



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



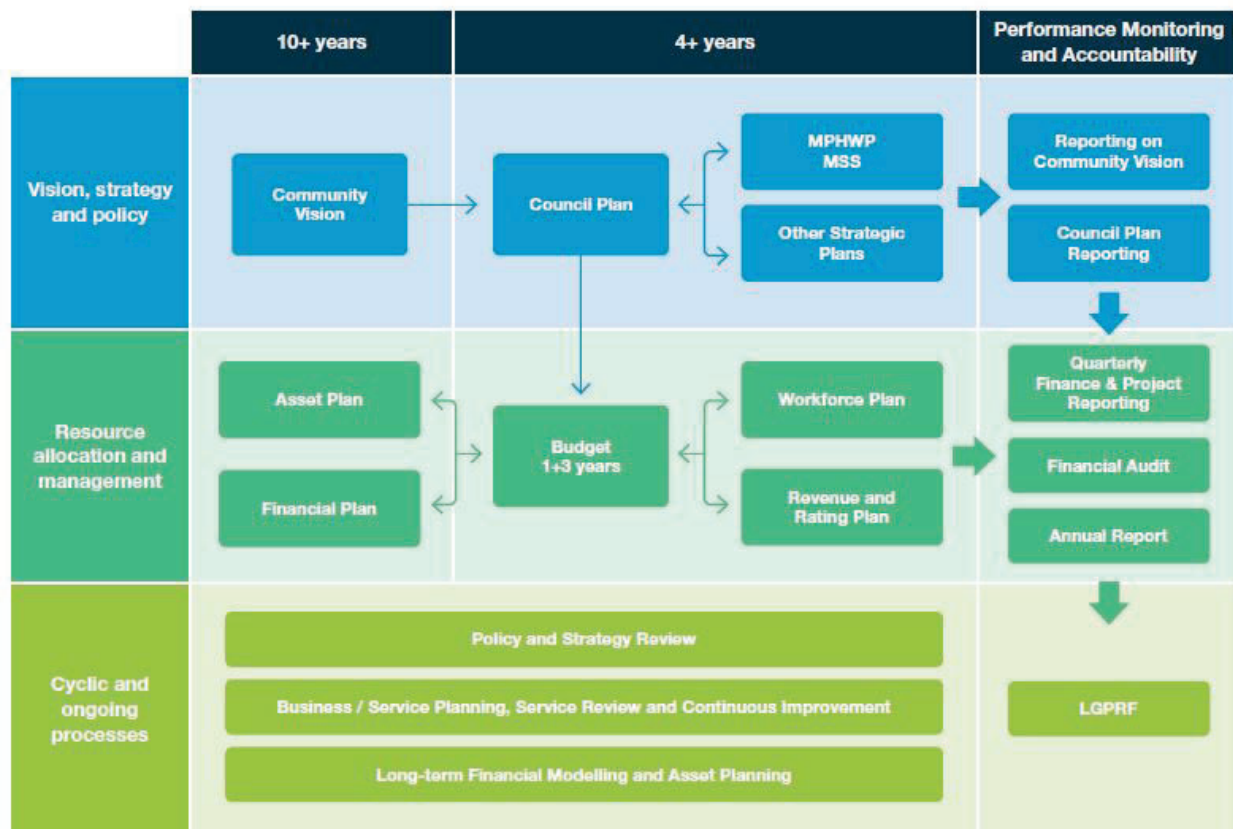
Suzanna Sheed AM

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.



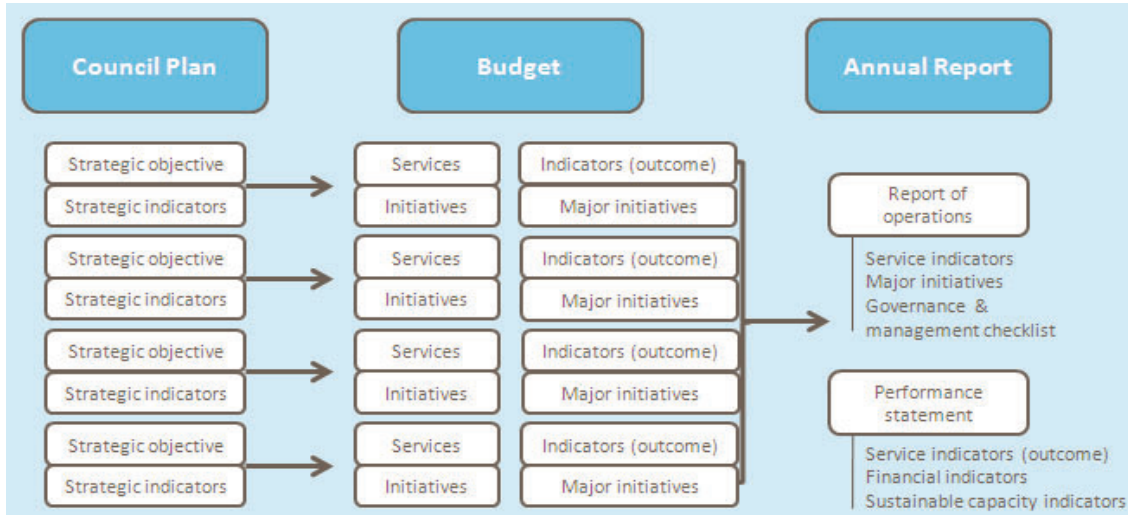
1.3 Strategic objectives

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 Yarrowonga 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 Yarrawonga 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 Kinniards 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 2023/24	Per Rateable Property 2024/25	Increase/ (decrease)	
	\$	\$	\$	%
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 2023/24	Per Rateable Property 2024/25	Increase/ (decrease)	
	\$	\$	\$	%
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		
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		
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		
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	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings	
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'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

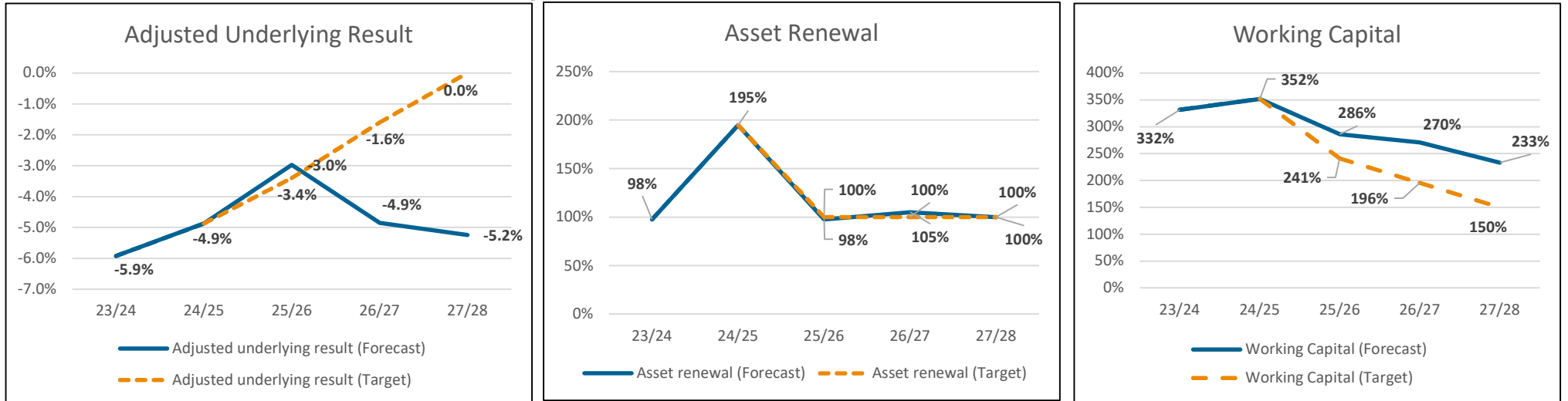
Increase in obligation metrics is due to expected borrowings to be drawn down to fund the development of the Yarrawonga Library and Multi-Purpose Stadium capital projects.

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	Forecast	Budget	Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/-
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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