



BUDGET 2021 | 2022



Capital Projects

Key capital works projects include -

1 COBRAM

- **Karook Street**, Cobram (Scott Reserve) drainage upgrade
- **Cobram Sports Stadium**, installation of industrial air conditioning

2 KATAMATITE

- **Katamatite Netball Court**, renewal project

3 NUMURKAH

- **Numurkah Footpath Renewal**, stage 2 of project
- **Numurkah Shire Hall**, installation of a solar system
- **Numurkah Flood Mitigation Scheme**, continue the design process
- **Numurkah Town Hall**, renewal of air conditioning

4 YARRAWONGA

- **Yarrawonga Library project**, commence construction of new library
- **Yarrawonga Multisport Stadium**, progress design of master plan and commence building permit applications

5 WILBY

- **Wilby Equestrian Arena**, plan and construct a new equestrian arena



*Subject to grant funding. Several proposed projects will only proceed if grant applications are successful or following further community consultation.

TABLE OF CONTENTS

Mayor and CEO’s Introduction 2

Budget Reports

1. Link to the integrated planning and reporting framework 5

2. Services and initiatives and services performance out indicators7

3. Financial statements 16

4. Notes to the financial statements 24

5. Financial performance indicators..... 46

6. Schedule of Fees and charges..... 48

MAYOR AND CEO'S INTRODUCTION

The 2021/22 Budget comes at a time of recovery, stabilisation and growth for our communities as we transition out of the health, social and economic strains placed upon us all during the COVID-19 pandemic.

The modest rate cap increase of 1.5%, as set by the Victorian Government, will not only help preserve Council's ongoing financial sustainability but support the recovery of our community post the COVID-19 emergency.

Underpinning the success of our continued growth, the 2021/22 Budget will support a planned and sustainable approach to our region's recovery.

Importantly, our capital works program of \$14.6 million will contribute meaningfully to the economic and social strength and stability to our shire.

As well as our capital works program we have a significant maintenance schedule for the coming financial year.

Council will continue to deliver critical infrastructure, with a commitment of \$6.3 million for roads and bridges across the shire.

Council maintains a 4,000km network of sealed and unsealed local roads, 76 bridges and major culverts, 294km of kerb and channel, 160km of footpaths, 77 playgrounds, 43 public toilet blocks and public barbecues, plus 673 council buildings and facilities including sport and recreation areas, four libraries, a mobile library service and nine waste transfer stations.

This budget supports our efforts to provide modern facilities for our many communities while maintaining a sustained financial commitment to a large road network, continue Council's enviable

work on our sustainability agenda and ensure services continue to be available to our almost 30,000 residents.

Fees, charges & rates

Our 2021/22 Budget acknowledges the challenges our communities faced during the pandemic and resulting economic shutdown with the majority of fees and charges having a 0% increase.

- Rates and the Municipal Charge, as set by the Victorian Government, will increase by 1.5%.
- 0% increase in fees and charges outside any statutory and local laws.
- 0% increase in venue hire fees.
- 0% increase in aquatic facilities entry fees.

Major Projects

In 2021/22 Council proposes delivery of new assets and the expansion, upgrade and renewal of existing assets including:

- Yarrawonga Library project
- Karook Street, Cobram (Scott Reserve) drainage upgrade.
- Numurkah Footpath Renewal – stage 2 of project.
- Yarrawonga Multisport Stadium – progress design of master plan and commence building permit applications.
- Numurkah Shire Hall – installation of a solar energy system.
- Cobram Sports Stadium – installation of industrial air conditioning.
- Numurkah Flood Mitigation Scheme – continuing the design process.
- Katamatite Netball Court renewal project.
- Numurkah Town Hall – renewal of air conditioning.

- New footpath works increased by 70% to \$250,000
- The Wilby Equestrian Arena
- Scoping of the Yarrowonga/Burramine cycling/walking track

It is important to note several proposed projects will only proceed if grant applications are successful or following further community consultation.

We look forward to working with you in the community to deliver these exciting projects throughout the coming year.



Councillor Libro Mustica
Mayor



Mark Henderson
CEO

Key Statistics	2020/21 Budget \$'000	2021/22 Budget \$'000
Total Expenditure	58,882	60,678
Comprehensive Operating Surplus	(2,255)	487
Cash Result	(1,947)	4,828
Capital Works Program	22,786	14,595
Funding the Capital Works Program:		
<i>Council</i>	11,312	11,386
<i>Contributions</i>	352	10
<i>Asset Sales</i>	182	284
<i>Borrowings</i>	5,200	-
<i>Grants</i>	5,740	2,915
Total Funding	22,786	14,595
Borrowings Drawdown (* see note below)	(5,200)	10,500
Budgeted Operating Expenditure by Strategic Objective	Budget 2021/22	
	\$'000	%
A welcoming and inclusive place	15,283	25.1%
A diverse and dynamic economy	5,284	8.7%
A clean and green environment	16,123	26.5%
Customer focused and responsive	5,872	9.6%
Transparent and accountable governance	18,384	30.2%

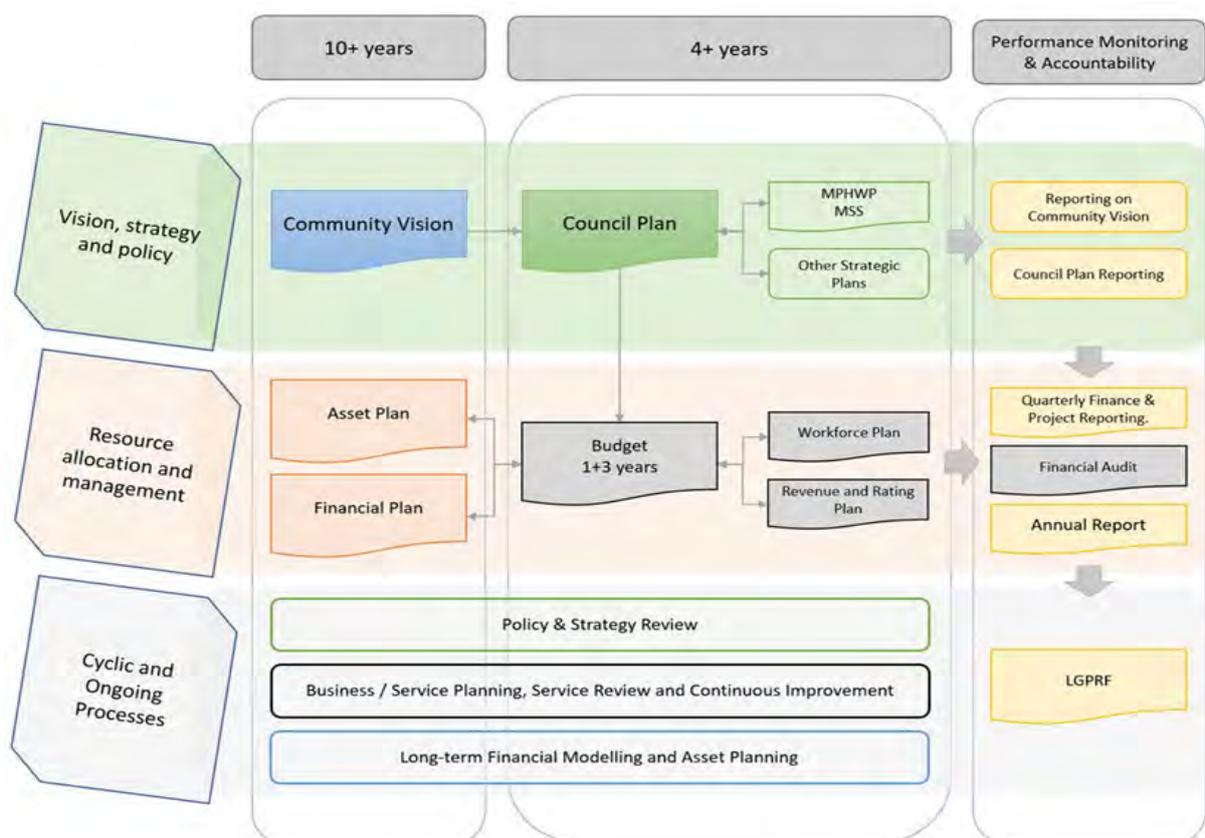
* Borrowings of \$5.2 million originally budgeted in 2020/21 was not drawdown due to project delays. It is proposed Council will draw down \$10.5 million in borrowings during 2021/22 for the Yarrowonga Library and Yarrowonga Sports Stadium, which are capital projects previously adopted by Council.

1. LINK TO THE INTEGRATED PLANNING AND REPORTING FRAMEWORK

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

1.1 LEGISLATIVE PLANNING AND ACCOUNTABILITY FRAMEWORK

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



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

1.1.2 KEY PLANNING CONSIDERATIONS

Service Level Planning

Although councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation needs to be in line with a councils adopted Community Engagement Policy and Public Transparency Policy.

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 value and underlying behaviours.

- Respect
- Honesty
- Accountability
- Teamwork
- Integrity
-

1.3 STRATEGIC OBJECTIVES

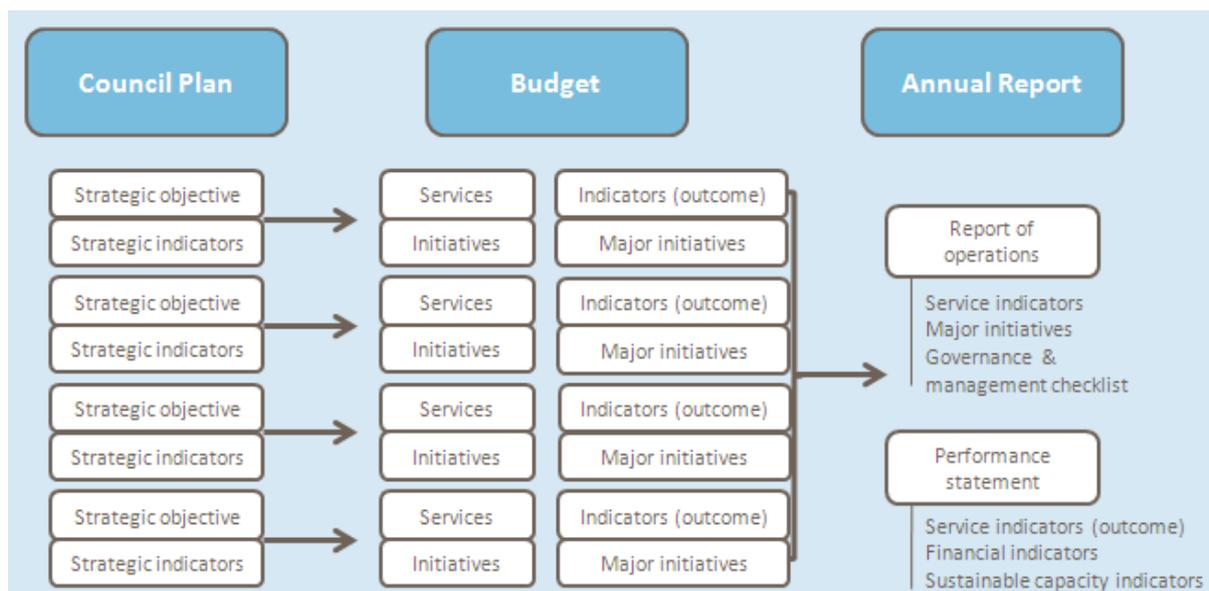
The 2021-22 Budget is prepared in line with the Moira Shire Council Plan 2021-2025 five key strategic objective pillars. These pillars assist Council to make the most of our regional advantages and include aspects both internal to Council as well as those that are community aspirations.

Pillar Strategic Objective

1. A welcoming and inclusive place
2. A diverse and dynamic economy
3. A clean green environment.
4. Customer focused and responsive
5. Transparent and accountable governance

2. SERVICES AND SERVICE PERFORMANCE INDICATORS

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



Source: Department of Environment, Land, Water and Planning

2.1 STRATEGIC OBJECTIVE PILLAR 1: A WELCOMING AND INCLUSIVE PLACE

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 each strategic objective pillar are described below.

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Civic Buildings Maintenance	This program ensures that Council's building assets are well maintained and serviceable.	1,059	-	1,059
Community and Recreational Development	This service is responsible for working with the community, stakeholders and partner agencies to develop long term community plans.	1,495	-	1,495
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	228	-	228
Community Services - Youth	This manages youth services and events that connect and engage Moira's younger citizens.	84	(27)	57
Drainage	This program provides drainage as part of it's network of rural and urban roads service.	554	-	554
Events	Supporting official events across the shire including Australia Day, Citizenship Ceremonies, Cultural Diversity Week, International Women's Day.	168	(3)	165
Library	Provision of financial contribution to the operation of the Goulburn Valley Regional Library Group that provides library services at four locations plus a mobile service.	822	-	822
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.	345	(40)	305
Maternal and Child Health	Provision of services across the Shire at five locations and an outreach program; includes immunisation programs for infants and school children.	882	(446)	436
Property Management	Systems used to manage Council leases, tenure arrangements, disposal and acquisition of property.	437	(426)	11
Recreation and Safety	Council operates two sports centres, along with 19 recreation reserves and four showgrounds.	897	(22)	875

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Roads and Bridges	This program provides a network of rural and urban roads, urban footpaths and drainage to the community.	7,234	(4,030)	3,204
School Crossing Supervision	To provide for the safe passage of children and adults when using school crossings during nominated hours.	143	(55)	88
Swimming Pools	Council operates five outdoor aquatic facilities and one indoor aquatic facility as well as a water slide and splash park.	933	(4)	929
Sub Total		15,283	(5,051)	10,232

Strategic Objective 1 – Key Initiatives

- More than \$200,000 allocated for Strengthening Grants to support community projects throughout the shire.
- Youth Live4Life Program to improve youth mental health and reduce youth suicide.
- Aiding delivery of support services via the FoodShare Program.
- Innovative Services Program to strengthen the community care/services sector in the shire.
- Develop and implement the Municipal Health and Wellbeing Strategy.

2.2 STRATEGIC OBJECTIVE PILLAR 2: A DIVERSE AND DYNAMIC ECONOMY

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Aerodrome	Operational management of the Yarrowonga Aerodrome used by general aviation industry.	117	(3)	114
Arts and Culture	Service committed to actively shaping the future for Moira residents through arts and culture activities and programs.	318	-	318
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.	1,300	(624)	676
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.	1,005	(38)	967
Planning	Undertakes statutory and strategic land use planning as well as enforcement of the planning scheme.	1,212	(584)	628
Tourism	This service supports our tourism sector through marketing, industry and product development.	809	-	809
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.	524	(1)	523
Sub Total		5,284	(1,250)	4,034

Strategic Objective 2 – Key Initiatives

- A commitment to support Silo Art throughout the shire.
- \$50,000 for COVID-19 support to impacted businesses including access to business experts.
- \$30,000 for Business Workshops Programs.
- \$160,000 for Tourism Marketing including ongoing marketing to promote our region domestically and internationally.
- \$30,000 for an urban renewal strategy for the former Apex Cobram caravan site.

2.3 STRATEGIC OBJECTIVE PILLAR 3: A CLEAN GREEN ENVIRONMENT

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Environmental Sustainability	Development of environmental policy, implantation of projects and delivery of educational programs.	820	(83)	737
Kerbside Garbage Service	This service provides collection of kerbside waste materials from households.	3,635	(3,451)	184
Landfill/Transfer Stations	Operational management of Council's landfill site at Cobram and nine transfer stations including monitoring to maintain environmental standards.	3,489	(3,464)	25
Natural Resources	Responds to planning and other referrals relating to natural resource management, including the joint management of Kinniards Wetlands with other agencies.	50	-	50
Organic Waste Service	This service provides collection of kerbside organic waste materials from households.	1,102	(1,097)	5
Parks and Gardens	This program involves the maintenance and upgrade of Council's parks and gardens, reserves, town entrances and open spaces.	4,564	-	4,564
Recycling Service	This service provides collection of kerbside recyclable materials from households.	1,781	(1,748)	33
Street Cleaning and Bin Collection	The sweeping of kerb and channel on urban roads, footpaths and drainage, parking areas, footpaths and 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.	681	-	681
Sub Total		16,123	(9,843)	6,280

Strategic Objective 3 – Key Initiatives

- A commitment to increase service levels in our shire-wide tree maintenance program.
- Continue advocating for all schools in Moira to be involved in environmental sustainability programs.
- A commitment to sourcing 100% of our electricity from renewable energy and dropping our greenhouse gas emissions by 47%.
- Manage almost 1,700km of roadsides across Moira for weeds and pest animals.
- Work with Goulburn Valley Water and local communities for the continued roll out of hydration stations.

2.4 STRATEGIC OBJECTIVE PILLAR 4: CUSTOMER FOCUSED AND RESPONSIVE

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Animal Control	To provide for the administration and enforcement of legislation regulating domestic animals and livestock.	576	(199)	377
Asset Management	Management of Council's property and infrastructure assets and database, including design, construction and delivery of capital works projects.	3,516	(41)	3,475
Communications	Responsible for the management and provision of advice on external and internal communications, including management of Council's website and social media platforms.	437	-	437
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.	613	-	613
Emergency Management	To maintain preparedness and responsiveness and to implement recovery processes in the event of an emergency occurring within the municipality.	108	(30)	78
Environmental Health	This service undertakes inspections and registers premises in accordance with health and food legislation.	452	(233)	219
Fire Prevention	Implement actions as defined in the Municipal Fire Management Strategy in partnership with all stakeholders.	18	(1)	17
Service Centres	The Customer Experience teams are located at Cobram and Yarrawonga Service Centres.	152	-	152
Sub Total		5,872	(503)	5,369

Strategic Objective 4 – Key Initiatives

- Installation of a new online booking system to allow for online registrations and applications through our website.
- A new customer experience strategy

2.5 STRATEGIC OBJECTIVE PILLAR 5: TRANSPARENT AND ACCOUNTABLE GOVERNANCE

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Accounting Services	Financial based services to both internal and external customers responsible for financial management, control and reporting expenses.	11,060	(8,461)	2,599
Contract Compliance	The systems used to manage the procurement and tendering processes of Council to ensure best value outcomes are obtained. This includes the systems used to manage contracts in accordance with the agreed terms and conditions.	164	-	164
Fleet Management	To ensure appropriate plant and vehicles are available to meet service levels.	94	(88)	6
Governance	The processes used by Council to operate and control the administration, ethics and compliance of the organisation.	2,485	(11)	2,474
Help Desk	Our IT Help Desk provides support for all IT systems and equipment.	253	-	253
Information Technology Systems	This service ensures Council's IT systems and equipment are maintained and working including providing support for system improvements and training.	1,700	-	1,700
Learning and Development	To continually improve the effectiveness of the organisation through employee education to support goals and compliance requirements.	399	-	399
OH&S	Provide systems and support for a workplace which is safe, so the health and safety of our employees are not put at risk.	702	-	702
Payroll	Deliver and administer the payroll function to the organisation and ensure that the Council's legal, award and industrial obligations are met.	148	-	148
Records Management	Responsible for maintaining and supporting Council's documents management system and practices including the secure storage and retrieval of physical documents.	178	-	178
Recruitment	Attract and engage a diverse range of suitably qualified people to join our organisation.	305	-	305

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Revenue and Property Services	Raising and collection of municipal rates and charges, maintenance of Council rating information and valuation of properties throughout the municipality.	672	(32,560)	(31,888)
Risk Management	Processes used to proactively manage the risks that affect Council, includes the identification, assessment and prioritising of risks to ensure operations are effectively maintained.	224	-	224
Sub Total		18,384	(41,119)	(22,735)

Strategic Objective 5 – Key Initiatives

- Continued development of electronic recruitment and learning systems.
- Adopting and adhering to robust Statutory and Audit regulations to achieve financial sustainability in order to keep Council financially viable at all times.
- Implementing strong and reliable internal controls to prevent misuse of Council resources.

2.6 RECONCILIATION WITH BUDGETED OPERATING RESULT

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
A welcoming and inclusive place	10,232	15,283	5,051
A diverse and dynamic economy	4,035	5,284	1,250
A clean and green environment	14,610	16,123	1,512
Customer focused and responsive	5,369	5,872	503
Transparent and accountable governance	(2,882)	6,292	9,174
Total services and initiatives	31,363	48,853	17,491
Expenses added in:			
Depreciation	12,044		
Finance costs	47		
Deficit before funding sources	43,454		
Funding sources added in:			
Rates and charges revenue	31,945		
Waste charge revenue	8,331		
Capital works revenue	3,665		
Total funding sources	43,941		
Operating surplus/(deficit) for the year	487		

3. FINANCIAL STATEMENTS

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021/22 has been supplemented with projections to 2024/25.

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
- Balance Sheet
- 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 2025

	Budget 2020/21 \$'000	Budget 2021/22 \$'000	2022/23 \$'000	Projections 2023/24 \$'000	2024/25 \$'000
Income					
Rates and charges	39,072	40,665	41,880	43,128	44,359
Statutory fees and fines	1,357	1,540	1,566	1,593	1,620
User fees	1,936	2,086	2,121	2,158	2,194
Grants - Operating	5,818	11,934	11,990	12,193	12,401
Grants - Capital	6,740	3,370	5,376	7,434	9,492
Contributions - monetary	420	80	125	128	130
Contributions - non-monetary	200	500	200	200	200
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(164)	28	25	25	25
Share of net profits/(losses) of associates and joint ventures	(10)	(10)	(10)	(10)	(10)
Other income	1,108	972	995	1,037	1,113
Total Income	56,477	61,165	64,269	67,885	71,524
Expenses					
Employee costs	(22,591)	(23,701)	(24,057)	(24,417)	(24,784)
Materials and services	(23,258)	(23,734)	(24,209)	(24,693)	(25,187)
Bad and doubtful debts	(10)	(35)	(20)	(20)	(20)
Depreciation	(11,190)	(11,250)	(11,053)	(11,307)	(11,551)
Amortisation - Right of use assets	(489)	(794)	(247)	(249)	(252)
Borrowing costs	(93)	(47)	(64)	(47)	(41)
Finance costs - leases	(80)	(124)	(149)	(139)	(128)
Other expenses	(1,171)	(993)	(750)	(768)	(786)
Total Expenses	(58,882)	(60,678)	(60,548)	(61,640)	(62,748)
Surplus/(deficit) for the year	(2,405)	487	3,722	6,245	8,776
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods:					
Net asset revaluation increment /(decrement)	(35,962)	39,241	3,812	4,048	4,298
Total comprehensive result	(38,367)	39,728	7,534	10,293	13,074

Balance Sheet

For the four years ending 30 June 2025

	Budget 2020/21 \$'000	Budget 2021/22 \$'000	Projections 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Assets					
Current assets					
Cash and cash equivalents	28,077	43,328	37,436	33,679	28,629
Trade and other receivables	4,750	4,800	3,720	3,804	3,924
Inventories	575	680	683	687	690
Other assets	-	752	752	752	752
Total current assets	33,402	49,560	42,591	38,922	33,996
Non-current assets					
Investments in associates and joint ventures	975	1,000	1,030	1,061	1,093
Property, infrastructure, plant & equipment	608,669	611,534	623,382	635,829	652,139
Right-of-use assets	2,476	2,476	2,256	2,033	1,809
Intangible asset	2,000	3,000	3,000	3,000	3,000
Total non-current assets	614,120	618,010	629,668	641,923	658,040
Total assets	647,522	667,570	672,259	680,845	692,036
Liabilities					
Current liabilities					
Trade and other payables	3,150	3,200	2,191	2,230	2,281
Trust funds and deposits	725	750	750	750	750
Provisions	4,400	4,400	4,422	4,444	4,466
Interest-bearing loans and borrowings	629	1,282	937	942	948
Lease liabilities	957	721	226	236	247
Total current liabilities	9,861	10,353	8,526	8,602	8,692
Non-current liabilities					
Provisions	12,375	13,000	13,269	13,543	13,823
Interest-bearing loans and borrowings	5,454	8,533	7,692	6,750	5,802
Lease liabilities	1,519	2,676	2,948	2,702	2,441
Total non-current liabilities	19,348	24,209	23,909	22,995	22,066
Total liabilities	29,209	34,562	32,435	31,597	30,758
Net assets	618,313	633,008	639,823	649,248	661,278
Equity					
Accumulated surplus	248,193	204,524	207,528	212,904	220,637
Reserves	370,120	428,484	432,296	436,344	440,642
Total equity	618,313	633,008	639,823	649,248	661,278

Statement of Changes in Equity

For the four years ending 30 June 2025

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2020/21				
Balance at beginning of the financial year	609,821	203,739	404,405	1,677
Surplus/(deficit) for the year	2,799	2,799	-	-
Net asset revaluation increment/(decrement)	(36,082)	-	(36,082)	-
Transfer (to)/from reserves	41,775	41,655	-	120
Balance at end of financial year	618,313	248,193	368,323	1,797
2021/22				
Balance at beginning of the financial year	618,313	248,193	368,323	1,797
Surplus/(deficit) for the year	487	487	-	-
Net asset revaluation increment/(decrement)	39,241	-	39,241	-
Transfer (to)/from reserves	(25,033)	(44,156)	-	19,123
Balance at end of financial year	633,008	204,524	407,564	20,920
2022/23				
Balance at beginning of the financial year	633,008	204,524	407,564	20,920
Surplus/(deficit) for the year	3,722	3,722	-	-
Net asset revaluation increment/(decrement)	3,812	-	3,812	-
Transfer (to)/from reserves	(718)	(718)	-	-
Balance at end of financial year	639,824	207,528	411,376	20,920
2023/24				
Balance at beginning of the financial year	639,824	207,528	411,376	20,920
Surplus/(deficit) for the year	6,245	6,245	-	-
Net asset revaluation increment/(decrement)	4,048	-	4,048	-
Transfer (to)/from reserves	(868)	(868)	-	-
Balance at end of financial year	649,248	212,904	415,424	20,920
2024/25				
Balance at beginning of the financial year	649,248	212,904	415,424	20,920
Surplus/(deficit) for the year	8,776	8,776	-	-
Net asset revaluation increment/(decrement)	4,298	-	4,298	-
Transfer (to)/from reserves	(1,043)	(1,043)	-	-
Balance at end of financial year	661,279	220,637	419,722	20,920

Statement of Cash Flows

For the four years ending 30 June 2025

	Budget 2020/21 \$'000	Budget 2021/22 \$'000	Projections 2022/23 \$'000	Projections 2023/24 \$'000	Projections 2024/25 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	39,276	39,585	43,238	43,015	44,228
Statutory fees and fines	1,450	1,426	1,723	1,752	1,782
User fees	2,550	1,852	2,334	2,373	2,414
Grants - operating	6,852	11,874	11,990	12,193	12,401
Grants - capital	7,940	2,545	5,376	7,434	9,492
Contributions - monetary	390	-	-	-	-
Interest received	800	210	211	240	304
Other receipts	1,060	690	994	1,011	1,027
Net GST refund / payment	3,500	3,600	3,276	3,476	3,573
Employee costs	(22,100)	(23,849)	(24,057)	(24,417)	(24,784)
Materials and services	(22,500)	(24,329)	(27,640)	(27,128)	(27,658)
Trust funds and deposits repaid	(50)	-	-	-	-
Other payments	(750)	(793)	(999)	(1,178)	(1,384)
Net cash provided by/(used in) operating activities	18,418	12,811	16,446	18,772	21,395
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(25,650)	(16,000)	(20,955)	(21,408)	(25,321)
Proceeds from sale of property, infrastructure, plant and equipment	807	300	265	265	265
Net cash provided by/(used in) investing activities	(24,843)	(15,700)	(20,690)	(21,143)	(25,056)
Cash flows from financing activities					
Finance costs	(93)	(109)	(64)	(47)	(41)
Proceeds from borrowings	5,200	10,500	-	-	-
Repayment of borrowings	(629)	(1,754)	(1,186)	(937)	(942)
Interest paid - lease liability	-	(125)	(149)	(139)	(128)
Repayment of lease liabilities	-	(795)	(250)	(263)	(277)
Net cash provided by/(used in) financing activities	4,478	7,717	(1,648)	(1,385)	(1,389)
Net increase/(decrease) in cash & cash equivalents	(1,947)	4,828	(5,892)	(3,757)	(5,050)
Cash and cash equivalents at the beginning of the financial year	30,024	38,500	43,328	37,436	33,679
Cash and cash equivalents at the end of the financial year	28,077	43,328	37,436	33,679	28,629

Statement of Capital Works

For the four years ending 30 June 2025

	Budget 2020/21 \$'000	Budget 2021/22 \$'000	2022/23 \$'000	Projections 2023/24 \$'000	2024/25 \$'000
Property					
Land improvements	410	2,300	4,000	6,255	9,560
Total land	410	2,300	4,000	6,255	9,560
Buildings	9,118	2,295	986	1,474	1,721
Total buildings	9,118	2,295	986	1,474	1,721
Total property	9,528	4,595	4,986	7,729	11,281
Plant and equipment					
Plant, machinery and equipment	1,284	1,402	1,539	1,537	1,523
Fixtures, fittings and furniture	14	14	84	85	88
Total plant and equipment	1,298	1,416	1,623	1,622	1,610
Infrastructure					
Roads	4,655	3,640	4,017	4,451	4,575
Bridges	90	-	-	-	-
Footpaths and cycleways	1,200	905	303	311	319
Drainage	3,177	1,490	5,713	3,927	2,432
Kerb and channel	540	540	521	583	598
Recreational, leisure and community facilities	1,211	1,064	1,001	1,065	1,198
Waste management	900	-	900	-	900
Parks, open space and streetscapes	157	135	250	268	231
Aerodromes	-	100	-	-	-
Off street car parks	-	150	-	-	-
Other infrastructure	30	560	100	75	745
Total infrastructure	11,960	8,584	12,805	10,680	10,997
Total capital works expenditure	22,786	14,595	19,414	20,030	23,888
Represented by:					
New asset expenditure	11,666	4,745	8,132	6,647	6,501
Asset renewal expenditure	8,737	8,985	8,888	9,048	10,082
Asset expansion expenditure	425	200	671	1,304	1,817
Asset upgrade expenditure	1,958	665	1,723	3,031	5,488
Total capital works	22,786	14,595	19,414	20,030	23,888

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2025

	Budget	Budget	Projections		
	2020/21	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	21,080	22,267	22,601	22,940	23,284
Employee costs - capital	170	-	-	-	-
Total staff expenditure	21,250	22,267	22,601	22,940	23,284
Staff numbers	FTE	FTE	FTE	FTE	FTE
Employees - operating	218.6	224.1	225.0	226.0	227.0
Employees - capital	2.0	0.0	0.0	0.0	0.0
Total staff numbers	220.6	224.1	225.0	226.0	227.0

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

Department	Budget 2021/22 \$'000	Comprises			
		Permanent Full Time \$'000	Permanent Part Time \$'000	Casual \$'000	Temporary \$'000
Building, Safety and Amenity	1,906	1,515	272	89	29
Community Development	2,354	1,197	1,008	148	-
Construction and Assets	2,203	2,118	20	66	-
Customer Experience	1,026	859	115	51	-
Economic Development	1,163	904	158	86	15
Finance	608	515	40	53	-
Governance and Risk	755	615	139	-	-
Information Services	1,037	1,029	-	9	-
Office of CEO	1,429	1,396	29	5	-
Operations	6,404	6,027	88	288	-
Organisational Development	825	657	151	17	-
Planning	850	728	53	69	-
Sustainability	1,709	1,083	450	175	-
Total operating staff	22,268	18,643	2,524	1,057	44
External contracted employees	65				
Apprentices and Trainees	428				
Other employee costs	940				
Total staff	23,701				

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

Department	Budget 2020/21 FTE	Comprises			
		Permanent		Casual	Temporary
		Full Time FTE	Part Time FTE	FTE	FTE
Building, Safety and Amenity	19.5	16.0	2.5	0.6	0.4
Community Development	22.8	12.0	9.5	1.3	-
Construction and Assets	20.6	20.0	0.3	0.3	-
Customer Experience	11.9	10.0	1.3	0.6	-
Economic Development	12.0	9.0	1.8	1.0	0.2
Finance	5.6	3.0	2.1	0.5	-
Governance and Risk	7.1	4.0	3.1	-	-
Information Services	11.1	11.0	-	0.1	-
Office of CEO	10.4	10.0	0.4	-	-
Operations	71.2	66.0	1.2	4.0	-
Organisational Development	7.5	6.0	1.3	0.2	-
Planning	7.5	6.0	1.0	0.5	-
Sustainability	16.9	11.0	4.9	1.0	-
Total operating staff	224.1	184.0	29.4	10.1	0.6
Apprentices and Trainees	5.0				
External contracted employees	1.0				
Total staff	230.1				

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 annual 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 Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2021/22 the FGRS cap has been set at 1.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital works program, the average general rate and the municipal charge will increase by 1.5% in line with the rate cap.

This will raise total general rates and municipal charges for 2021/22 to \$31,680,000.

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

Type or class of land	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
General rates*	25,277	25,646	370	1.5%
Municipal charge*	5,944	6,034	89	1.5%
Waste management charges	8,084	8,301	217	2.7%
Supplementary rates and rate adjustments	147	295	148	100.7%
Interest on rates and charges	110	180	70	63.6%
Revenue in lieu of rates**	184	211	27	14.6%
Total rates and charges	39,746	40,667	921	2.32%

*These items are subject to the rate cap established under the FGRS system. This table includes the impact of prior year supplementary rates adjustments in calculating the total percentage increase.

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

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

Type or class of land	2020/21 cents/\$ CIV	2021/22 cents/\$ CIV	Change cents/\$ CIV	%
General rate - Residential Building	0.0034300	0.0031500	(0.0002800)	(8.2%)
General rate - Residential Vacant	0.0068600	0.0063000	(0.0005600)	(8.2%)
General rate - Farm Building	0.0034300	0.0031500	(0.0002800)	(8.2%)
General rate - Farm Vacant	0.0034300	0.0031500	(0.0002800)	(8.2%)
General rate - Commercial Building	0.0048020	0.0044100	(0.0003920)	(8.2%)
General rate - Commercial Vacant	0.0068600	0.0063000	(0.0005600)	(8.2%)
General rate - Industrial Building	0.0048020	0.0044100	(0.0003920)	(8.2%)
General rate - Industrial Vacant	0.0068600	0.0063000	(0.0005600)	(8.2%)
General rate - Rural Building	0.0034300	0.0031500	(0.0002800)	(8.2%)
General rate - Rural Vacant	0.0068600	0.0063000	(0.0005600)	(8.2%)
General rate - Cultural and Recreational	0.0033271	0.0030555	(0.0002716)	(8.2%)

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

Type or class of land	2020/21 \$'000	2021/22 \$'000	Change \$'000	%
Residential Building	12,055	12,056	1	0.0%
Residential Vacant	1,253	1,276	23	1.8%
Farm Building	4,989	5,240	251	5.0%
Farm Vacant	1,388	1,498	111	8.0%
Commercial Building	1,778	1,733	(45)	(2.5%)
Commercial Vacant	89	91	2	2.4%
Industrial Building	1,786	1,734	(51)	(2.9%)
Industrial Vacant	97	112	14	14.6%
Rural Building	1,702	1,754	52	3.0%
Rural Vacant	138	150	12	9.0%
Cultural and Recreational	2	2	-	-
Total to be raised by general rates	25,277	25,646	370	1.5%

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

Type or class of land	2020/21	2021/22	Change	
	Number	Number	Number	%
Residential Building	10,882	11,064	182	1.7%
Residential Vacant	853	815	(38)	(4.5%)
Farm Building	2,098	2,087	(11)	(0.5%)
Farm Vacant	1,069	1,056	(13)	(1.2%)
Commercial Building	715	709	(6)	(0.8%)
Commercial Vacant	33	31	(2)	(6.1%)
Industrial Building	411	424	13	3.2%
Industrial Vacant	57	54	(3)	(5.3%)
Rural Building	1,506	1,514	8	0.5%
Rural Vacant	187	187	0	0.0%
Cultural and Recreational	2	2	0	0.0%
Total to be raised by general rates	17,813	17,943	130	0.7%

4.1.1(e) The basis of valuation to be used is the capital improved value (CIV)

4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year

Type or class of land	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
Residential Building	3,418,968	3,827,340	408,372	11.9%
Residential Vacant	181,000	202,478	21,478	11.9%
Farm Building	1,447,174	1,663,410	216,236	14.9%
Farm Vacant	410,611	475,704	65,093	15.9%
Commercial Building	353,826	392,877	39,051	11.0%
Commercial Vacant	11,038	14,507	3,469	31.4%
Industrial Building	362,386	393,298	30,912	8.5%
Industrial Vacant	15,373	17,702	2,328	15.1%
Rural Building	492,380	556,784	64,404	13.1%
Rural Vacant	20,169	23,845	3,677	18.2%
Cultural and Recreational	729	704	(25)	(3.4%)
Total to be raised by general rates	6,713,653	7,568,649	854,995	12.7%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2020/21	2021/22	\$	%
Municipal	355.20	360.50	5.30	1.5%

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

Type of Charge	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
Municipal	5,944	6,034	89	1.5%

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

Type of Charge	Per Service	Per Service	Change	
	2020/21	2021/22	\$	%
Kerbside general waste collection service	241.50	248.00	6.50	2.8%
Kerbside recyclable collection service	122.50	128.20	5.70	4.7%
Kerbside organic waste collection service	103.00	104.50	1.50	1.5%
Environmental levy	120.00	121.80	1.80	1.5%
Total	587.00	602.50	15.50	2.6%

The increase in the kerbside general waste service is to cover the increase in the State Government Landfill levy cost. The increase in the kerbside recyclable service is due to a contract renegotiation and price adjustment as part of that process.

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

Type of Charge	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
Kerbside general waste collection service	3,344	3,436	92	2.8%
Kerbside recyclable collection service	1,657	1,735	78	4.7%
Kerbside organic waste collection service	1,078	1,095	17	1.5%
Environmental levy	2,005	2,035	30	1.5%
Total	8,084	8,301	217	2.7%

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

Rates Levied	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
General rates	25,277	25,646	370	1.5%
Municipal levy	5,944	6,034	89	1.5%
Kerbside general waste collection service	3,344	3,436	92	2.8%
Kerbside recyclable collection service	1,657	1,735	78	4.7%
Kerbside organic waste collection service	1,078	1,095	17	1.5%
Environmental levy	2,005	2,035	30	1.5%
Total Rates and charges	39,305	39,981	676	1.7%

4.1.1(l) Fair Go Rates System Compliance

Moira Shire 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.

	2020/21	2021/22
Total Rates	\$ 31,218,459	\$ 31,677,670
Number of rateable properties	17,811	17,941
Base Average Rate	\$ 1,753	\$ 1,766
Maximum Rate Increase (set by the State Government)	2.0%	1.5%
Capped Average Rate		\$ 1,779
Maximum General Rates and Municipal Charges Revenue		\$ 31,686,736
Budgeted General Rates and Municipal Charges Revenue		\$ 31,677,670
Budgeted Supplementary General Rates and Municipal Charges		\$ 265,000
Budgeted Total Rates and Municipal Charges Revenue		\$ 31,942,670

4.1.1(m) 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 (2021-22: \$295,000 and 2020-21 \$147,000)
- 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(n) Differential rates

General Rates

A general rate be declared in respect of the 2021-22 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 percentages in Note 4.1.1(b).

Use of each differential rate:

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 is 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.

Moira Shire 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 proposed to the differential rates.

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 increased differentials

Residential and Rural Vacant Rate - The increased differential is applied as an incentive to encourage development of the land.

Commercial and Industrial Building Rate - The increased differential recognises the impact that commercial and industrial land use places on council infrastructure and seeks to achieve vertical equity due to the tax deductible nature of rates on commercial and industrial properties.

Commercial and Industrial Vacant Rate- The increased differential 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:

- (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 Residential Building Land.

b) Residential Vacant Land

Any land:

- (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 Residential Vacant Land.

c) Rural Building Land

Any land:

- (i) which is more than two (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:

- (i) which is more than two (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;
- (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;
 - 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:

- (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:

- (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*.

The respective uses and levels of each differential rate in relation to those respective types or classes of land be those described in the schedule to this resolution; and

a) the relevant

- (i) uses of;
- (ii) geographical locations of;
- (iii) planning scheme zonings of; and
- (iv) types of buildings on the respective types or classes of land be those identified in the schedule to this resolution.

g) Commercial Building Land

Any land:

- (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;
 - General Building Land;
 - Industrial Building Land; or
 - Rural Residential Building Land.

h) Commercial Vacant Land

Any land:

- (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;
- (iii) does not have the characteristics of:
 - Farm Vacant Land;
 - General Vacant Land;
 - Industrial Vacant Land; or
 - Rural Residential Vacant Land.

i) Industrial Building Land

Any land:

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

j) Industrial Vacant Land

Any land:

- (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;
 - Commercial Vacant Land;
 - General Vacant Land; or
 - Rural Residential 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 rate.

Municipal Charge

A municipal charge declared in respect of the 2021/22 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 \$360.50 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 2021/22 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) \$248.00 per annum for each rateable land to which a kerbside garbage collection service is available;
- (ii) \$128.20 per annum for each rateable land to which a kerbside recyclable collection service is available;
- (iii) \$104.50 per annum for each rateable land to which an kerbside organic waste collection service is available;
- (iv) \$121.80 per annum Environmental Levy 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:
 - rateable land that 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 179(4) of the *Local Government Act 1989*.

Rebates & Concessions

Be recorded that Council grants to each owner of rateable land who is an "eligible recipient" within the meaning of the *State Concessions Act 1986*, a rebate as declared by the Department of Health and Human Services, for the 2021/22 financial year this is a maximum of TBA (2020/21: \$241.00).

Incentives

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

Payment

All rates and charges are to be paid in accordance with Section 167(1) and (2) of the *Local Government Act 1989*. Moira Shire offers three alternative payment arrangements: Annual (15 February 2022); Quarterly (30 Sept 2021, 30 November 2021, 28 February 2022 and 31 May 2022); and 10 monthly payments (28 August 2021 to 28 May 2022).

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:

- (i) that person is liable to pay;
- (ii) 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*.

4.1.2 Statutory fees and fines

	Budget 2020/21	Budget 2021/22	Change	
	\$'000	\$'000	\$'000	%
Town planning fees	385	516	131	34.03%
Building services fees	486	546	60	12.44%
Business registration fees	191	197	6	3.14%
Animal registration fees and fines	201	199	(2)	(1.00)%
Property certificate fees	40	42	2	4.98%
Other statutory fees and fines	55	40	(15)	(27.32)%
Total statutory fees and fines	1,357	1,540	182	13.44%

4.1.3 User fees

	Budget 2020/21	Budget 2021/22	Change	
	\$'000	\$'000	\$'000	%
Leisure centre and recreation	26	26	-	0.0%
Waste management services	1,179	1,327	148	12.5%
Rent and other property income	145	151	7	4.6%
Public facilities and park hire fees	263	208	(55)	(21.0)%
Sundry works and works within road reserve fees	62	36	(26)	(41.7)%
Caravan park charges	203	265	62	30.6%
Other user fees and charges	58	73	15	26.5%
Total user fees	1,936	2,086	150	7.8%

The 2021-22 Fees and Charges schedule as adopted by Council is detailed in Appendix A

4.1.4 Grants

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

	Budget 2020/21 \$'000	Budget 2021/22 \$'000	Variance	
			\$'000	%
Grants to be received in respect of the following:				
Summary of Grants				
Commonwealth funded grants	8,729	14,570	5,841	66.9%
State funded grants	3,830	734	(3,096)	(80.8)%
Total grants to be received	12,559	15,304	2,745	21.9%

	Budget 2020/21 \$'000	Budget 2021/22 \$'000	Variance	
			\$'000	%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Victorian Grants Commission	5,229	11,200	5,971	114.2%
Recurrent - State Government				
Community health	130	127	(3)	(2.6)%
Community safety	84	85	1	0.6%
Maternal and child health	346	418	72	20.9%
Recreation	29	29	-	0.0%
Total recurrent grants	5,818	11,859	6,041	103.8%
Non-Recurrent - State Government				
Other	-	75	75	100.0%
Total non-recurrent grants	-	75	75	100.0%
Total operating grants	5,818	11,934	6,116	105.1%

	Budget 2020/21 \$'000	Budget 2021/22 \$'000	Variance	
			\$'000	%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	2,500	2,545	45	1.8%
Total recurrent grants	2,500	2,545	45	1.8%
Non-recurrent - Commonwealth Government				
Footpaths and cycleways	-	305	305	100.0%
Recreation, leisure and community facilities	1,000	300	(700)	(70.0)%
Roads	-	220	220	100.0%
Non-recurrent - State Government				
Footpaths and cycleways	450	-	(450)	100.0%
Recreation, leisure and community facilities	2,070	-	(2,070)	100.0%
Roads	720	-	(720)	100.0%
Total non-recurrent grants	4,240	825	(3,415)	(80.5)%
Total capital grants	6,740	3,370	(3,370)	(50.0)%

4.1.5 Contributions

	Budget 2020/21	Budget 2021/22	Change	
	\$'000	\$'000	\$'000	%
Monetary	420	80	(340)	(81.0)%
Non-monetary	200	500	300	150.0%
Total contributions	620	580	(40)	(6.45)%

4.1.6 Other income

	Budget 2020/21	Budget 2021/22	Change	
	\$'000	\$'000	\$'000	%
Interest on investments	350	200	(150)	(42.9)%
Reimbursements and subsidies	25	22	(3)	(12.7)%
Legal costs recouped	81	131	50	61.7%
Energy rebate scheme income	87	88	1	1.6%
Sale of recyclables income	80	100	20	0
Visitor Information Centre income	12	-	(12)	(1)
Volunteer services	353	300	(53)	100.0%
Other income	120	131	10	8.5%
Total other income	1,108	972	(136)	(12.24)%

AASB 1058 Income of Not-for-Profit Entities requires Council to recognise Volunteer Services for services provided by the volunteers that Council would normally undertake. This income matched by a corresponding expenditure recognition in Other Expenses.

4.1.7 Employee costs

	Budget 2020/21	Budget 2021/22	Change	
	\$'000	\$'000	\$'000	%
Wages and salaries	19,379	20,386	1,007	5.2%
WorkCover	240	330	90	37.5%
Apprentices and Trainees	597	428	(169)	(28.4)%
Superannuation	1,761	1,946	185	10.5%
Fringe benefits tax	200	180	(20)	(10.0)%
Other employee costs	413	431	18	4.4%
Total employee costs	22,591	23,701	1,111	4.92%

5.1.8 Materials and services

	Budget 2020/21	Budget 2021/22	Change	
	\$'000	\$'000	\$'000	%
Building and facilities management	934	923	(12)	(1.2)%
Community health and safety	882	914	32	3.6%
Community services and events	393	479	85	21.7%
Council contributions, donations and grants	893	895	2	0.3%
Economic development and tourism	1,112	1,138	26	2.3%
Engineering design and management	520	517	(3)	(0.6)%
Environmental management	609	587	(22)	(3.6)%
Finance and administration	1,760	1,624	(135)	(7.7)%
Governance	794	500	(294)	(37.1)%
Information technology	1,782	1,796	15	0.8%
Infrastructure and asset management	660	645	(15)	(2.3)%
Insurance	755	775	20	2.6%
Library services	809	822	14	1.7%
Parks and gardens maintenance	1,090	1,111	21	1.9%
Planning and building services	274	304	30	10.9%
Plant and fleet maintenance	1,924	1,462	(462)	(24.0)%
Pools and recreation	902	957	56	6.2%
Roads, footpaths and drainage maintenance	3,227	3,405	178	5.5%
Waste management	4,509	4,880	371	8.2%
Total materials and services	23,827	23,735	(93)	(0.39)%

5.1.9 Depreciation

	Budget 2020/21	Budget 2021/22	Change	
	\$'000	\$'000	\$'000	%
Property	2,012	2,001	(11)	(0.5)%
Plant and equipment	1,032	1,041	9	0.9%
Infrastructure	8,146	8,208	62	0.8%
Total Depreciation	11,190	11,250	60	0.54%

4.1.10 Amortisation - Right of use assets

	Budget 2020/21	Budget 2021/22	Change	
	\$'000	\$'000	\$'000	%
Amortisation - Right of use assets	489	794	305	62.5%
Total Amortisation - right of use assets	489	794	305	62.5%

4.1.11 Other expenses

	Budget	Budget	Change	
	2020/21	2021/22	\$'000	%
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquitals	60	60	-	0.0%
Auditors' remuneration - Internal	60	60	-	0.0%
Councillors' allowances	322	322	-	0.0%
Interest on unwinding of discount on provisions	300	200	(100)	(33.3)%
Volunteer services	353	300	(53)	100.0%
Other expenses	76	50	(26)	(34.0)%
Total Other expenses	1,171	993	(179)	(15.24)%

The introduction of AASB 1058 Income of Not-for-Profit Entities requires Council to recognise Volunteer Services from 1 July 2019 for services provided by the volunteers that Council would normally undertake. This expenditure matched by a corresponding income recognition in Other Income.

4.2 BORROWINGS

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

	2020/21	2021/22
	\$'000	\$'000
Total amount borrowed as at 30 June of the prior year	1,461	883
Total amount proposed to be borrowed	-	10,500
Total amount projected to be redeemed	(578)	(1,754)
Total amount of borrowings as at 30 June	883	9,629

Borrowings of \$5.2 million originally budgeted in 2020/21 was not drawdown due to project delays. It is proposed Council will draw down \$10.5 million in borrowings during 2021/22 for the Yarrowonga Library and Yarrowonga Sports Stadium, which are capital projects previously adopted by Council.

4.3 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.

	2020/21 \$'000	2021/22 \$'000
Right-of-use assets		
Heavy Plant	2,345	2,476
IT Equipment	131	-
Total right-of-use assets	2,476	2,476
Lease liabilities		
Current lease Liabilities		
Plant and equipment	957	721
Total current lease liabilities	957	721
Non-current lease liabilities		
Plant and equipment	1,519	2,676
Total non-current lease liabilities	1,519	2,676
Total Lease Liabilities	2,476	3,397

Where the interest rate applicable to a lease not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities.

The current incremental borrowing rate is 4.09%.

4.4 RESERVES

Other 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.
- **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.

4.5 CAPITAL WORKS PROGRAM

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

4.5.1 Summary

	Budget	Budget	Change	
	2020/21	2021/22	\$'000	%
	\$'000	\$'000	\$'000	%
Property	9,528	4,595	(4,933)	(51.8)%
Plant and equipment	1,298	1,416	118	9.1%
Infrastructure	11,960	8,584	(3,376)	(28.2)%
Total	22,786	14,595	(8,191)	(35.9)%

	Asset expenditure types					Funding sources					
	Project Cost \$'000	New \$'000	Upgrade \$'000	Expansion \$'000	Renewal \$'000	Grants \$'000	Contributions \$'000	Special Charge \$'000	Asset Sales \$'000	Council funding \$'000	Borrowings
Property	4,595	3,090	-	200	1,305	200	-	-	-	4,395	-
Plant and Equipment	1,416	416	-	-	1,000	-	-	-	284	1,132	-
Infrastructure	8,584	1,239	665	-	6,680	2,715	10	-	-	5,859	-
Total	14,595	4,745	665	200	8,985	2,915	10	-	284	11,386	-

4.5.2 Capital Works Budget

Property	Asset expenditure types					Funding sources					
	Project Cost	Upgrade		Expansion	Renewal	Grants	Contributions	Special Charge	Asset Sales	Council funding	Borrowings
	\$'000	New	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Buildings											
Building Essential Services renewal program	50				50					50	
Cobram Civic Centre concertina door replacement	80				80					80	
Cobram Sports Stadium - Air Conditioning	200			200		200					
Electrical Safety Compliance renewal program	50				50					50	
Implementing the Corporate Emissions Reduction Plan	50	50								50	
Municipal buildings ceiling renewal program	10				10					10	
Municipal buildings fit out renewal program	100				100					100	
Municipal buildings floor coverings renewal program	35				35					35	
Municipal buildings flooring renewal program	40				40					40	
Municipal buildings mechanical renewal program	90				90					90	
Municipal buildings painting renewal program	150				150					150	
Municipal buildings roof renewal program	50				50					50	
Municipal buildings wall renewal program	35				35					35	
Numurkah Town Hall air conditioning renewal	300				300					300	
Public Toilets renewal program	200				200					200	
Scott Reserve Pavilion Refurbishment	50	50								50	
Sports & Recreation - Energy efficiency & solar installation program	90	90								90	
Yarrawonga Library	600	600								600	
Municipal buildings guttering and downpipe renewal program	15				15					15	
Municipal buildings key register renewal program	100				100					100	
Buildings Total	2,295	790		200	1,305	200				2,095	
Land Improvements											
Land development	1,500	1,500								1,500	
Numurkah flood mitigation scheme	800	800								800	
Land Improvements Total	2,300	2,300								2,300	
Property Total	4,595	3,090		200	1,305	200				4,395	

	Asset expenditure types						Funding sources				
	Project	New	Upgrade	Expansion	Renewal	Grants	Contributions	Special	Asset	Council	
	Cost \$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	Charge \$'000	Sales \$'000	funding \$'000	Borrowings \$'000
Plant and Equipment											
Plant, machinery and equipment											
Forklift for Numurkah Depot	18	18								18	
Heavy Plant - new attachment road broom	48	48								48	
New bobcat skid-steer loader and stabilising attachment	160	160								160	
New tractor for Tungamah Depot	100	100								100	
New Ute for tree crew	40	40								40	
Plant for commercial industrial processing plant	50	50								50	
Replacement of heavy plant	422				422				115	307	
Replacement of light fleet vehicles	494				494				169	326	
Replacement of small plant > \$2,500.00	70				70				1	69	
Plant, machinery and equipment Total	1,402	416			986				284	1,118	
Fixtures, fittings and furniture											
Office furniture renewal program	14				14					14	
Fixtures, fittings and furniture Total	14				14					14	
Plant and Equipment Total	1,416	416			1,000				284	1,132	

	Asset expenditure types						Funding sources				
	Project					Special Asset Council					
	Cost	Upgrade	Expansion	Renewal	Grants	Contributions	Charge	Sales	funding	Borrowings	
	\$'000	New \$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Infrastructure											
Drainage											
Brennion Street Numurkah pump station	75				75				75		
Council wide pumps - Stage 3 pump automation	35	35							35		
Culvert renewal program	90				90				90		
Drainage pipe and pits renewal program	150				150				150		
Drainage pipe renewal program	100				100				100		
Drainage pits renewal program	50				50				50		
Generator back up for stormwater pump infrastructure - Stage 1	150	150							150		
Karook Street Cobram Drainage/ Scott Reserve	210		210						210		
Paterson & Russell Sts Numurkah drainage pipe duplication project	300				300				300		
Pumps renewal program	35				35				35		
Raw Water pumps renewal program	15				15				15		
Stormwater pipe relining program	100				100				100		
Yarrowonga West drainage flood protection	180	180							180		
Drainage Total	1,490	365	210		915				1,490		
Footpaths and cycleways											
Botts Road - Shared Pathway - Yarrowonga	305		305			305					
Footpath renewal program	150				150				150		
New Footpath investment program	250	250							250		
Numurkah CBD footpath renewal - Stage 2	150				150				150		
Yarrowonga - Bundalong - Cycling/Walking Trail - Scoping	50		50						50		
Footpaths and cycleways Total	905	250	355		300	305			600		
Kerb and Channel											
Everist St Yarrowonga - Kerb and channel renewal	140				140	140					
Kerb & Channel renewal program	400				400	400					
Kerb and Channel Total	540				540	540					
Parks, Open Spaces and Streetscapes											
Street furniture renewal program	20				20				20		
Street tree renewal program	45				45				45		
Town Centre garden renewal program	70				70				70		
Parks, Open Spaces and Streetscapes Total	135				135				135		

	Asset expenditure types						Funding sources				
	Project					Special Asset Council					
	Cost	Upgrade	Expansion	Renewal	Grants	Contributions	Charge	Sales	funding	Borrowings	
	\$'000	New \$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Infrastructure											
Recreational, Leisure and Community Facilities											
Aquatic facilities renewal	300				300				300		
Aquatic plant room renewal program	115				115				115		
BBQ renewal program	20				20				20		
Katamatite netball courts renewal	200				200				200		
Numurkah Showgrounds - Undercover viewing area	29	29					10		19		
Park furniture renewal program	20				20				20		
Playground Equipment renewal program	80				80				80		
Playground Shade Sails - new installations	45	45							45		
Seating renewal - Cobram Showgrounds - Stage 1	20				20				20		
Shade sail renewal program	40				40				40		
Silverwoods - Outdoor exercise circuit	45	45							45		
Wilby Equestrian arena	100	100				100					
Strathmerton netball courts upgrade	50				50				50		
Recreational, Leisure and Community Facilities Total	1,064	219			845	100	10		954		
Roads											
Coxon Street Numurkah dust suppression	110	110				110					
Everist St Yarrawonga - Road reconstruction	200				200	200					
Gravel Roads - Resheet program	700				700	350			350		
Gravel Roads - Shoulder resheet program	200				200				200		
Majors Lane - Majors Creek Boat Ramp dust suppression seal	110	110				110					
Roads - Asphalt overlay program	100				100	100					
Roads - Bituminous reseal program	1,000				1,000	400			600		
Roads - Final seal (renewal works)	250				250				250		
Roads - Major patching program	450				450				450		
Sealed road reconstruction program	500				500	500					
Wunghnu Rd Invergordon Road - Safety project	20	20							20		
Roads Total	3,640	240			3,400	1,770			1,870		
Aerodromes											
Yarrawonga Aerodrome - Reseal works on sections of taxiway	100				100				100		
Aerodromes Total	100				100				100		

	Project Cost \$'000	New \$'000	Upgrade \$'000	Expansion \$'000	Renewal \$'000	Grants \$'000	Contributions \$'000	Special Charge \$'000	Asset Sales \$'000	Council funding \$'000	Borrowings \$'000
Other Infrastructure											
Bollard renewal program	10				10					10	
Irrigation system renewal program	120				120					120	
Levee Bank renewal program	300				300					300	
Signage renewal program	15				15					15	
Upgrade external fencing pools and recreational reserves	100		100							100	
Urban tree strategy	15	15								15	
Other Infrastructure Total	560	15	100		445					560	
Off Street Car Parks											
Construction of car park at Cobram Civic Centre	150	150								150	
Off Street Car Parks Total	150	150								150	
Infrastructure Total	8,584	1,239	665		6,680	2,715	10			5,859	

5. FINANCIAL PERFORMANCE INDICATORS

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.

The 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	Budget	Budget	Projections			Trend
		2020/21	2021/22	2022/23	2023/24	2024/25	+/-
Operating position							
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	(7.3)%	(1.5)%	(0.3)%	0.3%	0.8%	+
Liquidity							
Working Capital	Current assets / current liabilities	375.1%	478.7%	499.5%	452.5%	391.1%	-
Unrestricted cash	Unrestricted cash / current liabilities	292.4%	387.1%	400.9%	353.7%	292.0%	o
Obligations							
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	15.6%	24.3%	20.8%	18.0%	15.3%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	1.8%	4.6%	3.0%	2.3%	2.2%	+
Indebtedness	Non-current liabilities / own source revenue	41.2%	53.5%	51.6%	48.2%	45.0%	o
Asset renewal and upgrade	Asset renewal and upgrade expense / Asset depreciation	78.1%	95.3%	96.0%	106.8%	134.8%	o
Stability							
Rates concentration	Rate revenue / adjusted underlying revenue	71.2%	67.6%	68.2%	68.4%	68.7%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.5%	0.4%	0.4%	0.4%	0.4%	o
Efficiency							
Expenditure level	Total expenses/ no. of property assessments	\$3,321	\$3,382	\$3,366	\$3,401	\$3,437	o
Revenue level	Total rate revenue / No. of property assessments	\$1,713	\$1,759	\$1,777	\$1,794	\$1,812	o

Key to Forecast Trend:

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

Notes to indicators

1. **Adjusted underlying result** - An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance is expected over the period.
2. **Working Capital** – The proportion of current liabilities represented by current assets, this indicates Council's ability to meet its immediate liabilities.
3. **Debt compared to rates** - Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt.
4. **Asset renewal and upgrade** -This percentage indicates the extent of Council's renewal and upgrade of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). Council currently have a commitment to maintain assets at a minimum level of 80%, the results in 2023/24 and 2024/25 are due to the anticipated upgrade flood mitigation works at Numurkah.
5. **Rates concentration** - Reflects extent of reliance on rate revenues to fund Council's on-going services.

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 2021/22.

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.

SCHEDULE OF FEES AND CHARGES 2021/22

APPENDIX A

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Rates and Property Management							
Annual Charges							
Municipal Charge	Per property	Non-Taxable	\$355.20	\$360.50	\$5.30	1.5%	Statutory
Environmental Levy	Per property	Non-Taxable	\$120.00	\$121.80	\$1.80	1.5%	Statutory
Kerbside General Waste Service	Per bin	Non-Taxable	\$241.50	\$248.00	\$6.50	2.8%	Statutory
Kerbside Recycling Service	Per bin	Non-Taxable	\$122.50	\$128.20	\$5.70	4.7%	Statutory
Kerbside Organic Waste Service	Per bin	Non-Taxable	\$103.00	\$104.50	\$1.50	1.5%	Statutory
Statutory fee set in accordance with the Local Government Act (1989) Sections 154 - 162							
Rate Notices							
Reprint Rate Notice (From 2012/13 to current year)	Per notice	Taxable	\$8.00	\$8.00	\$0.00	0.0%	Non-statutory
Reprint Rate notices prior to 2012/13	Per hour document search (minimum charge 1 hour)	Taxable	\$50.00	\$50.00	\$0.00	0.0%	Non-statutory
Fee on Dishonoured Rates Payments							
Cheque/Direct Debit Dishonour	Recovery of bank fee charged	Non-Taxable	\$20.00	\$20.00	\$0.00	0.0%	Non-statutory
Cheque Dishonour Australia Post	Recovery of Australia Post fee charged	Non-Taxable	\$25.00	\$25.00	\$0.00	0.0%	Non-statutory
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	Non-statutory
Slashing of Vacant Blocks							
Charge for slashing of vacant block		Taxable	Contractors Fee	Contractors Fee	N/A	N/A	Non-statutory
Land Information Certificate							
Land Information Certificate Fee	Per certificate (Fee Units = 1.82)	Non-Taxable	\$27.00	\$27.40	\$0.40	1.5%	Statutory
Priority Fee	Per request (in addition to LIC Fee)	Taxable	\$40.00	\$40.00	\$0.00	0.0%	Non-statutory
Re-issue Fee	Per reissue of previously issued LIC's)	Taxable	\$40.00	\$40.00	\$0.00	0.0%	Non-statutory
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	\$60.80	\$60.80	\$0.00	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 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	\$27.40	\$27.40	\$0.00	0.0%	Statutory
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	\$27.40	\$27.40	\$0.00	0.0%	Statutory
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	\$82.20	\$82.20	\$0.00	0.0%	Statutory
Cats (Maximum Fee) - Any cats to which any description in the Reduced Fee does not apply	Per cat (Pensioners 50% discount applies)	Non-Taxable	\$82.20	\$82.20	\$0.00	0.0%	Statutory
State Government Levy - Dog	Per dog (in addition to Registration Fee)	Non-Taxable	\$4.00	\$4.00	\$0.00	0.0%	Statutory
State Government Levy - Cat	Per cat (in addition to Registration Fee)	Non-Taxable	\$4.00	\$4.00	\$0.00	0.0%	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	\$141.00	\$141.00	\$0.00	0.0%	Statutory
State Government Levy Animal Business Registration	Per business	Non-Taxable	\$20.00	\$20.00	\$0.00	0.0%	Statutory
Statutory fee set in accordance with the Domestic Animal Act (1994) Sections 49 and 69							
Other Fees							
Micro chipping fee		Taxable	\$45.00	\$49.50	\$4.50	10.0%	Non-statutory
Animal Replacement Tags		Non-Taxable	\$5.00	\$5.50	\$0.50	10.0%	Non-statutory
Cat Trap Hire							
Cat Trap Hire (Bond)	Refundable bond	Bond	\$100.00	\$100.00	N/A	N/A	Non-statutory
Animal Pound Fee							
Domestic Animals Release fee		Non-Taxable	\$126.10	\$130.00	\$3.90	3.1%	Non-statutory
Livestock 1-9 Release fee	Plus \$10 sustenance per animal per day and transport costs	Non-Taxable	\$374.30	\$380.00	\$5.70	1.5%	Non-statutory
Livestock 10-49 Release fee		Non-Taxable	\$781.00	\$790.00	\$9.00	1.2%	Non-statutory
Livestock 50 plus Release fee		Non-Taxable	\$1,172.20	\$1,185.00	\$12.80	1.1%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Animal Control (Cont.)							
Droving and Grazing of Livestock Fee							
Permit to Graze Livestock	Per event	Non-Taxable	\$26.80	\$30.00	\$3.20	11.9%	Non-statutory
Travelling Livestock (Droving) Fee - per time	Per event plus \$1,000 refundable bond	Non-Taxable	\$393.00	\$400.00	\$7.00	1.8%	Non-statutory
Animal Control Infringements							
Not Wearing Tags or Marker	Penalty units = 0.5	Non-Taxable	\$83.00	\$91.00	\$8.00	9.6%	Statutory
Cat at large	Penalty units = 0.5	Non-Taxable	\$83.00	\$91.00	\$8.00	9.6%	Statutory
Dog at large in day time	Penalty units = 1.5	Non-Taxable	\$248.00	\$273.00	\$25.00	10.1%	Statutory
Dog at large at night time	Penalty units = 2.0	Non-Taxable	\$330.00	\$363.00	\$33.00	10.0%	Statutory
Greyhound not muzzled or controlled	Penalty units = 1.5	Non-Taxable	\$248.00	\$273.00	\$25.00	10.1%	Statutory
Not complying with order to abate nuisance	Penalty units = 1.5	Non-Taxable	\$248.00	\$273.00	\$25.00	10.1%	Statutory
Unregistered animals	Penalty units = 2.0	Non-Taxable	\$330.00	\$363.00	\$33.00	10.0%	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	\$55.00	\$65.00	\$10.00	18.2%	Non-statutory
Impounded vehicles towing costs	Per vehicle	Taxable	Towing cost	Towing cost	N/A	N/A	Non-statutory
Release of Seized Items	Per item (plus towing costs if applicable)	Non-Taxable	\$55.00	\$57.50	\$2.50	4.5%	Non-statutory
Seized items towing costs	Per item	Taxable	Towing cost	Towing cost	N/A	N/A	Non-statutory
Community Safety and Local Laws							
Local Law Permit Application Fee							
Application for a Local Law permit	Per permit - applies to new applications and if permit expires and renewal not sought prior to expiry	Non-Taxable	\$58.40	\$65.00	\$6.60	11.3%	Non-statutory
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	\$100.00	\$110.00	\$10.00	10.0%	Non-statutory
Tables & Chairs on Footpath/Road Reserve							
Application Fee (only applies to new applications)	Only applies to new applications	Non-Taxable	\$58.40	\$65.00	\$6.60	11.3%	Non-statutory
Tables (up to four)	Annual fee payable	Non-Taxable	\$123.70	\$127.50	\$3.80	3.1%	Non-statutory
Tables in excess of four (per table)	Annual fee payable	Non-Taxable	\$24.50	\$25.00	\$0.50	2.0%	Non-statutory
Temporary screens (flat rate)	Annual fee payable	Non-Taxable	\$24.50	\$25.00	\$0.50	2.0%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Community Safety and Local Laws (Cont.)							
<i>Local Law Permits (Cont.)</i>							
Advertising Boards							
Moveable signs on Footpath/Road Reserve permit	Annual fee payable, plus application fee	Non-Taxable	\$61.80	\$65.00	\$3.20	5.2%	Non-statutory
Display of Goods on Footpath/Road Reserve							
Display of Goods on Footpath/Road Reserve permit	Annual fee payable, plus application fee	Non-Taxable	\$155.70	\$158.00	\$2.30	1.5%	Non-statutory
Car Dealerships							
Vehicles on Road Reserve for Trading permit	Annual fee payable, plus application fee	Non-Taxable	\$148.00	\$152.00	\$4.00	2.7%	Non-statutory
Other Permits							
Other permits permitted under Moira Shire Council - Community Safety and Environment Local Law 2013	Annual fee payable, plus application fee	Non-Taxable	\$106.30	\$110.00	\$3.70	3.5%	Non-statutory
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 \$33.00 to \$165.00	Variable \$36.00 to \$182.00	N/A	N/A	Statutory
Council parking fines - Time limits	Penalty units = 0.5	Non-Taxable	\$83.00	\$91.00	\$8.00	9.6%	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	\$330.00	\$363.00	\$33.00	10.0%	Statutory
Litter Fines - large amount	Penalty units = 2.0	Non-Taxable	\$330.00	\$363.00	\$33.00	10.0%	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 boisterous/harmful manner		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Behave in a dangerous manner		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Behave in a way which is detrimental to the municipal place or public asset		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-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		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Damage/destroy/write on/interface with/remove or affix anything from a municipal building or structure		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Act contrary to conditions imposed when using a municipal place or property		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Local Law Fines - Streets & Roads Infringements							
Discharge water onto road		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Riding horses on reservations, public reserves and recreation grounds		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Erecting or placing of signs and goods on footpath		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Roadside trading		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Locating goods for sale		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Outdoor eating facilities		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Street parties, street festivals and processions		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Street collections		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Community Safety and Local Laws (Cont.)							
Local Law Fines - Other Infringements							
Other infringements as prescribed in Moira Shire Council - Community Safety and Environment Local Law 2013		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Infringement Notice Offences and Codes - Alcohol							
Consume alcohol in designated area		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Possess/control alcohol (in unsealed container) in designated area		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Consume/possess/control alcohol (in unsealed container) contrary to signs		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Consume/possess/control alcohol (in unsealed container) between 10pm and 8am in designated area		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Consume/possess/control alcohol (in unsealed container) between 10pm and 8am contrary to signs		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-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		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Cause/allow livestock to graze on a road without a permit		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-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		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-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		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Infringement Notice Offences and Codes - Notice to Comply							
Fail to comply with a "Notice to Comply"		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Regulated under Moira Shire Council - Community Safety and Environmental Local Law 2013							
Landfill and Transfer Stations Waste Disposal							
General Waste							
Residents per m3		Taxable	\$46.50	\$51.50	\$5.00	10.8%	Non-statutory
Commercial / Non-resident per m3		Taxable	\$117.00	\$123.50	\$6.50	5.6%	Non-statutory
Commercial - Source internal to Shire per tonne (Cobram Landfill)		Taxable	\$262.00	\$284.00	\$22.00	8.4%	Non-statutory
Commercial - Source external to Shire source per tonne		Taxable	\$392.50	\$416.00	\$23.50	6.0%	Non-statutory
Recycling (Commingle recyclables)							
Residents (free)		N/A	Free	Free	N/A	N/A	Non-statutory
Commercial m3		Taxable	\$10.00	\$10.00	\$0.00	0.0%	Non-statutory
Green Waste							
Residents m3		Taxable	\$12.50	\$12.50	\$0.00	0.0%	Non-statutory
Commercial m3		Taxable	\$20.00	\$20.00	\$0.00	0.0%	Non-statutory
Specific Waste							
Processed untreated timber (not including chip board) - Residents m3	Per cubic meter	Taxable	\$40.00	\$40.00	\$0.00	0.0%	Non-statutory
Processed untreated timber (not including chip board) - Commercial m3	Per cubic meter	Taxable	\$50.00	\$50.00	\$0.00	0.0%	Non-statutory
Domestic Gas Bottles (per bottle)	Per bottle	Taxable	\$13.50	\$13.50	\$0.00	0.0%	Non-statutory
Concrete (per metre)	Per meter	Taxable	\$36.00	\$36.00	\$0.00	0.0%	Non-statutory
Concrete (per metre) large solid blocks	Per meter	Taxable	\$52.00	\$52.00	\$0.00	0.0%	Non-statutory
Plasterboard (per metre) residential and commercial	Per meter	Taxable	\$41.00	\$41.00	\$0.00	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Landfill and Transfer Stations Waste Disposal (Cont.)							
Specific Waste (Cont.)							
Polystyrene commercial	Per cubic meter	Taxable	\$10.00	\$10.00	\$0.00	0.0%	Non-statutory
Scrap Steel White goods, car bodies, car batteries	Car bodies accepted at site operators discretion	N/A	Free	Free	N/A	N/A	Non-statutory
Silage wrap	Free if in Plasback Bag	N/A	Free	Free	N/A	N/A	Non-statutory
E-Waste	per item	Taxable	\$2.50 to \$12.00	\$2.50 to \$12.00	\$0.00	0.0%	Non-statutory
Chemical Drums/Containers (Triple Rinsed)	Per drum	N/A	Free	Free	N/A	N/A	Non-statutory
Plastic Chemical Containers (non Drum Muster)	Per drum	Taxable	\$7.00	\$7.00	\$0.00	0.0%	Non-statutory
Clean Oil		N/A	Free	Free	N/A	N/A	Non-statutory
Mattress - Single	Per mattress	Taxable	\$20.00	\$20.00	\$0.00	0.0%	Non-statutory
Mattress - Double/Queen/King	Per mattress	Taxable	\$30.00	\$30.00	\$0.00	0.0%	Non-statutory
Tyres - Motor cycle	Per tyre	Taxable	\$6.50	\$6.50	\$0.00	0.0%	Non-statutory
Tyres - Motor Vehicle	Per tyre	Taxable	\$9.00	\$9.00	\$0.00	0.0%	Non-statutory
Tyres - Light Truck	Per tyre	Taxable	\$20.00	\$20.00	\$0.00	0.0%	Non-statutory
Tyres - Heavy Truck	Per tyre	Taxable	\$30.00	\$30.00	\$0.00	0.0%	Non-statutory
Tyres - Tractor	Per tyre	Taxable	\$100.00	\$100.00	\$0.00	0.0%	Non-statutory
Tyres - Earthmover	Not accepted	N/A	N/A	N/A	N/A	N/A	Non-statutory
Product Sales							
Crushed concrete	Per cubic meter	Taxable	\$10.00	\$10.00	\$0.00	0.0%	Non-statutory
Resource Recovery items	Per item (Some items will be free)	Taxable	\$1.00	\$1.00	\$0.00	0.0%	Non-statutory
Weighbridge							
Light vehicle		Taxable	\$10.50	\$10.50	\$0.00	0.0%	Non-statutory
Heavy vehicle including B-Doubles		Taxable	\$21.50	\$21.50	\$0.00	0.0%	Non-statutory
Gross & Tare all vehicles		Taxable	\$30.00	\$30.00	\$0.00	0.0%	Non-statutory
Public Place Recycling Trailer							
Trailer Hire Flat rate trailer hire		Taxable	\$10.50	\$10.50	\$0.00	0.0%	Non-statutory
240lt Waste Bin per bin		Taxable	\$10.00	\$10.00	\$0.00	0.0%	Non-statutory
240lt Organic bin (including food) per bin	Exemptions apply to not-for-profit groups	Taxable	\$4.00	\$4.00	\$0.00	0.0%	Non-statutory
240lt Green bin per bin		Taxable	\$3.00	\$3.00	\$0.00	0.0%	Non-statutory
240lt Recycle Bin	* Applies to uncontaminated recycle material only	N/A	Free*	Free*	N/A	N/A	Non-statutory
Kerbside Recycling Service Products							
Caddy/ Basket							
Replacement Caddy/ Basket	Per caddy	Taxable	\$6.50	\$6.50	\$0.00	0.0%	Non-statutory
Compostable Bags							
Replacement or additional bags 150 bags per roll	Per pack (150 bags delivered free each year)	Taxable	\$9.50	\$9.50	\$0.00	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Environmental Health							
Registration Fees - Food Businesses							
Class 1 High Risk - New Registration		Non-Taxable	\$877.50	\$877.50	\$0.00	0.0%	Non-statutory
Class 1 High Risk - Renewal		Non-Taxable	\$596.00	\$596.00	\$0.00	0.0%	Non-statutory
Class 2 Medium to High Risk - New Registration		Non-Taxable	\$877.50	\$877.50	\$0.00	0.0%	Non-statutory
Class 2 Medium to High Risk - Renewal		Non-Taxable	\$596.00	\$596.00	\$0.00	0.0%	Non-statutory
Class 3 Medium Risk - New Registration		Non-Taxable	\$469.50	\$469.50	\$0.00	0.0%	Non-statutory
Class 3 Medium Risk - Renewal		Non-Taxable	\$319.00	\$319.00	\$0.00	0.0%	Non-statutory
Registration (New & Renewal) - Each additional EFT above 5.0 (Part Time and Casual employee equivalent to 0.5 EFT)		Non-Taxable	\$30.00	\$30.00	\$0.00	0.0%	Non-statutory
Class 4 Low Risk (Stable pre packaged food, community sausage sizzles)		N/A	Free	Free	N/A	N/A	Non-statutory
High Risk Food - Community groups and sporting clubs selling food		Non-Taxable	\$90.00	\$90.00	\$0.00	0.0%	Non-statutory
Pro Rata Registration - new applications after 1 June		Non-Taxable	Based on 50% application fee	Based on 50% application fee	N/A	N/A	Non-statutory
Additional premises inspections and report		Taxable	Based on 50% Annual Fee	Based on 50% Annual Fee	N/A	N/A	Non-statutory
Fees set in accordance with the Food Act 1984, Section 41A							
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	\$136.00	\$136.00	\$0.00	0.0%	Non-statutory
Registration Fee - Prescribed Accommodation Premises - (Section 67 & Division 4)		Non-Taxable	\$300.00	\$300.00	\$0.00	0.0%	Non-statutory
Registration Fee - New Premise Registration (includes One-off Hairdresser registration)		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Category 1 Aquatic Facility Registration Fee (Regulation S. 41)		Non-Taxable	New	\$350.00	\$350.00	100.0%	Non-statutory
Category 1 Aquatic Facility Renewal fee (Regulation S. 43)		Non-Taxable	New	\$350.00	\$350.00	100.0%	Non-statutory
Transfer of Registration Fee (includes Registered Businesses, Prescribed Accommodation and Aquatic Facilities)		Non-Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Fees set in accordance with the Public Health and Wellbeing Act 2008 & associated Regulations							
Other Fees							
Warning letter		Non-Taxable	\$62.00	\$62.00	\$0.00	0.0%	Non-statutory
Pro Rata Registration - new applications after 1 June		Non-Taxable	Based on 50% application fee	Based on 50% application fee	N/A	N/A	Non-statutory
Failure to heed Warning letter		Non-Taxable	\$438.00	\$438.00	\$0.00	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Environmental Health (Cont.)							
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	\$450.00	Prescribed by Regulation	N/A	N/A	Statutory
Fees set in accordance with the Residential Tenancies Act 1997							
Septic Tanks							
System Compliance Report		Taxable	\$267.00	\$267.00	\$0.00	0.0%	Non-statutory
Permit to construct, install or alter a Septic Tank System (Reg. 196 (1)(b),(2))	Fee units = 53.0	Non-Taxable	\$785.00	\$797.00	\$12.00	1.5%	Statutory
Permit for minor alteration to a Septic Tank System (Reg. 196 (1)(a),(3))	Fee units = 37.25	Non-Taxable	\$500.00	\$560.00	\$60.00	12.0%	Statutory
Additional assessment/inspection	Fee units = 6.12 per hour	Non-Taxable	New	Calculated Fee	N/A	N/A	Statutory
Transfer a Wastewater/Septic Tank System Permit (Regulation 197)	Fee units = 9.93	Non-Taxable	New	\$149.00	\$147.00	100.0%	Statutory
Application to amend a Septic Tank System Permit (Regulation 198)	Fee units = 10.38	Non-Taxable	New	\$156.00	\$154.00	100.0%	Statutory
Application to renew a Septic Tank System Permit (Regulation 200)	Fee units = 8.31	Non-Taxable	New	\$125.00	\$123.00	100.0%	Statutory
	Fee units = 14.67 (up to 2.6 hours)			\$220.00	\$217.00	100.0%	
Application for Septic Tank System Permit Exemption (Regulation 199)	Fee units = 5.94 (per additional hour)	Non-Taxable	New	Calculated Fee	N/A	N/A	Statutory
	Fee units = 61.41 (maximum fee)			\$923.00	\$909.00	100.0%	
Septic Tank Plan Search Fee (includes providing copy of plan)	Per search	Taxable	\$60.00	\$60.00	\$0.00	0.0%	Non-statutory
Request for Report and Consent	Per request	Taxable	New	\$60.00	\$60.00	100.0%	Non-statutory
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	\$12.20	\$12.20	\$0.00	0.0%	Non-statutory
Health Club Entry (casual) Concession		Taxable	\$9.80	\$9.80	\$0.00	0.0%	Non-statutory
Health Club Entry 10 Visit Pass		Taxable	\$112.00	\$112.00	\$0.00	0.0%	Non-statutory
Health Club Entry 10 Visit Pass (Concession)		Taxable	\$88.00	\$88.00	\$0.00	0.0%	Non-statutory
Group Fitness		Taxable	\$11.90	\$11.90	\$0.00	0.0%	Non-statutory
Group Fitness (Concession)		Taxable	\$9.50	\$9.50	\$0.00	0.0%	Non-statutory
Group Fitness 10 Visit Pass		Taxable	\$109.00	\$109.00	\$0.00	0.0%	Non-statutory
Group Fitness 10 Visit Pass (Concession)		Taxable	\$87.00	\$87.00	\$0.00	0.0%	Non-statutory
Full Centre (Casual) Adult		Taxable	\$15.00	\$15.00	\$0.00	0.0%	Non-statutory
Full Centre (Casual) Concession		Taxable	\$12.00	\$12.00	\$0.00	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21	2021/22	Fee	Fee	Basis of Fee
			Fee	Fee	Increase /	Increase /	
			Inc. GST	Inc. GST	Decrease	Decrease	
YMCA Facilities (Cont.)							
Health & Wellness (Cont.)							
Personal Training 30 Mins		Taxable	\$37.00	\$37.00	\$0.00	0.0%	Non-statutory
Personal Training 30 Mins-Non Member		Taxable	\$44.50	\$44.50	\$0.00	0.0%	Non-statutory
Personal Training 30 Mins 10 Visit Pass		Taxable	\$335.00	\$335.00	\$0.00	0.0%	Non-statutory
Personal Training 30 Mins 10 Visit Pass-Non Member		Taxable	\$400.00	\$400.00	\$0.00	0.0%	Non-statutory
Personal Training 1 Hour		Taxable	\$61.50	\$61.50	\$0.00	0.0%	Non-statutory
Personal Training 1 Hour-Non Member		Taxable	\$73.50	\$73.50	\$0.00	0.0%	Non-statutory
Personal Training 1 Hour 10 Visit Pass		Taxable	\$555.00	\$555.00	\$0.00	0.0%	Non-statutory
Personal Training 1 Hour 10 Visit Pass-Non Member		Taxable	\$665.00	\$665.00	\$0.00	0.0%	Non-statutory
Personal Training 1 Hour 2 People		Taxable	\$67.50	\$67.50	\$0.00	0.0%	Non-statutory
Personal Training 1 Hour 2 People-Non Members		Taxable	\$81.00	\$81.00	\$0.00	0.0%	Non-statutory
Personal Training 1 Hour 2 People 10 Visit Pass		Taxable	\$610.00	\$610.00	\$0.00	0.0%	Non-statutory
Personal Training 1 Hour 2 People 10 Visit Pass-Non Member		Taxable	\$730.00	\$730.00	\$0.00	0.0%	Non-statutory
Aquatics (Casual)							
Rec Swim / Spa Adult		Taxable	\$5.30	\$5.30	\$0.00	0.0%	Non-statutory
Rec Swim Concession		Taxable	\$4.30	\$4.30	\$0.00	0.0%	Non-statutory
Rec Swim Child		Taxable	\$4.30	\$4.30	\$0.00	0.0%	Non-statutory
Rec Swim Family		Taxable	\$13.10	\$13.10	\$0.00	0.0%	Non-statutory
20 Visit Pass Adult		Taxable	\$95.00	\$95.00	\$0.00	0.0%	Non-statutory
20 Visit Pass Adult (Concession)		Taxable	\$76.00	\$76.00	\$0.00	0.0%	Non-statutory
Pryme Movers Programs (Older Adults)							
Aqua Movers Casual		Taxable	\$7.90	\$7.90	\$0.00	0.0%	Non-statutory
Strength Training Casual		Taxable	\$7.90	\$7.90	\$0.00	0.0%	Non-statutory
Pryme Movers 10 Visit Pass		Taxable	\$71.00	\$71.00	\$0.00	0.0%	Non-statutory
Membership							
Health & Wellness Membership Start-up Fee (12 month commitment)		Taxable	\$70.00	\$70.00	\$0.00	0.0%	Non-statutory
Health & Wellness Membership Start-up Fee (6 month commitment)		Taxable	\$30.00	\$30.00	\$0.00	0.0%	Non-statutory
Health & Wellness Fortnightly Membership Fee (FMF)		Taxable	\$35.00	\$35.00	\$0.00	0.0%	Non-statutory
Health & Wellness FMF Family		Taxable	\$28.00	\$28.00	\$0.00	0.0%	Non-statutory
Health & Wellness Membership 3 Month Term INSURANCE ONLY		Taxable	\$325.00	\$325.00	\$0.00	0.0%	Non-statutory
Health & Wellness 6 Month Term (Pay up front)		Taxable	\$535.00	\$535.00	\$0.00	0.0%	Non-statutory
Health & Wellness Membership Start-up Fee Concession (12 month commitment)		Taxable	\$60.00	\$60.00	\$0.00	0.0%	Non-statutory
Health & Wellness Membership Start-up Fee Concession (6 month commitment)		Taxable	\$30.00	\$30.00	\$0.00	0.0%	Non-statutory
Health & Wellness FMF Concession		Taxable	\$28.00	\$28.00	\$0.00	0.0%	Non-statutory
Health & Wellness FMF Concession Family		Taxable	\$22.40	\$22.40	\$0.00	0.0%	Non-statutory
Health & Wellness 6 Month Term Concession (Pay up front)		Taxable	\$450.00	\$450.00	\$0.00	0.0%	Non-statutory
Health & Wellness FMF (Corporate 20% Discount)		Taxable	\$28.00	\$28.00	\$0.00	0.0%	Non-statutory
Teen Gym (13 16 yrs.) Start-up Fee (12 month commitment)		Taxable	\$60.00	\$60.00	\$0.00	0.0%	Non-statutory
Teen Gym (13 16 yrs.) Start-up Fee (6 month commitment)		Taxable	\$30.00	\$30.00	\$0.00	0.0%	Non-statutory
Teen Gym FMF		Taxable	\$28.00	\$28.00	\$0.00	0.0%	Non-statutory
Teen Gym 6 Month Term (Pay up front)		Taxable	\$430.00	\$430.00	\$0.00	0.0%	Non-statutory
Youth Gym (10 12 yrs.) Start-up Fee (12 month commitment)		Taxable	\$45.00	\$45.00	\$0.00	0.0%	Non-statutory
Youth Gym (10 12 yrs.) Start-up Fee (6 month commitment)		Taxable	\$30.00	\$30.00	\$0.00	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
YMCA Facilities (Cont.)							
Membership (Cont.)							
Youth Gym FMF		Taxable	\$20.00	\$20.00	\$0.00	0.0%	Non-statutory
Youth Gym 6 Month Term (Pay up front)		Taxable	\$325.00	\$325.00	\$0.00	0.0%	Non-statutory
Pryme Movers FMF		Taxable	\$20.00	\$20.00	\$0.00	0.0%	Non-statutory
Pryme Movers FMF 6 Month Term (Pay up front)		Taxable	\$330.00	\$330.00	\$0.00	0.0%	Non-statutory
Aquatic Membership Start-up Fee (12 month commitment)		Taxable	\$45.00	\$45.00	\$0.00	0.0%	Non-statutory
Aquatic Membership Start-up Fee (6 month commitment)		Taxable	\$20.00	\$20.00	\$0.00	0.0%	Non-statutory
Aquatic FMF		Taxable	\$18.00	\$18.00	\$0.00	0.0%	Non-statutory
Aquatic 3 Month Term Membership INSURANCE ONLY		Taxable	\$200.00	\$200.00	\$0.00	0.0%	Non-statutory
Aquatic 6 Month Term Membership (Pay up front)		Taxable	\$300.00	\$300.00	\$0.00	0.0%	Non-statutory
Aquatic Membership Start-up Fee Concession (12 month commitment)		Taxable	\$35.00	\$35.00	\$0.00	0.0%	Non-statutory
Aquatic Membership Start-up Fee Concession (6 month commitment)		Taxable	\$20.00	\$20.00	\$0.00	0.0%	Non-statutory
Aquatic FMF Concession		Taxable	\$14.50	\$14.50	\$0.00	0.0%	Non-statutory
Aquatic Concession 6 Month Term Membership (Pay up front)		Taxable	\$240.00	\$240.00	\$0.00	0.0%	Non-statutory
Junior Aquatic (3 15yrs) Start-up Fee (12 month commitment)		Taxable	\$35.00	\$35.00	\$0.00	0.0%	Non-statutory
Junior Aquatic (3 15yrs) Start-up Fee (6 month commitment)		Taxable	\$20.00	\$20.00	\$0.00	0.0%	Non-statutory
Junior Aquatic (3 15yrs) FMF		Taxable	\$14.30	\$14.30	\$0.00	0.0%	Non-statutory
Junior Aquatic (3 15yrs) 6 Month Term Membership (Pay up front)		Taxable	\$230.00	\$230.00	\$0.00	0.0%	Non-statutory
Aquatic Education							
Aquatic Education Class Fee		Taxable	\$13.80	\$13.80	\$0.00	0.0%	Non-statutory
AquaSafe Membership FMF		Taxable	\$27.70	\$27.70	\$0.00	0.0%	Non-statutory
AquaSafe Term Fee (Based on 10 Weeks)		Taxable	\$144.00	\$144.00	\$0.00	0.0%	Non-statutory
Aquasafe School Holiday Program		Taxable	\$68.00	\$68.00	\$0.00	0.0%	Non-statutory
School Aquatic Programs							
Aquatic Education Participant Fee (YMCA Teacher) Per hour		Taxable	\$7.00	\$7.00	\$0.00	0.0%	Non-statutory
YMCA Qualified Teacher Hire Per hour		Taxable	\$39.70	\$39.70	\$0.00	0.0%	Non-statutory
Aquatic Education (School Instructor) Per participant		Taxable	\$3.20	\$3.20	\$0.00	0.0%	Non-statutory
Squash							
Squash courts Per hour		Taxable	\$12.70	\$12.70	\$0.00	0.0%	Non-statutory
Children's Programs							
Birthday Parties Per participant		Taxable	\$15.00	\$15.00	\$0.00	0.0%	Non-statutory
Outdoor Pools							
Aquatics (Casual)							
Rec Swim Adult		Taxable	\$4.80	\$4.80	\$0.00	0.0%	Non-statutory
Rec Swim Concession		Taxable	\$3.70	\$3.70	\$0.00	0.0%	Non-statutory
Rec Swim Child		Taxable	\$3.70	\$3.70	\$0.00	0.0%	Non-statutory
Rec Swim Spectator		Taxable	\$1.80	\$1.80	\$0.00	0.0%	Non-statutory
5 Pass Family		Taxable	\$63.30	\$63.30	\$0.00	0.0%	Non-statutory
5 Pass Adult		Taxable	\$20.50	\$20.50	\$0.00	0.0%	Non-statutory
5 Pass Child		Taxable	\$15.50	\$15.50	\$0.00	0.0%	Non-statutory
Membership							
Adult		Taxable	\$93.00	\$93.00	\$0.00	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Outdoor Pools (Cont.)							
Membership (Cont.)							
Concession (over 65)		Taxable	\$74.40	\$74.40	\$0.00	0.0%	Non-statutory
Child		Taxable	\$74.40	\$74.40	\$0.00	0.0%	Non-statutory
Family		Taxable	\$187.00	\$187.00	\$0.00	0.0%	Non-statutory
School Aquatic Programs							
Aquatic Education Participant Fee (YMCA Teacher) Per lesson		Taxable	\$7.00	\$7.00	\$0.00	0.0%	Non-statutory
YMCA Qualified Teacher Hire Per hour		Taxable	\$39.70	\$39.70	\$0.00	0.0%	Non-statutory
School Programs Per Participant		Taxable	\$3.20	\$3.20	\$0.00	0.0%	Non-statutory
Aqua Aerobics							
Member		Taxable	\$5.30	\$5.30	\$0.00	0.0%	Non-statutory
Casual		Taxable	\$10.90	\$10.90	\$0.00	0.0%	Non-statutory
Aquatic Education							
Per lesson		Taxable	\$13.00	\$13.00	\$0.00	0.0%	Non-statutory
Aquasafe HP		Taxable	\$113.50	\$113.50	\$0.00	0.0%	Non-statutory
Contract Fee							
Season Extension Fee		Taxable	\$117.80	\$117.80	\$0.00	0.0%	Non-statutory
Yarrawonga Waterslide							
1 Ride		Taxable	\$1.00	\$1.00	\$0.00	0.0%	Non-statutory
5 Rides		Taxable	\$3.50	\$3.50	\$0.00	0.0%	Non-statutory
10 Rides		Taxable	\$5.00	\$5.00	\$0.00	0.0%	Non-statutory
All day		Taxable	\$11.00	\$11.00	\$0.00	0.0%	Non-statutory
Cobram Sports Stadium							
Peak Time (6pm to midnight) 1 court/hour	Per Hour	Taxable	\$36.50	\$36.50	\$0.00	0.0%	Non-statutory
Peak Time (6pm to midnight) 2 courts/hour	Per Hour	Taxable	\$60.00	\$60.00	\$0.00	0.0%	Non-statutory
Drop in use (per person)		Taxable	\$5.80	\$5.80	\$0.00	0.0%	Non-statutory
Meetings (per hour)		Taxable	\$18.80	\$18.80	\$0.00	0.0%	Non-statutory
Nathalia Sports and Community Centre							
Squash Courts (half hour)		Taxable	\$10.20	\$10.20	\$0.00	0.0%	Non-statutory
Squash Courts (one hour)		Taxable	\$14.10	\$14.10	\$0.00	0.0%	Non-statutory
Schools (per hour)		Taxable	\$12.30	\$12.30	\$0.00	0.0%	Non-statutory
Main Auditorium Bookings							
Sports Clubs Per hour	Per Hour	Taxable	\$36.50	\$36.50	\$0.00	0.0%	Non-statutory
Non Licensed Private Functions	Per Function	Taxable	\$550.00	\$550.00	\$0.00	0.0%	Non-statutory
Licensed Private Functions	Per Function	Taxable	\$800.00	\$800.00	\$0.00	0.0%	Non-statutory
Gymnasium Per Hour	Per Hour	Taxable	\$8.90	\$8.90	\$0.00	0.0%	Non-statutory
Dancocks Room Bookings							
Private Per hour	Per Hour	Taxable	\$46.00	\$46.00	\$0.00	0.0%	Non-statutory
Funerals Flat Rate	Per Function	Taxable	\$90.00	\$90.00	\$0.00	0.0%	Non-statutory
Community Groups/Charities		Taxable	\$29.50	\$29.50	\$0.00	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Community Health Services							
Immunisation (Purchase of vaccination by clients)	Per Vaccine	Non-Taxable	\$68.20	\$68.20	\$0.00	0.0%	Non-statutory
Influenza & Other Vaccinations	Dependent upon availability of vaccination	Non-Taxable	Price on application	Price on application	N/A	N/A	Non-statutory
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	0.0%	Non-statutory
Freedom of Information Requests							
Application Fee (Non-refundable)	Fee Units = 2.0	Non-Taxable	\$29.60	\$30.10	\$0.50	1.7%	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	0.0%	Non-statutory
A4 coloured per page		Taxable	\$0.50	\$0.50	\$0.00	0.0%	Non-statutory
A3 black and white per page		Taxable	\$0.50	\$0.50	\$0.00	0.0%	Non-statutory
A3 coloured per page		Taxable	\$1.00	\$1.00	\$0.00	0.0%	Non-statutory
A2 black and white per page		Taxable	\$2.00	\$2.00	\$0.00	0.0%	Non-statutory
A2 coloured per page		Taxable	\$3.50	\$3.50	\$0.00	0.0%	Non-statutory
A1 black and white per page		Taxable	\$4.50	\$4.50	\$0.00	0.0%	Non-statutory
A1 coloured per page		Taxable	\$7.50	\$7.50	\$0.00	0.0%	Non-statutory
A0 black and white per page		Taxable	\$6.00	\$6.00	\$0.00	0.0%	Non-statutory
A0 coloured per page		Taxable	\$11.00	\$11.00	\$0.00	0.0%	Non-statutory
* 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	\$88.90	\$90.20	\$1.30	1.5%	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	\$88.90	\$90.20	\$1.30	1.5%	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	\$88.90	\$90.20	\$1.30	1.5%	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	\$348.00	\$353.20	\$5.20	1.5%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Works within a Road Reserve/Road Opening (Cont.)							
<i>Works conducted on, or on any part of the roadway, shoulder or pathway</i>							
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	\$137.70	\$139.80	\$2.10	1.5%	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	\$137.70	\$139.80	\$2.10	1.5%	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	\$348.00	\$353.20	\$5.20	1.5%	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	\$638.30	\$647.80	\$9.50	1.5%	Statutory
Additional Inspections							
Additional inspections of works	Per inspection	Taxable	\$102.00	\$102.00	\$0.00	0.0%	Non-statutory
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	New Fee	\$90.20	\$90.20	100.0%	Non-statutory
Private Pipelines							
Annual Licence Fee							
Existing single pipeline crossing of a road	Per pipeline	Non-Taxable	\$60.00	\$60.70	\$0.70	1.2%	Non-statutory
New single pipeline crossing of a road	Per pipeline	Non-Taxable	\$60.00	\$60.70	\$0.70	1.2%	Non-statutory
Existing pipeline which runs longitudinally in the road reserve	Per pipeline	Non-Taxable	\$119.00	\$120.40	\$1.40	1.2%	Non-statutory
New pipeline longitudinally in the road reserve	Per 100m of pipeline	Non-Taxable	\$598.00	\$605.20	\$7.20	1.2%	Non-statutory
Title Search							
Title Search for Private Pipelines	Per title search	Taxable	\$60.80	\$60.80	\$0.00	0.0%	Non-statutory
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 (Cont.)							
Class 1 - Use only	Fee Units = 89	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1.5%	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	\$199.90	\$202.90	\$3.00	1.5%	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	\$629.40	\$638.80	\$9.40	1.5%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Planning Fees (Cont.)							
Application for Planning Permits (Cont.)							
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	\$1,288.50	\$1,307.60	\$19.10	1.5%	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	\$1,392.10	\$1,412.80	\$20.70	1.5%	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	\$1,495.80	\$1,518.00	\$22.20	1.5%	Statutory
Class 7 - VicSmart application if the estimated cost of development is \$10,000 or less.	Fee Units = 13.5	Non-Taxable	\$199.90	\$202.90	\$3.00	1.5%	Statutory
Class 8 - VicSmart application if the estimated cost of development is more than \$10,000.	Fee Units = 29	Non-Taxable	\$429.50	\$435.90	\$6.40	1.5%	Statutory
Class 9 - VicSmart application to subdivide or consolidate land.	Fee Units = 13.5	Non-Taxable	\$199.90	\$202.90	\$3.00	1.5%	Statutory
Class 10 - VicSmart application (other than a class 7, class 8 or class 9 permit).	Fee Units = 13.5	Non-Taxable	\$199.90	\$202.90	\$3.00	1.5%	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	\$1,147.80	\$1,164.80	\$17.00	1.5%	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	\$1,547.60	\$1,570.60	\$23.00	1.5%	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	\$3,413.70	\$3,464.40	\$50.70	1.5%	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	\$8,700.90	\$8,830.10	\$129.20	1.5%	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	\$25,658.30	\$26,039.50	\$381.20	1.5%	Statutory
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	\$57,670.10	\$58,526.80	\$856.70	1.5%	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.							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Planning Fees (Cont.)							
Application for Subdivision Permits							
Class 17 - To subdivide an existing building (other than a class 9 permit).	Fee Units = 89	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1.5%	Statutory
Class 18 - To subdivide land into 2 lots (other than a class 9 or class 16 permit).	Fee Units = 89	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1.5%	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	\$1,318.10	\$1,337.70	\$19.60	1.5%	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	\$1,318.10	\$1,337.70	\$19.60	1.5%	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	\$1,318.10	\$1,337.70	\$19.60	1.5%	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	\$1,318.10	\$1,337.70	\$19.60	1.5%	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	\$1,318.10	\$1,337.70	\$19.60	1.5%	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	\$1,318.10	\$1,337.70	\$19.60	1.5%	Statutory
Class 3 - Amendment to a Class 2 permit.	Fee Units = 13.5	Non-Taxable	\$199.90	\$202.90	\$3.00	1.5%	Statutory
Class 4 - Amendment to a Class 3 permit.	Fee Units = 42.5	Non-Taxable	\$629.40	\$638.80	\$9.40	1.5%	Statutory
Class 5 - Amendment to a Class 4 permit.	Fee Units = 87	Non-Taxable	\$1,288.50	\$1,307.60	\$19.10	1.5%	Statutory
Class 6 - Amendment to a Class 5 or 6 permit.	Fee Units = 94	Non-Taxable	\$1,392.10	\$1,412.80	\$20.70	1.5%	Statutory
Class 7 - Amendment to a Class 7 permit.	Fee Units = 13.5	Non-Taxable	\$199.90	\$202.90	\$3.00	1.5%	Statutory
Class 8 - Amendment to a Class 8 permit.	Fee Units = 29	Non-Taxable	\$429.50	\$435.90	\$6.40	1.5%	Statutory
Class 9 - Amendment to a Class 9 permit.	Fee Units = 13.5	Non-Taxable	\$199.90	\$202.90	\$3.00	1.5%	Statutory
Class 10 - Amendment to a Class 10 permit.	Fee Units = 13.5	Non-Taxable	\$199.90	\$202.90	\$3.00	1.5%	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	\$1,147.80	\$1,164.80	\$17.00	1.5%	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	\$1,547.60	\$1,570.60	\$23.00	1.5%	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	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Planning Fees (Cont.)							
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	\$3,413.70	\$3,464.40	\$50.70	1.5%	Statutory
Class 14 - Amendment to a Class 17 permit.	Fee Units = 89	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1.5%	Statutory
Class 15 - Amendment to a Class 18 permit.	Fee Units = 89	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1.5%	Statutory
Class 16 - Amendment to a Class 19 permit.	Fee Units = 89	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1.5%	Statutory
Class 17 - Amendment to a Class 20 permit.	Fee Units = 89 (per 100 lots created)	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1.5%	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	\$1,318.10	\$1,337.70	\$19.60	1.5%	Statutory
Class 19 - Amendment to a Class 22 permit.	Fee Units = 89	Non-Taxable	\$1,318.10	\$1,337.70	\$19.60	1.5%	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.							
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	Fee Units = 206	Non-Taxable	\$3,050.90	\$3,096.20	\$45.30	1.5%	Statutory
d) if applicable, abandoning the amendment							
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	\$15,121.00	\$15,345.60	\$224.60	1.5%	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	\$30,212.40	\$30,661.20	\$448.80	1.5%	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;	Fee Units = 2,727	Non-Taxable	\$40,386.90	\$40,986.80	\$599.90	1.5%	Statutory
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.							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Planning Fees (Cont.)							
Amendment to Planning Scheme (Regulation 6) (Cont.)							
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	Fee Units = 32.5	Non-Taxable	\$481.30	\$488.50	\$7.20	1.5%	Statutory
c) giving the notice of the approval of the amendment required by section 36(2) of the Act.							
Stage 4 - For:							
a) consideration by the Minister of a request to approve the amendment in accordance with section 35 of the Act; and	Fee Units = 32.5	Non-Taxable	\$481.30	\$488.50	\$7.20	1.5%	Statutory
b) giving notice of approval of the amendment in accordance with section 36(1) of the Act.							
Statutory fees in accordance with Planning and Environment Act 1987 Regulation 6, fees are set in accordance with the Monetary Units Act 2004.							
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		Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
	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.						
Regulation 13 - For a combined application to amend permit	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 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

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Planning Fees (Cont.)							
Other Planning Fees (Cont.)							
Regulation 15 - For a certificate of compliance	Fee Units = 22	Non-Taxable	\$325.80	\$330.70	\$4.90	1.5%	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	\$659.00	\$668.80	\$9.80	1.5%	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	\$325.80	\$330.70	\$4.90	1.5%	Statutory
For certification of a plan of subdivision	Fee Units = 11.8	Non-Taxable	\$174.80	\$177.40	\$2.60	1.5%	Statutory
Alteration of plan under section 10(2) of the Act	Fee Units = 7.5	Non-Taxable	\$111.10	\$112.70	\$1.60	1.4%	Statutory
Amendment of certified plan under section 11(1) of the Act	Fee Units = 9.5	Non-Taxable	\$140.70	\$142.80	\$2.10	1.5%	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	Non-statutory
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	Non-statutory
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	Non-statutory
Search Fee for Planning Permits and Subdivisions (per property)		Non-Taxable	\$71.60	\$71.60	\$0.00	0.0%	Non-statutory
Extension of time for planning permit		Non-Taxable	\$135.00	\$135.00	\$0.00	0.0%	Non-statutory
Second and subsequent request for an extension of time to a planning permit		Non-Taxable	\$220.70	\$220.70	\$0.00	0.0%	Non-statutory
Secondary Consent - Amendment endorsed plans		Non-Taxable	\$156.10	\$156.10	\$0.00	0.0%	Non-statutory
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	\$78.70	\$78.70	\$0.00	0.0%	Non-statutory
Individual notices (regular mail)		Taxable	\$5.20	\$5.20	\$0.00	0.0%	Non-statutory
Individual notices (registered mail)		Taxable	\$6.90	\$6.90	\$0.00	0.0%	Non-statutory
Notice posted on site		Taxable	\$71.30	\$71.30	\$0.00	0.0%	Non-statutory
Notice in newspaper		Taxable	Quoted Fee	Quoted Fee	N/A	N/A	Non-statutory
Miscellaneous							
Request for planning advice in writing		Taxable	\$121.40	\$121.40	\$0.00	0.0%	Non-statutory
Preparation, amending or removal of s173 Agreement		Taxable	\$235.70	\$235.70	\$0.00	0.0%	Non-statutory
Land Title Certificate (Administration fee)		Taxable	\$60.80	\$60.80	\$0.00	0.0%	Non-statutory
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							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Planning Fees (Cont.)							
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	\$6,400.00	\$6,400.00	\$0.00	0.0%	Non-statutory
Yarrowonga Moira Planning Scheme Yarrowonga Car Parking Precinct Plan parking spaces in lieu of provision of actual spaces		Non-Taxable	\$8,060.00	\$8,060.00	\$0.00	0.0%	Non-statutory
All other locations		Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Non-statutory
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	Non-statutory
Extensions/Alterations - Registered/Owner Builders	Cost ÷ 220 + GST (Minimum \$730.00 + GST)	Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Non-statutory
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	Non-statutory
Minor Domestic Works							
Swimming pools (above ground) and/or barriers includes compliance certificate		Taxable	\$435.00	\$445.00	\$10.00	2.3%	Non-statutory
Swimming pools (in-ground) and/or barriers includes compliance certificate		Taxable	\$750.00	\$765.00	\$15.00	2.0%	Non-statutory
Garages, carports, domestic sheds, verandahs, pergolas		Taxable	\$423.30	\$431.00	\$7.70	1.8%	Non-statutory
Fences		Taxable	\$215.00	\$220.00	\$5.00	2.3%	Non-statutory
Demolitions/Removals		Taxable	\$423.30	\$430.00	\$6.70	1.6%	Non-statutory
Restump		Taxable	\$423.30	\$430.00	\$6.70	1.6%	Non-statutory
Commercial Building Works (Minimum Fee \$670.00)							
Commercial works up to \$50,000		Taxable	\$812.50	\$825.00	\$12.50	1.5%	Non-statutory
Commercial works \$50,000 - \$100,000		Taxable	\$1,499.20	\$1,520.00	\$20.80	1.4%	Non-statutory
Commercial works \$100,000 - \$150,000		Taxable	\$2,117.20	\$2,117.20	\$0.00	0.0%	Non-statutory
Commercial cost of works greater than \$150,000	As quoted following consultation	Taxable	Quoted Fee	Quoted Fee	N/A	N/A	Non-statutory
Minor Commercial Works							
Shop fronts, awnings, etc.		Taxable	\$376.30	\$380.00	\$3.70	1.0%	Non-statutory
Re-classifications, signs		Taxable	\$376.60	\$380.00	\$3.40	0.9%	Non-statutory
Commercial Class 10 Out Buildings & Farm Buildings							
Cost up to \$75,000		Taxable	\$456.60	\$465.00	\$8.40	1.8%	Non-statutory
Cost greater than \$75,000		Taxable	\$770.00	\$780.00	\$10.00	1.3%	Non-statutory
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	Non-statutory
Application for building permit when work exists on site (to complete that work)		Taxable	Building Fee (x2)	Building Fee (x2)	N/A	N/A	Non-statutory
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	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Building Fees (Cont.)							
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	\$121.90	\$123.70	\$1.80	1.5%	Statutory
Asset Protection Fee & Bonds							
Refundable bond for re-erection of dwellings	Refundable Bond	Non-Taxable	\$10,000.00	\$10,000.00	\$0.00	0.0%	Statutory
137B Inspections							
Owner/Builder Inspections Class 1's		Taxable	\$460.00	\$465.00	\$5.00	1.1%	Non-statutory
Owner/Builder Inspections Class 10's		Taxable	\$245.00	\$250.00	\$5.00	2.0%	Non-statutory
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	\$145.20	\$147.35	\$2.15	1.5%	Statutory
	Each subsequent regulation	Non-Taxable	New	\$75.00	\$75.00	N/A	Non-statutory
<i>Permit by Private Building Surveyor (PBS)</i>	One regulation only - Fee units = 19.61	Non-Taxable	\$290.40	\$294.70	\$4.30	1.5%	Statutory
	Each subsequent regulation	Non-Taxable	New	\$75.00	\$75.00	N/A	Non-statutory
Application for Report & Consent "Point of Discharge" Regulation, Reg. 133							
<i>Permit by MBS</i>	50% of PBS charge	Non-Taxable	\$72.30	\$73.40	\$1.10	1.5%	Statutory
<i>Permit by PBS</i>	Fee units = 9.77	Non-Taxable	\$144.60	\$146.80	\$2.20	1.5%	Statutory
Application for Report & Consent - Building Act Section 29A (Demolition)							
<i>Permit by MBS</i>	Fee units = 5.75	Non-Taxable	\$85.10	\$86.40	\$1.30	1.5%	Statutory
<i>Permit by PBS</i>	Fee units = 5.75	Non-Taxable	\$85.10	\$86.40	\$1.30	1.5%	Statutory
Swimming Pool and Spa Registration							
Swimming pool and spa registration fee	Fee units = 2.15	Non-Taxable	\$79.00	\$32.30	-\$46.70	-59.1%	Statutory
Building Certificate Fee							
Application for information under Regulation 52	Fee units = 3.19	Non-Taxable	\$47.20	\$47.90	\$0.70	1.5%	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	\$77.80	\$80.00	\$2.20	2.8%	Non-statutory
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	\$137.60	\$140.00	\$2.40	1.7%	Non-statutory
Liquor Licence measuring (per hour) (min 2 hours)		Taxable	\$121.40	\$125.00	\$3.60	3.0%	Non-statutory
Place of Public Entertainment (POPE) permit		Taxable	\$550.00	\$555.00	\$5.00	0.9%	Non-statutory
Registration of pool or spa Form 22	Fee units = 2.15	Non-Taxable	\$31.80	\$32.30	\$0.50	1.6%	Statutory
Search for documents for permits issued by Private Building Surveyors	Fee units = 3.19	Non-Taxable	\$47.20	\$47.90	\$0.70	1.5%	Statutory
Lodgement of Compliance Certificate issued by Private Inspector or Surveyor	Fee units = 1.38	Non-Taxable	\$20.40	\$20.70	\$0.30	1.5%	Statutory
Lodgement of Non-compliance Certificate	Fee units = 26.00	Non-Taxable	\$385.00	\$390.70	\$5.70	1.5%	Statutory
Inspection to confirm pool/barrier removal		Taxable	\$168.10	\$168.10	\$0.00	0.0%	Non-statutory
Compliance Certificate Inspection by Council officer		Taxable	\$449.00	\$449.00	\$0.00	0.0%	Non-statutory
Extension of time for a Building Permit		Taxable	\$182.20	\$185.00	\$2.80	1.5%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2020/21 Fee Inc. GST	2021/22 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Building Fees (Cont.)							
Additional Inspections/re-inspections		Taxable	\$168.10	\$170.00	\$1.90	1.1%	Non-statutory
Amendment to approved plans (minor amendments)		Taxable	\$182.20	\$185.00	\$2.80	1.5%	Non-statutory
Amendment to approved plans (major amendments)		Taxable	\$303.50	\$310.00	\$6.50	2.1%	Non-statutory
On the Spot Fines	Penalty units = 2.00	Non-Taxable	\$330.00	\$363.00	\$33.00	10.0%	Statutory
Land Title Certificate (Administration fee)		Taxable	\$60.80	\$60.80	\$0.00	0.0%	Non-statutory
Alternate Solution		Taxable	\$298.50	\$305.00	\$6.50	2.2%	Non-statutory

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 **\$168.10 (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.
- * Any other Building Surveying Services such as preparation of Reports, Special Performance Based Assessments, Applications for Reporting Authority consents, Modification Applications, Protection Work Notices, Building Notices or Orders, Maintenance Schedules for E.S.M. Reports will be charged at an hourly rate - POA.
- * The Municipal Building Surveyor is authorised from time to time to vary the fees due to competitive market forces.

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	2020/21 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	2021/22 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / Decrease	Basis of Fee
Charge to apply will be dependent upon Hirer status (i.e. Community/ NFP Group or a Commercial Entity)			Community / NFP Groups			Commercial Entities			
Yarrawonga Town Hall and Community Hall									
Town Hall (includes stage, portable stairs & dress circle)									
Per hour		Taxable	\$33.60	\$33.60	\$0.00	\$67.30	\$67.30	\$0.00	Non-statutory
For four hours		Taxable	\$112.20	\$112.20	\$0.00	\$224.40	\$224.40	\$0.00	Non-statutory
For eight hours		Taxable	\$224.40	\$224.40	\$0.00	\$448.80	\$448.80	\$0.00	Non-statutory
For 12 hours (maximum fee)		Taxable	\$336.60	\$336.60	\$0.00	\$673.20	\$673.20	\$0.00	Non-statutory
Council Chamber at Town Hall (including kitchen facilities)									
Per hour		Taxable	\$20.40	\$20.40	\$0.00	\$40.80	\$40.80	\$0.00	Non-statutory
For four hours		Taxable	\$51.00	\$51.00	\$0.00	\$102.00	\$102.00	\$0.00	Non-statutory
For eight hours		Taxable	\$102.00	\$102.00	\$0.00	\$204.00	\$204.00	\$0.00	Non-statutory
For 12 hours (maximum fee)		Taxable	\$153.00	\$153.00	\$0.00	\$306.00	\$306.00	\$0.00	Non-statutory
Yellowbox Meeting Room at Town Hall									
Per hour		Taxable	\$20.40	\$20.40	\$0.00	\$40.80	\$40.80	\$0.00	Non-statutory
For four hours		Taxable	\$51.00	\$51.00	\$0.00	\$102.00	\$102.00	\$0.00	Non-statutory
For eight hours		Taxable	\$102.00	\$102.00	\$0.00	\$204.00	\$204.00	\$0.00	Non-statutory
For 12 hours (maximum fee)		Taxable	\$153.00	\$153.00	\$0.00	\$306.00	\$306.00	\$0.00	Non-statutory
Community Hall									
Per hour		Taxable	\$15.30	\$15.30	\$0.00	\$30.60	\$30.60	\$0.00	Non-statutory
For four hours		Taxable	\$45.90	\$45.90	\$0.00	\$91.80	\$91.80	\$0.00	Non-statutory
For eight hours		Taxable	\$91.80	\$91.80	\$0.00	\$183.60	\$183.60	\$0.00	Non-statutory
For 12 hours (maximum fee)		Taxable	\$137.70	\$137.70	\$0.00	\$275.40	\$275.40	\$0.00	Non-statutory
Community Hall Kitchen									
Per hour		Taxable	\$15.30	\$15.30	\$0.00	\$30.60	\$30.60	\$0.00	Non-statutory
For four hours		Taxable	\$45.90	\$45.90	\$0.00	\$91.80	\$91.80	\$0.00	Non-statutory
For eight hours		Taxable	\$91.80	\$91.80	\$0.00	\$183.60	\$183.60	\$0.00	Non-statutory
For 12 hours (maximum fee)		Taxable	\$137.70	\$137.70	\$0.00	\$275.40	\$275.40	\$0.00	Non-statutory
Portable Building									
Per hour		Taxable	\$12.20	\$12.20	\$0.00	\$24.40	\$24.40	\$0.00	Non-statutory
Rehearsals									
Per hour	Maximum 4 hours	Taxable	\$12.20	\$12.20	\$0.00	\$24.40	\$24.40	\$0.00	Non-statutory
Tables and Chairs									
Tables per table per day of hire		Taxable	Free	Free	N/A	\$1.00	\$1.00	\$0.00	Non-statutory
Chairs no fee		N/A	Free	Free	N/A	Free	Free	N/A	Non-statutory

Venue	Conditions	GST Status	2020/21 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	2021/22 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / Decrease	Basis of Fee
Charge to apply will be dependent upon Hirer status (i.e. Community/ NFP Group or a Commercial Entity)			Community / NFP Groups			Commercial Entities			
Yarrawonga Town Hall and Community Hall (Cont.)									
Set Up or Clean Up Fees (All Areas)									
Town Hall set up by Hirer. Fee for first 4 hours (First Hour Free)		Taxable	\$51.00	\$51.00	\$0.00	\$102.00	\$102.00	\$0.00	Non-statutory
Town Hall set up by Hirer. Fee for more than 4 hours (First Hour Free)		Taxable	\$102.00	\$102.00	\$0.00	\$204.00	\$204.00	\$0.00	Non-statutory
Community Hall set up by Hirer. Fee for first 4 hours (First Hour Free)		Taxable	\$25.50	\$25.50	\$0.00	\$51.00	\$51.00	\$0.00	Non-statutory
Community Hall set up by Hirer. Fee for more than 4 hours (First Hour Free)		Taxable	\$51.00	\$51.00	\$0.00	\$102.00	\$102.00	\$0.00	Non-statutory
Set up and set down of tables and chairs by Council per hour or part hour per person all days	(2 staff required)	Taxable	\$81.60	\$81.60	\$0.00	\$163.20	\$163.20	\$0.00	Non-statutory
Cleaning performed by Council before/after event per hour or part hour per person all days	Deducted from Bond	Taxable	\$51.00	\$51.00	\$0.00	\$102.00	\$102.00	\$0.00	Non-statutory
Bonds									
Town Hall Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	Non-statutory
Community Hall Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	Non-statutory
Community Hall Kitchen Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	Non-statutory
Portable Building Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	Non-statutory
More than One Area Hire Bond	Refundable	Bond	\$400.00	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	Non-statutory
Security Bond on Keys	Refundable	Bond	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Non-statutory
Deposits									
Booking Deposit	Non refundable deducted from total fees payable	Deposit	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Non-statutory
Cobram Civic Centre									
Main Hall includes Stage, Foyer & Kitchen									
Per hour		Taxable	\$30.60	\$30.60	\$0.00	\$61.20	\$61.20	\$0.00	Non-statutory
For four hours		Taxable	\$102.00	\$102.00	\$0.00	\$204.00	\$204.00	\$0.00	Non-statutory
For eight hours		Taxable	\$204.00	\$204.00	\$0.00	\$408.00	\$408.00	\$0.00	Non-statutory
For 12 hours (maximum fee)		Taxable	\$306.00	\$306.00	\$0.00	\$612.00	\$612.00	\$0.00	Non-statutory
Council Chambers									
Per hour		Taxable	\$30.60	\$30.60	\$0.00	\$61.20	\$61.20	\$0.00	Non-statutory
For four hours		Taxable	\$102.00	\$102.00	\$0.00	\$204.00	\$204.00	\$0.00	Non-statutory
For eight hours		Taxable	\$204.00	\$204.00	\$0.00	\$408.00	\$408.00	\$0.00	Non-statutory
For 12 hours (maximum fee)		Taxable	\$306.00	\$306.00	\$0.00	\$612.00	\$612.00	\$0.00	Non-statutory
Commercial Kitchen									
Per hour		Taxable	\$18.40	\$18.40	\$0.00	\$36.70	\$36.70	\$0.00	Non-statutory
For four hours		Taxable	\$62.20	\$62.20	\$0.00	\$124.40	\$124.40	\$0.00	Non-statutory
For eight hours		Taxable	\$125.50	\$125.50	\$0.00	\$250.90	\$250.90	\$0.00	Non-statutory
For 12 hours (maximum fee)		Taxable	\$183.60	\$183.60	\$0.00	\$367.20	\$367.20	\$0.00	Non-statutory
Rehearsals									
Per hour	Maximum 4 hours	Taxable	\$12.20	\$12.20	\$0.00	\$24.40	\$24.40	\$0.00	Non-statutory

Venue	Conditions	GST Status	2020/21 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	2021/22 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / Decrease	Basis of Fee
Charge to apply will be dependent upon Hirer status (i.e. Community/ NFP Group or a Commercial Entity)			Community / NFP Groups			Commercial Entities			
Cobram Civic Centre (Cont.)									
Tables & Chairs									
Tables per table per day of hire		Taxable	Free	Free	N/A	\$1.00	\$1.00	\$0.00	Non-statutory
Chairs no fee		N/A	Free	Free	N/A	Free	Free	N/A	Non-statutory
PA System Hire									
Per function		Taxable	\$56.00	\$56.00	\$0.00	\$112.20	\$112.20	\$0.00	Non-statutory
Set Up or Clean Up Fees (All Areas)									
Set up by Hirer. Fee for first four hours (First Hour Free)		Taxable	\$50.00	\$50.00	\$0.00	\$102.00	\$102.00	\$0.00	Non-statutory
Set up by Hirer. Fee for more than 4 hours (First Hour Free)		Taxable	\$100.00	\$100.00	\$0.00	\$204.00	\$204.00	\$0.00	Non-statutory
Set up and set down of tables and chairs by Council per hour or part hour per person Mon. to Fri.		Taxable	\$50.00	\$50.00	\$0.00	\$102.00	\$102.00	\$0.00	Non-statutory
Set up and set down of tables and chairs by Council per hour or part hour per person Sat.and Sun.		Taxable	\$73.00	\$73.00	\$0.00	\$148.90	\$148.90	\$0.00	Non-statutory
Cleaning performed by Council before/after event per hour or part hour per person Mon. to Fri.	Deducted from Bond	Taxable	\$50.00	\$50.00	\$0.00	\$102.00	\$102.00	\$0.00	Non-statutory
Cleaning performed by Council before/after event per hour or part hour per person Sat.and Sun.	Deducted from Bond	Taxable	\$73.00	\$73.00	\$0.00	\$148.90	\$148.90	\$0.00	Non-statutory
Bonds									
Main Hall Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	Non-statutory
Council Chambers Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	Non-statutory
Commercial Kitchen Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	Non-statutory
More than One Area Hire Bond	Refundable	Bond	\$400.00	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	Non-statutory
PA System Hire Bond	Refundable	Bond	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	Non-statutory
Security Bond on Keys	Refundable	Bond	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Non-statutory
Deposits									
Booking Deposit	Non refundable deducted from total fees payable	Deposit	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Non-statutory
Barmah Forest Heritage & Education Centre - Nathalia									
Ground floor area and kitchen per hour of event									
Meeting Room (includes kitchen)		Taxable	\$20.40	\$20.40	\$0.00	\$40.80	\$40.80	\$0.00	Non-statutory
		Taxable	\$15.30	\$15.30	\$0.00	\$30.60	\$30.60	\$0.00	Non-statutory
Bonds									
Floor Area Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	Non-statutory
Security Bond on Keys	Refundable	Bond	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Non-statutory
Deposits									
Booking Deposit	Non refundable deducted from total fees payable	Deposit	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Non-statutory

Venue	Conditions	GST Status	2020/21 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	2021/22 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / Decrease	Basis of Fee
Charge to apply will be dependent upon Hirer status (i.e. Community/ NFP Group or a Commercial Entity)			Community / NFP Groups			Commercial Entities			
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				Non-statutory
Hire Bond - At Council discretion on case by case basis	Refundable	Bond	Discretionary	Discretionary	N/A				Non-statutory
Key Bond - All Hirers	Refundable	Bond	\$50.00	\$50.00	\$0.00				Non-statutory
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				Non-statutory

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).

Description of Fees and Charges	Risk	Security Bond*	GST Status	2020/21 Hire Fee Inc GST	2021/22 Hire Fee Inc GST	Hire Fee Increase/ Decrease	2020/21 Power Charge (if used) Inc GST	2021/22 Power Charge (if used) Inc GST	Power Charge Increase/ Decrease	Waste Charge (Bins and/ or disposal)	Other	Council Plant & Labour	Application Form Required	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									Non-Statutory
Involves vehicles and staked structures on Council land	Medium	\$250.00	Taxable	\$56.00 day/ part day	\$56.00 day/ part day	\$0.00	\$11.50 per day/ part day	\$11.50 per day/ part day	\$0.00	At cost	At cost	At cost	Hire of Park Form	Applicant or Council's Community Liability Policy	Non-Statutory
Private Fund Raising Activities	High	\$250.00	Taxable												Non-Statutory
Community Group															
Raffle Sales/Information Stands/Free BBQs	Low	Nil	N/A	Nil	Nil	N/A									Non-Statutory
	Medium	\$250.00	N/A	Nil	Nil	N/A									
Free Public Events	Low	Nil	N/A	Nil	Nil	N/A	\$11.50 per day/ part day	\$11.50 per day/ part day	\$0.00	At cost	At cost	At cost	Hire of Park Form	Applicant	Non-Statutory
	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									Non-Statutory
	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	Nil	N/A	Nil	Nil	N/A									Non-Statutory
	Medium	\$250.00	N/A	Nil	Nil	N/A									
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	\$56.00 day/ part day	\$56.00 day/ part day	\$0.00	\$11.50 per day/ part day	\$11.50 per day/ part day	\$0.00	At cost	At cost	At cost	Hire of Park Form	Applicant	Non-Statutory
Commercial Entity Use															
Low Risk activities such as passive recreation and exercise classes and not involving any structures or equipment.	Low	Nil	N/A	Nil	Nil	N/A									Non-Statutory
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	\$56.00 day/ part day	\$56.00 day/ part day	\$0.00	\$23.00 per day/ part day	\$23.00 per day/ part day	\$0.00	At cost	At cost	At cost	Hire of Park Form	Applicant	Non-Statutory
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	\$111.00 day/ part day	\$111.00 day/ part day	\$0.00									Non-Statutory
Major Events	High	TBA	Taxable	TBA	TBA	N/A	TBA	TBA	N/A	At Cost	At Cost	At Cost	Event Application	Applicant	Non-Statutory

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).

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.



www.moiravic.gov.au

Phone (03) 5871 9222 **NRS** 133 677

Fax (03) 5872 1567

Email info@moiravic.gov.au

Mail PO Box 578, Cobram Vic 3643

Main Administration Centre

44 Station Street, Cobram

Service Centre

100 Belmore Street, Yarrawonga