

**MOIRA SHIRE**  
**BUDGET**  
**2022/2023**



# MOIRA SHIRE BUDGET 2022/2023



## TABLE OF CONTENTS

Mayor's Introduction.....	2
1. Link to the Integrated Strategic Planning and Reporting Framework.....	4
2. Services and Service Performance Indicators.....	7
3. Financial Statements .....	23
4. Notes to the Financial Statements .....	35
5. Financial Performance Indicators.....	73
6. Schedule of Fees and Charges.....	75

## MAYOR'S INTRODUCTION

It is a pleasure to introduce the Moira Shire Council 2022-2023 Budget for adoption.

This budget has been developed with the aims of safeguarding communities and staff, looking after our assets, consolidating the capital works program, maximising the opportunity of regional travel and migration through tourism and sustainable development, advocating for the Moira Shire community with other levels of government, and enhancing democracy and communication.

### **Safeguarding communities, staff and assets**

We are safeguarding our communities with the commencement of Stage 1 of the Numurkah Flood Levee and Cobram East Levee.

We are increasing our road upgrade and renewal expenditure budget by approximately 40 percent (more than \$5 million), in addition to \$7.25 million being spent on road and bridge maintenance.

Council staff safety and training are of key importance for this Council, and this is reflected in the budget with increased investment in Workplace Health and Safety training and technology solutions.

For the first time, Council will fund a 100% renewal on our assets, up from 80%.

This will ensure the assets we have are well maintained to prevent costly remediation and repairs in the future.

### **Maximising opportunities**

We have seen a large increase in internal tourism in Australia as well as massive migration to the regions.

There is a great opportunity for businesses to capitalise on the visitor spend and this is supported through events funding and marketing support with a move to a new tourism model.

We recognise that increases in tourist numbers can impact our amenity, and Council has committed increased funds to rubbish collection over peak periods as a mitigation.

A shortage of appropriately zoned land and outdated strategic plans for our towns given record migration, require strategic planning and consultation for sustainable growth and therefore an increase in budget for engineers and Council's planning department.

Council will also invest in solutions to digital connectivity issues across the Shire to ensure the prosperity of our businesses and agricultural sectors, as well as to take advantage of the new world of 'working from home'.

### **Consolidating capital works**

We have \$35 million of capital projects carried forward.

This year, we will catch up on projects that have not been able to proceed for reasons outside of Council's control such as contractor shortages and the timing of grants.

While it is not anticipated that the entire \$35 million will be expended in the 2022-2023 financial year, major capital projects such as Stage 1 of the Numurkah Flood Mitigation project, the Yarrawonga Multisport Stadium will be well progressed.

## Advocacy

In developing a budget, local government in Victoria operates and works within the financial constraints of rate capping and external state authority increases in fees and compliance costs.

For example, the increase of 19% in the Environment Protection Agency's waste levy will directly result in a commensurate increase in fees at landfills.

Rates, which comprise approximately 50% of Council's income, are subject to rate capping and that increase has been set at 1.75% this year when the increase in the cost of goods and services is approximately 5%.

This is a concern for our local government's sustainability and ability to continue to provide services in the long term.

As many of the issues that concern our community rely on State and Federal government services, policy and funding, such as increases in homelessness, the Green Route bridge between Yarrawonga and Mulwala, the state of the Murray Valley Highway to mention just a few, we now have a budget for advocacy to ensure Moira Shire's voice and concerns are heard by those who have the power to make the decisions that can improve life for the people of Moira Shire.

## Enhancing Democracy and Communication

Moira Shire Council is determined to enhance democracy through finding ways for hard-to-reach groups to engage with Council and make their views known.

By increasing the budget for communications and engagement, employing experts and using readily available, free technology we hope to engage positively with the various groups in our community to ensure that Moira Shire is an inclusive, vibrant shire, where all can voice their views and aspirations.



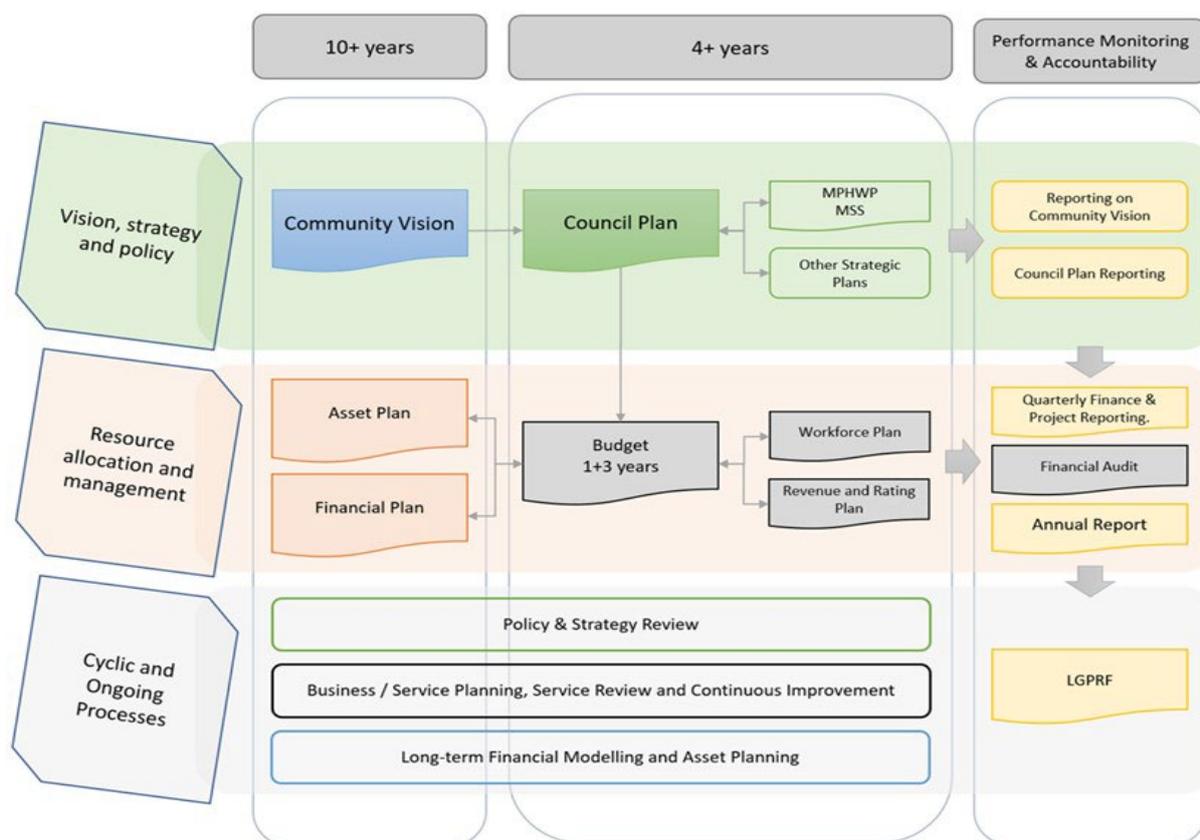
**Councillor Libro Mustica  
Mayor**

# 1. LINK TO THE INTEGRATED STRATEGIC 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 values and underlying behaviours.



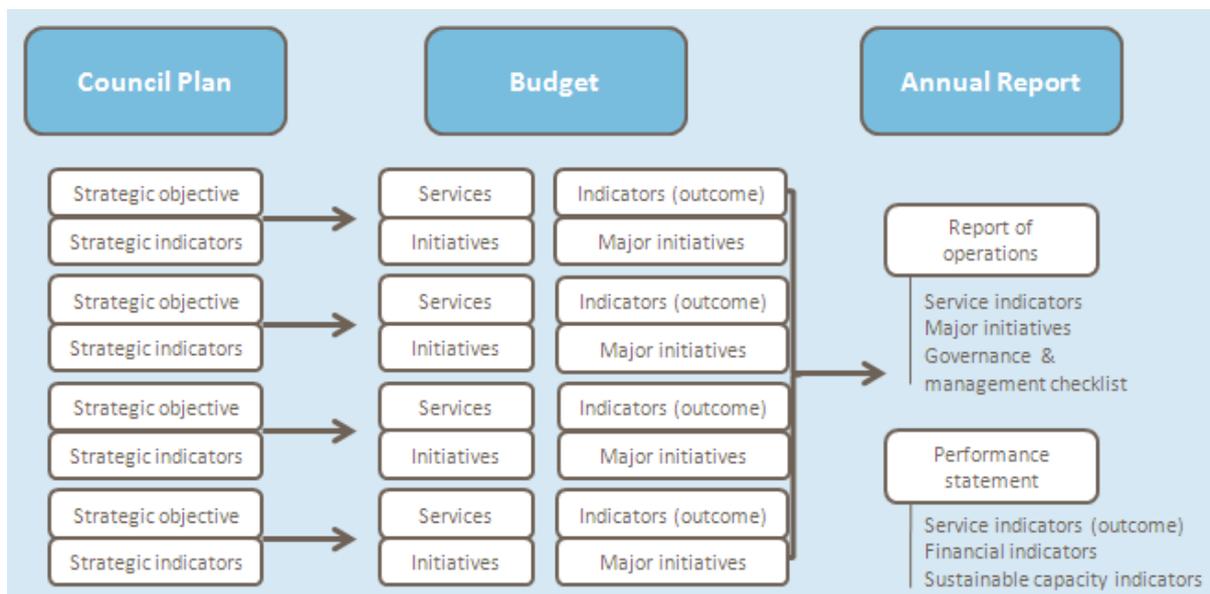
## 1.3 STRATEGIC OBJECTIVES

The 2022-23 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.



## 2. SERVICES AND SERVICE PERFORMANCE INDICATORS

This section provides a description of the services and initiatives to be funded in the Budget for the 2022/23 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



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

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

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

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

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Civic Buildings Maintenance	Council's building assets are well maintained and serviceable.	860	-	860
Community and Recreational Development	Working with the community, stakeholders and partner agencies to develop long-term community plans	1,323	(3)	1,320
Community Grants	Funds that strengthen the involvement of community organisations services, management of facilities, coordination of events and promotion of tourism and health in the community.	209	-	209
Community Services – Youth	Manages youth services and events that connect and engage Moira's younger citizens.	209	(45)	164

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Drainage	Rural and urban roads service.	308	-	308
Events	Supporting official events across the shire.	192	-	192
Library	Financial contribution to the operation of the Goulburn Valley Regional Library at four locations and a mobile library service.	835	-	835
Local Laws	Regulation, control and enforcement of legislation and local laws to maintain a safe and orderly environment.	305	(45)	260
Maternal and Child Health	Provision of services across the Shire at five locations and an outreach program; including immunisation programs for infants and schoolchildren.	1,121	(638)	483
Property Management	Systems used to manage Council leases, tenure arrangements, disposal and acquisition of property.	359	(447)	(88)
Recreation and Safety	Council operates two sports centres, along with 19 recreation reserves and four showgrounds.	982	(22)	960
Roads and Bridges	Rural and urban roads, bridges, urban footpaths and drainage.	7,252	(3,281)	3,971
School Crossing Supervision	To provide for the safe passage of children and adults when using school crossings during nominated hours.	153	(57)	96
Swimming Pools	Council operates five outdoor aquatic facilities and one indoor aquatic facility as well as a splash park.	923	(4)	919
<b>Sub Total</b>		<b>15,031</b>	<b>(4,539)</b>	<b>10,492</b>

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## Key Initiatives

- Implement our Wellbeing for All Ages Strategy 2021-2025 for healthy, supported, safe, inclusive and prosperous communities and healthy environments.
- Support community projects throughout the shire, with approximately \$200,000 allocated for Strengthening Grants in 2022/23.
- Upgrade of the Yarrawonga Splash Park and undertaking of other renewals at our aquatic facilities across the shire.
- Implementation of Council's Gender Equality Action Plan 2021-2025 to make our organisation a more inclusive and to comply with the requirements of the *Gender Equality Act 2020*.
- Celebrate the diversity and achievements of the Moira Shire community with Australia Day Awards, Citizenship Ceremonies, Cultural Diversity Week, and International Women's Day events and promotion.
- Renewal of the netball courts at the Nathalia Recreation Reserve, new changing room facilities at the Katunga Recreation Reserve and to renew the lighting at the Yarrawongah Recreation Reserve.
- Yarrawonga Library, Events and Performance Precinct project at the Yarrawonga Town Hall.
- First stage of the Yarrawonga Multisport Stadium.
- Increased investment in our local roads through road sealing, asphaltting, gravel roads and shoulder re-sheeting.
- Drainage renewals and upgrades at many locations around the shire including Pasley Street Bundalong, Karook Street/Scott's Oval Cobram, Manifold and Harcourt Streets Nathalia.
- Bridge renewals including Batrops Bridge, Bourke's Bridge and replacement of the Wilby Bridge, subject to grant funding.

## Service Performance Outcomes

Service	Performance Measure	2020/2021 Result
	<b>Utilisation</b>	
Aquatic facilities	<i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	1.34
	<b>Participation</b>	
Libraries	<i>Active library borrowers in municipality</i> [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	14.72%
	<b>Participation</b>	
Maternal & Child Health	<i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	83.18%
	<b>Participation</b>	
Maternal & Child Health	<i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	93.83%
	<b>Satisfaction</b>	
Roads	<i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	52.00

## 2.2 STRATEGIC OBJECTIVE PILLAR 2: A DIVERSE AND DYNAMIC ECONOMY



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

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

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

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Aerodrome	Operational management of the Yarrowonga Aerodrome used by general aviation industry.	111	(6)	105
Arts and Culture	Actively shaping the future for Moira residents through arts and culture activities and programs.	348	-	348
Building Control	Administration of the Building Act, Building Regulations and associated Australian Standards.	1,477	(608)	869
Business and Industry Development	Support attraction, growth and innovation of existing and prospective businesses across the Shire.	1,519	(631)	888
Planning	Statutory and strategic land use planning as well as enforcement of the planning scheme.	1,247	(640)	607

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Tourism	Supports tourism through marketing and industry and product development.	927	-	927
Visitor Services	Supports the visitor economy and our local tourism businesses.	549	-	549
<b>Sub Total</b>		<b>6,180</b>	<b>(1,885)</b>	<b>4,295</b>

### Key Initiatives

- Support arts and culture within the shire by working with the four Art Hubs to support diverse events and activity across the shire and continuing to implement our Arts and Culture Strategy 2020-2026.
- Install a second public toilet in St James to support silo art tourism and to meet the demand of visitors to that region.
- Development of an Investment Strategy to ensure return on investment of economic development and investment activities.
- Implement our newly adopted Tourism Plan.
- Implement Goulburn Valley Designated Area Migration Agreement (DAMA) initiative with Greater Shepparton City Council and Campaspe Shire Council.
- Support businesses to become Visitor Information Points across the Shire.
- Undertake key compliance works at the Yarrawonga Aerodrome taxiway.

### Service Performance Outcomes

Service	Performance Measure	2020/2021 Result
Statutory Planning	<b>Decision making</b>	
	<i>Council planning decisions upheld at VCAT</i>	0.00%
	[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	<i>*No VCAT decisions occurred during the reporting period.</i>

## 2.3 STRATEGIC OBJECTIVE PILLAR 3: A CLEAN GREEN ENVIRONMENT



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

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

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

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Environmental Sustainability	Development of environmental policy, implementation of environmental projects and delivery of educational programs.	777	-	777
Kerbside Garbage Service	This service provides collection of kerbside garbage materials from households.	3,715	(3,663)	52
Landfill/Transfer Stations	Operational and regulatory management of Council's landfill site at Cobram and nine transfer stations.	3,432	(3,175)	257

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Natural Resources	Responds to planning and other referrals relating to natural resource management, including the joint management of Kinniards Wetlands with other agencies.	51	-	51
Organic Waste Service	Collection of kerbside organic waste materials from households.	1,202	(1,144)	58
Parks and Gardens	Maintenance and upgrade of Council's parks and gardens, reserves, town entrances and open spaces.	5,155	-	5,155
Recycling Service	Collection of kerbside recyclable materials from households.	1,872	(1,808)	64
Street Cleaning and Bin Collection	Sweeping of kerb and channel on urban roads, parking areas, footpaths in CBD areas and main intersections, operates a garbage compactor to collect rubbish from street bins in CBD areas, park and recreation areas, road reserves and butt bins.	536	(500)	36
<b>Sub Total</b>		<b>16,739</b>	<b>(10,290)</b>	<b>6,449</b>

## Key Initiatives

- Implement the Environmental Sustainability Strategy 2022-2026
- Corporate Emissions Reduction Plan to support reduce Council in reducing its environmental footprint as an organisation.
- Walking track and revegetation around the Strathmerton Recreation Reserve and Golf Course.
- Upgrade Kennedy Park at Thompsons Beach Cobram to link existing pathways, and add new playground equipment, shade structures, park furniture and art installation.
- Progress the Murray River Adventure Trail.
- Energy efficiency and solar installation program at our sport and recreation facilities.

## Service Performance Outcomes

Service	Performance Measure	2020/2021 Result
	<b>Waste diversion</b>	
	<i>Kerbside collection waste diverted from landfill</i>	
Waste Collection	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	56.98%



## 2.4 STRATEGIC OBJECTIVE PILLAR 4: CUSTOMER FOCUSED AND RESPONSIVE



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

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

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

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Animal Control	Administer and enforce legislation regulating to domestic animals and livestock.	634	(219)	415
Asset Management	Manage of Council's property and infrastructure assets and database, including design, construction and delivery of capital works projects.	3,982	(36)	3,946
Communications	External and internal communications, including management of Council's website and social media platforms.	663	-	663
Customer Experience	Responds to customer enquiries, and requests for service.	635	-	635

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Emergency Management	Maintains preparedness and implements recovery processes in the event of an emergency.	100	(31)	69
Environmental Health	Inspects and registers premises in accordance with health and food legislation.	450	(307)	143
Fire Prevention	Implements Municipal Fire Management Strategy in partnership with all stakeholders.	18	(1)	17
Service Centres	Yarrowonga Service Centre.	156	-	156
<b>Sub Total</b>		<b>6,638</b>	<b>(592)</b>	<b>6,046</b>

### Key Initiatives

- Fenced Off-Leash Areas.
- Stage one of the Numurkah Flood Mitigation Project.
- Cobram Township Flood Protection project.
- Upper Broken Boosey Regional Flood Study to determine the impacts of flooding at Katamatite, Tungamah, Wilby, Lake Rowan, St James, Devenish, Thoona and Goorambat.

### Service Performance Outcomes

Service	Performance Measure	2020/2021 Result
	<b>Health and safety</b>	
	<i>Animal management prosecutions</i>	0.00%
Animal Control	[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	<i>*There were no animal management prosecutions during this period.</i>

## 2.5 STRATEGIC OBJECTIVE PILLAR 5: TRANSPARENT AND ACCOUNTABLE GOVERNANCE



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

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

The services and key initiatives for Councils objective of Transparent and Accountable Governance are described below.

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Accounting Services	Responsible for financial management, control and reporting expenses.	11,353	(7,027)	4,326
Contract Compliance	Procurement and tendering processes of Council to ensure best value outcomes obtained.	193	-	193
Fleet Management	Plant and vehicles are available to meet service levels.	130	(97)	33
Governance	To administer Council ethically and in compliance with legislation.	3,114	(11)	3,103
Help Desk	Support for IT systems and equipment including coordinating vendor support.	236	-	236

Service areas	Description of services provided	Expense \$000	Income \$000	Nett \$000
Information Technology Systems	Council's IT systems and equipment is properly maintained and working as required by the business including providing support for business system improvements, IT training and Geospatial Information System support.	2,143	-	2,143
Learning and Development	Improve the effectiveness of the organisation through employee education to support organisational goals and compliance requirements.	571	-	571
OH&S	Provide systems and support for a workplace that ensures the health and safety of our employees.	951	-	951
Payroll	Administer payroll to ensure Council's legal, award and industrial obligations are met.	76	-	76
Records Management	Maintains Council's Documents Management system including the secure storage and retrieval of physical documents.	206	-	206
Recruitment	Attract and engage a diverse range of suitably qualified people to join our organisation.	533	(40)	493
Revenue and Property Services	Raise and collect municipal rates and charges, maintain rating information and property valuations.	462	(33,780)	(33,318)
Risk Management	Identify and manage Councils risks	224	-	224
<b>Sub Total</b>		<b>20,192</b>	<b>(40,955)</b>	<b>(20,763)</b>

### Key Initiatives

- Enforce our local laws and relevant legislation and regulations to ensure a safe and liveable community.
- Improve community engagement and consultation.
- Councils building key register renewal program to improve security risks.

## Service Performance Outcomes

Service	Performance Measure	2020/2021 Result
	<b>Satisfaction</b>	
	<i>Satisfaction with council decisions</i>	
Governance	[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	54.00

## Grand Total

Service areas	Description	Expense \$000	Income \$000	Nett \$000
All Service Areas	Grand Total	64,780	(58,261)	6,519



## 2.6 RECONCILIATION WITH BUDGETED OPERATING RESULT

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
A welcoming and inclusive place	10,492	15,031	4,539
A diverse and dynamic economy	4,295	6,180	1,885
A clean green environment	15,215	16,739	1,525
Customer focused and responsive	6,045	6,638	592
Transparent and accountable governance	124	7,905	7,780
<b>Total services and initiatives</b>	<b>36,171</b>	<b>52,493</b>	<b>16,321</b>

### Expenses added in:

Depreciation	12,142
Finance costs	145

**Deficit before funding sources 48,458**

### Funding sources added in:

Rates and charges revenue	33,175
Waste charge revenue	8,765
Capital works revenue	20,582

**Total funding sources 62,522**

**Operating surplus/(deficit) for the year 14,063**

### 3. FINANCIAL STATEMENTS

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2022/23 has been supplemented with projections to 2025/26.

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 2026

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	2023/24 \$'000	Projections 2024/25 \$'000	2025/26 \$'000
<b>Income</b>					
Rates and charges	40,959	42,400	43,658	44,899	46,173
Statutory fees and fines	1,752	1,634	1,746	1,820	1,897
User fees	2,185	2,231	2,269	2,307	2,347
Grants – Operating	17,317	10,510	15,974	16,911	15,075
Grants – Capital	11,863	19,825	10,015	13,193	10,423
Contributions - monetary	308	175	186	140	146
Contributions – non-monetary	500	500	200	200	200
Net gain/(loss) on disposal of property, infrastructure, plant and equipment.	59	67	25	25	25
Share of net profits/(losses) of associates and joint ventures	(10)	(10)	24	25	26
Other income	1,090	899	986	1,081	1,156
<b>Total Income</b>	<b>76,023</b>	<b>78,231</b>	<b>75,083</b>	<b>80,602</b>	<b>77,469</b>
<b>Expenses</b>					
Employee costs	(23,846)	(25,471)	(27,162)	(28,259)	(29,399)
Materials and services	(25,352)	(25,329)	(27,985)	(29,549)	(31,284)
Bad and doubtful debts	(15)	(15)	(20)	(20)	(20)
Depreciation	(11,250)	(11,484)	(11,307)	(11,551)	(12,121)
Amortisation – Right of use assets	(794)	(658)	(336)	(474)	(458)
Borrowing costs	(48)	(12)	(311)	(284)	(255)
Finance costs - leases	(124)	(134)	(96)	(67)	(42)
Other expenses	(1,010)	(1,065)	(1,125)	(1,166)	(1,208)
<b>Total Expenses</b>	<b>(62,439)</b>	<b>(64,168)</b>	<b>(68,342)</b>	<b>(71,368)</b>	<b>(74,788)</b>
<b>Surplus/(deficit) for the year</b>	<b>13,584</b>	<b>14,063</b>	<b>6,741</b>	<b>9,233</b>	<b>2,681</b>
<b>Other comprehensive income Items that will not be reclassified to surplus or deficit in future periods:</b>					
Net asset revaluation increment/ (decrement)	3,457	(3,893)	(4,080)	(1,676)	(5,420)
<b>Total comprehensive result</b>	<b>17,040</b>	<b>10,170</b>	<b>2,661</b>	<b>7,558</b>	<b>(2,739)</b>

## Balance Sheet

For the four years ending 30 June 2026

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	2023/24 \$'000	Projections 2024/25 \$'000	2025/26 \$'000
<b>Assets</b>					
<b>Current Assets</b>					
Cash and cash equivalents	52,553	54,539	47,870	45,908	41,662
Trade and other receivables	4,800	4,760	3,934	4,066	4,154
Inventories	680	750	754	758	761
Other assets	752	750	750	750	750
<b>Total current assets</b>	<b>58,785</b>	<b>60,799</b>	<b>53,307</b>	<b>51,482</b>	<b>47,327</b>
<b>Non-current assets</b>					
Investments in associates and joint ventures	1,000	1,135	1,169	1,204	1,240
Property, Infrastructure, Plant and Equipment	611,534	615,415	637,703	661,139	680,802
Right of use assets	2,476	2,510	2,552	2,078	2,120
Intangible assets	3,000	2,475	2,475	2,475	2,475
<b>Total non-current assets</b>	<b>618,010</b>	<b>621,535</b>	<b>643,899</b>	<b>666,896</b>	<b>686,637</b>
<b>Total assets</b>	<b>676,795</b>	<b>682,334</b>	<b>697,206</b>	<b>718,377</b>	<b>733,964</b>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Trade and other payables	3,200	2,967	2,452	2,571	2,714
Trust funds and deposits	750	2,280	2,280	2,280	2,280
Unearned income/revenue	5,500	7,500	7,500	7,500	7,500
Provisions	4,400	4,450	4,472	4,495	4,517
Interest bearing loans and borrowings	254	920	698	727	756
Lease liabilities	721	660	490	516	334
<b>Total current liabilities</b>	<b>14,825</b>	<b>18,777</b>	<b>17,892</b>	<b>18,089</b>	<b>18,101</b>
<b>Non-current liabilities</b>					
Provisions	13,000	12,102	12,316	12,541	12,778
Interest bearing loans and borrowings	-	7,164	6,715	5,988	5,231
Lease liabilities	2,676	1,575	1,518	1,007	1,197
<b>Total non-current liabilities</b>	<b>15,676</b>	<b>20,841</b>	<b>20,549</b>	<b>19,536</b>	<b>19,206</b>
<b>Total liabilities</b>	<b>30,501</b>	<b>39,618</b>	<b>38,441</b>	<b>37,625</b>	<b>37,307</b>
<b>Net assets</b>	<b>646,294</b>	<b>642,716</b>	<b>658,765</b>	<b>680,753</b>	<b>696,657</b>
<b>Equity</b>					
Accumulated Surplus	199,024	203,687	207,428	216,661	219,342
Reserves	447,270	439,029	451,337	464,091	477,314
<b>Total equity</b>	<b>646,294</b>	<b>642,716</b>	<b>658,765</b>	<b>680,753</b>	<b>696,657</b>

## Statement of Changes in Equity

For the four years ending 30 June 2026

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
<b>2021/22</b>				
Balance at beginning of the financial year	627,408	197,828	394,300	35,280
Surplus/(deficit) for the year	13,584	13,584	-	-
Net asset revaluation increment/(decrement)	3,457	-	3,457	-
Transfer (to)/from other reserves	1,846	(12,388)		14,234
<b>Balance at end of financial year</b>	<b>646,294</b>	<b>199,024</b>	<b>397,757</b>	<b>49,514</b>
<b>2022/23</b>				
Balance at beginning of the financial year	646,294	199,024	397,757	49,514
Surplus/(deficit) for the year	14,063	14,063	-	-
Net asset revaluation increment/(decrement)	(3,893)	-	(3,893)	-
Transfer (to)/from other reserves	(13,749)	(9,400)	-	(4,349)
<b>Balance at end of financial year</b>	<b>642,715</b>	<b>203,687</b>	<b>393,864</b>	<b>45,165</b>
<b>2023/24</b>				
Balance at beginning of the financial year	642,715	203,687	393,864	45,165
Surplus/(deficit) for the year	6,741	6,741	-	-
Net asset revaluation increment/(decrement)	(4,080)	-	(4,080)	-
Transfer to other reserves	13,389	(3,000)	-	16,389
<b>Balance at end of financial year</b>	<b>658,765</b>	<b>207,427</b>	<b>389,784</b>	<b>61,554</b>
<b>2024/25</b>				
Balance at beginning of the financial year	658,765	207,427	389,784	61,554
Surplus/(deficit) for the year	9,233	9,233	-	-
Net asset revaluation increment/(decrement)	(1,676)	-	(1,676)	-
Transfer to other reserves	14,429	-	-	14,429
<b>Balance at end of financial year</b>	<b>680,752</b>	<b>216,661</b>	<b>388,108</b>	<b>75,983</b>
<b>2025/26</b>				
Balance at beginning of the financial year	680,752	216,661	388,108	75,983
Surplus/(deficit) for the year	2,681	2,681	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfer to other reserves	13,223			13,223
<b>Balance at end of financial year</b>	<b>696,656</b>	<b>219,342</b>	<b>388,108</b>	<b>89,206</b>

## Statement of Cash Flows

For the four years ending 30 June 2026

	Forecast	Budget	Projections		
	2021/22	2022/23	2023/24	2024/25	2025/26
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	39,879	41,321	44,840	44,767	46,048
Statutory fees and fines	1,638	1,634	1,920	2,002	2,087
User fees	1,951	2,231	2,496	2,538	2,581
Grants - operating	17,256	10,510	15,974	16,911	15,075
Grants - capital	11,361	13,500	10,015	13,193	10,423
Interest received	210	200	240	304	348
Other receipts	906	644	1,019	1,002	1,044
Net GST refund / payment	3,600	3,750	4,129	4,729	4,560
Employee costs	(23,994)	(24,120)	(27,162)	(28,259)	(29,399)
Materials and services	(23,946)	(26,697)	(30,376)	(31,102)	(32,804)
Other payments	(812)	(1,087)	(1,574)	(1,966)	(2,184)
<b>Net cash provided by/(used in) operating</b>	<b>28,049</b>	<b>21,886</b>	<b>21,522</b>	<b>24,121</b>	<b>17,780</b>
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(20,000)	(23,452)	(23,773)	(24,813)	(20,775)
Proceeds from sale of property, infrastructure,	331	320	265	265	265
Payments for investments	3,500	1,500	(7,000)	(1,000)	-
<b>Net cash provided by/(used in) investing activities</b>	<b>(16,169)</b>	<b>(21,632)</b>	<b>(30,508)</b>	<b>(25,548)</b>	<b>(20,510)</b>
<b>Cash flows from financing activities</b>					
Finance costs	(109)	(115)	(311)	(284)	(255)
Proceeds from borrowings	-	3,750	4,000	1,000	-
Repayment of borrowings	(1,754)	(983)	(671)	(698)	(727)
Interest paid - lease liability	(125)	(120)	(96)	(67)	(42)
Repayment of lease liabilities	(795)	(800)	(605)	(485)	(492)
<b>Net cash provided by/(used in) financing activities</b>	<b>(2,783)</b>	<b>1,732</b>	<b>2,317</b>	<b>(534)</b>	<b>(1,516)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>9,097</b>	<b>1,986</b>	<b>(6,669)</b>	<b>(1,962)</b>	<b>(4,246)</b>
Cash and cash equivalents at the beginning of the financial year	43,456	52,553	54,539	47,870	45,908
<b>Cash and cash equivalents at the end of the financial year</b>	<b>52,553</b>	<b>54,539</b>	<b>47,870</b>	<b>45,908</b>	<b>41,662</b>

## Statement of Capital Works

For the four years ending 30 June 2026

	Forecast	Budget	Projections		
	2021/22	2022/23	2023/24	2024/25	2025/26
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>					
Land improvements	2,300	596	1,230	4,333	961
<b>Total land</b>	<b>2,300</b>	<b>596</b>	<b>1,230</b>	<b>4,333</b>	<b>961</b>
Buildings	2,295	8,424	9,048	6,481	5,599
<b>Total buildings</b>	<b>2,295</b>	<b>8,424</b>	<b>9,048</b>	<b>6,481</b>	<b>5,599</b>
<b>Total property</b>	<b>4,595</b>	<b>9,020</b>	<b>10,278</b>	<b>10,814</b>	<b>6,560</b>
<b>Plant and equipment</b>					
Plant, machinery and equipment	1,402	1,190	1,430	1,271	1,322
Fixtures, fittings and furniture	14	-	-	-	-
Computers and telecommunications	-	140	-	-	-
<b>Total plant and equipment</b>	<b>1,416</b>	<b>1,330</b>	<b>1,430</b>	<b>1,271</b>	<b>1,322</b>
<b>Infrastructure</b>					
Roads	3,640	5,646	4,316	5,247	5,239
Bridges	-	918	1,118	1,163	84
Footpaths and cycleways	905	1,248	312	324	837
Drainage	1,490	2,385	2,490	1,500	1,506
Kerb and channel	540	1,390	510	530	1,051
Recreational, leisure and community facilities	1,064	2,836	677	1,100	1,124
Waste management	-	-	-	-	500
Parks, open space and streetscapes	135	250	351	474	272
Aerodromes	100	391	-	-	-
Off street car parks	150	-	-	-	-
Other infrastructure	560	193	130	135	391
<b>Total infrastructure</b>	<b>8,584</b>	<b>15,256</b>	<b>9,904</b>	<b>10,473</b>	<b>11,005</b>
<b>Total capital works expenditure</b>	<b>14,595</b>	<b>25,605</b>	<b>21,612</b>	<b>22,557</b>	<b>18,886</b>
<b>Represented by:</b>					
New asset expenditure	4,745	8,345	8,264	9,311	3,919
Asset renewal expenditure	8,985	13,402	10,703	10,915	12,468
Asset expansion expenditure	200	232	-	-	-
Asset upgrade expenditure	665	3,626	2,645	2,331	2,500
<b>Total capital works expenditure</b>	<b>14,595</b>	<b>25,605</b>	<b>21,612</b>	<b>22,557</b>	<b>18,886</b>
<b>Funding sources represented by:</b>					
Grants	2,915	6,496	7,194	11,046	6,173
Contributions	10	87	52	-	-
Council cash	11,670	15,272	10,366	10,511	12,713
Borrowings	-	3,750	4,000	1000	-
<b>Total capital works expenditure</b>	<b>14,595</b>	<b>25,605</b>	<b>21,612</b>	<b>22,557</b>	<b>18,886</b>

## Summary of Human Resources

For the four years ending 30 June 2026

	Forecast	Budget	Projections		
	2021/22	2022/23	2023/24	2024/25	2025/26
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	22,464	<b>24,273</b>	25,244	26,254	27,304
<b>Total staff expenditure</b>	<b>22,464</b>	<b>24,273</b>	<b>25,244</b>	<b>26,254</b>	<b>27,304</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	238.4	<b>242.1</b>	242.1	242.1	242.1
<b>Total staff numbers</b>	<b>238.4</b>	<b>242.1</b>	<b>242.1</b>	<b>242.1</b>	<b>242.1</b>

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

Department	Budget 2022/23 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part Time \$'000	\$'000	\$'000
Chief Financial Office	1,900	1,371	431	-	98
Corporate, Governance and Performance	3,210	2,530	514	91	75
Infrastructure Services	11,408	10,575	125	429	560
Office of CEO	1,547	1,547	-	-	-
Sustainable Communities	5,862	3,455	2,005	402	-
<b>Total operating staff</b>	<b>23,927</b>	<b>19,478</b>	<b>3,075</b>	<b>923</b>	<b>732</b>
Apprentices and Trainees	281				
External contracted employees	65				
Other employee costs	1,168				
<b>Total staff</b>	<b>25,441</b>				

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

Department	Budget 2022/23 FTE	Comprises			
		Permanent		Casual FTE	Temporary FTE
		Full Time FTE	Part Time FTE		
Chief Financial Office	19.1	13.0	4.4	-	1.7
Corporate, Governance and Performance	32.6	24.9	5.8	0.9	1.0
Infrastructure Services	111.7	107.5	1.6	4.2	8.4
Office of CEO	9.0	9.0	-	-	-
Sustainable Communities	58.7	34.2	20.6	3.9	-
<b>Total operating staff</b>	<b>237.1</b>	<b>188.6</b>	<b>32.4</b>	<b>9.0</b>	<b>11.1</b>
Apprentices and Trainees	4.0				
External contracted employees	1.0				
<b>Total staff</b>	<b>242.1</b>				



## Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2026

	2022/23	2023/24	2024/25	2025/26
	\$'000	\$'000	\$'000	\$'000
<b>Chief Financial Office</b>				
Permanent - Full time	1,371	1,425	1,482	1,542
<i>Women</i>	667	694	721	750
<i>Men</i>	624	649	675	702
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	79	82	86	89
Permanent - Part time	431	448	466	485
<i>Women</i>	349	363	378	393
<i>Men</i>	82	85	88	92
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	-	-	-	-
<b>Total Chief Financial Office</b>	<b>1,801</b>	<b>1,874</b>	<b>1,948</b>	<b>2,026</b>
<b>Corporate, Governance and Performance</b>				
Permanent - Full time	2,535	2,637	2,742	2,852
<i>Women</i>	1,618	1,683	1,750	1,820
<i>Men</i>	451	469	488	507
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	466	485	504	525
Permanent - Part time	514	535	556	579
<i>Women</i>	419	436	453	471
<i>Men</i>	95	99	103	107
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	-	-	-	-
<b>Total Corporate, Governance and Performance</b>	<b>3,050</b>	<b>3,172</b>	<b>3,299</b>	<b>3,431</b>
<b>Infrastructure Services</b>				
Permanent - Full time	10,571	10,994	11,434	11,891
<i>Women</i>	1,851	1,925	2,002	2,082
<i>Men</i>	8,049	8,371	8,706	9,054
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	671	698	726	755
Permanent - Part time	125	130	135	140
<i>Women</i>	125	130	135	140
<i>Men</i>	-	-	-	-

	2022/23	2023/24	2024/25	2025/26
	\$'000	\$'000	\$'000	\$'000
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	-	-	-	-
<b>Total Infrastructure Services</b>	<b>10,696</b>	<b>11,124</b>	<b>11,569</b>	<b>12,032</b>
<b>Office of CEO</b>				
Permanent - Full time	1,547	1,609	1,673	1,740
<i>Women</i>	807	839	873	908
<i>Men</i>	617	642	668	695
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	123	128	133	138
Permanent - Part time	-	-	-	-
<i>Women</i>	-	-	-	-
<i>Men</i>	-	-	-	-
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	-	-	-	-
<b>Total Office of CEO</b>	<b>1,547</b>	<b>1,609</b>	<b>1,673</b>	<b>1,740</b>
<b>Sustainable Communities</b>				
Permanent - Full time	3,454	3,592	3,736	3,885
<i>Women</i>	1,627	1,693	1,760	1,831
<i>Men</i>	1,584	1,648	1,714	1,782
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	242	252	262	272
Permanent - Part time	2,005	2,085	2,168	2,255
<i>Women</i>	1,478	1,537	1,599	1,663
<i>Men</i>	251	261	271	282
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	275	286	298	310
<b>Total Sustainable Communities</b>	<b>5,458</b>	<b>5,677</b>	<b>5,904</b>	<b>6,140</b>
<b>Casuals, temporary and other expenditure</b>	<b>1,720</b>	<b>1,789</b>	<b>1,861</b>	<b>1,935</b>
<b>Total staff expenditure</b>	<b>24,273</b>	<b>25,244</b>	<b>26,254</b>	<b>27,304</b>

	2022/23	2023/24	2024/25	2025/26
	FTE	FTE	FTE	FTE
<b>Chief Financial Office</b>				
Permanent - Full time	13.0	13.0	13.0	13.0
<i>Women</i>	7.0	7.0	7.0	7.0
<i>Men</i>	5.0	5.0	5.0	5.0
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	1.0	1.0	1.0	1.0
Permanent - Part time	4.4	4.4	4.4	4.4
<i>Women</i>	3.8	3.8	3.8	3.8
<i>Men</i>	0.6	0.6	0.6	0.6
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	-	-	-	-
<b>Total Chief Financial Office</b>	<b>17.4</b>	<b>17.4</b>	<b>17.4</b>	<b>17.4</b>
<b>Corporate, Governance and Performance</b>				
Permanent - Full time	24.9	24.9	24.9	24.9
<i>Women</i>	15.9	15.9	15.9	15.9
<i>Men</i>	4.0	4.0	4.0	4.0
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	5.0	5.0	5.0	5.0
Permanent - Part time	5.8	5.8	5.8	5.8
<i>Women</i>	4.8	4.8	4.8	4.8
<i>Men</i>	1.0	1.0	1.0	1.0
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	-	-	-	-
<b>Total Corporate, Governance and Performance</b>	<b>30.7</b>	<b>30.7</b>	<b>30.7</b>	<b>30.7</b>
<b>Infrastructure Services</b>				
Permanent - Full time	107.5	107.5	107.5	107.5
<i>Women</i>	20.1	20.1	20.1	20.1
<i>Men</i>	80.4	80.4	80.4	80.4
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	7.0	7.0	7.0	7.0
Permanent - Part time	1.6	1.6	1.6	1.6
<i>Women</i>	1.6	1.6	1.6	1.6
<i>Men</i>	-	-	-	-
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	-	-	-	-
<b>Total Infrastructure Services</b>	<b>109.1</b>	<b>109.1</b>	<b>109.1</b>	<b>109.1</b>

	2022/23	2023/24	2024/25	2025/26
	FTE	FTE	FTE	FTE
<b>Office of CEO</b>				
Permanent - Full time	9.0	9.0	9.0	9.0
<i>Women</i>	5.0	5.0	5.0	5.0
<i>Men</i>	3.0	3.0	3.0	3.0
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	1.0	1.0	1.0	1.0
Permanent - Part time	-	-	-	-
<i>Women</i>	-	-	-	-
<i>Men</i>	-	-	-	-
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	-	-	-	-
<b>Total Office of CEO</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>
<b>Sustainable Communities</b>				
Permanent - Full time	34.2	34.2	34.2	34.2
<i>Women</i>	16.4	16.4	16.4	16.4
<i>Men</i>	15.8	15.8	15.8	15.8
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	2.0	2.0	2.0	2.0
Permanent - Part time	20.6	20.6	20.6	20.6
<i>Women</i>	14.4	14.4	14.4	14.4
<i>Men</i>	2.8	2.8	2.8	2.8
<i>Persons of self-described gender</i>	-	-	-	-
<i>Vacant</i>	3.4	3.4	3.4	3.4
<b>Total Sustainable Communities</b>	<b>54.8</b>	<b>54.8</b>	<b>54.8</b>	<b>54.8</b>
<b>Casuals, temporary and other expenditure</b>	<b>21.1</b>	<b>21.1</b>	<b>21.1</b>	<b>21.1</b>
<b>Total staff numbers</b>	<b>242.1</b>	<b>242.1</b>	<b>242.1</b>	<b>242.1</b>

## 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 financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2022/23 the FGRS cap has been set at 1.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital works program, the average general rate and the municipal charge will increase by 1.75% in line with the rate cap.

This will raise total general rates and municipal charges for 2022/23 to \$32,787,000.

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	2021/22 '000	2022/23 '000	Change \$'000	%
General rates*	25,646	<b>26,576</b>	931	3.6%
Municipal charge*	6,035	<b>6,273</b>	239	4.0%
Waste management charges	8,321	<b>8,719</b>	399	4.8%
Supplementary rates and rate adjustments	568	<b>371</b>	(197)	(34.7%)
Interest on rates and charges	203	<b>180</b>	(23)	(11.3%)
Revenue in lieu of rates**	273	<b>279</b>	7	2.4%
<b>Total rates and charges</b>	<b>41,045</b>	<b>42,399</b>	<b>1,355</b>	<b>3.3%</b>

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

\*\*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	2021/22 cents/\$ CIV	2022/23 cents/\$ CIV	Change cents/\$ CIV	%
General rate - Residential Building	0.0031500	<b>0.0025204</b>	(0.0006296)	(20.0%)
General rate - Residential Vacant	0.0063000	<b>0.0050408</b>	(0.0012592)	(20.0%)
General rate - Farm Building	0.0031500	<b>0.0025204</b>	(0.0006296)	(20.0%)
General rate - Farm Vacant	0.0031500	<b>0.0025204</b>	(0.0006296)	(20.0%)
General rate - Commercial Building	0.0044100	<b>0.0035286</b>	(0.0008814)	(20.0%)
General rate - Commercial Vacant	0.0063000	<b>0.0050408</b>	(0.0012592)	(20.0%)
General rate - Industrial Building	0.0044100	<b>0.0035286</b>	(0.0008814)	(20.0%)
General rate - Industrial Vacant	0.0063000	<b>0.0050408</b>	(0.0012592)	(20.0%)
General rate - Rural Building	0.0031500	<b>0.0025204</b>	(0.0006296)	(20.0%)
General rate - Rural Vacant	0.0063000	<b>0.0050408</b>	(0.0012592)	(20.0%)
General rate - Cultural and Recreational	0.0030555	<b>0.0024448</b>	(0.0006107)	(20.0%)

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	2021/22 \$'000	2022/23 \$'000	Change \$'000	%
Residential Building	12,056	<b>12,627</b>	572	4.7%
Residential Vacant	1,276	<b>1,565</b>	289	22.6%
Farm Building	5,240	<b>5,350</b>	110	2.1%
Farm Vacant	1,498	<b>1,522</b>	23	1.6%
Commercial Building	1,733	<b>1,745</b>	13	0.7%
Commercial Vacant	91	<b>93</b>	2	1.6%
Industrial Building	1,734	<b>1,567</b>	(167)	(9.6%)
Industrial Vacant	112	<b>123</b>	11	10.1%
Rural Building	1,754	<b>1,806</b>	52	3.0%
Rural Vacant	150	<b>175</b>	24	16.2%
Cultural and Recreational	2	<b>4</b>	2	79.5%
<b>Total amount to be raised by general rates</b>	<b>25,646</b>	<b>26,576</b>	<b>931</b>	<b>3.6%</b>

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	2021/22	2022/23	Change	
	Number	Number	Number	%
Residential Building	11,064	11,222	158	1.4%
Residential Vacant	816	962	146	17.9%
Farm Building	2,087	2,042	(45)	(2.2%)
Farm Vacant	1,056	1,052	(4)	(0.4%)
Commercial Building	709	697	(12)	(1.7%)
Commercial Vacant	31	45	14	45.2%
Industrial Building	424	433	9	2.1%
Industrial Vacant	54	60	6	11.1%
Rural Building	1,514	1,547	33	2.2%
Rural Vacant	187	187	0	0.0%
Cultural and Recreational	2	4	2	100.0%
<b>Total number of assessments</b>	<b>17,944</b>	<b>18,251</b>	<b>307</b>	<b>1.7%</b>

4.1.1(e) The basis of valuation

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	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
Residential Building	3,827,150	5,010,102	1,182,952	30.9%
Residential Vacant	202,478	310,370	107,892	53.3%
Farm Building	1,663,410	2,122,627	459,217	27.6%
Farm Vacant	475,704	603,839	128,135	26.9%
Commercial Building	392,877	494,646	101,769	25.9%
Commercial Vacant	14,507	18,430	3,923	27.0%
Industrial Building	393,298	444,134	50,836	12.9%
Industrial Vacant	17,702	24,348	6,646	37.5%
Rural Building	556,784	716,563	159,779	28.7%
Rural Vacant	23,845	34,619	10,774	45.2%
Cultural and Recreational	704	1,579	875	124.3%
<b>Total value of land</b>	<b>7,568,459</b>	<b>9,781,257</b>	<b>2,212,798</b>	<b>29.2%</b>

Valuations are still to be certified by the Valuer-General Victoria and are subject to change.

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 2021/22	Per Rateable Property 2022/23	Change	
	\$	\$	\$	%
Municipal	360.50	<b>367.00</b>	6.50	1.8%

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

Type of Charge	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
Municipal	6,035	6,273	239	4.0%

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 2021/22	Per Service 2022/23	Change	
	\$	\$	\$	%
Kerbside general waste collection service	248.00	<b>258.50</b>	10.50	4.3%
Kerbside recyclable collection service	128.20	<b>130.40</b>	2.20	1.7%
Kerbside organic waste collection service	104.50	<b>106.30</b>	1.80	1.7%
Environmental levy	121.80	<b>125.50</b>	3.70	3.0%
<b>Total</b>	<b>602.50</b>	<b>620.70</b>	18.20	<b>3.0%</b>

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	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
Kerbside general waste collection service	3,445	<b>3,643</b>	198	5.7%
Kerbside recyclable collection service	1,739	<b>1,798</b>	59	3.4%
Kerbside organic waste collection service	1,097	<b>1,137</b>	40	3.6%
Environmental levy	2,039	<b>2,141</b>	102	5.0%
<b>Total</b>	<b>8,321</b>	<b>8,719</b>	<b>399</b>	<b>4.8%</b>

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

Rates Levied	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
General rates	25,646	<b>26,576</b>	931	3.6%
Municipal levy	6,035	<b>6,273</b>	239	4.0%
Kerbside general waste collection service	3,445	<b>3,643</b>	198	5.7%
Kerbside recyclable collection service	1,739	<b>1,798</b>	59	3.4%
Kerbside organic waste collection service	1,097	<b>1,137</b>	40	3.6%
Environmental levy	2,039	<b>2,141</b>	102	5.0%
<b>Total Rates and charges</b>	<b>40,001</b>	<b>41,569</b>	<b>1,568</b>	<b>3.9%</b>

#### 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.

	2021/22	2022/23
Total Rates	\$32,302,317	<b>\$32,844,497</b>
Number of rateable properties	18,247	<b>18,247</b>
Base Average Rate	\$1,770	<b>\$1,800</b>
Maximum Rate Increase (set by the State Government)	1.50%	<b>1.75%</b>
Capped Average Rate		<b>\$1,801</b>
Maximum General Rates and Municipal Charges Revenue		<b>\$32,867,607</b>
Budgeted General Rates and Municipal Charges Revenue		<b>\$32,844,497</b>
Budgeted Supplementary General Rates and Municipal Charges		<b>\$325,000</b>
Budgeted Total Rates and Municipal Charges Revenue		<b>\$33,169,497</b>

#### 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 (2022-23: \$371,000 and 2021-22 \$295,000)
- 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 2022-23 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 2022/23 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 \$367.00 for each rateable land (or part) in respect of which a municipal charge may be levied.

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

## Annual Service Charge

An annual service charge be declared in respect of the 2022/23 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) \$258.50 per annum for each rateable land to which a kerbside garbage collection service is available;
- (ii) \$130.40 per annum for each rateable land to which a kerbside recyclable collection service is available;
- (iii) \$106.30 per annum for each rateable land to which an kerbside organic waste collection service is available;
- (iv) \$125.50 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 174(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 2004*, a rebate as declared by the Department of Health and Human Services, for the 2022/23 financial year this is a maximum of TBA (2021/22: \$247.00).

## 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 2023); Quarterly (30 Sept 2022, 30 November 2022, 28 February 2023 and 31 May 2023); and 10 monthly payments (28 August 2022 to 28 May 2023).

## 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* and *Local Government Act 2020*.

#### 4.1.2 Statutory fees and fines

	Forecast 2021/22	Budget 2022/23	Change	
	\$'000	\$'000	\$'000	%
Town planning fees	683	569	(114)	(16.67)%
Building services fees	579	565	(14)	(2.44)%
Business registration fees	197	197	-	0.00%
Animal registration fees and fines	199	199	-	0.00%
Property certificate fees	-	-	-	0.00%
Other statutory fees and fines	95	105	10	10.58%
<b>Total statutory fees and fines</b>	<b>1,752</b>	<b>1,634</b>	<b>(118)</b>	<b>(6.73)%</b>

#### 4.1.3 User fees

	Forecast 2021/22	Budget 2022/23	Change	
	\$'000	\$'000	\$'000	%
Leisure centre and recreation	26	26	0	0.4%
Waste management services	1,329	1,420	91	6.8%
Rent and other property income	260	197	(63)	(24.3)%
Public facilities and park hire fees	40	26	(14)	(35.6)%
Sundry works and works within road reserve fees	44	56	12	28.4%
Caravan park charges	265	270	5	2.0%
Other user fees and charges	222	236	14	6.3%
<b>Total user fees</b>	<b>2,185</b>	<b>2,230</b>	<b>45</b>	<b>2.1%</b>

The 2022-23 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.

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Variance \$'000      %	
<b>Grants to be received in respect of the following:</b>				
Summary of Grants				
Commonwealth funded grants	24,686	<b>23,667</b>	(1,019)	(4.1)%
State funded grants	4,493	<b>6,668</b>	2,175	48.4%
<b>Total grants to be received</b>	<b>29,179</b>	<b>30,335</b>	<b>1,156</b>	<b>4.0%</b>

	Forecast	Budget	Variance	
	2021/22	2022/23		
	\$'000	\$'000	\$'000	%
<b>(a) Operating Grants</b>				
<b><i>Recurrent - Commonwealth Government</i></b>				
Victorian Grants Commission	15,289	<b>9,017</b>	(6,273)	(41.0)%
<b><i>Recurrent - State Government</i></b>				
Community health	128	<b>128</b>	-	0.0%
Community safety	85	<b>87</b>	2	1.4%
Economic development and tourism	564	<b>593</b>	28	5.0%
Maternal and child health	587	<b>596</b>	9	1.6%
Recreation	29	<b>29</b>	-	0.0%
<b>Total recurrent grants</b>	<b>16,682</b>	<b>10,450</b>	<b>(6,232)</b>	<b>(37.4)%</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>				
Recreation	16	-	(16)	(100.0)%
<b><i>Non-Recurrent - State Government</i></b>				
Community health	54	-	(54)	(100.0)%
Community safety	1	-	(1)	(100.0)%
Drainage	50	-	(50)	(100.0)%
Economic development and tourism	364	-	(364)	(100.0)%
Education	35	-	(35)	(100.0)%
Recreation	21	-	(21)	(100.0)%
Other	93	<b>60</b>	(33)	(35.5)%
<b>Total non-recurrent grants</b>	<b>634</b>	<b>60</b>	<b>(574)</b>	<b>(90.5)%</b>
<b>Total operating grants</b>	<b>17,316</b>	<b>10,510</b>	<b>(6,806)</b>	<b>(39.3)%</b>

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Variance \$'000      %	
<b>(b) Capital Grants</b>				
<b><i>Recurrent - Commonwealth Government</i></b>				
Roads to recovery	2,545	<b>2,545</b>	-	0.0%
<b>Total recurrent grants</b>	<b>2,545</b>	<b>2,545</b>	-	<b>0.0%</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>				
Aerodrome	106	<b>300</b>	194	183.1%
Bridges	579	<b>2,083</b>	1,503	259.4%
Buildings	145	<b>3,475</b>	3,330	2296.6%
Drainage	933	<b>1,970</b>	1,037	111.1%
Footpaths and cycleways	918	<b>305</b>	(613)	(66.8)%
Kerb and Channel	825	<b>350</b>	(475)	(57.6)%
Parks, open space and streetscapes	-	<b>1,023</b>	1,023	0.0%
Recreation, leisure and community facilities	2,235	<b>550</b>	(1,685)	(75.4)%
Roads	1,095	<b>2,050</b>	955	87.2%
<b><i>Non-recurrent - State Government</i></b>				
Buildings	-	<b>1,631</b>	1,631	0.0%
Community facilities	368	-	(368)	(100.0)%
Community safety	77	-	(77)	(100.0)%
Drainage	90	<b>350</b>	260	287.2%
Land Improvements	-	<b>500</b>	500	0.0%
Recreation, leisure and community facilities	1,200	<b>2,694</b>	1,494	124.5%
Roads	747	-	(747)	(100.0)%
<b>Total non-recurrent grants</b>	<b>9,318</b>	<b>17,280</b>	<b>7,962</b>	<b>85.4%</b>
<b>Total capital grants</b>	<b>11,863</b>	<b>19,825</b>	<b>7,962</b>	<b>67.1%</b>

Grants budgeted to be received in 2022/23 are subject to the criteria of Accounting Standards AASB 15 and AASB 1058. While grants have been included in the budget based on funding agreements, actual progress against any performance obligations in those funding agreements may see any received grant funds recorded as liabilities, not income, until those performance obligations are met, which may be in a future accounting period.

#### 4.1.5 Contributions

	Forecast 2021/22	Budget 2022/23	Change	
	\$'000	\$'000	\$'000	%
Monetary	308	175	(133)	(43.2)%
Non-monetary	500	500	-	0.0%
<b>Total contributions</b>	<b>808</b>	<b>675</b>	<b>(133)</b>	<b>(16.46)%</b>

#### 4.1.6 Other income

	Forecast 2021/22	Budget 2022/23	Change	
	\$'000	\$'000	\$'000	%
Interest on investments	200	200	-	0.0%
Reimbursements and subsidies	66	55	(11)	(16.3)%
Legal costs recouped	41	31	(10)	(24.7)%
Energy rebate scheme income	88	97	9	10.0%
Sale of recyclables income	173	102	(72)	(41.3)%
Volunteer services	300	300	-	0.0%
Employer incentive payments	98	-	(98)	(100.0)%
FSL administration income	53	54	1	1.7%
Other income	70	59	(11)	(15.7)%
<b>Total other income</b>	<b>1,092</b>	<b>899</b>	<b>(192)</b>	<b>(17.58)%</b>

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

	Forecast	Budget	Change	
	2021/22	2022/23	\$'000	%
Wages and salaries	20,620	<b>21,867</b>	1,247	6.0%
WorkCover	330	<b>473</b>	143	43.2%
Apprentices and Trainees	428	<b>281</b>	(147)	(34.3)%
Superannuation	1,941	<b>2,219</b>	279	14.4%
Fringe benefits tax	180	<b>160</b>	(20)	(11.1)%
Other employee costs	348	<b>471</b>	123	35.4%
<b>Total employee costs</b>	<b>23,846</b>	<b>25,471</b>	<b>1,625</b>	<b>6.81%</b>



#### 4.1.8 Materials and services

	Forecast 2021/22	Budget 2022/23	Change	
	\$'000	\$'000	\$'000	%
Building and facilities management	950	893	(56)	(5.9)%
Community health and safety	833	814	(19)	(2.3)%
Community services and events	546	425	(122)	(22.2)%
Council contributions, donations and grants	965	898	(68)	(7.0)%
Economic development and tourism	1,873	1,540	(333)	(17.8)%
Engineering design and management	646	340	(306)	(47.3)%
Environmental management	620	602	(18)	(2.9)%
Finance and administration	1,553	1,602	49	3.2%
Governance	688	752	64	9.3%
Information technology	1,751	1,799	48	2.7%
Infrastructure and asset management	700	752	52	7.4%
Insurance	855	1,005	150	17.5%
Library services	822	835	13	1.6%
Parks and gardens maintenance	1,184	1,279	95	8.1%
Planning and building services	314	374	61	19.3%
Plant and fleet maintenance	1,473	1,567	94	6.4%
Pools and recreation	927	958	30	3.3%
Roads, footpaths and drainage maintenance	3,709	3,756	47	1.3%
Waste management	4,944	5,140	196	4.0%
<b>Total materials and services</b>	<b>25,352</b>	<b>25,329</b>	<b>(23)</b>	<b>(0.09)%</b>

#### 4.1.9 Depreciation

	Forecast 2021/22	Budget 2022/23	Change	
	\$'000	\$'000	\$'000	%
Property	2,001	1,872	(129)	(6.4)%
Plant and equipment	1,041	925	(116)	(11.1)%
Infrastructure	8,208	8,687	479	5.8%
<b>Total Depreciation</b>	<b>11,250</b>	<b>11,484</b>	<b>234</b>	<b>2.08%</b>

#### 4.1.10 Amortisation - Right of use assets

	Forecast 2021/22	Budget 2022/23	Change	
	\$'000	\$'000	\$'000	%
Amortisation - Right of use assets	794	658	(136)	(17.2)%
<b>Total Amortisation - right of use assets</b>	<b>794</b>	<b>658</b>	<b>(136)</b>	<b>(17.2)%</b>

#### 4.1.11 Other expenses

	Forecast 2021/22	Budget 2022/23	Change	
	\$'000	\$'000	\$'000	%
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	60	60	-	0.0%
Auditors' remuneration - Internal	61	61	0	0.4%
Councillors' allowances	342	396	53	15.6%
Interest on unwinding of discount on provisions	200	200	-	0.0%
Volunteer services	300	300	-	0.0%
Other expenses	47	49	1	3.0%
<b>Total Other expenses</b>	<b>1,010</b>	<b>1,065</b>	<b>55</b>	<b>5.45%</b>

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.

	2021/22 \$'000	2022/23 \$'000
Total amount borrowed as at 30 June of the prior year	942	266
Total amount proposed to be borrowed	-	8,750
Total amount projected to be redeemed	(676)	(932)
<b>Total amount of borrowings as at 30 June</b>	<b>266</b>	<b>8,084</b>

## 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.

	2021/22 \$'000	2022/23 \$'000
<b>Right-of-use assets</b>		
Plant and equipment	2,476	3,283
IT Equipment	-	84
<b>Total right-of-use assets</b>	<b>2,476</b>	<b>3,367</b>
<b>Lease liabilities</b>		
<b><i>Current lease Liabilities</i></b>		
Plant and equipment	721	618
IT Equipment	-	28
<b>Total current lease liabilities</b>	<b>721</b>	<b>646</b>
<b><i>Non-current lease liabilities</i></b>		
Plant and equipment	2,676	2,743
IT Equipment	-	60
<b>Total non-current lease liabilities</b>	<b>2,676</b>	<b>2,804</b>
<b>Total Lease Liabilities</b>	<b>3,397</b>	<b>3,449</b>

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 2022/23 year, classified by expenditure type and funding source. Works are disclosed as current budget or carried forward from prior year.

### 4.5.1 Summary

	Forecast	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Property	26,883	26,854	(29)	(0.1)%
Plant and equipment	1,827	2,530	703	38.5%
Infrastructure	24,349	24,497	148	0.6%
<b>Total</b>	<b>53,059</b>	<b>53,881</b>	<b>822</b>	<b>1.5%</b>

	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 \$'000
Property	26,854	22,058	404	232	4,160	7,547	35	-	-	10,522	8,750
Plant and Equipment	2,530	286	-	-	2,244	-	-	-	670	1,860	-
Infrastructure	24,497	3,358	6,722	-	14,417	11,430	72	-	-	12,995	-
<b>Total</b>	<b>53,881</b>	<b>25,802</b>	<b>7,126</b>	<b>232</b>	<b>20,821</b>	<b>18,977</b>	<b>107</b>	<b>-</b>	<b>670</b>	<b>25,377</b>	<b>8,750</b>

#### 4.5.2 Current Budget

	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 \$'000
<b>Property</b>											
<i>Buildings</i>											
Building Essential Services renewal program	50				50					50	
Electrical Safety Compliance renewal program	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	

	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 \$'000
Public Toilets renewal program	255				255					255	
Municipal buildings guttering and downpipe renewal program	15				15					15	
Municipal buildings key register renewal program	94				94					94	
Septic Tank Renewals Program	10				10					10	
Yarrowonga Depot renewal - Stage 1	535				535					535	
Numurkah Town Hall Power supply and meter replacement	180				180					180	
Council Depots - Bulk Material Bays	120	120								120	
Corporate Emissions Reduction Plan	55	55								55	
Second Public Toilet - St James	50	50					10			40	
Yarrowonga Town Hall - Air-conditioning	150		150							150	
Yarrowonga Town Hall Clock	20		20							20	
Katunga Recreation Reserve - Change Rooms *	1,261				1,261	631	25			606	
<b>Buildings Total</b>	<b>3,355</b>	<b>225</b>	<b>170</b>		<b>2,960</b>	<b>631</b>	<b>35</b>			<b>2,690</b>	

	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 \$'000
<i>Land Improvements</i>											
Cobram Township Flood Protection (Cobram East Levee) *	750	750				500				250	
<b>Land Improvements Total</b>	<b>750</b>	<b>750</b>				<b>500</b>				<b>250</b>	
<b>Property Total</b>	<b>4,105</b>	<b>975</b>	<b>170</b>		<b>2,960</b>	<b>1,131</b>	<b>35</b>			<b>2,940</b>	
* Capital works project subject to Council being successful in receiving State or Commonwealth Government grant funding. Should Council not be successful in obtaining the grant funding the project will not progress.											
<b>Plant and Equipment</b>											
<i>Plant, machinery and equipment</i>											
Replacement of heavy plant	571				571			165		406	
Replacement of small plant > \$2,500	168				168			21		147	
Replacement of fleet vehicles	735				735			255		480	
New heavy plant	93	93								93	
<b>Plant, machinery and equipment Total</b>	<b>1,567</b>	<b>93</b>			<b>1,474</b>			<b>441</b>		<b>1,125</b>	
<i>Computers and Telecommunications</i>											
Conquest (Asset database) mobile rollout	16				16					16	
Security & Surveillance CCTV & VMS	48	48								48	

	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 \$'000
<b>Computers and Telecommunications Total</b>	64	48			16					64	
<b>Plant and Equipment Total</b>	1,631	141			1,490			441		1,189	
<b>Infrastructure</b>											
<i>Bridges</i>											
Bridge renewal program	75				75					75	
Bartrops Bridge on Griffiths Lane *	900				900	720				180	
Bourkes Bridge *	1,300				1,300	1,040				260	
Wilby Bridge Replacement *	215				215	173				42	
Cemetery Bridge - Ryan St Nathalia Pedestrian access *	330	330					150			180	
<b>Bridges Total</b>	<b>2,820</b>	<b>330</b>			<b>2,490</b>	<b>2,083</b>				<b>737</b>	
* Capital works projects subject to Council being successful in receiving State or Commonwealth Government grant funding. Should Council not be successful in obtaining the grant funding the project will not progress.											
<i>Drainage</i>											
Culvert renewal program	90				90					90	
Drainage pipe and pits renewal program	100				100					100	
Drainage pipe renewal program	150				150					150	
Drainage pits renewal program	50				50					50	

	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 \$'000
Paterson & Russell Streets Numurkah drainage pipe duplication	300				300					300	
Pumps renewal program	35				35					35	
Raw Water pumps renewal program	15				15					15	
Stormwater pipe relining program	100				100					100	
Northern & Southern Outfall Reline under Yarrawonga Channel	360				360					360	
Bundalong Drainage overland flow path feasibility	100	100								100	
Karook Street Cobram Drainage / Scott Reserve	210		210							210	
Bundalong - Pasley Street Drainage	57		57				20			37	
Manifold and Harcourt Streets, Nathalia - Drainage Upgrade	327		327							327	
<b>Drainage Total</b>	<b>1,894</b>	<b>100</b>	<b>594</b>		<b>1,200</b>		<b>20</b>			<b>1,874</b>	

	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 \$'000
<i>Footpaths and cycleways</i>											
Footpath renewal program	150				150					150	
New Footpath Investment Program	250	250								250	
Cobram CBD footpath renewal	200				200					200	
Murray River Adventure Trail (MRAT) (Design)	25	25								25	
Strathmerton Recreation Reserve Walking Track & Revegetation	43	43					2			41	
<b>Footpaths and cycleways Total</b>	<b>668</b>	<b>318</b>			<b>350</b>		<b>2</b>			<b>666</b>	
<i>Kerb and Channel</i>											
Kerb & Channel renewal program	400				400	400				-	
Woods Road Parking bays - Semi-Mountable Kerb & Channel	100	100								100	
<b>Kerb and Channel Total</b>	<b>500</b>	<b>100</b>			<b>400</b>	<b>400</b>				<b>100</b>	
<i>Parks, Open Spaces and Streetscapes</i>											
Street furniture renewal program	20				20					20	
Kennedy Park, Thompsons Beach upgrade *	418				418	303	50			65	

	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 \$'000
<b><i>Parks, Open Spaces and Streetscapes Total</i></b>	<b>438</b>				<b>438</b>	<b>303</b>	<b>50</b>			<b>85</b>	

\* Capital works project subject to Council being successful in receiving State or Commonwealth Government grant funding. Should Council not be successful in obtaining the grant funding the project will not progress.

<i>Recreational, Leisure and Community Facilities</i>											
Aquatic facilities renewal	300				300					300	
Aquatic plant room renewal program	115				115					115	
BBQ renewal program	20				20					20	
Park furniture renewal program	20				20					20	
Playground Equipment renewal program	80				80					80	
Shade sail renewal program	20				20					20	
Nathalia netball court renewal	200				200					200	
Seating renewal - Cobram Showgrounds - Stage 2	20				20					20	
Yarroweyah Rec Reserve lighting renewal *	350				350	244				106	
New Park shade sails/structures	45	45								45	
Fenced off-leash Dog Parks – Yarrowonga and Cobram	125	125								125	
All abilities Access ramp	5	5								5	

	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 \$'000
<b>Recreational, Leisure and Community Facilities Total</b>	<b>1,300</b>	<b>175</b>			<b>1,125</b>	<b>244</b>				<b>1,056</b>	

\* Capital works project subject to Council being successful in receiving State or Commonwealth Government grant funding. Should Council not be successful in obtaining the grant funding the project will not progress.

<i>Roads</i>											
Gravel Roads - Resheet program	800				800	545				255	
Gravel Roads - Shoulder resheet program	200				200					200	
Roads - Asphalt overlay program	100				100	100					
Roads - Bituminous reseal program	1,000				1,000	1,000					
Roads - Final seal (renewal works)	274				274					274	
Roads - Major patching program	450				450					450	
Roads - Pavement Renewal Program	500				500	500					
Gilmore St - Woods Road roundabout (5 ways intersect) *	1,630		1,630			1,630					
Woodlands Park Upgrade - Stage 1	75		75							75	

	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 \$'000
Wrights Bridge Road Intersection Realignment	40		40							40	
<b>Roads Total</b>	<b>5,069</b>		<b>1,745</b>		<b>3,324</b>	<b>3,775</b>				<b>1,294</b>	
* Capital works project subject to Council being successful in receiving State or Commonwealth Government grant funding. Should Council not be successful in obtaining the grant funding the project will not progress.											
<i>Other Infrastructure</i>											
Bollard renewal program	10				10					10	
Irrigation system renewal program	100				100					100	
Levee Bank renewal program	300				300					300	
Signage renewal program	15				15					15	
External fencing renewal	100				100					100	
<b>Other Infrastructure Total</b>	<b>525</b>				<b>525</b>					<b>525</b>	
<b>Infrastructure Total</b>	<b>13,214</b>	<b>1,023</b>	<b>2,339</b>		<b>9,852</b>	<b>6,805</b>	<b>72</b>			<b>6,337</b>	
<b>Total Current Budget Capital Works 2022/23</b>	<b>18,949</b>	<b>2,139</b>	<b>2,509</b>		<b>14,302</b>	<b>7,935</b>	<b>107</b>	<b>441</b>		<b>10,466</b>	

#### 4.5.3 Works carried forward from the 2021/22 year

	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 \$'000
<b>Property</b>											
<i>Buildings</i>											
Building Essential Services renewal program	46				46					46	
Cobram Civic Centre concertina door replacement	81				81					81	
Cobram Sports Stadium - Air Conditioning	232			232		200				32	
Implementing the Corporate Emissions Reduction Plan	53	53								53	
Numurkah Town Hall air conditioning renewal	291				291					291	
Public Toilets renewal program	495				495					495	
Scott Reserve Pavilion Refurbishment	238	238								238	
Sports & Recreation - Energy efficiency & solar installation program	90	90								90	
Yarrowonga Library	7,094	7,094				1,000				2,344	3,750
Municipal buildings key register renewal program	150				150					150	
Katunga Rec Reserve - Community Space	35		35							35	

	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 \$'000
Municipal Building Toilet Renewal Program	137				137					137	
Public Toilet - Yarrawonga Pool Precinct	175	175				175				-	
Yarrawonga Multi-Sports Stadium	9,862	9,862				4,862					5,000
<b>Buildings Total</b>	<b>18,979</b>	<b>17,512</b>	<b>35</b>	<b>232</b>	<b>1,200</b>	<b>6,237</b>				<b>3,992</b>	<b>8,750</b>
<i>Land Improvements</i>											
Land development	2,472	2,472								2,472	
Numurkah flood mitigation scheme	1,042	1,042								1,042	
Upper Broken & Boosey Regional Flood Study	199		199			180				19	
Cobram Township Flood Protection (Cobram East Levee)	57	57								57	
<b>Land Improvements Total</b>	<b>3,770</b>	<b>3,571</b>	<b>199</b>			<b>180</b>				<b>3,590</b>	
<b>Property Total</b>	<b>22,749</b>	<b>21,083</b>	<b>234</b>	<b>232</b>	<b>1,200</b>	<b>6,417</b>				<b>7,582</b>	<b>8,750</b>
<i>Plant and Equipment</i>											
<i>Plant, machinery and equipment</i>											
Replacement of heavy plant	330				330			105		225	
Replacement of light fleet vehicles	423				423			123		300	
New Fleet vehicles	40	40								40	
E-Waste Telehandler	30	30								30	
<b>Plant, machinery and equipment Total</b>	<b>824</b>	<b>70</b>			<b>754</b>			<b>228</b>		<b>595</b>	

	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 \$'000
<i>Computers and Telecommunications</i>											
Numurkah Flood Warning Facilities	76	76								76	
<b>Computers &amp; Telecommunications Total</b>	<b>76</b>	<b>76</b>								<b>76</b>	
<b>Plant and Equipment Total</b>	<b>899</b>	<b>146</b>			<b>754</b>				<b>228</b>	<b>671</b>	
<b>Infrastructure</b>											
<i>Bridges</i>											
Bridges Renewal Program	50				50					50	
Yambuna Bridge Renewal	48				48					48	
<b>Bridges Total</b>	<b>98</b>				<b>98</b>					<b>98</b>	
<i>Drainage</i>											
Generator back up for stormwater pump infrastructure - Stage 1	83	83								83	
Karook Street Cobram Drainage/ Scott Reserve	218		218							218	
Paterson & Russell Streets Numurkah drainage pipe duplication	686				686	400				286	
Yarrowonga West drainage flood protection	179	179								179	
Paterson St Numurkah Drainage Site Renewal	94				94					94	
Reilly's Rd Yarrowonga Drainage Outfall	58		58			58					

	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 \$'000
Yarrowonga Wetlands and Marine Parade Drainage	87		87							87	
Botts Road MVH Culvert Upgrade	200		200							200	
Cobram East Drainage Plan	738		738			738					
Nathalia West Drainage Upgrade	951		951			800				151	
<b>Drainage Total</b>	<b>3,295</b>	<b>262</b>	<b>2,253</b>		<b>780</b>	<b>1,996</b>				<b>1,299</b>	
<i>Footpaths and cycleways</i>											
Botts Road - Shared Pathway - Yarrowonga	305		305			305					
Footpath renewal program	41				41					41	
New Footpath investment program	103	103								103	
Yarrowonga - Bundalong - Cycling/Walking Trail - Scoping	50		50							50	
MV Hwy Shared Path - Botts - Silverwoods Bvd	149	149								149	
<b>Footpaths and cycleways Total</b>	<b>648</b>	<b>252</b>	<b>355</b>		<b>41</b>	<b>305</b>				<b>343</b>	
<i>Kerb and Channel</i>											
Everist St Yarrowonga - Kerb and channel renewal	140				140					140	
Kerb & Channel renewal program	253				253					253	
Woods Road Yarrowonga - Kerb & Channel	350				350	350					
<b>Kerb and Channel Total</b>	<b>743</b>				<b>743</b>	<b>350</b>				<b>393</b>	

	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 \$'000
<i>Parks, Open Spaces and Streetscapes</i>											
Street furniture renewal program	17				17					17	
Tweddle Street Park Numurkah	30		30							30	
Apex Park Cobram-Car Park & Landscaping	715	715				715					
Numurkah Lake Development	7		7							7	
<b>Parks, Open Spaces and Streetscapes Total</b>	<b>770</b>	<b>715</b>	<b>37</b>		<b>17</b>	<b>715</b>				<b>55</b>	
<i>Recreational, Leisure and Community Facilities</i>											
Aquatic facilities renewal	300				300					300	
Aquatic plant room renewal program	85				85					85	
Playground Equipment renewal program	69				69					69	
Playground Shade Sails - new installations	27	27								27	
Silverwoods - Outdoor exercise circuit	28	28								28	
Wilby Equestrian arena	344	344				344					
Yarrowonga Splash Park Upgrade	500		500			450				50	
<b>Recreational, Leisure and Community Facilities Total</b>	<b>1,353</b>	<b>399</b>	<b>500</b>		<b>454</b>	<b>794</b>				<b>559</b>	

	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 \$'000
<i>Roads</i>											
Coxon Street Numurkah dust suppression	130	130					110			20	
Everist St Yarrawonga - Road reconstruction	307				307					307	
Gravel Roads - Resheet program	127				127					127	
Majors Lane - Majors Creek Boat Ramp dust suppression seal	64	64					64				
Roads - Asphalt overlay program	100				100					100	
Roads - Bituminous reseal program	39				39					39	
Sealed road reconstruction program	825				825					825	
Shire Cross Roads Safety Improvements	42		42							42	
Botts Rd & MVH Yarrawonga Intersection Works	447	447								447	
Acacia & Melaleuca Streets Yarrawonga Road Works	206		206							206	
Hume St Yarrawonga Pedestrian Crossing	25	25								25	
Naring Road & Numurkah Road Intersection	699		699							699	
Dust Suppression Pine Street Numurkah	42	42								42	
<b>Roads Total</b>	<b>3,053</b>	<b>707</b>	<b>947</b>		<b>1,398</b>	<b>174</b>				<b>2,879</b>	

	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 \$'000
<i>Aerodromes</i>											
Yarrowonga Aerodrome - Reseal works on sections of taxiway	100				100					100	
Yarrowonga Aerodrome - Taxiway Compliance Works	291		291			291					
<b>Aerodromes Total</b>	<b>391</b>		<b>291</b>		<b>100</b>	<b>291</b>				<b>100</b>	
<i>Other Infrastructure</i>											
Irrigation system renewal program	91				91					91	
Levee Bank renewal program	775				775					775	
Signage renewal program	30				30					30	
Upgrade external fencing pools and recreational reserves	38				38					38	
<b>Other Infrastructure Total</b>	<b>934</b>				<b>934</b>					<b>934</b>	
<b>Infrastructure Total</b>	<b>11,283</b>	<b>2,335</b>	<b>4,383</b>		<b>4,565</b>	<b>4,625</b>				<b>6,658</b>	
<b>Total Carried Forward Capital Works Budget</b>	<b>34,931</b>	<b>23,564</b>	<b>4,617</b>	<b>232</b>	<b>6,519</b>	<b>11,042</b>			<b>228</b>	<b>14,911</b>	<b>8,750</b>

The Works Carried Forward are capital works projects from previous budget years that remain committed. While this information is provided for transparency purposes, not all projects listed will be delivered in the 2022/23 financial year as indicated in the Statement of Capital Works. The income statement and balance sheet are influenced by these carried forward works in terms of cash held, grants committed and borrowings proposed.

## 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	Forecast	Budget	Projections			Trend
		2021/22	2022/23	2023/24	2024/25	2025/26	+/-
<b>Operating position</b>							
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	5.2%	(6.5)%	(6.4)%	(2.4)%	(7.8)%	o
<b>Liquidity</b>							
Working Capital	Current assets / current liabilities	396.5%	323.8%	297.9%	284.6%	261.5%	o
Unrestricted cash	Unrestricted cash / current liabilities	339.0%	265.2%	241.0%	227.5%	203.9%	+
<b>Obligations</b>							
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	0.6%	19.1%	17.1%	15.1%	13.1%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	4.5%	2.6%	2.3%	2.2%	2.1%	o
Indebtedness	Non-current liabilities / own source revenue	34.1%	44.1%	45.3%	39.2%	37.4%	o
Asset renewal and upgrade	Asset renewal and upgrade expense / Asset depreciation	85.8%	148.3%	118.0%	114.7%	123.5%	-
<b>Stability</b>							
Rates concentration	Rate revenue / adjusted underlying revenue	62.2%	70.3%	67.6%	64.2%	66.3%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.4%	0.3%	0.3%	0.3%	0.3%	o
<b>Efficiency</b>							
Expenditure level	Total expenses/ no. of property assessments	\$3,425	\$3,517	\$3,656	\$3,762	\$3,904	o
Revenue level	Total rate revenue / No. of property assessments	\$1,738	\$1,800	\$1,800	\$1,809	\$1,827	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%.
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 2022/23.

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

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<b>Rates and Property Management</b>							
<b>Annual Charges</b>							
Municipal Charge	Per property	Non-Taxable	\$360.50	<b>\$367.00</b>	\$6.50	1.8%	Statutory
Environmental Levy	Per property	Non-Taxable	\$121.80	<b>\$125.50</b>	\$3.70	3.0%	Statutory
Kerbside General Waste Service	Per bin	Non-Taxable	\$248.00	<b>\$258.50</b>	\$10.50	4.2%	Statutory
Kerbside Recycling Service	Per bin	Non-Taxable	\$128.20	<b>\$130.40</b>	\$2.20	1.7%	Statutory
Kerbside Organic Waste Service	Per bin	Non-Taxable	\$104.50	<b>\$106.30</b>	\$1.80	1.7%	Statutory
<i>Statutory fee set in accordance with the Local Government Act (1989) Sections 154 - 162</i>							
<b>Rate Notices</b>							
Reprint Rate Notice (From 2012/13 to current year)	Per notice	Taxable	\$8.00	<b>\$8.00</b>	\$0.00	0.0%	Non-statutory
Reprint Rate notices prior to 2012/13	Per hour document search (minimum charge 1 hour)	Taxable	\$50.00	<b>\$50.00</b>	\$0.00	0.0%	Non-statutory
<b>Fee on Dishonoured Rates Payments</b>							
Cheque/Direct Debit Dishonour	Recovery of bank fee charged	Non-Taxable	\$20.00	<b>\$20.00</b>	\$0.00	0.0%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<b>Rates and Property Management (cont.)</b>							
Cheque Dishonour Australia Post	Recovery of Australia Post fee charged	Non-Taxable	\$25.00	<b>\$25.00</b>	\$0.00	0.0%	Non-statutory
<b>Rates Debt Recovery Legal Costs</b>							
Statutory Fee for recovery of unpaid rates	Scale of Fee as per Magistrates Court	Non-Taxable	Scheduled Fee	<b>Scheduled Fee</b>	N/A	N/A	Statutory
Process Server & Solicitor Fee	Recovery of process server and solicitor fees charged	Taxable	Contractors Fee	<b>Contractors Fee</b>	N/A	N/A	Non-statutory
<b>Slashing of Vacant Blocks</b>							
Charge for slashing of vacant block		Taxable	Contractors Fee	<b>Contractors Fee</b>	N/A	N/A	Non-statutory
<b>Land Information Certificate</b>							
Land Information Certificate Fee	Per certificate (Fee Units = 1.82)	Non-Taxable	\$27.40	<b>\$27.80</b>	\$0.40	1.5%	Statutory
Priority Fee	Per request (in addition to LIC Fee)	Taxable	\$40.00	<b>\$41.00</b>	\$1.00	2.5%	Non-statutory
<b>Land Information Certificate (cont.)</b>							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Re-issue Fee	Per reissue of previously issued LIC's)	Taxable	\$40.00	<b>\$41.00</b>	\$1.00	2.5%	Non-statutory
<i>Statute fee set in accordance with the Local Government (General) Regulations 2015 and the Monetary Units Act 2004.</i>							
<b>Land Title Certificate</b>							
Land Title Certificate Search Fee (Fee for private land title search)		Taxable	\$60.80	<b>\$62.00</b>	\$1.20	2.0%	Non-statutory
<b>Animal Control</b>							
<b>Dog &amp; Cat Registration Fee</b>							
<b>Dogs (Reduced Fee)</b> - 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	<b>\$27.90</b>	\$0.50	1.8%	Statutory
		Non-Taxable	\$27.40	<b>\$27.90</b>	\$0.50	1.8%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<b>Cats (Reduced Fee)</b> - 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)						
<b>Dogs (Maximum Fee)</b> - 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	<b>\$83.60</b>	\$1.40	1.7%	Statutory
<b>Cats (Maximum Fee)</b> - Any cats to which any description in the Reduced Fee does not apply	Per cat (Pensioners 50% discount applies)	Non-Taxable	\$82.20	<b>\$83.60</b>	\$1.40	1.7%	Statutory
State Government Levy - Dog	Per dog (in addition to Registration Fee)	Non-Taxable	\$4.10	<b>\$4.20</b>	\$0.10	2.4%	Statutory
State Government Levy - Cat	Per cat (in addition to Registration Fee)	Non-Taxable	\$4.10	<b>\$4.20</b>	\$0.10	2.4%	Statutory
<i>Statutory fee set in accordance with the Domestic Animal Act (1994) Sections 15, 69 and Schedule</i>							
<b>Domestic Animal Business Registration</b>							
Registration (Administration) Fee	Per business	Non-Taxable	\$141.00	<b>\$143.00</b>	\$2.00	1.4%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
State Government Levy Animal Business Registration	Per <i>business</i>	Non-Taxable	\$20.00	<b>\$20.00</b>	\$0.00	0.0%	Statutory
<i>Statutory fee set in accordance with the Domestic Animal Act (1994) Sections 49 and 69</i>							
<b>Other Fees</b>							
Micro chipping fee		Taxable	\$49.50	<b>\$40.00</b>	-\$9.50	-19.2%	Non-statutory
Animal Replacement Tags		Non-Taxable	\$5.50	<b>\$5.50</b>	\$0.00	0.0%	Non-statutory
<b>Cat Trap Hire</b>							
Cat Trap Hire (Bond)	Refundable bond	Bond	\$100.00	<b>\$100.00</b>	N/A	N/A	Non-statutory
<b>Animal Control (cont.)</b>							
<b>Animal Pound Fee</b>							
Domestic Animals Release fee	Plus \$10 sustenance per animal per day and transport costs	Non-Taxable	\$130.00	<b>\$130.00</b>	\$0.00	0.0%	Non-statutory
Domestic Animals Release fee - (Pensioners 50% discount applies)		Non-Taxable	N/A	<b>\$65.00</b>	N/A	N/A	Non-statutory
Livestock 1-9 Release fee		Non-Taxable	\$380.00	<b>\$380.00</b>	\$0.00	0.0%	Non-statutory
Livestock 10-49 Release fee		Non-Taxable	\$790.00	<b>\$790.00</b>	\$0.00	0.0%	Non-statutory
Livestock 50 plus Release fee		Non-Taxable	\$1,185.00	<b>\$1,185.00</b>	\$0.00	0.0%	Non-statutory
<b>Droving and Grazing of Livestock Fee</b>							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Permit to Graze Livestock	Per event	Non-Taxable	\$30.00	<b>\$30.00</b>	\$0.00	0.0%	Non-statutory
Travelling Livestock (Droving) Fee - per time	Per event plus \$1,000 refundable bond	Non-Taxable	\$400.00	<b>\$400.00</b>	\$0.00	0.0%	Non-statutory
<b>Animal Control Infringements</b>							
Not Wearing Tags or Marker	Penalty units = 0.5	Non-Taxable	\$91.00	<b>\$92.00</b>	\$1.00	1.1%	Statutory
Cat at large	Penalty units = 0.5	Non-Taxable	\$91.00	<b>\$92.00</b>	\$1.00	1.1%	Statutory
Dog at large in day time	Penalty units = 1.5	Non-Taxable	\$273.00	<b>\$277.00</b>	\$4.00	1.5%	Statutory
Dog at large at night time	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Statutory
Greyhound not muzzled or controlled	Penalty units = 1.5	Non-Taxable	\$273.00	<b>\$277.00</b>	\$4.00	1.5%	Statutory
Not complying with order to abate nuisance	Penalty units = 1.5	Non-Taxable	\$273.00	<b>\$277.00</b>	\$4.00	1.5%	Statutory
Unregistered animals	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Statutory
<i>Regulated by the Domestic Animal Act (1994), infringements set in accordance with Monetary Units Act (2004)</i>							
<b>Impounded Vehicles and Seized Items</b>							
<b>Pound Fee</b>							
Release of Impounded vehicles	Per vehicle (plus towing costs if applicable)	Non-Taxable	\$65.00	<b>\$66.00</b>	\$1.00	1.5%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Impounded vehicles towing costs	Per vehicle	Taxable	Towing cost	<b>Towing cost</b>	N/A	N/A	Non-statutory
Release of Seized Items	Per item (plus towing costs if applicable)	Non-Taxable	\$57.50	<b>\$58.50</b>	\$1.00	1.7%	Non-statutory
Seized items towing costs	Per item	Taxable	Towing cost	<b>Towing cost</b>	N/A	N/A	Non-statutory
<b>Community Safety and Local Laws</b>							
<b>Local Law Permit Application Fee</b>							
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	\$65.00	<b>\$66.00</b>	\$1.00	1.5%	Non-statutory
<b>Local Law Permits</b>							
<b>Street Stalls (incl. community raffles)</b>							
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	\$110.00	<b>\$112.00</b>	\$2.00	1.8%	Non-statutory
<b>Tables &amp; Chairs on Footpath/Road Reserve</b>							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Application Fee (only applies to new applications)	Only applies to new applications	Non-Taxable	\$65.00	<b>\$66.00</b>	\$1.00	1.5%	Non-statutory
Tables (up to four)	Annual fee payable	Non-Taxable	\$127.50	<b>\$130.00</b>	\$2.50	2.0%	Non-statutory
Tables in excess of four (per table)	Annual fee payable	Non-Taxable	\$25.00	<b>\$25.00</b>	\$0.00	0.0%	Non-statutory
Temporary screens (flat rate)	Annual fee payable	Non-Taxable	\$25.00	<b>\$25.00</b>	\$0.00	0.0%	Non-statutory
<b>Advertising Boards</b>							
Moveable signs on Footpath/Road Reserve permit	Annual fee payable, plus application fee	Non-Taxable	\$65.00	<b>\$66.00</b>	\$1.00	1.5%	Non-statutory
<b>Display of Goods on Footpath/Road Reserve</b>							
Display of Goods on Footpath/Road Reserve permit	Annual fee payable, plus application fee	Non-Taxable	\$158.00	<b>\$161.00</b>	\$3.00	1.9%	Non-statutory
<b>Car Dealerships</b>							
Vehicles on Road Reserve for Trading permit	Annual fee payable, plus application fee	Non-Taxable	\$152.00	<b>\$155.00</b>	\$3.00	2.0%	Non-statutory
<b>Other Permits</b>							
Other permits permitted under Moira Shire Council - Community Safety and Environment Local Law 2013	Annual fee payable, plus application fee	Non-Taxable	\$110.00	<b>\$112.00</b>	\$2.00	1.8%	Non-statutory
<i>Regulated under Moira Shire Council - Community Safety and Environmental Local Law 2013</i>							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<b>Local Law Fines - Parking Infringements</b>							
Road Safety Act - Statutory fines	Variable penalty units based on infringement	Non-Taxable	Variable \$36.00 to \$182.00	<b>Variable \$37.00 to \$185.00</b>	N/A	N/A	Statutory
Council parking fines - Time limits	Penalty units = 0.5	Non-Taxable	\$91.00	<b>\$92.00</b>	\$1.00	1.1%	Statutory
<i>Regulated by the Road Safety Act (1986), infringements set in accordance with Sentencing Act (1991) and Monetary Units Act (2004)</i>							
<b>Local Law Fines - Littering Infringements</b>							
Litter Fines - small amount	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Statutory
Litter Fines - large amount	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Statutory
<i>Regulated by the Environmental Protection Act (1970), infringements set in accordance with Sentencing Act (1991) and Monetary Units Act (2004)</i>							
<b>Local Law Fines - Behaviour Infringements</b>							
Behave in a boisterous/harmful manner	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
Behave in a dangerous manner	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Behave in a way which is detrimental to the municipal place or public asset	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	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	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
Damage/destroy/write on/interface with/remove or affix anything from a municipal building or structure	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
Act contrary to conditions imposed when using a municipal place or property	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
<b>Local Law Fines - Streets &amp; Roads Infringements</b>							
Discharge water onto road	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
Riding horses on reservations, public reserves and recreation grounds	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
Erecting or placing of signs and goods on footpath	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
Roadside trading	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
Locating goods for sale	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
Outdoor eating facilities	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
Street parties, street festivals and processions	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Street collections	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
<b>Local Law Fines - Other Infringements</b>							
Other infringements as prescribed in Moira Shire Council - Community Safety and Environment Local Law 2013	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
<b>Infringement Notice Offences and Codes - Alcohol</b>							
Consume alcohol in designated area	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
Possess/control alcohol (in unsealed container) in designated area	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
Consume/possess/control alcohol (in unsealed container) contrary to signs	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
Consume/possess/control alcohol (in unsealed container) between 10pm and 8am in designated area	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
Consume/possess/control alcohol (in unsealed container) between 10pm and 8am contrary to signs	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
<b>Infringement Notice Offences and Codes – Livestock</b>							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Cause allow livestock to be driven on a road through or to a destination within the Municipal district in convention of the local law	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
Cause/allow livestock to graze on a road without a permit	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	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	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
<b><i>Infringement Notice Offences and Codes - False Statements</i></b>							
Make false representation or declaration (orally or written) or intentionally omit relevant information in an application for a permit or exemption	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
<b><i>Infringement Notice Offences and Codes - Notice to Comply</i></b>							
Fail to comply with a "Notice to Comply"	Penalty units = 2.0	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Non-statutory
<i>Regulated under Moira Shire Council - Community Safety and Environmental Local Law 2013 set in accordance with Sentencing Act (1991) and Monetary Units Act (2004)</i>							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<b>Landfill and Transfer Stations Waste Disposal</b>							
<b>General Waste</b>							
Residents per m3		Taxable	\$51.50	<b>\$54.00</b>	\$2.50	4.9%	Non-statutory
Commercial / Non-resident per m3		Taxable	\$123.50	<b>\$129.50</b>	\$6.00	4.9%	Non-statutory
Commercial - Source internal to Shire per tonne (Cobram Landfill)		Taxable	\$284.00	<b>\$298.00</b>	\$14.00	4.9%	Non-statutory
Commercial - Source external to Shire source per tonne		Taxable	\$416.00	<b>\$436.50</b>	\$20.50	4.9%	Non-statutory
<b>Recycling (Commingle recyclables)</b>							
Residents (free)		N/A	Free	<b>Free</b>	N/A	N/A	Non-statutory
Commercial m3		Taxable	\$10.00	<b>\$10.00</b>	\$0.00	0.0%	Non-statutory
<b>Green Waste</b>							
Residents m3		Taxable	\$12.50	<b>\$12.50</b>	\$0.00	0.0%	Non-statutory
Commercial m3		Taxable	\$20.00	<b>\$20.50</b>	\$0.50	2.5%	Non-statutory
<b>Specific Waste</b>							
Processed untreated timber (not including chip board) - Residents m3	Per cubic meter	Taxable	\$40.00	<b>\$40.50</b>	\$0.50	1.3%	Non-statutory
Processed untreated timber (not including chip board) - Commercial m3	Per cubic meter	Taxable	\$50.00	<b>\$51.00</b>	\$1.00	2.0%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Domestic Gas Bottles (per bottle)	Per bottle	Taxable	\$13.50	<b>\$13.50</b>	\$0.00	0.0%	Non-statutory
Concrete (per metre)	Per meter	Taxable	\$36.00	<b>\$36.50</b>	\$0.50	1.4%	Non-statutory
Concrete (per metre) large solid blocks	Per meter	Taxable	\$52.00	<b>\$53.00</b>	\$1.00	1.9%	Non-statutory
Plasterboard (per metre) residential and commercial	Per meter	Taxable	\$41.00	<b>\$41.50</b>	\$0.50	1.2%	Non-statutory
Polystyrene commercial	Per cubic meter	Taxable	\$10.00	<b>\$10.00</b>	\$0.00	0.0%	Non-statutory
Scrap Steel White goods, car bodies, car batteries	Car bodies accepted at site operators discretion	N/A	Free	<b>Free</b>	N/A	N/A	Non-statutory
Silage wrap	Free if in Plasback Bag	N/A	Free	<b>Free</b>	N/A	N/A	Non-statutory
E-Waste	per item	Taxable	\$2.50 to \$12.00	<b>\$2.50 to \$12.00</b>	\$0.00	0.0%	Non-statutory
Chemical Drums/Containers (Triple Rinsed)	Per drum	N/A	Free	<b>Free</b>	N/A	N/A	Non-statutory
Plastic Chemical Containers (Non Drum Muster)	Per drum	Taxable	\$7.00	<b>\$7.00</b>	\$0.00	0.0%	Non-statutory
Clean Oil		N/A	Free	<b>Free</b>	N/A	N/A	Non-statutory
Mattress - Single	Per mattress	Taxable	\$20.00	<b>\$20.50</b>	\$0.50	2.5%	Non-statutory
Mattress - Double/Queen/King	Per mattress	Taxable	\$30.00	<b>\$30.50</b>	\$0.50	1.7%	Non-statutory
Tyres - Motor cycle	Per tyre	Taxable	\$6.50	<b>\$6.50</b>	\$0.00	0.0%	Non-statutory
Tyres - Motor Vehicle	Per tyre	Taxable	\$9.00	<b>\$9.00</b>	\$0.00	0.0%	Non-statutory
Tyres - Light Truck	Per tyre	Taxable	\$20.00	<b>\$20.50</b>	\$0.50	2.5%	Non-statutory
Tyres - Heavy Truck	Per tyre	Taxable	\$30.00	<b>\$30.50</b>	\$0.50	1.7%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Tyres - Tractor	Per tyre	Taxable	\$100.00	<b>\$102.00</b>	\$2.00	2.0%	Non-statutory
Tyres - Earthmover	Not accepted	N/A	N/A	<b>N/A</b>	N/A	N/A	Non-statutory
<b>Product Sales</b>							
Crushed concrete	Per cubic meter	Taxable	\$10.00	<b>\$10.00</b>	\$0.00	0.0%	Non-statutory
Resource Recovery items	Per item (Some items will be free)	Taxable	\$1.00	<b>\$1.00</b>	\$0.00	0.0%	Non-statutory
<b>Weighbridge</b>							
Light vehicle		Taxable	\$10.50	<b>\$10.50</b>	\$0.00	0.0%	Non-statutory
Heavy vehicle including B-Doubles		Taxable	\$21.50	<b>\$22.00</b>	\$0.50	2.3%	Non-statutory
Gross & Tare all vehicles		Taxable	\$30.00	<b>\$30.50</b>	\$0.50	1.7%	Non-statutory
<b>Public Place Recycling Trailer</b>							
Trailer Hire Flat rate trailer hire	Exemptions apply to not-for-profit groups	Taxable	\$10.50	<b>\$10.50</b>	\$0.00	0.0%	Non-statutory
240lt Waste Bin per bin		Taxable	\$10.00	<b>\$10.00</b>	\$0.00	0.0%	Non-statutory
240lt Organic bin (including food) per bin		Taxable	\$4.00	<b>\$4.00</b>	\$0.00	0.0%	Non-statutory
240lt Green bin per bin		Taxable	\$3.00	<b>\$3.00</b>	\$0.00	0.0%	Non-statutory
240lt Recycle Bin	* Applies to uncontaminated recycle material only	N/A	Free*	<b>Free*</b>	N/A	N/A	Non-statutory
<b>Kerbside Recycling Service Products</b>							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<b><i>Caddy/ Basket</i></b>							
Replacement Caddy/ Basket	Per caddy	Taxable	\$6.50	<b>\$6.50</b>	\$0.00	0.0%	Non-statutory
<b><i>Compostable Bags</i></b>							
Replacement or additional bags 150 bags per roll	Per pack (150 bags delivered free each year)	Taxable	\$9.50	<b>\$9.50</b>	\$0.00	0.0%	Non-statutory
<b><i>Environmental Health</i></b>							
<b><i>Registration Fees - Food Businesses</i></b>							
Class 1 High Risk - New Registration		Non-Taxable	\$877.50	<b>\$892.80</b>	\$15.30	1.7%	Non-statutory
Class 1 High Risk - Renewal		Non-Taxable	\$596.00	<b>\$606.40</b>	\$10.40	1.7%	Non-statutory
Class 2 Medium to High Risk - New Registration		Non-Taxable	\$877.50	<b>\$892.80</b>	\$15.30	1.7%	Non-statutory
Class 2 Medium to High Risk - Renewal		Non-Taxable	\$596.00	<b>\$606.40</b>	\$10.40	1.7%	Non-statutory
Class 3 Medium Risk - New Registration		Non-Taxable	\$469.50	<b>\$477.70</b>	\$8.20	1.7%	Non-statutory
Class 3 Medium Risk - Renewal		Non-Taxable	\$319.00	<b>\$324.00</b>	\$5.00	1.6%	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	<b>\$30.00</b>	\$0.00	0.0%	Non-statutory
Class 4 Low Risk (Stable pre-packaged food, community sausage sizzles)		N/A	Free	<b>Free</b>	N/A	N/A	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
High Risk Food - Community groups and sporting clubs selling food		Non-Taxable	\$90.00	<b>\$92.00</b>	\$2.00	2.2%	Non-statutory
Pro Rata Registration - new		Non-Taxable	Based on 50%	<b>Based on 50%</b>	N/A	N/A	Non-statutory
Additional premises inspections and report		Taxable	Based on 50% Annual Fee	<b>Based on 50% Annual Fee</b>	N/A	N/A	Non-statutory
<i>Fees set in accordance with the Food Act 1984, Section 41A</i>							
<b>Registration and Renewal Fees - Other Businesses</b>							
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	<b>\$138.40</b>	\$2.40	1.8%	Non-statutory
Registration Fee - Prescribed Accommodation Premises - (Section 67 & Division 4)		Non-Taxable	\$300.00	<b>\$305.00</b>	\$5.00	1.7%	Non-statutory
Registration Fee - New Premise Registration (includes One-off Hairdresser registration)		Non-Taxable	\$200.00	<b>\$203.00</b>	\$3.00	1.5%	Non-statutory
Category 1 Aquatic Facility Registration Fee (Regulation S. 41)		Non-Taxable	\$350.00	<b>\$356.00</b>	\$6.00	1.7%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Category 1 Aquatic Facility Renewal fee (Regulation S. 43)		Non-Taxable	\$350.00	<b>\$356.00</b>	\$6.00	1.7%	Non-statutory
Transfer of Registration Fee (includes Registered Businesses, Prescribed Accommodation and Aquatic Facilities)		Non-Taxable	\$200.00	<b>\$203.00</b>	\$3.00	1.5%	Non-statutory
<i>Fees set in accordance with the Public Health and Wellbeing Act 2008 &amp; associated Regulations</i>							
<b>Other Fees</b>							
Warning letter		Non-Taxable	\$62.00	<b>\$63.00</b>	\$1.00	1.6%	Non-statutory
Pro Rata Registration - new applications after 1 June		Non-Taxable	Based on 50% application fee	<b>Based on 50% application fee</b>	N/A	N/A	Non-statutory
Failure to heed Warning letter		Non-Taxable	\$438.00	<b>\$446.00</b>	\$8.00	1.8%	Non-statutory
<b>Residential Tenancies (Caravan Parks)</b>							
Registration Caravan Parks - 3 yearly (Schedule 2 Regulation 17)		Non-Taxable	Prescribed by Regulation	<b>Prescribed by Regulation</b>	N/A	N/A	Statutory
Transfer of Registration - Caravan Parks		Non-Taxable	Prescribed by Regulation	<b>Prescribed by Regulation</b>	N/A	N/A	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<i>Fees set in accordance with the Residential Tenancies Act 1997</i>							
<b>Septic Tanks</b>							
System Compliance Report		Taxable	\$267.00	<b>\$272.00</b>	\$5.00	1.9%	Non-statutory
Permit to construct, install or alter a Septic Tank System (Reg. 196 (1)(b),(2))	Fee units = 53.0	Non-Taxable	\$797.00	<b>\$810.00</b>	\$13.00	1.6%	Statutory
Permit for minor alteration to a Septic Tank System (Reg. 196 (1)(a),(3))	Fee units = 37.25	Non-Taxable	\$560.00	<b>\$570.00</b>	\$10.00	1.8%	Statutory
Additional assessment/inspection	Fee units = 6.12 per hour	Non-Taxable	Calculated Fee	<b>Calculated Fee</b>	N/A	N/A	Statutory
Transfer a Wastewater/Septic Tank System Permit (Regulation 197)	Fee units = 9.93	Non-Taxable	\$149.00	<b>\$152.00</b>	\$3.00	2.0%	Statutory
Application to amend a Septic Tank System Permit (Regulation 198)	Fee units = 10.38	Non-Taxable	\$156.00	<b>\$159.00</b>	\$3.00	1.9%	Statutory
Application to renew a Septic Tank System Permit (Regulation 200)	Fee units = 8.31	Non-Taxable	\$125.00	<b>\$127.00</b>	\$2.00	1.6%	Statutory
	Fee units = 14.67 (up to 2.6 hours)	Non-Taxable	\$220.00	<b>\$224.00</b>	\$4.00	1.8%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Application for Septic Tank System Permit Exemption (Regulation 199)	Fee units = 5.94 (per additional hour)		Calculated Fee	Calculated Fee	N/A	N/A	
	Fee units = 61.41 (maximum fee)		\$923.00	<b>\$939.00</b>	\$16.00	1.7%	
Septic Tank Plan Search Fee (includes providing copy of plan)	Per search	Taxable	\$60.00	<b>\$61.00</b>	\$1.00	1.7%	Non-statutory
Request for Report and Consent	Per request	Taxable	\$60.00	<b>\$60.00</b>	\$0.00	0.0%	Non-statutory
Septic Tank Infringements - Breaches of legislation		Non-Taxable	Prescribed Penalty Units	<b>Prescribed Penalty Units</b>	N/A	N/A	Statutory
<i>Fees set in accordance with the Environmental Protection Act (EPA) 1970 and associated regulations</i>							
<b>YMCA Facilities</b>							
<b>Health &amp; Wellness</b>							
Health Club Entry (casual) Adult		Taxable	\$12.20	<b>\$12.50</b>	\$0.30	2.5%	Non-statutory
Health Club Entry (casual) Concession		Taxable	\$9.80	<b>\$10.00</b>	\$0.20	2.0%	Non-statutory
Health Club Entry 10 Visit Pass		Taxable	\$112.00	<b>\$112.50</b>	\$0.50	0.4%	Non-statutory
Health Club Entry 10 Visit Pass (Concession)		Taxable	\$88.00	<b>\$90.00</b>	\$2.00	2.3%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Group Fitness		Taxable	\$11.90	<b>\$12.00</b>	\$0.10	0.8%	Non-statutory
Group Fitness (Concession)		Taxable	\$9.50	<b>\$10.00</b>	\$0.50	5.3%	Non-statutory
Group Fitness 10 Visit Pass		Taxable	\$109.00	<b>\$108.00</b>	-\$1.00	-0.9%	Non-statutory
Group Fitness 10 Visit Pass (Concession)		Taxable	\$87.00	<b>\$90.00</b>	\$3.00	3.4%	Non-statutory
Full Centre (Casual) Adult		Taxable	\$15.00	<b>\$15.00</b>	\$0.00	0.0%	Non-statutory
Full Centre (Casual) Concession		Taxable	\$12.00	<b>\$12.00</b>	\$0.00	0.0%	Non-statutory
Personal Training 30 Mins		Taxable	\$37.00	<b>\$38.00</b>	\$1.00	2.7%	Non-statutory
Personal Training 30 Mins-Non Member		Taxable	\$44.50	<b>\$46.00</b>	\$1.50	3.4%	Non-statutory
Personal Training 30 Mins 10 Visit Pass		Taxable	\$335.00	<b>\$342.00</b>	\$7.00	2.1%	Non-statutory
Personal Training 30 Mins 10 Visit Pass-Non Member		Taxable	\$400.00	<b>\$414.00</b>	\$14.00	3.5%	Non-statutory
Personal Training 1 Hour		Taxable	\$61.50	<b>\$62.00</b>	\$0.50	0.8%	Non-statutory
Personal Training 1 Hour-Non Member		Taxable	\$73.50	<b>\$74.00</b>	\$0.50	0.7%	Non-statutory
Personal Training 1 Hour 10 Visit Pass		Taxable	\$555.00	<b>\$558.00</b>	\$3.00	0.5%	Non-statutory
Personal Training 1 Hour 10 Visit Pass-Non Member		Taxable	\$665.00	<b>\$666.00</b>	\$1.00	0.2%	Non-statutory
Personal Training 1 Hour 2 People		Taxable	\$67.50	<b>\$68.00</b>	\$0.50	0.7%	Non-statutory
Personal Training 1 Hour 2 People-Non Members		Taxable	\$81.00	<b>\$82.00</b>	\$1.00	1.2%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Personal Training 1 Hour 2 People 10 Visit Pass		Taxable	\$610.00	<b>\$612.00</b>	\$2.00	0.3%	Non-statutory
Personal Training 1 Hour 2 People 10 Visit Pass-Non Member		Taxable	\$730.00	<b>\$738.00</b>	\$8.00	1.1%	Non-statutory
<b><i>Aquatics (Casual)</i></b>							
Rec Swim / Spa Adult		Taxable	\$5.30	<b>\$5.50</b>	\$0.20	3.8%	Non-statutory
Rec Swim Concession		Taxable	\$4.30	<b>\$4.50</b>	\$0.20	4.7%	Non-statutory
Rec Swim Child		Taxable	\$4.30	<b>\$4.50</b>	\$0.20	4.7%	Non-statutory
Rec Swim Family	Max. 2 Adults plus dependent children listed on Medicare card	Taxable	\$13.10	<b>\$13.00</b>	-\$0.10	-0.8%	Non-statutory
20 Visit Pass Adult		Taxable	\$95.00	<b>\$99.00</b>	\$4.00	4.2%	Non-statutory
20 Visit Pass Adult (Concession)		Taxable	\$76.00	<b>\$81.00</b>	\$5.00	6.6%	Non-statutory
<b><i>Pryme Movers Programs (Older Adults)</i></b>							
Aqua Movers Casual		Taxable	\$7.90	<b>\$8.20</b>	\$0.30	3.8%	Non-statutory
Strength Training Casual		Taxable	\$7.90	<b>\$8.20</b>	\$0.30	3.8%	Non-statutory
Pryme Movers 10 Visit Pass		Taxable	\$71.00	<b>\$73.80</b>	\$2.80	3.9%	Non-statutory
<b><i>Membership</i></b>							
Health & Wellness Membership Start-up Fee		Taxable	New	<b>\$70.00</b>	N/A	N/A	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Health & Wellness Fortnightly Membership Fee (FMF)		Taxable	\$35.00	<b>\$36.00</b>	\$1.00	2.9%	Non-statutory
Health & Wellness FMF Family	Max. 2 Adults plus dependent children listed on Medicare card	Taxable	New	<b>\$85.00</b>	N/A	N/A	Non-statutory
Health & Wellness Membership 3 Month Term INSURANCE ONLY		Taxable	\$325.00	<b>\$381.00</b>	\$56.00	17.2%	Non-statutory
Health & Wellness 6 Month Term (Pay up front)		Taxable	\$535.00	<b>\$538.00</b>	\$3.00	0.6%	Non-statutory
Health & Wellness FMF Concession		Taxable	\$28.00	<b>\$28.50</b>	\$0.50	1.8%	Non-statutory
Health & Wellness FMF Concession Family	Max. 2 Adults plus dependent children listed on Medicare card	Taxable	New	<b>\$70.00</b>	N/A	N/A	Non-statutory
Health & Wellness 6 Month Term Concession (Pay up front)		Taxable	\$450.00	<b>\$440.50</b>	-\$9.50	-2.1%	Non-statutory
Health & Wellness FMF (Corporate 20% Discount)		Taxable	\$28.00	<b>\$28.80</b>	\$0.80	2.9%	Non-statutory
Teen Gym (13 16 yrs.) Start-up Fee		Taxable	New	<b>\$60.00</b>	N/A	N/A	Non-statutory
Teen Gym FMF		Taxable	\$28.00	<b>\$28.00</b>	\$0.00	0.0%	Non-statutory
Teen Gym 6 Month Term (Pay up front)		Taxable	\$430.00	<b>\$424.00</b>	-\$6.00	-1.4%	Non-statutory
Pryme Movers Start-up Fee		Taxable	New	<b>\$60.00</b>	N/A	N/A	Non-statutory
Pryme Movers FMF		Taxable	\$20.00	<b>\$20.50</b>	\$0.50	2.5%	Non-statutory
Pryme Movers FMF 6 Month Term (Pay up front)		Taxable	\$330.00	<b>\$326.50</b>	-\$3.50	-1.1%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Aquatic Membership Start-up Fee		Taxable	New	\$45.00	N/A	N/A	Non-statutory
Aquatic FMF		Taxable	\$18.00	\$18.00	\$0.00	0.0%	Non-statutory
Aquatic 6 Month Term Membership (Pay up front)		Taxable	\$300.00	\$279.00	-\$21.00	-7.0%	Non-statutory
Aquatic FMF Concession		Taxable	\$14.50	\$15.00	\$0.50	3.4%	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) FMF		Taxable	\$14.30	\$15.00	\$0.70	4.9%	Non-statutory
Junior Aquatic (3 15yrs) 6 Month Term Membership (Pay up front)		Taxable	\$230.00	\$240.00	\$10.00	4.3%	Non-statutory
<b>Aquatic Education</b>							
Aquatic Education Upfront Payment Per Class Fee	Based on 44-week program. Calculation= FMF x 26/44	Taxable	\$13.80	\$16.60	\$2.80	20.3%	Non-statutory
AquaSafe Membership FMF		Taxable	\$27.70	\$28.20	\$0.50	1.8%	Non-statutory
AquaSafe School Holiday Program	5 Day Intensive Program	Taxable	\$68.00	\$70.00	\$2.00	2.9%	Non-statutory
<b>School Aquatic Programs</b>							
Aquatic Education Participant Fee (YMCA Teacher) Per hour		Taxable	\$7.00	\$7.40	\$0.40	5.7%	Non-statutory
YMCA Qualified Teacher Hire Per hour		Taxable	\$39.70	\$40.00	\$0.30	0.8%	Non-statutory
Aquatic Education (School Instructor) Per participant		Taxable	\$3.20	\$3.40	\$0.20	6.2%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<b>Squash</b>							
Squash courts Per hour		Taxable	\$12.70	<b>\$12.70</b>	\$0.00	0.0%	Non-statutory
<b>Children's Programs</b>							
Birthday Parties Per participant		Taxable	\$15.00	<b>\$16.00</b>	\$1.00	6.7%	Non-statutory
<b>Outdoor Pools</b>							
<b>Aquatics (Casual)</b>							
Rec Swim Adult		Taxable	\$4.80	<b>\$5.00</b>	\$0.20	4.2%	Non-statutory
Rec Swim Concession		Taxable	\$3.70	<b>\$4.00</b>	\$0.30	8.1%	Non-statutory
Rec Swim Child		Taxable	\$3.70	<b>\$4.00</b>	\$0.30	8.1%	Non-statutory
Rec Swim Family	Max. 2 Adults plus dependent children listed on Medicare card	Taxable	New	<b>\$13.00</b>	N/A	N/A	Non-statutory
5 Pass Family		Taxable	\$63.30	<b>\$61.80</b>	-\$1.50	-2.4%	Non-statutory
5 Pass Adult		Taxable	\$20.50	<b>\$23.80</b>	\$3.30	16.1%	Non-statutory
5 Pass Child		Taxable	\$15.50	<b>\$19.00</b>	\$3.50	22.6%	Non-statutory
<b>Membership</b>							
Adult		Taxable	\$93.00	<b>\$95.00</b>	\$2.00	2.2%	Non-statutory
Concession (over 65)		Taxable	\$74.40	<b>\$75.00</b>	\$0.60	0.8%	Non-statutory
Child		Taxable	\$74.40	<b>\$75.00</b>	\$0.60	0.8%	Non-statutory
Family		Taxable	\$187.00	<b>\$189.00</b>	\$2.00	1.1%	Non-statutory
<b>School Aquatic Programs</b>							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Aquatic Education Participant Fee (YMCA Teacher) Per lesson		Taxable	\$7.00	<b>\$7.40</b>	\$0.40	5.7%	Non-statutory
YMCA Qualified Teacher Hire Per hour		Taxable	\$39.70	<b>\$40.00</b>	\$0.30	0.8%	Non-statutory
School Programs Per Participant		Taxable	\$3.20	<b>\$3.40</b>	\$0.20	6.2%	Non-statutory
<b>Aqua Aerobics</b>							
Member		Taxable	\$5.30	<b>\$5.50</b>	\$0.20	3.8%	Non-statutory
Casual		Taxable	\$10.90	<b>\$11.00</b>	\$0.10	0.9%	Non-statutory
<b>Aquatic Education</b>							
Per lesson		Taxable	\$13.00	<b>\$16.60</b>	\$3.60	27.7%	Non-statutory
AquaSafe HP	5 Day Intensive Program	Taxable	\$113.50	<b>\$70.00</b>	-\$43.50	-38.3%	Non-statutory
<b>Contract Fee</b>							
Season Extension Fee	Per Additional Hour of Operations	Taxable	\$117.80	<b>\$117.80</b>	\$0.00	0.0%	Non-statutory
<b>Cobram Sports Stadium</b>							
Peak Time (6pm to midnight) 1 court/hour	Per Hour	Taxable	\$36.50	<b>\$37.50</b>	\$1.00	2.7%	Non-statutory
Peak Time (6pm to midnight) 2 courts/hour	Per Hour	Taxable	\$60.00	<b>\$62.50</b>	\$2.50	4.2%	Non-statutory
Drop in use (per person)		Taxable	\$5.80	<b>\$6.00</b>	\$0.20	3.4%	Non-statutory
Meetings (per hour)		Taxable	\$18.80	<b>\$20.00</b>	\$1.20	6.4%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<b>Nathalia Sports and Community Centre</b>							
Squash Courts (one hour)		Taxable	\$14.10	<b>\$12.70</b>	-\$1.40	-9.9%	Non-statutory
Schools (per hour)		Taxable	\$12.30	<b>\$12.30</b>	\$0.00	0.0%	Non-statutory
<b>Main Auditorium Bookings</b>							
Sports Clubs Per hour	Per Hour	Taxable	\$36.50	<b>\$37.50</b>	\$1.00	2.7%	Non-statutory
Non Licensed Private Functions	Per Function	Taxable	\$550.00	<b>\$550.00</b>	\$0.00	0.0%	Non-statutory
Licensed Private Functions	Per Function	Taxable	\$800.00	<b>\$800.00</b>	\$0.00	0.0%	Non-statutory
Gymnasium Per Hour	Per Hour	Taxable	\$8.90	<b>\$9.00</b>	\$0.10	1.1%	Non-statutory
<b>Dancocks Room Bookings</b>							
Private Per hour	Per Hour	Taxable	\$46.00	<b>\$47.50</b>	\$1.50	3.3%	Non-statutory
Funerals Flat Rate	Per Function	Taxable	\$90.00	<b>\$95.00</b>	\$5.00	5.6%	Non-statutory
Community Groups/Charities		Taxable	\$29.50	<b>\$30.00</b>	\$0.50	1.7%	Non-statutory
<b>Community Health Services</b>							
Immunisation (Purchase of vaccination by clients)	Per Vaccine	Non-Taxable	\$68.20	<b>\$69.40</b>	\$1.20	1.8%	Non-statutory
Influenza & Other Vaccinations	Dependent upon availability of vaccination	Non-Taxable	Price on application	<b>Price on application</b>	N/A	N/A	Non-statutory
<b>Other Community Facilities</b>							
<b>Numurkah Showgrounds RV Dump Point</b>							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Key Bond (available from Numurkah VIC or Numurkah Caravan Park)	Refundable bond (cash only)	Non-Taxable	\$20.00	<b>\$20.00</b>	\$0.00	0.0%	Non-statutory
<b>Freedom of Information Requests</b>							
Application Fee (Non-refundable)	Fee Units = 2.0	Non-Taxable	\$30.10	<b>\$30.60</b>	\$0.50	1.7%	Statutory
Access Charge* (Other costs incurred)	Dependent upon on the complexity of request	Taxable	Calculated Fee	<b>Calculated Fee</b>	N/A	N/A	Statutory
<b>Copying charges*</b>							
A4 black and white per page		Taxable	\$0.20	<b>\$0.20</b>	\$0.00	0.0%	Non-statutory
A4 coloured per page		Taxable	\$0.50	<b>\$0.50</b>	\$0.00	0.0%	Non-statutory
A3 black and white per page		Taxable	\$0.50	<b>\$0.50</b>	\$0.00	0.0%	Non-statutory
A3 coloured per page		Taxable	\$1.00	<b>\$1.00</b>	\$0.00	0.0%	Non-statutory
A2 black and white per page		Taxable	\$2.00	<b>\$2.00</b>	\$0.00	0.0%	Non-statutory
A2 coloured per page		Taxable	\$3.50	<b>\$3.50</b>	\$0.00	0.0%	Non-statutory
A1 black and white per page		Taxable	\$4.50	<b>\$4.50</b>	\$0.00	0.0%	Non-statutory
A1 coloured per page		Taxable	\$7.50	<b>\$7.50</b>	\$0.00	0.0%	Non-statutory
A0 black and white per page		Taxable	\$6.00	<b>\$6.00</b>	\$0.00	0.0%	Non-statutory
A0 coloured per page		Taxable	\$11.00	<b>\$11.00</b>	\$0.00	0.0%	Non-statutory
* Charges can only be waived at CEO discretion							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<i>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</i>							
<b>Works within a Road Reserve/Road Opening</b>							
<i>Works not conducted on, or on any part of, the roadway, shoulder or pathway</i>							
<b>Minor works</b>							
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	\$90.20	<b>\$91.70</b>	\$1.50	1.7%	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	\$90.20	<b>\$91.70</b>	\$1.50	1.7%	Statutory
<b>Works, other than minor works</b>							
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	\$90.20	<b>\$91.70</b>	\$1.50	1.7%	Statutory
		Non-Taxable	\$353.20	<b>\$359.30</b>	\$6.10	1.7%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
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)						
<b>Works conducted on, or on any part of the roadway, shoulder or pathway</b>							
<b>Minor works</b>							
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	\$139.80	<b>\$142.20</b>	\$2.40	1.7%	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	\$139.80	<b>\$142.20</b>	\$2.40	1.7%	Statutory
<b>Works, other than minor works</b>							
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	\$353.20	<b>\$359.30</b>	\$6.10	1.7%	Statutory
		Non-Taxable	\$647.80	<b>\$659.00</b>	\$11.20	1.7%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
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)						
<b>Additional Inspections</b>							
Additional inspections of works	Per inspection	Taxable	\$102.00	<b>\$103.80</b>	\$1.80	1.8%	Non-statutory
<i>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.</i>							
<b>Road Closures</b>							
Temporary road closure - Application fee	Per road closure application	Non-Taxable	\$90.20	<b>\$91.70</b>	\$1.50	1.7%	Non-statutory
<b>Private Pipelines</b>							
<b>Annual Licence Fee</b>							
Existing single pipeline crossing of a road	Per pipeline	Non-Taxable	\$60.70	<b>\$61.80</b>	\$1.10	1.8%	Non-statutory
New single pipeline crossing of a road	Per pipeline	Non-Taxable	\$60.70	<b>\$61.80</b>	\$1.10	1.8%	Non-statutory
Existing pipeline which runs longitudinally in the road reserve	Per pipeline	Non-Taxable	\$120.40	<b>\$122.50</b>	\$2.10	1.7%	Non-statutory
<b>New Pipeline Fee</b>							
New pipeline longitudinally in the road reserve	Per 100m of pipeline	Non-Taxable	\$605.20	<b>\$615.80</b>	\$10.60	1.8%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<b>Other Fees</b>							
Preparation, amending or removal of s173 Agreement	Per agreement	Taxable	\$235.70	<b>\$239.80</b>	\$4.10	1.7%	Non-statutory
Title Search for Private Pipelines	Per title search	Taxable	\$60.80	<b>\$62.00</b>	\$1.20	2.0%	Non-statutory
<i>Pipelines 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.</i>							
<b>Planning Fees</b>							
<b>Application for Planning Permits</b>							
<b>Class 1</b> - Use only	Fee Units = 89	Non-Taxable	\$1,337.70	<b>\$1,360.80</b>	\$23.10	1.7%	Statutory
<b>Class 2</b> - 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	\$202.90	<b>\$206.40</b>	\$3.50	1.7%	Statutory
<b>Class 3</b> - 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	Fee Units = 42.5	Non-Taxable	\$638.80	<b>\$649.80</b>	\$11.00	1.7%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
(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.							
<b>Class 4</b> - 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	\$1,307.60	<b>\$1,330.20</b>	\$22.60	1.7%	Statutory
<b>Class 5</b> - 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	\$1,412.80	<b>\$1,437.30</b>	\$24.50	1.7%	Statutory
	Fee Units = 101	Non-Taxable	\$1,518.00	<b>\$1,544.30</b>	\$26.30	1.7%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<b>Class 6</b> - 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.							
<b>Class 7</b> - VicSmart application if the estimated cost of development is \$10,000 or less.	Fee Units = 13.5	Non-Taxable	\$202.90	<b>\$206.40</b>	\$3.50	1.7%	Statutory
<b>Class 8</b> - VicSmart application if the estimated cost of development is more than \$10,000.	Fee Units = 29	Non-Taxable	\$435.90	<b>\$443.40</b>	\$7.50	1.7%	Statutory
<b>Class 9</b> - VicSmart application to subdivide or consolidate land.	Fee Units = 13.5	Non-Taxable	\$202.90	<b>\$206.40</b>	\$3.50	1.7%	Statutory
<b>Class 10</b> - VicSmart application (other than a class 7, class 8 or class 9 permit).	Fee Units = 13.5	Non-Taxable	\$202.90	<b>\$206.40</b>	\$3.50	1.7%	Statutory
	Fee Units = 77.5	Non-Taxable	\$1,164.80	<b>\$1,185.00</b>	\$20.20	1.7%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<b>Class 11</b> - 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.							
<b>Class 12</b> - 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	\$1,570.60	<b>\$1,597.80</b>	\$27.20	1.7%	Statutory
<b>Class 13</b> - 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	\$3,464.40	<b>\$3,524.30</b>	\$59.90	1.7%	Statutory
<b>Class 14</b> - 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	\$8,830.10	<b>\$8,982.90</b>	\$152.80	1.7%	Statutory
<b>Class 15</b> - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if	Fee Units = 1,732.5	Non-Taxable	\$26,039.50	<b>\$26,489.90</b>	\$450.40	1.7%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
the estimated cost of development is more than \$15,000,000 and not more than \$50,000,000.							
<b>Class 16</b> - 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	\$58,526.80	<b>\$59,539.30</b>	\$1,012.50	1.7%	Statutory
Additional fees may apply if advertisement is required							
<i>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.</i>							
<b>Application for Subdivision Permits</b>							
<b>Class 17</b> - To subdivide an existing building (other than a class 9 permit).	Fee Units = 89	Non-Taxable	\$1,337.70	<b>\$1,360.80</b>	\$23.10	1.7%	Statutory
<b>Class 18</b> - To subdivide land into 2 lots (other than a class 9 or class 16 permit).	Fee Units = 89	Non-Taxable	\$1,337.70	<b>\$1,360.80</b>	\$23.10	1.7%	Statutory
	Fee Units = 89	Non-Taxable	\$1,337.70	<b>\$1,360.80</b>	\$23.10	1.7%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<b>Class 19</b> - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit).							
<b>Class 20</b> - Subdivide land (other than a class 9, class 16, class 17 or class 18 permit).	Fee Units = 89 (per 100 lots created)	Non-Taxable	\$1,337.70	<b>\$1,360.80</b>	\$23.10	1.7%	Statutory
<b>Class 21</b> - 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	\$1,337.70	<b>\$1,360.80</b>	\$23.10	1.7%	Statutory
<i>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.</i>							
<b>Application for Other Permits</b>							
<b>Class 22</b> - A permit not otherwise provided for in the regulation.	Fee Units = 89	Non-Taxable	\$1,337.70	<b>\$1,360.80</b>	\$23.10	1.7%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<i>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.</i>							
<b>Application to Amend Planning Permits</b>							
<b>Class 1</b> - 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	\$1,337.70	<b>\$1,360.80</b>	\$23.10	1.7%	Statutory
<b>Class 2</b> - 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	\$1,337.70	<b>\$1,360.80</b>	\$23.10	1.7%	Statutory
<b>Class 3</b> - Amendment to a Class 2 permit.	Fee Units = 13.5	Non-Taxable	\$202.90	<b>\$206.40</b>	\$3.50	1.7%	Statutory
<b>Class 4</b> - Amendment to a Class 3 permit.	Fee Units = 42.5	Non-Taxable	\$638.80	<b>\$649.80</b>	\$11.00	1.7%	Statutory
<b>Class 5</b> - Amendment to a Class 4 permit.	Fee Units = 87	Non-Taxable	\$1,307.60	<b>\$1,330.20</b>	\$22.60	1.7%	Statutory
<b>Class 6</b> - Amendment to a Class 5 or 6 permit.	Fee Units = 94	Non-Taxable	\$1,412.80	<b>\$1,437.30</b>	\$24.50	1.7%	Statutory
<b>Class 7</b> - Amendment to a Class 7 permit.	Fee Units = 13.5	Non-Taxable	\$202.90	<b>\$206.40</b>	\$3.50	1.7%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<b>Class 8</b> - Amendment to a Class 8 permit.	Fee Units = 29	Non-Taxable	\$435.90	<b>\$443.40</b>	\$7.50	1.7%	Statutory
<b>Class 9</b> - Amendment to a Class 9 permit.	Fee Units = 13.5	Non-Taxable	\$202.90	<b>\$206.40</b>	\$3.50	1.7%	Statutory
<b>Class 10</b> - Amendment to a Class 10 permit.	Fee Units = 13.5	Non-Taxable	\$202.90	<b>\$206.40</b>	\$3.50	1.7%	Statutory
<b>Class 11</b> - 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	\$1,164.80	<b>\$1,185.00</b>	\$20.20	1.7%	Statutory
<b>Class 12</b> - 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	\$1,570.60	<b>\$1,597.80</b>	\$27.20	1.7%	Statutory
<i>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.</i>							
<b>Application to Amend Subdivision Permits</b>							
<b>Class 13</b> - Amendment to a Class 11, Class 12, Class 13, Class 14, Class 15 or Class 16	Fee Units = 230.5	Non-Taxable	\$3,464.40	<b>\$3,524.30</b>	\$59.90	1.7%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
permit, if the estimated cost of the additional development to be permitted by the amendment is more than \$1,000,000.							
<b>Class 14</b> - Amendment to a Class 17 permit.	Fee Units = 89	Non-Taxable	\$1,337.70	<b>\$1,360.80</b>	\$23.10	1.7%	Statutory
<b>Class 15</b> - Amendment to a Class 18 permit.	Fee Units = 89	Non-Taxable	\$1,337.70	<b>\$1,360.80</b>	\$23.10	1.7%	Statutory
<b>Class 16</b> - Amendment to a Class 19 permit.	Fee Units = 89	Non-Taxable	\$1,337.70	<b>\$1,360.80</b>	\$23.10	1.7%	Statutory
<b>Class 17</b> - Amendment to a Class 20 permit.	Fee Units = 89 (per 100 lots created)	Non-Taxable	\$1,337.70	<b>\$1,360.80</b>	\$23.10	1.7%	Statutory
<i>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.</i>							
<b>Application to Amend Other Permits</b>							
<b>Class 18</b> - Amendment to a Class 21 permit.	Fee Units = 89	Non-Taxable	\$1,337.70	<b>\$1,360.80</b>	\$23.10	1.7%	Statutory
<b>Class 19</b> - Amendment to a Class 22 permit.	Fee Units = 89	Non-Taxable	\$1,337.70	<b>\$1,360.80</b>	\$23.10	1.7%	Statutory
<i>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.</i>							
<b>Amendment to Planning Scheme (Regulation 6)</b>							
	Fee Units = 206	Non-Taxable	\$3,096.20	<b>\$3,149.70</b>	\$53.50	1.7%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<b>Stage 1</b> - For:							
a) considering a request to amend a planning scheme; and							
b) taking action required by Division 1 of Part 3 of the Act; and							
c) considering any submissions which do not seek a change to the amendment; and							
d) if applicable, abandoning the amendment							
<b>Stage 2</b> - 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	\$15,345.60	<b>\$15,611.10</b>	\$265.50	1.7%	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	\$30,661.20	<b>\$31,191.60</b>	\$530.40	1.7%	Statutory
(iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and	Fee Units = 2,727	Non-Taxable	\$40,986.80	<b>\$41,695.80</b>	\$709.00	1.7%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<p>providing assistance to a panel in accordance with section 158 of the Act;</p> <p>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;</p> <p>d) considering the panel's report in accordance with section 27 of the Act; and</p> <p>e) after considering submissions and the panel's report, abandoning the amendment.</p>							
<p><b>Stage 3</b> - For:</p> <p>a) adopting the amendment or part of the amendment in accordance with section 29 of the Act; and</p> <p>b) submitting the amendment for approval by the Minister in accordance with section 31 of the Act; and</p> <p>c) giving the notice of the approval of the amendment required by section 36(2) of the Act.</p>	Fee Units = 32.5	Non-Taxable	\$488.50	<b>\$496.90</b>	\$8.40	1.7%	Statutory
<p><b>Stage 4</b> - For:</p> <p>a) consideration by the Minister of a request to approve the amendment in accordance with section 35 of the Act; and</p>	Fee Units = 32.5	Non-Taxable	\$488.50	<b>\$496.90</b>	\$8.40	1.7%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
b) giving notice of approval of the amendment in accordance with section 36(1) of the Act.							
<i>Statutory fees in accordance with Planning and Environment Act 1987 Regulation 6, fees are set in accordance with the Monetary Units Act 2004.</i>							
<b>Other Planning Fees</b>							
<b>Regulation 10</b> - 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	<b>Calculated Fee</b>	N/A	N/A	Statutory
<b>Regulation 12</b> - Amend an application for a permit or an application to amend a permit	<p>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.</p> <p>b) Under section 57A(3)(a) of the Act the fee to amend an</p>	Non-Taxable	Calculated Fee	<b>Calculated Fee</b>	N/A	N/A	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
	<p>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.</p> <hr/> <p>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.</p>						
<b>Regulation 13</b> - 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	Non-Taxable	Calculated Fee	<b>Calculated Fee</b>	N/A	N/A	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
	each of the other Fee which would have applied if separate applications were made						
<b>Regulation 14</b> - 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	<b>Calculated Fee</b>	N/A	N/A	Statutory
<b>Regulation 15</b> - For a certificate of compliance	Fee Units = 22	Non-Taxable	\$330.70	<b>\$336.40</b>	\$5.70	1.7%	Statutory
<b>Regulation 16</b> - For an agreement to a proposal to amend or end an agreement under section 173 of the Act	Fee Units = 44.5	Non-Taxable	\$668.80	<b>\$680.40</b>	\$11.60	1.7%	Statutory
<b>Regulation 18</b> - 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	\$330.70	<b>\$336.40</b>	\$5.70	1.7%	Statutory
For certification of a plan of subdivision	Fee Units = 11.8	Non-Taxable	\$177.40	<b>\$180.40</b>	\$3.00	1.7%	Statutory
Alteration of plan under section 10(2) of the Act	Fee Units = 7.5	Non-Taxable	\$112.70	<b>\$114.70</b>	\$2.00	1.8%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Amendment of certified plan under section 11(1) of the Act	Fee Units = 9.5	Non-Taxable	\$142.80	<b>\$145.30</b>	\$2.50	1.8%	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	<b>Calculated Fee</b>	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	<b>Calculated Fee</b>	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	<b>Calculated Fee</b>	N/A	N/A	Non-statutory
Search Fee for Planning Permits and Subdivisions (per property)		Non-Taxable	\$71.60	<b>\$72.90</b>	\$1.30	1.8%	Non-statutory
Extension of time for planning permit		Non-Taxable	\$135.00	<b>\$137.40</b>	\$2.40	1.8%	Non-statutory
Second and subsequent request for an extension of time to a planning permit		Non-Taxable	\$220.70	<b>\$224.60</b>	\$3.90	1.8%	Non-statutory
Secondary Consent - Amendment endorsed plans		Non-Taxable	\$156.10	<b>\$158.80</b>	\$2.70	1.7%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Additional fee applies if advertisement is required							
<i>Statutory fees in accordance with Subdivision Act 1988 - Subdivision (Fee) Regulations 2016, Fee are set in accordance with the Monetary Units Act 2004.</i>							
<b>Advertising Applications</b>							
Administration fee		Taxable	\$78.70	<b>\$80.10</b>	\$1.40	1.8%	Non-statutory
Individual notices (regular mail)		Taxable	\$5.20	<b>\$5.30</b>	\$0.10	1.9%	Non-statutory
Individual notices (registered mail)		Taxable	\$6.90	<b>\$7.00</b>	\$0.10	1.4%	Non-statutory
Notice posted on site		Taxable	\$71.30	<b>\$72.50</b>	\$1.20	1.7%	Non-statutory
Notice in newspaper		Taxable	Quoted Fee	<b>Quoted Fee</b>	N/A	N/A	Non-statutory
<b>Miscellaneous</b>							
Request for planning advice in writing		Taxable	\$121.40	<b>\$123.50</b>	\$2.10	1.7%	Non-statutory
Preparation, amending or removal of s173 Agreement		Taxable	\$235.70	<b>\$239.80</b>	\$4.10	1.7%	Non-statutory
Land Title Certificate (Administration fee)		Taxable	\$60.80	<b>\$62.00</b>	\$1.20	2.0%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<b>Public Open Space Contribution</b>							
Payment in lieu of providing land for Public Open Space (Residential Subdivision)		Non-Taxable	Calculated Fee	<b>Calculated Fee</b>	N/A	N/A	Statutory
<i>Subdivision Act 1988, Section 18</i>							
<b>Car Parking Contribution</b>							
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	<b>\$6,400.00</b>	\$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	<b>\$8,060.00</b>	\$0.00	0.0%	Non-statutory
All other locations		Non-Taxable	Calculated Fee	<b>Calculated Fee</b>	N/A	N/A	Non-statutory
<b>Building Fees</b>							
<b>Domestic Building Works</b>							
New Dwellings - Registered/Owner Builders	Cost ÷ 220 + GST (Minimum \$1,065.00 + GST)	Taxable	Calculated Fee	<b>Calculated Fee</b>	N/A	N/A	Non-statutory
Extensions/Alterations - Registered/Owner Builders	Cost ÷ 220 + GST (Minimum \$730.00 + GST)	Taxable	Calculated Fee	<b>Calculated Fee</b>	N/A	N/A	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
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	<b>Quoted Fee</b>	N/A	N/A	Non-statutory
<b>Minor Domestic Works</b>							
Swimming pools (above ground) and/or barriers includes compliance certificate		Taxable	\$445.00	<b>\$452.80</b>	\$7.80	1.8%	Non-statutory
Swimming pools (in-ground) and/or barriers includes compliance certificate		Taxable	\$765.00	<b>\$778.40</b>	\$13.40	1.8%	Non-statutory
Garages, carports, domestic sheds, verandas, pergolas		Taxable	\$431.00	<b>\$438.50</b>	\$7.50	1.7%	Non-statutory
Fences		Taxable	\$220.00	<b>\$223.90</b>	\$3.90	1.8%	Non-statutory
Demolitions/Removals		Taxable	\$430.00	<b>\$437.50</b>	\$7.50	1.7%	Non-statutory
Restump		Taxable	\$430.00	<b>\$437.50</b>	\$7.50	1.7%	Non-statutory
<b>Commercial Building Works (Minimum Fee \$670.00)</b>							
Commercial works up to \$50,000		Taxable	\$825.00	<b>\$839.40</b>	\$14.40	1.7%	Non-statutory
Commercial works \$50,000 - \$100,000		Taxable	\$1,520.00	<b>\$1,546.60</b>	\$26.60	1.7%	Non-statutory
Commercial works \$100,000 - \$150,000		Taxable	\$2,117.20	<b>\$2,154.30</b>	\$37.10	1.8%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Commercial cost of works greater than \$150,000	As quoted following consultation	Taxable	Quoted Fee	<b>Quoted Fee</b>	N/A	N/A	Non-statutory
<b>Minor Commercial Works</b>							
Shop fronts, awnings, etc.		Taxable	\$380.00	<b>\$386.70</b>	\$6.70	1.8%	Non-statutory
Re-classifications, signs		Taxable	\$380.00	<b>\$386.70</b>	\$6.70	1.8%	Non-statutory
<b>Commercial Class 10 Out Buildings &amp; Farm Buildings</b>							
Cost up to \$75,000		Taxable	\$465.00	<b>\$473.10</b>	\$8.10	1.7%	Non-statutory
Cost greater than \$75,000		Taxable	\$780.00	<b>\$793.70</b>	\$13.70	1.8%	Non-statutory
<b>Illegal building work, Notice Order on Property Transfer of BP to MBS from PBS</b>							
Application for building permit when Notice or Order exists on the property		Taxable	Building Fee (x2)	<b>Building Fee (x2)</b>	N/A	N/A	Non-statutory
Application for building permit when work exists on site (to complete that work)		Taxable	Building Fee (x2)	<b>Building Fee (x2)</b>	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)	<b>Building Fee (x2)</b>	N/A	N/A	Non-statutory
<b>State Government Levy</b>							
A State Government Levy of 0.128 per \$100.00 construction value must be paid before the	Cost x 0.128%	Non-Taxable	Calculated Fee	<b>Calculated Fee</b>	N/A	N/A	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
permit can be issued. This applies to all building works exceeding construction costs of \$10,000 (GST exempt)							
<b>Lodgement Fee</b>							
To apply to all building permits regardless of cost of work	Fee units = 8.23	Non-Taxable	\$123.70	<b>\$125.80</b>	\$2.10	1.7%	Statutory
<b>Asset Protection Fee &amp; Bonds</b>							
Refundable bond for re-erection of dwellings	Refundable Bond	Non-Taxable	\$10,000.00	<b>\$10,000.00</b>	\$0.00	0.0%	Statutory
<b>137B Inspections</b>							
Owner/Builder Inspections Class 1's		Taxable	\$465.00	<b>\$473.10</b>	\$8.10	1.7%	Non-statutory
Owner/Builder Inspections Class 10's		Taxable	\$250.00	<b>\$254.40</b>	\$4.40	1.8%	Non-statutory
<b>Report &amp; Consent</b>							
Application for Report & Consent Regulations Part 5, Reg. 109, 130-132, 134, 153-154,							
Permit by Municipal Building Surveyor (MBS)	One regulation only (50% of PBS charge)	Non-Taxable	\$147.35	<b>\$149.90</b>	\$2.55	1.7%	Statutory
	Each subsequent regulation	Non-Taxable	\$75.00	<b>\$76.30</b>	\$1.30	1.7%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<i>Permit by Private Building Surveyor (PBS)</i>	One regulation only - Fee units = 19.61	Non-Taxable	\$294.70	<b>\$299.80</b>	\$5.10	1.7%	Statutory
	Each subsequent regulation	Non-Taxable	\$75.00	<b>\$76.30</b>	\$1.30	1.7%	Non-statutory
Application for Report & Consent "Point of Discharge" Regulation, Reg. 133							
<i>Permit by MBS</i>	50% of PBS charge	Non-Taxable	\$73.40	<b>\$74.65</b>	\$1.25	1.7%	Statutory
<i>Permit by PBS</i>	Fee units = 9.77	Non-Taxable	\$146.80	<b>\$149.30</b>	\$2.50	1.7%	Statutory
Application for Report & Consent - Building Act Section 29A (Demolition)							
<i>Permit by MBS</i>	Fee units = 5.75	Non-Taxable	\$86.40	<b>\$87.90</b>	\$1.50	1.7%	Statutory
<i>Permit by PBS</i>	Fee units = 5.75	Non-Taxable	\$86.40	<b>\$87.90</b>	\$1.50	1.7%	Statutory
<b><i>Swimming Pool and Spa Registration</i></b>							
Swimming pool and spa registration fee	Fee units = 2.15	Non-Taxable	\$32.30	<b>\$32.80</b>	\$0.50	1.5%	Statutory
<b><i>Building Certificate Fee</i></b>							
Application for information under Regulation 52	Fee units = 3.19	Non-Taxable	\$47.90	<b>\$48.70</b>	\$0.80	1.7%	Statutory
Class 1 & 10, Application for copy of building permit and other documents under Regulation 50		Taxable	\$80.00	<b>\$81.40</b>	\$1.40	1.8%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
(search fee non-refundable), plus photocopying Fee (A4 - 3 sheets @\$0.50 and larger @ \$1.50 per sheet)							
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	\$140.00	<b>\$142.50</b>	\$2.50	1.8%	Non-statutory
Liquor Licence measuring (per hour) (min 2 hours)		Taxable	\$125.00	<b>\$127.20</b>	\$2.20	1.8%	Non-statutory
Place of Public Entertainment (POPE) permit		Taxable	\$555.00	<b>\$564.70</b>	\$9.70	1.7%	Non-statutory
Registration of pool or spa Form 22	Fee units = 2.15	Non-Taxable	\$32.30	<b>\$32.90</b>	\$0.60	1.9%	Statutory
Search for documents for permits issued by Private Building Surveyors	Fee units = 3.19	Non-Taxable	\$47.90	<b>\$48.80</b>	\$0.90	1.9%	Statutory
Lodgement of Compliance Certificate issued by Private Inspector or Surveyor	Fee units = 1.38	Non-Taxable	\$20.70	<b>\$21.10</b>	\$0.40	1.9%	Statutory
Lodgement of Non-compliance Certificate	Fee units = 26.00	Non-Taxable	\$390.70	<b>\$397.50</b>	\$6.80	1.7%	Statutory
Inspection to confirm pool/barrier removal		Taxable	\$168.10	<b>\$171.00</b>	\$2.90	1.7%	Non-statutory
Compliance Certificate Inspection by Council officer		Taxable	\$449.00	<b>\$456.90</b>	\$7.90	1.8%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Extension of time for a Building Permit		Taxable	\$185.00	<b>\$188.20</b>	\$3.20	1.7%	Non-statutory
Additional Inspections/re-inspections		Taxable	\$170.00	<b>\$173.00</b>	\$3.00	1.8%	Non-statutory
Amendment to approved plans (minor amendments)		Taxable	\$185.00	<b>\$188.20</b>	\$3.20	1.7%	Non-statutory
Amendment to approved plans (major amendments)		Taxable	\$310.00	<b>\$315.40</b>	\$5.40	1.7%	Non-statutory
On the Spot Fines	Penalty units = 2.00	Non-Taxable	\$363.00	<b>\$370.00</b>	\$7.00	1.9%	Statutory
Land Title Certificate (Administration fee)		Taxable	\$60.80	<b>\$62.00</b>	\$1.20	2.0%	Non-statutory
Alternate Solution		Taxable	\$305.00	<b>\$310.30</b>	\$5.30	1.7%	Non-statutory
<i>Statute Fee set in accordance with the Monetary Units Act 2004.</i>							

\* 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 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 **\$171.00 (Inc. GST)** per inspection.

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

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

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2021/22 Fee Inc. GST	2022/23 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
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\* Any other Building Surveying Services such as preparation of Reports; Special Performance Based Assessments; Applications for Reporting Authority consents; Modification Applications; or 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 Venue Hire

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

Venue	Conditions	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	Basis of Fee
Charge to apply will be dependent upon hirer status			Community / NFP Groups			Commercial Entities			
<b>Yarrawonga Town Hall</b>									
<b><i>Town Hall (includes stage, portable stairs &amp; dress circle)</i></b>									
Per hour		Taxable	\$33.60	\$34.10	\$0.50	\$67.30	\$68.40	\$1.10	Non-statutory
For four hours		Taxable	\$112.20	\$114.20	\$2.00	\$224.40	\$228.30	\$3.90	Non-statutory
For eight hours		Taxable	\$224.40	\$228.30	\$3.90	\$448.80	\$456.60	\$7.80	Non-statutory
For 12 hours (maximum fee)		Taxable	\$336.60	\$342.50	\$5.90	\$673.20	\$684.90	\$11.70	Non-statutory
<b><i>Council Chamber at Town Hall (including kitchen facilities)</i></b>									
Per hour		Taxable	\$20.40	\$20.80	\$0.40	\$40.80	\$41.50	\$0.70	Non-statutory
For four hours		Taxable	\$51.00	\$51.90	\$0.90	\$102.00	\$103.70	\$1.70	Non-statutory
For eight hours		Taxable	\$102.00	\$103.80	\$1.80	\$204.00	\$207.50	\$3.50	Non-statutory
For 12 hours (maximum fee)		Taxable	\$153.00	\$155.70	\$2.70	\$306.00	\$311.30	\$5.30	Non-statutory
<b><i>Yellowbox Meeting Room at Town Hall</i></b>									
Per hour		Taxable	\$20.40	\$20.80	\$0.40	\$40.80	\$41.50	\$0.70	Non-statutory
<b>Yarrawonga Town Hall (cont.)</b>									
For four hours		Taxable	\$51.00	\$51.90	\$0.90	\$102.00	\$103.70	\$1.70	Non-statutory
For eight hours		Taxable	\$102.00	\$103.80	\$1.80	\$204.00	\$207.50	\$3.50	Non-statutory
For 12 hours (maximum fee)		Taxable	\$153.00	\$155.70	\$2.70	\$306.00	\$311.30	\$5.30	Non-statutory

Venue	Conditions	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	Basis of Fee
Charge to apply will be dependent upon hirer status			Community / NFP Groups			Commercial Entities			
<b>Portable Building</b>									
Per hour		Taxable	\$12.20	\$12.40	\$0.20	\$24.40	\$24.80	\$0.40	Non-statutory
<b>Rehearsals</b>									
Per hour	Maximum 4 hours	Taxable	\$12.20	\$12.40	\$0.20	\$24.40	\$24.80	\$0.40	Non-statutory
<b>Tables and Chairs</b>									
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
<b>Set Up or Clean Up Fees (All Areas)</b>									
Town Hall set up by Hirer. Fee for first 4 hours (First Hour Free)		Taxable	\$51.00	\$51.90	\$0.90	\$102.00	\$103.70	\$1.70	Non-statutory
Town Hall set up by Hirer. Fee for more than 4 hours (First Hour Free)		Taxable	\$102.00	\$103.80	\$1.80	\$204.00	\$207.50	\$3.50	Non-statutory
<b>Yarrowonga Town Hall (cont.)</b>									
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	\$83.00	\$1.40	\$163.20	\$166.00	\$2.80	Non-statutory
Cleaning performed by Council before/after event per hour or part hour per person all days	Deducted from Bond	Taxable	\$51.00	\$51.90	\$0.90	\$102.00	\$103.70	\$1.70	Non-statutory
<b>Bonds</b>									
Town Hall 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

Venue	Conditions	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	Basis of Fee
Charge to apply will be dependent upon hirer status			Community / NFP Groups			Commercial Entities			
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
<b>Deposits</b>									
Booking Deposit	Non refundable deducted from total fees payable	Deposit	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Non-statutory
<b>Cobram Civic Centre</b>									
<b>Main Hall includes Stage, Foyer &amp; Kitchen</b>									
Per hour		Taxable	\$30.60	\$31.10	\$0.50	\$61.20	\$62.20	\$1.00	Non-statutory
For four hours		Taxable	\$102.00	\$103.80	\$1.80	\$204.00	\$207.50	\$3.50	Non-statutory
For eight hours		Taxable	\$204.00	\$207.60	\$3.60	\$408.00	\$415.10	\$7.10	Non-statutory
For 12 hours (maximum fee)		Taxable	\$306.00	\$311.40	\$5.40	\$612.00	\$622.70	\$10.70	Non-statutory
<b>Council Chambers</b>									
Per hour		Taxable	\$30.60	\$31.10	\$0.50	\$61.20	\$62.20	\$1.00	Non-statutory
For four hours		Taxable	\$102.00	\$103.80	\$1.80	\$204.00	\$207.50	\$3.50	Non-statutory
For eight hours		Taxable	\$204.00	\$207.60	\$3.60	\$408.00	\$415.10	\$7.10	Non-statutory
For 12 hours (maximum fee)		Taxable	\$306.00	\$311.40	\$5.40	\$612.00	\$622.70	\$10.70	Non-statutory
<b>Commercial Kitchen</b>									
Per hour		Taxable	\$18.40	\$18.70	\$0.30	\$36.70	\$37.30	\$0.60	Non-statutory

Venue	Conditions	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	Basis of Fee
Charge to apply will be dependent upon hirer status			Community / NFP Groups			Commercial Entities			
For four hours		Taxable	\$62.20	\$63.30	\$1.10	\$124.40	\$126.50	\$2.10	Non-statutory
For eight hours		Taxable	\$125.50	\$127.70	\$2.20	\$250.90	\$255.20	\$4.30	Non-statutory
For 12 hours (maximum fee)		Taxable	\$183.60	\$186.80	\$3.20	\$367.20	\$373.60	\$6.40	Non-statutory
<b>Cobram Civic Centre (cont.)</b>									
<b>Rehearsals</b>									
Per hour	Maximum 4 hours	Taxable	\$12.20	\$12.40	\$0.20	\$24.40	\$24.80	\$0.40	Non-statutory
<b>Tables &amp; Chairs</b>									
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
<b>PA System Hire</b>									
Per function		Taxable	\$56.00	\$57.00	\$1.00	\$112.20	\$114.10	\$1.90	Non-statutory
<b>Set Up or Clean Up Fees (All Areas)</b>									
Set up by Hirer. Fee for first four hours (First Hour Free)		Taxable	\$50.00	\$50.90	\$0.90	\$102.00	\$103.70	\$1.70	Non-statutory
Set up by Hirer. Fee for more than 4 hours (First Hour Free)		Taxable	\$100.00	\$101.80	\$1.80	\$204.00	\$207.50	\$3.50	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	\$50.90	\$0.90	\$102.00	\$103.70	\$1.70	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	\$74.30	\$1.30	\$148.90	\$151.50	\$2.60	Non-statutory
<b>Cobram Civic Centre (cont.)</b>									
		Taxable	\$50.00	\$50.90	\$0.90	\$102.00	\$103.70	\$1.70	Non-statutory

Venue	Conditions	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	Basis of Fee
Charge to apply will be dependent upon hirer status			Community / NFP Groups			Commercial Entities			
Cleaning performed by Council before/after event per hour or part hour per person Mon. to Fri.	Deducted from Bond								
Cleaning performed by Council before/after event per hour or part hour per person Sat.and Sun.	Deducted from Bond	Taxable	\$73.00	\$74.30	\$1.30	\$148.90	\$151.50	\$2.60	Non-statutory
<b>Bonds</b>									
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
<b>Deposits</b>									
Booking Deposit	Non refundable deducted from total fees payable	Deposit	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Non-statutory
<b>Barmah Forest Heritage &amp; Education Centre - Nathalia</b>									
Ground floor area and kitchen per hour of event		Taxable	\$20.40	\$20.80	\$0.40	\$40.80	\$41.50	\$0.70	Non-statutory
Meeting Room (includes kitchen)		Taxable	\$15.30	\$15.60	\$0.30	\$30.60	\$31.10	\$0.50	Non-statutory
<b>Bonds</b>									

Venue	Conditions	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	Basis of Fee
Charge to apply will be dependent upon hirer status			Community / NFP Groups			Commercial Entities			
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
<b>Deposits</b>									
Booking Deposit	Non refundable deducted from total fees payable	Deposit	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Non-statutory
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
<b>Barmah Forest Heritage &amp; Education Centre – Nathalia (cont.)</b>									
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
<b>Miscellaneous</b>									
<b>Venue Damage Reimbursements</b>									
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

## Community Halls Venue Hire

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

Charge to apply will be dependent upon Hirer status (i.e. Community/ NFP Group, Commercial Entity or Friends of Groups)			Community / NFP Groups			Commercial Entities			Friends of Groups			Basis of Fee
Venue	Conditions	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	
Tungamah Public Hall, Katamatite Public Hall, Lake Rowan Hall, Numurkah Town Hall, Picola Public Hall, St James Public Hall, Strathmerton Public Hall, Wilby Memorial Hall, Yarroweyah Memorial Hall, Burramine Hall, Bundalong Dan Cronin Recreation Reserve Public Hall, Invergordon Recreation Reserve Community Hall, Bearii Recreation Reserve Hall and Yalca North Recreation Reserve Public Hall												
<b>Main Hall</b>												
One hour		Taxable	New	<b>\$20.00</b>	N/A	New	<b>N/A</b>	N/A	New	<b>\$0.00</b>	N/A	Non-statutory
Half Day (four hours)		Taxable	New	<b>\$50.00</b>	N/A	New	<b>\$100.00</b>	N/A	New	<b>\$0.00</b>	N/A	Non-statutory
Full Day (eight hours)		Taxable	New	<b>\$100.00</b>	N/A	New	<b>\$200.00</b>	N/A	New	<b>\$0.00</b>	N/A	Non-statutory
<b>Meeting Supper Room (including kitchen)</b>												
One hour		Taxable	New	<b>\$20.00</b>	N/A		<b>N/A</b>	N/A	New	<b>\$0.00</b>	N/A	Non-statutory
Half Day (four hours)		Taxable	New	<b>\$25.00</b>	N/A	New	<b>\$100.00</b>	N/A	New	<b>\$0.00</b>	N/A	Non-statutory
Full Day (eight hours)		Taxable	New	<b>\$50.00</b>	N/A	New	<b>\$100.00</b>	N/A	New	<b>\$0.00</b>	N/A	Non-statutory
<b>Bonds</b>												

Charge to apply will be dependent upon Hirer status (i.e. Community/ NFP Group, Commercial Entity or Friends of Groups)			Community / NFP Groups			Commercial Entities			Friends of Groups			Basis of Fee
Venue	Conditions	GST Status	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	2021/22 Fee Inc GST	2022/23 Fee Inc GST	Fee Increase / Decrease	
Main Hall Hire Bond	Refundable	Bond	New	\$300.00	N/A	New	\$300.00	N/A		N/A	N/A	Non-statutory
<b>Miscellaneous</b>												
<b>Venue Damage Reimbursements</b>												
Reimbursement of Council costs for works requested or to repair damage	Deducted from Bond or invoiced after event	Taxable	At cost	At cost	N/A	At cost	At cost	N/A	At cost	At cost	N/A	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	2021/22 Hire Fee Inc GST	2022/23 Hire Fee Inc GST	Hire Fee Increase/ Decrease	2021/22 Power Charge (if used) Inc GST	2022/23 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
<b>Private Function</b>															
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	<b>\$57.00 day/ part day</b>	\$1.00	\$11.50 per day/ part day	<b>\$12.00 per day/ part day</b>	\$0.50	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
<b>Community Group</b>															
Raffle Sales/Information Stands/Free BBQs	Low	Nil	N/A	Nil	<b>Nil</b>	N/A									Non-Statutory
	Medium	\$250.00	N/A	Nil	<b>Nil</b>	N/A	\$11.50 per day/ part day	<b>\$12.00 per day/ part day</b>	\$0.50	At cost	At cost	At cost	Hire of Park Form	Applicant	
	Low	Nil	N/A	Nil	<b>Nil</b>	N/A									

Description of Fees and Charges	Risk	Security Bond*	GST Status	2021/22 Hire Fee Inc GST	2022/23 Hire Fee Inc GST	Hire Fee Increase/ Decrease	2021/22 Power Charge (if used) Inc GST	2022/23 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
Free Public Events	Medium	\$250.00	N/A	Nil	Nil	N/A									Non-Statutory
	High	\$500.00	N/A	Nil	Nil	N/A									Non-Statutory
Market or Event	Medium	\$250.00	N/A	Nil	Nil	N/A									Non-Statutory
	High	\$500.00	N/A	Nil	Nil	N/A									Non-Statutory
<b>Schools and School Support Groups, Kindergartens and Preschools, Churches and Sporting Clubs and Associations</b>															
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									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	High	\$500.00	Taxable	\$56.00 day/ part day	<b>\$57.00 day/ part day</b>	\$1.00	\$11.50 per day/ part day	<b>\$12.00 per day/ part day</b>	\$0.50	At cost	At cost	At cost	Hire of Park Form	Applicant	Non-Statutory

Description of Fees and Charges	Risk	Security Bond*	GST Status	2021/22 Hire Fee Inc GST	2022/23 Hire Fee Inc GST	Hire Fee Increase/ Decrease	2021/22 Power Charge (if used) Inc GST	2022/23 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
designed to attract crowds.															
<b>Commercial Entity Use</b>															
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	<b>\$57.00 day/ part day</b>	\$1.00	\$23.00 per day/ part day	<b>\$24.00 per day/ part day</b>	\$1.00	At cost	At cost	At cost	Hire of Park Form	Applicant	Non-Statutory
High risk activities that require exclusive	High	\$500.00	Taxable	\$111.00 day/ part day	<b>\$113.00 day/ part day</b>	\$2.00									Non-Statutory

Description of Fees and Charges	Risk	Security Bond*	GST Status	2021/22 Hire Fee Inc GST	2022/23 Hire Fee Inc GST	Hire Fee Increase/ Decrease	2021/22 Power Charge (if used) Inc GST	2022/23 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
use, gated events, entry fees, structures or vehicles on Council land. Includes markets, sporting events and events designed to attract crowds.															
<b>Major Events</b>	High	TBA	Taxable	TBA	TBA	N/A	TBA	TBA	N/A	At Cost	At Cost	At Cost	Event Application	Applicant	Non-Statutory

#### Definitions

<i>Structures</i>	<i>Any structure that requires staking such as shade sails, tents, marquees, jumping castles, play and ride equipment etc.</i>
<i>Community Group</i>	<i>Registered Service Clubs, Emergency Services, Other Government Agencies, Charities, Community Groups, Tourism Boards, Chambers of Commerce, Development Committees, etc.</i>
<i>Incorporated Groups</i>	<i>Those groups registered as an incorporated association such as sporting clubs and others.</i>
<i>Low Risk</i>	<i>Events that do not involve any significant crowds, staked structures, vehicle access or any significant risk to public property or safety.</i>
<i>Medium Risk</i>	<i>Events designed to attract participants &amp; crowds &lt;200, involve staked structures, vehicle access or any significant risk to public property and safety.</i>
<i>High Risk</i>	<i>Events designed to attract participants &amp; crowds &gt;200 and involve staked structures, vehicle access or any significant risk to public property and safety.</i>

Description of Fees and Charges	Risk	Security Bond*	GST Status	2021/22 Hire Fee Inc GST	2022/23 Hire Fee Inc GST	Hire Fee Increase/ Decrease	2021/22 Power Charge (if used) Inc GST	2022/23 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	
<i>Major Event</i>																<i>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.</i>
<b>*Fees and Security Bond</b>																<b>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.</b>

A woman in a patterned dress is standing in a room, looking down at something in her hands. The room has a large circular object on the wall and some plants. The image is overlaid with a dark blue tint.

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