1.80 | 2.81% | Council |
| Alternate Solution | | Taxable | \$321.20 | \$330.00 | \$8.80 | 2.74% | Council |

Statute Fee are set in accordance with the Monetary Units Act 2004.

* Value of building works means the contract sum or labour and materials or estimated equivalent.

* Building Fees include initial liaison with the Architect, Designer and or Owner as necessary, and if preferred a preliminary report prior to finalising documentation and also includes all Statutory Inspections carried out during construction and issue of Occupancy Permit or Certificate of Final Inspection.

* Additional Inspection or Re-Inspections may be charged at a rate of **\$184.00 (Inc. GST)** per inspection.

* Statutory Fees incurred relating to Property requisitions, lodgements of permit documents, etc. is charged on a cost recovery basis and must be paid before the permit can be issued (GST exempt) .

* Checking of specialist system designs (structural, mechanical, hydraulic and fire engineering) where necessary and/or where an appropriate design compliance certificate is not provided is charged on a cost recovery basis.

Civic Venues Hire

Applies to Civic Venues for hire maintained by Moira Shire Council (excluding venues maintained by Community Asset Committees)

| Venue | Conditions | GST Status | 2023/24 Fee Inc GST | 2024/25 Fee Inc GST | Fee Increase/ Decrease | 2023/24 Fee Inc GST | 2024/25 Fee Inc GST | Fee Increase/ Decrease | Basis of Fee |
|---|---|------------|-------------------------------|---------------------|------------------------|----------------------------|---------------------|------------------------|--------------|
| Charge to apply will be dependent upon hirer status | | | Community / NFP Groups | | | Commercial Entities | | | |
| Yarrowonga Town Hall | | | | | | | | | |
| Town Hall (includes stage, portable stairs & dress circle) | | | | | | | | | |
| Per hour | | Taxable | \$35.20 | \$36.10 | \$0.90 | \$70.70 | \$72.60 | \$1.90 | Council |
| For four hours | | Taxable | \$118.20 | \$121.50 | \$3.30 | \$236.20 | \$242.60 | \$6.40 | Council |
| For eight hours | | Taxable | \$236.30 | \$242.80 | \$6.50 | \$472.50 | \$485.40 | \$12.90 | Council |
| For 12 hours (maximum fee) | | Taxable | \$354.50 | \$364.20 | \$9.70 | \$708.80 | \$728.20 | \$19.40 | Council |
| Council Chamber at Town Hall (including kitchen facilities) | | | | | | | | | |
| Per hour | | Taxable | \$21.50 | \$22.10 | \$0.60 | \$42.90 | \$44.00 | \$1.10 | Council |
| For four hours | | Taxable | \$53.70 | \$55.20 | \$1.50 | \$107.30 | \$110.20 | \$2.90 | Council |
| For eight hours | | Taxable | \$107.40 | \$110.40 | \$3.00 | \$214.70 | \$220.60 | \$5.90 | Council |
| For 12 hours (maximum fee) | | Taxable | \$161.10 | \$165.50 | \$4.40 | \$322.10 | \$330.90 | \$8.80 | Council |
| Yellowbox Meeting Room at Town Hall | | | | | | | | | |
| Per hour | | Taxable | \$21.50 | \$22.10 | \$0.60 | \$42.90 | \$44.00 | \$1.10 | Council |
| For four hours | | Taxable | \$53.70 | \$55.20 | \$1.50 | \$107.30 | \$110.20 | \$2.90 | Council |
| For eight hours | | Taxable | \$107.40 | \$110.40 | \$3.00 | \$214.70 | \$220.60 | \$5.90 | Council |
| For 12 hours (maximum fee) | | Taxable | \$161.10 | \$165.50 | \$4.40 | \$322.10 | \$330.90 | \$8.80 | Council |
| Rehearsals | | | | | | | | | |
| Per hour | Maximum 4 hours | Taxable | \$12.80 | \$13.20 | \$0.40 | \$25.60 | \$26.30 | \$0.70 | Council |
| Tables and Chairs | | | | | | | | | |
| Tables per table per day of hire | | Taxable | Free | Free | N/A | \$1.00 | \$1.00 | \$0.00 | Council |
| Chairs no fee | | N/A | Free | Free | N/A | Free | Free | N/A | Council |
| Set Up or Clean Up Fees (All Areas) | | | | | | | | | |
| Town Hall set up by Hirer. Fee for first 4 hours (First Hour Free) | | Taxable | \$53.70 | \$55.20 | \$1.50 | \$107.30 | \$110.20 | \$2.90 | Council |
| Town Hall set up by Hirer. Fee for more than 4 hours (First Hour Free) | | Taxable | \$107.40 | \$110.40 | \$3.00 | \$214.70 | \$220.60 | \$5.90 | Council |
| Set up and set down of tables and chairs by Council per hour or part hour per person all days | (2 staff required) | Taxable | \$85.90 | \$88.30 | \$2.40 | \$171.80 | \$176.50 | \$4.70 | Council |
| Cleaning performed by Council before/after event per hour or part hour per person all days | Deducted from Bond | Taxable | \$53.70 | \$55.20 | \$1.50 | \$107.30 | \$110.20 | \$2.90 | Council |
| Bonds | | | | | | | | | |
| Town Hall Hire Bond | Refundable | Bond | \$250.00 | \$250.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | Council |
| More than One Area Hire Bond | Refundable | Bond | \$400.00 | \$400.00 | \$0.00 | \$400.00 | \$400.00 | \$0.00 | Council |
| Security Bond on Keys | Refundable | Bond | \$50.00 | \$50.00 | \$0.00 | \$50.00 | \$50.00 | \$0.00 | Council |
| Deposits | | | | | | | | | |
| Booking Deposit | Non refundable deducted from total fees payable | Deposit | \$50.00 | \$50.00 | \$0.00 | \$50.00 | \$50.00 | \$0.00 | Council |

| Venue | Conditions | GST Status | 2023/24 Fee Inc GST | 2024/25 Fee Inc GST | Fee Increase/Decrease | 2023/24 Fee Inc GST | 2024/25 Fee Inc GST | Fee Increase/Decrease | Basis of Fee |
|--|--------------------|------------|-------------------------------|---------------------|-----------------------|----------------------------|---------------------|-----------------------|--------------|
| Charge to apply will be dependent upon hirer status | | | Community / NFP Groups | | | Commercial Entities | | | |
| Cobram Civic Centre | | | | | | | | | |
| Main Hall includes Stage, Foyer & Kitchen | | | | | | | | | |
| Per hour | | Taxable | \$32.20 | \$33.10 | \$0.90 | \$64.30 | \$66.00 | \$1.70 | Council |
| For four hours | | Taxable | \$107.40 | \$110.40 | \$3.00 | \$214.70 | \$220.60 | \$5.90 | Council |
| For eight hours | | Taxable | \$214.90 | \$220.80 | \$5.90 | \$429.60 | \$441.40 | \$11.80 | Council |
| For 12 hours (maximum fee) | | Taxable | \$322.30 | \$331.20 | \$8.90 | \$644.40 | \$662.10 | \$17.70 | Council |
| Council Chambers | | | | | | | | | |
| Per hour | | Taxable | \$32.20 | \$33.10 | \$0.90 | \$64.30 | \$66.00 | \$1.70 | Council |
| For four hours | | Taxable | \$107.40 | \$110.40 | \$3.00 | \$214.70 | \$220.60 | \$5.90 | Council |
| For eight hours | | Taxable | \$214.90 | \$220.80 | \$5.90 | \$429.60 | \$441.40 | \$11.80 | Council |
| For 12 hours (maximum fee) | | Taxable | \$322.30 | \$331.20 | \$8.90 | \$644.40 | \$662.10 | \$17.70 | Council |
| Commercial Kitchen | | | | | | | | | |
| Per hour | | Taxable | \$19.40 | \$19.90 | \$0.50 | \$38.60 | \$39.60 | \$1.00 | Council |
| For four hours | | Taxable | \$65.50 | \$67.30 | \$1.80 | \$130.90 | \$134.40 | \$3.50 | Council |
| For eight hours | | Taxable | \$132.20 | \$135.80 | \$3.60 | \$264.10 | \$271.30 | \$7.20 | Council |
| For 12 hours (maximum fee) | | Taxable | \$193.30 | \$198.60 | \$5.30 | \$386.60 | \$397.20 | \$10.60 | Council |
| Rehearsals | | | | | | | | | |
| Per hour | Maximum 4 hours | Taxable | \$12.80 | \$13.20 | \$0.40 | \$25.60 | \$26.30 | \$0.70 | Council |
| Tables & Chairs | | | | | | | | | |
| Tables per table per day of hire | | Taxable | Free | Free | N/A | \$1.00 | \$1.00 | \$0.00 | Council |
| Chairs no fee | | N/A | Free | Free | N/A | Free | Free | N/A | Council |
| PA System Hire | | | | | | | | | |
| Per function | | Taxable | \$59.00 | \$61.00 | \$2.00 | \$118.00 | \$121.20 | \$3.20 | Council |
| Set Up or Clean Up Fees (All Areas) | | | | | | | | | |
| Set up by Hirer. Fee for first four hours (First Hour Free) | | Taxable | \$52.70 | \$54.10 | \$1.40 | \$107.30 | \$110.20 | \$2.90 | Council |
| Set up by Hirer. Fee for more than 4 hours (First Hour Free) | | Taxable | \$105.40 | \$108.30 | \$2.90 | \$214.70 | \$220.60 | \$5.90 | Council |
| Set up and set down of tables and chairs by Council per hour or part hour per person Mon. to Fri. | | Taxable | \$52.70 | \$54.10 | \$1.40 | \$107.30 | \$110.20 | \$2.90 | Council |
| Set up and set down of tables and chairs by Council per hour or part hour per person Sat. and Sun. | | Taxable | \$76.90 | \$79.00 | \$2.10 | \$156.80 | \$161.10 | \$4.30 | Council |
| Cleaning performed by Council before/after event per hour or part hour per person Mon. to Fri. | Deducted from Bond | Taxable | \$52.70 | \$54.10 | \$1.40 | \$107.30 | \$110.20 | \$2.90 | Council |
| Cleaning performed by Council before/after event per hour or part hour per person Sat. and Sun. | Deducted from Bond | Taxable | \$76.90 | \$79.00 | \$2.10 | \$156.80 | \$161.10 | \$4.30 | Council |

| Venue | Conditions | GST Status | 2023/24 Fee Inc GST | 2024/25 Fee Inc GST | Fee Increase/Decrease | 2023/24 Fee Inc GST | 2024/25 Fee Inc GST | Fee Increase/Decrease | Basis of Fee |
|---|---|------------|-------------------------------|----------------------|-----------------------|----------------------------|---------------------|-----------------------|--------------|
| Charge to apply will be dependent upon hirer status | | | Community / NFP Groups | | | Commercial Entities | | | |
| Bonds | | | | | | | | | |
| Main Hall Hire Bond | Refundable | Bond | \$250.00 | \$250.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | Council |
| Council Chambers Hire Bond | Refundable | Bond | \$250.00 | \$250.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | Council |
| Commercial Kitchen Hire Bond | Refundable | Bond | \$250.00 | \$250.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | Council |
| More than One Area Hire Bond | Refundable | Bond | \$400.00 | \$400.00 | \$0.00 | \$400.00 | \$400.00 | \$0.00 | Council |
| PA System Hire Bond | Refundable | Bond | \$100.00 | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | Council |
| Security Bond on Keys | Refundable | Bond | \$50.00 | \$50.00 | \$0.00 | \$50.00 | \$50.00 | \$0.00 | Council |
| Deposits | | | | | | | | | |
| Booking Deposit | Non refundable deducted from total fees payable | Deposit | \$50.00 | \$50.00 | \$0.00 | \$50.00 | \$50.00 | \$0.00 | Council |
| Barmah Forest Heritage & Education Centre - Nathalia | | | | | | | | | |
| Ground floor area and kitchen per hour of event | | Taxable | \$21.50 | \$22.10 | \$0.60 | \$42.90 | \$44.00 | \$1.10 | Council |
| Meeting Room (includes kitchen) | | Taxable | \$16.10 | \$16.50 | \$0.40 | \$32.10 | \$32.90 | \$0.80 | Council |
| Bonds | | | | | | | | | |
| Floor Area Hire Bond | Refundable | Bond | \$250.00 | \$250.00 | \$0.00 | \$250.00 | \$250.00 | \$0.00 | Council |
| Security Bond on Keys | Refundable | Bond | \$50.00 | \$50.00 | \$0.00 | \$50.00 | \$50.00 | \$0.00 | Council |
| Deposits | | | | | | | | | |
| Booking Deposit | Non refundable deducted from total fees payable | Deposit | \$50.00 | \$50.00 | \$0.00 | \$50.00 | \$50.00 | \$0.00 | Council |
| Community Kiosks at Numurkah and Yarrawonga (Community Use Only) | | | | | | | | | |
| Community Groups for charity or NFP fundraising (Hirer to clean before and after use) | | Taxable | \$0.00 | \$0.00 | \$0.00 | | | | Council |
| Hire Bond - At Council discretion on case by case basis | Refundable | Bond | Discretionary | Discretionary | N/A | | | | Council |
| Key Bond - All Hirers | Refundable | Bond | \$50.00 | \$50.00 | \$0.00 | | | | Council |
| Miscellaneous | | | | | | | | | |
| Venue Damage Reimbursements | | | | | | | | | |
| Reimbursement of Council costs for works requested or to repair damage | Deducted from Bond or invoiced after event | Taxable | At cost | At cost | N/A | At cost | At cost | N/A | Council |

Community Halls Venue Hire

Applies to Community Hall venues for hire maintained by Community Asset Committees

Charge to apply will be dependent upon Hirer status (i.e. Community/ NFP Group, Commercial Entity or Friends of Groups)

| Venue | Conditions | GST Status | 2023/24 | 2024/25 | Fee | 2023/24 | 2024/25 | Fee | 2022/23 | 2023/24 | Fee | Basis of Fee |
|---|--|------------|------------------------|-----------------|--------------------|---------------------|-----------------|--------------------|-------------------|----------------|--------------------|--------------|
| | | | Fee Inc GST | Fee Inc GST | Increase/ Decrease | Fee Inc GST | Fee Inc GST | Increase/ Decrease | Fee Inc GST | Fee Inc GST | Increase/ Decrease | |
| Tungamah Public Hall, Katamatite Public Hall, Lake Rowan Hall, Numurkah Town Hall, Picola Public Hall, St James Public Hall, Strathmerton Public Hall, Wilby Memorial Hall, Yarroweyah Memorial Hall, Burramine Hall, Bundalong Dan Cronin Recreation Reserve Public Hall, Invergordon Recreation Reserve Community Hall, Bearii Recreation Reserve Hall and Yalca North Recreation Reserve Public Hall | | | | | | | | | | | | |
| Charge to apply will be dependent upon hirer status | | | Community / NFP Groups | | | Commercial Entities | | | Friends of Groups | | | |
| Main Hall | | | | | | | | | | | | |
| One hour | | Taxable | \$20.00 | \$20.00 | \$0.00 | N/A | N/A | N/A | \$0.00 | \$0.00 | N/A | Council |
| Half Day (four hours) | | Taxable | \$50.00 | \$50.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | \$0.00 | \$0.00 | N/A | Council |
| Full Day (eight hours) | | Taxable | \$100.00 | \$100.00 | \$0.00 | \$200.00 | \$200.00 | \$0.00 | \$0.00 | \$0.00 | N/A | Council |
| Meeting Supper Room (including kitchen) | | | | | | | | | | | | |
| One hour | | Taxable | \$20.00 | \$20.00 | \$0.00 | N/A | N/A | N/A | \$0.00 | \$0.00 | N/A | Council |
| Half Day (four hours) | | Taxable | \$25.00 | \$25.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | \$0.00 | \$0.00 | N/A | Council |
| Full Day (eight hours) | | Taxable | \$50.00 | \$50.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | \$0.00 | \$0.00 | N/A | Council |
| Bonds | | | | | | | | | | | | |
| Main Hall Hire Bond | Refundable | Bond | \$300.00 | \$300.00 | N/A | \$300.00 | \$300.00 | N/A | N/A | N/A | N/A | Council |
| Miscellaneous | | | | | | | | | | | | |
| Venue Damage Reimbursements | | | | | | | | | | | | |
| Reimbursement of Council costs for works requested or to repair damage | Deducted from Bond or invoiced after event | Taxable | At cost | At cost | N/A | At cost | At cost | N/A | At cost | At cost | N/A | Council |

Parks, Public Open Space and Other Areas Hire

Applies to all parks, public open space and other areas directly maintained by Moira Shire Council (excluding road reserves).

Application form required - Hire of Park Form

| Description of Fees and Charges | Risk | Security Bond* | GST Status | 2023/24 Fee Inc GST | 2024/25 Fee Inc GST | Hire Fee Inc / Dec | 2023/24 Power Charge (if used) Inc GST | 2024/25 Power Charge (if used) Inc GST | Power Charge Inc / Dec. | Waste Charge (Bins and/or disposal) | Council Plant/ Labour and Other | Insurance | Basis of Fee |
|---|--------|----------------|------------|-----------------------|------------------------------|--------------------|--|--|-------------------------|-------------------------------------|---------------------------------|---|--------------|
| Private Function | | | | | | | | | | | | | |
| No exclusive use or staked structures. Single ceremonial table and chairs are allowed. | Low | Nil | N/A | Nil | Nil | N/A | | | | | | Applicant or Council's Community Liability Policy | Council |
| Involves vehicles and staked structures on Council land | Medium | \$250.00 | Taxable | \$59.00 day/ part day | \$60.00 day/ part day | \$1.00 | \$12.50 per day/ part day | \$12.50 per day/ part day | \$0.00 | At cost | At cost | | Council |
| Private Fund Raising Activities | High | \$250.00 | Taxable | part day | part day | | | | | | | | Council |
| Community Group | | | | | | | | | | | | | |
| Raffle Sales | Low | N/A | N/A | Nil | Nil | N/A | | | | | | | |
| Information Stands | Medium | \$250.00 | N/A | Nil | Nil | N/A | | | | | | | Council |
| Free BBQs | High | N/A | N/A | Nil | Nil | N/A | | | | | | | |
| Free Public Events | Low | N/A | N/A | Nil | Nil | N/A | \$12.50 per day/ part day | \$12.50 per day/ part day | \$0.00 | At cost | At cost | Applicant | Council |
| | Medium | \$250.00 | N/A | Nil | Nil | N/A | | | | | | | |
| | High | \$500.00 | N/A | Nil | Nil | N/A | | | | | | | |
| Market or Event | Medium | \$250.00 | N/A | Nil | Nil | N/A | | | | | | | Council |
| | High | \$500.00 | N/A | Nil | Nil | N/A | | | | | | | |
| Schools and School Support Groups, Kindergartens and Preschools, Churches and Sporting Clubs and Associations | | | | | | | | | | | | | |
| Occupant Only and Free Public Events. | Low | N/A | N/A | Nil | Nil | N/A | | | | | | | |
| | Medium | \$250.00 | N/A | Nil | Nil | N/A | | | | | | | Council |
| | High | N/A | N/A | Nil | Nil | N/A | \$12.50 per day/ part day | \$12.50 per day/ part day | \$0.00 | At cost | At cost | Applicant | |
| High risk activities that require exclusive use, gated events, entry fees, structures or vehicles on Council land. Includes markets, sporting events and events designed to attract crowds. | High | \$500.00 | Taxable | \$59.00 day/ part day | \$60.00 day/ part day | \$1.00 | part day | part day | | | | | Council |
| Commercial Entity Use | | | | | | | | | | | | | |
| Low Risk activities such as passive recreation and exercise classes and not involving any structures or equipment. | Low | N/A | N/A | Nil | Nil | N/A | | | | | | | Council |

| Description of Fees and Charges | Risk | Security Bond* | GST Status | 2023/24 Fee Inc GST | 2024/25 Fee Inc GST | Hire Fee Inc / Dec | 2023/24 Power Charge (if used) Inc GST | 2024/25 Power Charge (if used) Inc GST | Power Charge Inc / Dec. | Waste Charge (Bins and/or disposal) | Council Plant/ Labour and Other | Insurance | Basis of Fee |
|---|--------|----------------|------------|------------------------|-------------------------------|--------------------|--|--|-------------------------|-------------------------------------|---------------------------------|-----------|--------------|
| Medium Risk includes corporate activities and other events that may involve some minor structures but do not require exclusive use and are not designed to attract large crowds. | Medium | \$250.00 | Taxable | \$59.00 day/ part day | \$60.00 day/ part day | \$1.00 | \$25.00 per day/ part day | \$25.00 per day/ part day | \$0.00 | At cost | At cost | Applicant | Council |
| High risk activities that require exclusive use, gated events, entry fees, structures or vehicles on Council land. Includes markets, sporting events and events designed to attract crowds. | High | \$500.00 | Taxable | \$117.00 day/ part day | \$120.00 day/ part day | \$4.00 | | | | | | | Council |
| Major Events | High | Calculated Fee | Taxable | Calculated Fee | Calculated Fee | N/A | Calculated Fee | Calculated Fee | N/A | At Cost | At Cost | Applicant | Council |

| Definitions | |
|--------------------------------|--|
| Structures | Any structure that requires staking such as shade sails, tents, marquees, jumping castles, play and ride equipment etc. |
| Community Group | Registered Service Club, Emergency Services, Other Government Agencies, Charities, Community Groups, Tourism Boards, Chambers of Commerce, Development Committees, etc. |
| Incorporated Groups | Those groups registered as an incorporated association such as sporting clubs and others. |
| Low Risk | Events that do not involve any significant crowds, staked structures, vehicle access or any significant risk to public property or safety. |
| Medium Risk | Events designed to attract participants & crowds <200, involve staked structures, vehicle access or any significant risk to public property and safety. |
| High Risk | Events designed to attract participants & crowds >200 and involve staked structures, vehicle access or any significant risk to public property and safety. |
| Major Event | Events designed to attract larger crowds and include staked structures, road closures, Place of Public Entertainment permits (PoPE), vehicle access or any significant risk to public property and safety. |
| *Fees and Security Bond | The final fees and the amount of security bond payable may vary and exceed the amounts shown depending on the specific event circumstances at Council's discretion. Major events and events that require exclusive use are likely to attract higher fees and security bond. |



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