



MOIRA SHIRE
BUDGET
2023/2024



Moira Shire Council Budget 2023/2024

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Administrator's Introduction

Budget Introduction

It is a pleasure to introduce the Moira Shire Council 2023-2024 Budget for adoption.

Like many Councils across Victoria, Moira Shire is facing significant challenges when creating our budget for 2023/24.

The 2022 flood event was a disaster for our community, and the financial impacts are significant as we now reallocate resources to response and recovery initiatives.

It was not just the damage, but the prolonged wet weather compounded with post-pandemic impacts that created a shortage of project managers and contractors. The combination of these factors made it impossible to deliver budgeted capital works in 2022/23, meaning the consolidation of carried forward works is going to take even longer.

Furthermore, inflation and cost of living continue to place pressure on all aspects of Council operations, meaning financial sustainability of Council is a critical assessment criterion in setting the budget.

All these challenges mean that it is critical the 2023/24 budget concentrates on recovery, sustainability and careful prioritisation of key activities. The budget has to secure and strengthen our future so we can efficiently and effectively meet the needs of our community, not just for 2023/24, but for many years to come.

Recovery and sustainability

As after the pandemic, and now the flood event, we need to carefully balance community expectations and benefits with financial responsibilities to deliver a budget that reflects the current economic conditions.

Road grading and sealing works, brought about due to the floods, and increases to waste collection services reflecting higher fuel prices and increases in the cost of building materials are examples of the cost pressures being faced by Council. In order to minimise the cost of living impact these cost pressures can have on the municipal, strategies around attracting Federal and State Government funding have been implemented to subsidise these costs.

Investment in flood support goes beyond infrastructure though. Engaging with community in order to meet their needs, both physically and mentally, as the region recovers is also very important to our considerations and the prioritisation of work.

To bolster our economy, we have considered the growth of tourism and its potential on the budget. We have, therefore, increased spend in tourism marketing and the attraction of tourism events, with a focus to evenly allocate funding across our region to support areas hit worst by the floods.

Securing and strengthening our future

The recovery effort we face as a Shire is not going to be done quickly. We will likely require not just one year, but perhaps two to four financial years to get through the backlog and deliver capital works, so we need to focus needs on renewing existing assets not creating new ones.

This means the capital works program of \$42.2 million will focus on investing in our existing assets with 60% per cent of the capital works program to be spent on upgrade and renewal projects, including:

- Numurkah Flood Mitigation Scheme
- Yarrawonga Depot Renewal - Stage 1
- Flood Road Recovery Works
- Bourke's Bridge Renewal
- Footpath Renewal Program
- Nathalia Drainage Upgrades & Design Works
- Bundalong Drainage Upgrade & Flow Path Feasibility

We will also continue to progress major capital projects, such as the Yarrawonga Library and Multisport Stadium.

Meeting the needs of the community

This budget details the resources required over the next year to fund many services that Council provides to the community, including:

- Civic Buildings Maintenance
- Community and Recreational Development
- Community Grants
- Drainage
- Maternal and Child Health
- Roads and Bridges
- School Crossing Supervision
- Building Control
- Tourism
- Kerbside Garbage Service & transfer stations
- Parks and Gardens
- Asset Management
- Emergency Management

For Council to be financially sustainable, operating costs need to be effectively managed to not exceed operating income. With a rate cap being below inflation, the balance to get this right sets an ongoing challenge for Council.

The Minister for Local Government set the rate cap at 3.5% for the 2024 financial year, which is a 0.5% discount to the cap rate recommended by the Essential Services Commission, in recognition of the cost of living pressures faced by rate payers.

Taking all the considerations into account, the 2023/24 budget seeks to strengthen our future by focusing on clearing the backlog of capital works, maintaining and improving our existing assets and enhancing our services to provide a sound foundation for future budgets.



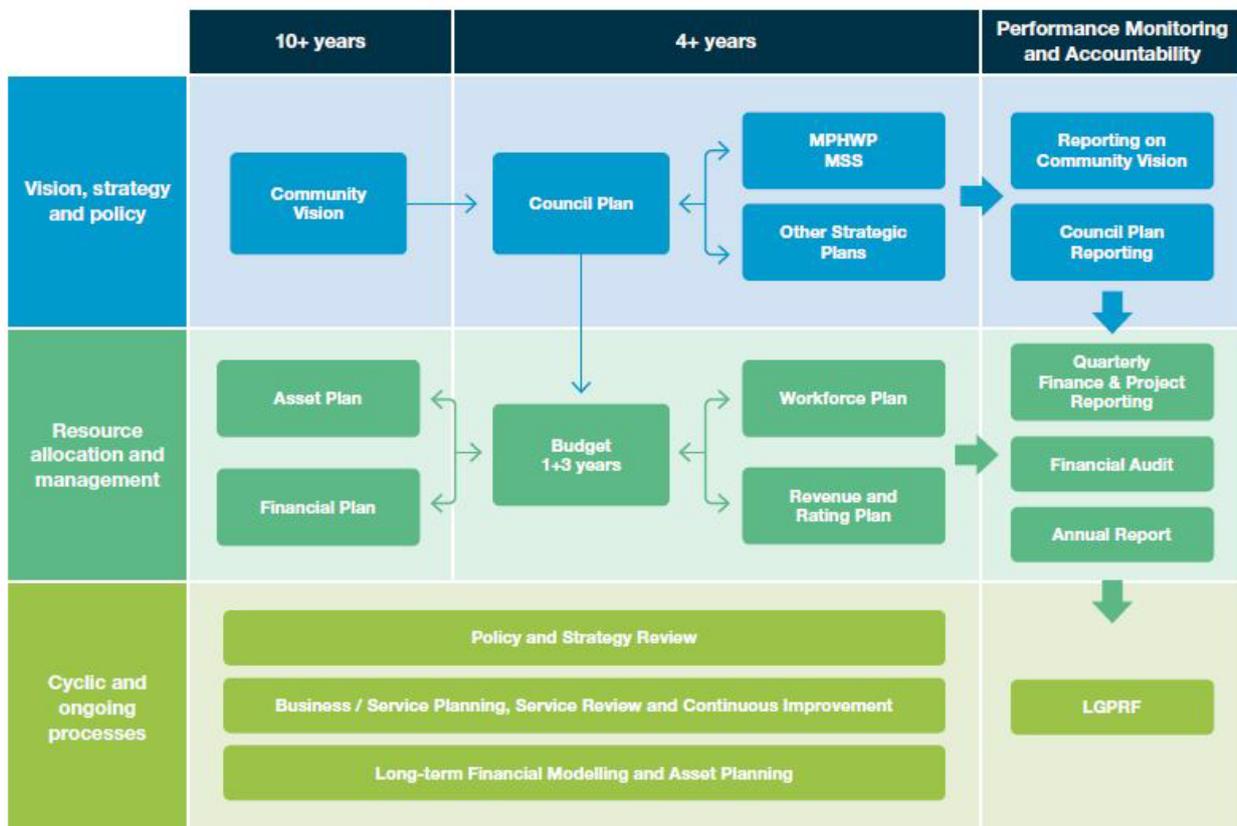
Chair - Panel of Administrators
John Tanner AM

1. Link to the Council Plan

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

1.1 Legislative planning and accountability framework

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



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

1.2 Our purpose

Our Vision

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

Our values

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

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



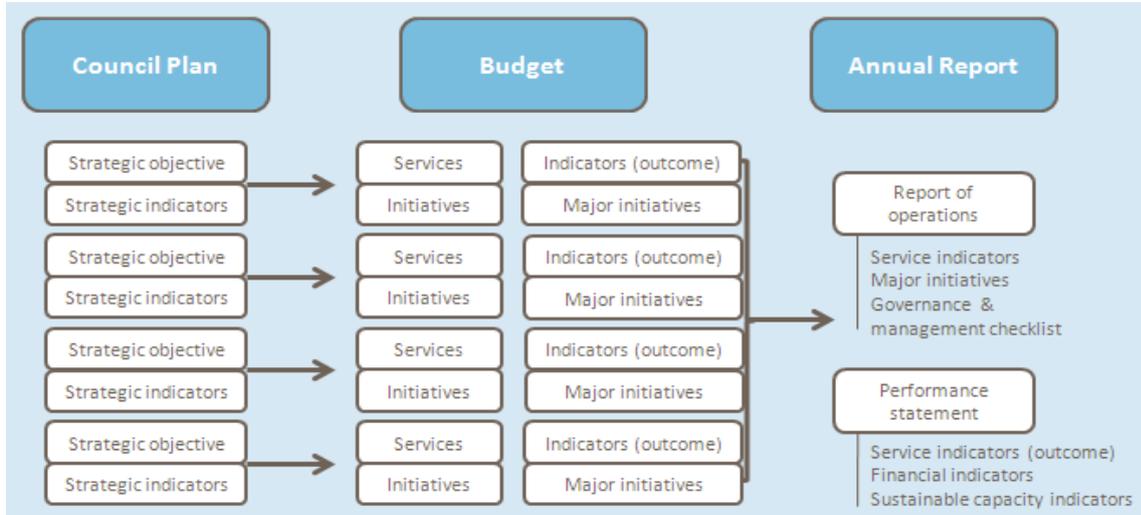
1.3 Strategic objectives

The 2023-24 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 2023/24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council’s operations. Council is required by legislation to identify major initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

2.1 Strategic Objective Pillar 1 A Welcoming and Inclusive Place



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

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

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

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

Services

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Civic Buildings Maintenance	This program ensures that Council's building assets are well maintained and serviceable.	<i>Inc</i>	-	-	-
		<i>Exp</i>	791	1,897	2,532
		<i>Surplus / (deficit)</i>	(791)	(1,897)	(2,532)
Community and Recreational Development	This service is responsible for working with the community, stakeholders and partner agencies to develop long-term community plans.	<i>Inc</i>	127	3	3
		<i>Exp</i>	1,040	1,096	1,420
		<i>Surplus / (deficit)</i>	(913)	(1,093)	(1,417)
Community Grants	This grants program provides funds that strengthen the involvement of community organisations by developing services, management of facilities, coordination of events and promotion of tourism and health in the community.	<i>Inc</i>	-	-	-
		<i>Exp</i>	143	209	208
		<i>Surplus / (deficit)</i>	(143)	(209)	(208)
Community Services - Youth	This manages youth services and events that connect and engage Moira's younger citizens.	<i>Inc</i>	55	81	56
		<i>Exp</i>	89	256	209
		<i>Surplus / (deficit)</i>	(34)	(175)	(153)
Drainage	This program provides drainage as part of its network of rural and urban roads service.	<i>Inc</i>	-	-	-
		<i>Exp</i>	456	308	341
		<i>Surplus / (deficit)</i>	(456)	(308)	(341)
Events	Supporting official events across the shire including Australia Day, Citizenship Ceremonies, Cultural Diversity Week, and International Women's Day.	<i>Inc</i>	22	-	-
		<i>Exp</i>	252	82	81
		<i>Surplus / (deficit)</i>	(230)	(82)	(81)
Library	Provision of financial contribution to the operation of the Goulburn Valley Regional Library that provides library services at four locations and a mobile library service.	<i>Inc</i>	-	-	-
		<i>Exp</i>	801	836	851
		<i>Surplus / (deficit)</i>	(801)	(836)	(851)
Local Laws	To regulate, control and enforce breaches of legislation and local laws with the aim to maintain a safe and orderly environment within the municipality.	<i>Inc</i>	52	49	43
		<i>Exp</i>	249	211	386
		<i>Surplus / (deficit)</i>	(197)	(162)	(343)

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Maternal and Child Health	Provision of services across the Shire at five locations and an outreach program; also includes immunisation programs for infants and schoolchildren.	<i>Inc</i>	1,094	730	653
		<i>Exp</i>	1,005	1,353	1,514
		<i>Surplus / (deficit)</i>	89	(623)	(861)
Property Management	Systems used to manage Council leases, tenure arrangements, disposal and acquisition of property.	<i>Inc</i>	504	434	469
		<i>Exp</i>	351	28	21
		<i>Surplus / (deficit)</i>	153	406	447
Recreation and Safety	Council operates two sports centres, along with 19 recreation reserves and four showgrounds.	<i>Inc</i>	23	22	23
		<i>Exp</i>	1,041	1,051	1,129
		<i>Surplus / (deficit)</i>	(1,018)	(1,029)	(1,106)
Roads and Bridges	This program provides a network of rural and urban roads, urban footpaths and drainage to the community.	<i>Inc</i>	6,138	3,474	4,868
		<i>Exp</i>	8,921	6,057	7,555
		<i>Surplus / (deficit)</i>	(2,783)	(2,582)	(2,686)
School Crossing Supervision	To provide for the safe passage of children and adults when using school crossings during nominated hours.	<i>Inc</i>	56	66	68
		<i>Exp</i>	138	124	169
		<i>Surplus / (deficit)</i>	(82)	(58)	(101)
Swimming Pools	Council operates five outdoor aquatic facilities and one indoor aquatic facility as well as a splash park.	<i>Inc</i>	4	4	4
		<i>Exp</i>	1,033	904	1,109
		<i>Surplus / (deficit)</i>	(1,029)	(901)	(1,106)

Key Initiatives

- Support community recovery from the October 2022 flood event through targeted community support activities and events.
- Support community projects throughout the Shire, with approximately \$185,000 allocated for Strengthening Grants in 2023/24.
- 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.
- Engage with the Shire's youth community through delivery of the FreeZa and Live 4 Life programs.
- Road and roadside culvert flood reconstruction works at many locations around the Shire including Stewarts Bridge Road.
- Bridge renewal at Bourke's Bridge Nathalia.
- Yarrowonga Library, Events and Performance Precinct project at the Yarrowonga Town Hall.
- First stage of the Yarrowonga Multisport Stadium.
- Increased investment in our local roads through road sealing, asphaltting, gravel roads and shoulder re-sheeting

Service Performance Outcome Indicators

Service	Indicator	2021/22	2022/23	2023/24
		Actual	Forecast	Budget
Aquatic Facilities	Utilisation of aquatic facilities	1.34	2.15	2.42
Roads	Satisfaction with sealed local roads	95.88%	93.84%	94.79%
Libraries	Active library borrowers in municipality	14.72%	15.35%	15.23%
Maternal and Child Health	Participation in the MCH service	83.18%	81.89%	82.32%
Maternal and Child Health	Participation in the MCH service by Aboriginal children	93.83%	93.91%	94.18%

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

2.2 Strategic Objective Pillar 2 Diverse and Dynamic Economy



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

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

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

Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Aerodrome	Operational management of the Yarrowonga Aerodrome used by general aviation industry.	<i>Inc</i>	14	6	7
		<i>Exp</i>	96	104	135
		<i>Surplus/ (deficit)</i>	(82)	(97)	(129)
Arts and Culture	Service committed to actively shaping the future for Moira residents through arts and culture activities and programs.	<i>Inc</i>	-	-	-
		<i>Exp</i>	244	167	311
		<i>Surplus/ (deficit)</i>	(244)	(167)	(311)
Building Control	To administer the legislative requirements of the Building Act, Building Regulations and associated Australian Standards in relation to building and related safety matters.	<i>Inc</i>	539	518	533
		<i>Exp</i>	922	1,156	1,263
		<i>Surplus/ (deficit)</i>	(383)	(638)	(731)
Business and Industry Development	This service supports the attractions, growth and innovation of existing and prospective businesses across the shire as well as providing training and development opportunities.	<i>Inc</i>	1,007	533	3
		<i>Exp</i>	1,805	1,690	765
		<i>Surplus/ (deficit)</i>	(798)	(1,158)	(762)
Planning	Undertakes statutory and strategic land use planning as well as enforcement of the planning scheme.	<i>Inc</i>	925	866	770
		<i>Exp</i>	939	1,088	1,798
		<i>Surplus/ (deficit)</i>	(14)	(222)	(1,028)
Tourism	This service supports our tourism sector through marketing, industry and product development.	<i>Inc</i>	20	-	-
		<i>Exp</i>	770	909	692
		<i>Surplus/ (deficit)</i>	(750)	(909)	(692)
Visitor Services	This service supports the visitor economy and our local tourism businesses and ensures visitors are aware of all our region has to offer.	<i>Inc</i>	1	-	-
		<i>Exp</i>	411	422	459
		<i>Surplus/ (deficit)</i>	(410)	(422)	(459)

Key Initiatives

- Support arts and culture within the Shire by working with the four Art Hubs to support diverse events and activity across the Shire and continuing to implement Council's Arts and Culture Strategy 2020-2026.
- Undertake key compliance works at the Yarrowonga Aerodrome taxiway.
- Continue to deliver Council's adopted Tourism Plan to encourage increase visitations to the region.
- Support businesses to become Visitor Information Points across the Shire.
- Continue to deliver the Goulburn Valley Designated Area Migration Agreement (DAMA) initiative with Greater Shepparton City Council and Campaspe Shire Council.

Service Performance Outcome Indicators

Service	Indicator	2021/22	2022/23	2023/24
		Actual	Forecast	Budget
Statutory Planning	Service standard	58.99%	64.22%	65.97%

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

2.3 Strategic Objective Pillar 3 Clean Green Environment



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

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

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

Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Environmental Sustainability	Development of environmental policy, implementation of environmental projects and delivery of educational programs.	<i>Inc</i>	638	107	111
		<i>Exp</i>	804	681	746
		<i>Surplus / (deficit)</i>	(166)	(574)	(635)
Kerbside Garbage Service	This service provides collection of kerbside garbage materials from households.	<i>Inc</i>	3,481	3,695	3,887
		<i>Exp</i>	3,515	3,738	4,218
		<i>Surplus / (deficit)</i>	(34)	(44)	(331)
Landfill/Transfer Stations	Operational management of Council's landfill site at Cobram and nine transfer stations including monitoring to maintain environmental standards.	<i>Inc</i>	2,912	3,244	3,126
		<i>Exp</i>	3,186	2,787	2,232
		<i>Surplus / (deficit)</i>	(274)	457	894
Natural Resources	Responds to planning and other referrals relating to natural resource management, including the joint management of Kinniards Wetlands with other agencies.	<i>Inc</i>	-	-	-
		<i>Exp</i>	71	118	44
		<i>Surplus / (deficit)</i>	(71)	(118)	(44)
Organic Waste Service	This service provides collection of kerbside organic waste materials from households.	<i>Inc</i>	1,113	1,155	1,215
		<i>Exp</i>	1,191	1,216	1,341
		<i>Surplus / (deficit)</i>	(78)	(61)	(126)
Parks and Gardens	This program involves the maintenance and upgrade of Council's parks and gardens, reserves, town entrances and open spaces.	<i>Inc</i>	-	-	-
		<i>Exp</i>	3,708	3,928	4,881
		<i>Surplus / (deficit)</i>	(3,708)	(3,928)	(4,881)
Recycling Service	This service provides collection of kerbside recyclable materials from households.	<i>Inc</i>	1,761	1,823	1,916
		<i>Exp</i>	1,819	1,862	1,826
		<i>Surplus / (deficit)</i>	(58)	(39)	91
Street Cleaning and Bin Collection	The sweeping of kerb and channel on urban roads, parking areas, footpaths in CBD areas and main intersections, operates a garbage compactor to collect rubbish from street bins in CBD areas, park and recreation areas, road reserves and butt bins.	<i>Inc</i>	500	500	500
		<i>Exp</i>	475	266	312
		<i>Surplus / (deficit)</i>	25	234	188

Key Initiatives

- Continue to deliver Council's Environmental Sustainability Strategy 2022-2026
- Upgrade Kennedy Park at Thompsons Beach Cobram to link existing pathways, and add new playground equipment, shade structures, park furniture and art installation.
- Increased investment in our local parks, gardens, playgrounds and open space areas.

Service Performance Outcome Indicators

Service	Indicator	2021/22	2022/23	2023/24
		Actual	Forecast	Budget
Waste management	Waste diversion	56.98%	56.83%	57.15%

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

2.4 Strategic Objective Pillar 4 Customer Focused and Responsive



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

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

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

Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Animal Control	To provide for the administration and enforcement of legislation regulating domestic animals and livestock.	<i>Inc</i>	220	201	205
		<i>Exp</i>	558	505	508
		<i>Surplus / (deficit)</i>	(338)	(304)	(303)
Asset Management	Management of Council's property and infrastructure assets and database, including design, construction and delivery of capital works projects.	<i>Inc</i>	95	415	415
		<i>Exp</i>	3,088	3,753	4,177
		<i>Surplus / (deficit)</i>	(2,993)	(3,339)	(3,763)
Communications	Responsible for the management and provision of advice on external and internal communications, including management of Council's website and social media platforms.	<i>Inc</i>	-	-	-
		<i>Exp</i>	367	1,246	1,576
		<i>Surplus / (deficit)</i>	(367)	(1,246)	(1,576)
Customer Experience	The Customer Experience team supports the organisation in resolving customer enquiries, lodging requests for service, operating the Call Centre, receipting payments, processing applications and managing the hire of various council facilities.	<i>Inc</i>	-	30	-
		<i>Exp</i>	481	523	664
		<i>Surplus / (deficit)</i>	(481)	(493)	(664)
Emergency Management	To maintain preparedness and responsiveness and to implement recovery processes in the event of an emergency occurring within the municipality.	<i>Inc</i>	57	1,870	378
		<i>Exp</i>	112	1,706	504
		<i>Surplus / (deficit)</i>	(55)	165	(126)
Environmental Health	This service undertakes inspections and registers premises in accordance with health and food legislation.	<i>Inc</i>	249	237	286
		<i>Exp</i>	490	75	96
		<i>Surplus / (deficit)</i>	(241)	161	190
Fire Prevention	Implement actions as defined in the Municipal Fire Management Strategy in partnership with all stakeholders.	<i>Inc</i>	-	1	1
		<i>Exp</i>	3	18	18
		<i>Surplus / (deficit)</i>	(3)	(18)	(18)
Service Centres	The Customer Experience team located at the Yarrawonga Service Centre.	<i>Inc</i>	-	-	-
		<i>Exp</i>	147	156	156
		<i>Surplus / (deficit)</i>	(147)	(156)	(156)

Key Initiatives

- Fenced Off-Leash Areas.
- Stage one of the Numurkah Flood Mitigation Project.
- Cobram Township Flood Protection project

Service Performance Outcome Indicators

Service	Indicator	2021/22	2022/23	2023/24
		Actual	Forecast	Budget
Animal Management	Health and safety	0.00%	100.00%	100.00%
Food safety	Health and safety	100.00%	100.00%	100.00%

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

2.5 Strategic Objective Pillar 5 Transparent and Accountable Governance



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

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

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

Services

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Accounting Services	Financial based services to both internal and external customers responsible for financial management, control and reporting expenses.	<i>Inc</i>	10,486	6,376	9,209
		<i>Exp</i>	2,885	2,646	1,082
		<i>Surplus / (deficit)</i>	7,601	3,730	8,127
Contract Compliance	The systems used to manage the procurement and tendering processes of Council to ensure best value outcomes obtained. This includes the systems used to manage contracts in accordance with the agreed terms and conditions.	<i>Inc</i>	-	-	-
		<i>Exp</i>	168	193	165
		<i>Surplus / (deficit)</i>	(168)	(193)	(165)
Fleet Management	To ensure appropriate plant and vehicles are available to meet service levels.	<i>Inc</i>	80	78	86
		<i>Exp</i>	225	2,026	1,950
		<i>Surplus / (deficit)</i>	(145)	(1,948)	(1,864)
Governance	The processes used by Council to operate and control the administration, ethics and compliance of the organisation.	<i>Inc</i>	35	11	1
		<i>Exp</i>	2,574	2,354	1,994
		<i>Surplus / (deficit)</i>	(2,539)	(2,344)	(1,993)
Help Desk	IT Help Desk provides 'break/fix' support for all IT systems and equipment including coordinating vendor support.	<i>Inc</i>	-	-	-
		<i>Exp</i>	252	236	236
		<i>Surplus / (deficit)</i>	(252)	(236)	(236)
Information Technology Systems	Information Technology Services ensures Council's IT systems and equipment is properly maintained and working as required by the business including providing support for business system improvements, IT training and Geospatial Information System support.	<i>Inc</i>	-	90	-
		<i>Exp</i>	1,774	1,991	2,461
		<i>Surplus / (deficit)</i>	(1,774)	(1,901)	(2,461)
Learning and Development	To continually improve the effectiveness of the organisation through employee education to support organisational goals and compliance requirements.	<i>Inc</i>	-	-	-
		<i>Exp</i>	367	545	572
		<i>Surplus / (deficit)</i>	(367)	(545)	(572)
OH&S	Provide systems and support for a workplace, which is safe, so that the health and safety of our employees are not at risk.	<i>Inc</i>	-	-	-
		<i>Exp</i>	812	884	1,198
		<i>Surplus / (deficit)</i>	(812)	(884)	(1,198)

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Payroll	Deliver and administer the payroll function to the organisation and ensure that the Council's legal, award and industrial obligations are met.	<i>Inc</i>	-	1	-
		<i>Exp</i>	71	(53)	358
		<i>Surplus / (deficit)</i>	(71)	54	(358)
Records Management	Records Management is responsible for maintaining and supporting Council's Documents Management system and documents management practices within Council including the secure storage and retrieval of physical documents.	<i>Inc</i>	-	-	-
		<i>Exp</i>	175	173	194
		<i>Surplus / (deficit)</i>	(175)	(173)	(194)
Recruitment	Attract and engage a diverse range of suitably qualified people to join our organisation.	<i>Inc</i>	-	83	36
		<i>Exp</i>	677	609	538
		<i>Surplus / (deficit)</i>	(677)	(526)	(502)
Revenue and Property Services	Raising and collection of municipal rates and charges, maintenance of Council rating information and valuation of properties throughout the municipality.	<i>Inc</i>	321	409	397
		<i>Exp</i>	429	558	543
		<i>Surplus / (deficit)</i>	(108)	(148)	(146)
Risk Management	Processes used to proactively manage the risks that affect Council, includes the identification, assessment and prioritising of risks to ensure Council's operations are effectively maintained.	<i>Inc</i>	-	-	-
		<i>Exp</i>	100	264	316
		<i>Surplus / (deficit)</i>	(100)	(264)	(316)

Key Initiatives

- Enforce our local laws and relevant legislation and regulations to ensure a safe and liveable community.
- Improve community engagement and consultation.

Service Performance Outcome Indicators

Service	Indicator	2021/22	2022/23	2023/24
		Actual	Forecast	Budget
Governance	Consultation and engagement	55	50	53

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

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100 [Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

2.6 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income
	\$'000	\$'000	\$'000
A Welcoming and Inclusive Place	(11,339)	17,526	6,187
A Diverse and Dynamic Economy	(4,111)	5,423	1,312
A Clean Green Environment	(4,845)	15,599	10,755
A Customer Focused and Responsive	(6,416)	7,701	1,284
Transparent and Accountable Governance	(1,880)	11,608	9,728
Total	(28,591)	57,857	29,266
<i>Expenses added in:</i>			
Depreciation and Amortisation	(12,815)		
Deficit before funding sources	(41,406)		
<i>Funding sources added in:</i>			
Interest Income	1,025		
Rates Income	35,010		
Contributions - non-monetary	1,000		
Income Grants Capital	21,982		
Total funding sources	59,017		
Operating surplus for the year	17,611		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023/24 has been supplemented with projections to 2026/27

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

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

Comprehensive Income Statement

For the four years ending 30 June 2027

	NOTES	Forecast	Budget	Projections		
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Income						
Rates and charges	4.1.1	42,540	44,455	45,678	46,819	47,756
Statutory fees and fines	4.1.2	1,711	1,736	1,766	1,796	1,826
User fees	4.1.3	2,226	2,454	2,496	2,538	2,581
Grants - operating	4.1.4	12,878	14,662	14,911	15,165	15,423
Grants - capital	4.1.4	6,373	21,892	6,492	2,545	2,545
Contributions - monetary	4.1.5	311	90	-	-	-
Contributions - non-monetary	4.1.5	500	1,000	1,000	1,000	1,000
Net gain on disposal of property, infrastructure, plant and equipment		84	40	-	-	-
Other income	4.1.6	1,274	1,954	2,655	2,246	2,177
Total income		67,897	88,283	74,997	72,109	73,307
Expenses						
Employee costs	4.1.7	(24,882)	(28,303)	(29,126)	(29,947)	(30,550)
Materials and services	4.1.8	(28,697)	(28,259)	(29,079)	(29,835)	(30,580)
Depreciation	4.1.9	(11,484)	(12,096)	(13,100)	(13,365)	(13,907)
Amortisation - right of use assets	4.1.10	(652)	(719)	(434)	(449)	(641)
Bad and doubtful debts - allowance for impairment		(15)	(15)	(12)	(12)	(12)
Borrowing costs		(12)	-	-	-	-
Finance costs - leases		(135)	(100)	(71)	(47)	(24)
Other expenses	4.1.11	(1,203)	(1,180)	(1,208)	(1,234)	(1,260)
Total expenses		(67,080)	(70,672)	(73,029)	(74,889)	(76,974)
Surplus/(deficit) for the year		817	17,611	1,967	(2,779)	(3,667)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment		11,795	10,308	3,791	32,098	6,420
Total other comprehensive income		11,795	10,308	3,791	32,098	6,420
Total comprehensive result		12,612	27,919	5,758	29,319	2,753

Statement of Financial Position

For the four years ending 30 June 2027

	NOTES	Forecast	Budget	Projections		
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Assets						
Current assets						
Cash and cash equivalents		2,002	3,525	3,686	2,853	2,582
Trade and other receivables		3,480	4,181	4,137	4,128	4,209
Other financial assets		54,000	43,200	35,424	35,424	34,361
Inventories		816	816	820	824	828
Other assets		1,190	1,190	1,190	1,190	1,190
Total current assets		61,488	52,913	45,258	44,419	43,171
Non-current assets						
Investments in associates and joint ventures		1,456	1,456	1,456	1,456	1,456
Property, infrastructure, plant & equipment		662,848	704,330	718,891	748,438	751,600
Right-of-use assets	4.2.2	2,621	1,889	1,426	977	336
Intangible assets		3,062	3,062	3,062	3,062	3,062
Total non-current assets		669,987	710,737	724,835	753,933	756,454
Total assets		731,475	763,650	770,093	798,351	799,625
Liabilities						
Current liabilities						
Trade and other payables		2,554	2,635	2,719	2,790	2,860
Trust funds and deposits		2,557	2,557	2,557	2,557	2,557
Unearned income/revenue		6,605	4,188	2,388	2,388	2,388
Provisions		6,289	6,021	6,271	6,351	6,301
Interest-bearing liabilities	4.2.1	44	613	888	927	967
Lease liabilities	4.2.2	715	464	473	677	336
Total current liabilities		18,764	16,479	15,297	15,690	15,409
Non-current liabilities						
Provisions		11,501	12,324	12,484	12,634	12,769
Interest-bearing liabilities	4.2.1	476	6,671	8,762	7,835	6,868
Lease liabilities	4.2.2	1,904	1,427	1,043	366	-
Total non-current liabilities		13,881	20,422	22,289	20,835	19,637
Total liabilities		32,645	36,901	37,586	36,525	35,046
Net assets		698,830	726,749	732,507	761,826	764,579
Equity						
Accumulated surplus		219,081	236,692	238,659	235,880	232,213
Reserves		479,749	490,057	493,848	525,946	532,366
Total equity		698,830	726,749	732,507	761,826	764,579

Statement of Changes in Equity

For the four years ending 30 June 2027

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2023 Forecast Actual					
Balance at beginning of the financial year		646,864	178,956	431,286	36,622
Surplus/(deficit) for the year		817	817	-	-
Net asset revaluation increment/(decrement)		11,795	-	11,795	-
Transfers (to)/from other reserves		39,354	39,308	-	46
Balance at end of the financial year		698,830	219,081	443,081	36,668
2024 Budget					
Balance at beginning of the financial year		698,830	219,081	443,081	36,668
Surplus/(deficit) for the year		17,611	17,611	-	-
Net asset revaluation increment/(decrement)		10,308	-	10,308	-
Balance at end of the financial year	4.3.1	726,749	236,692	453,389	36,668
2025 Projection					
Balance at beginning of the financial year		726,749	236,692	453,389	36,668
Surplus/(deficit) for the year		1,967	1,967	-	-
Net asset revaluation increment/(decrement)		3,791	-	3,791	-
Balance at end of the financial year		732,507	238,659	457,180	36,668
2026 Projection					
Balance at beginning of the financial year		732,507	238,659	457,180	36,668
Surplus/(deficit) for the year		(2,779)	(2,779)	-	-
Net asset revaluation increment/(decrement)		32,098	-	32,098	-
Balance at end of the financial year		761,826	235,880	489,278	36,668
2027 Projection					
Balance at beginning of the financial year		761,826	235,880	489,278	36,668
Surplus/(deficit) for the year		(3,667)	(3,667)	-	-
Net asset revaluation increment/(decrement)		6,420	-	6,420	-
Balance at end of the financial year		764,579	232,213	495,698	36,668

Statement of Cash Flows

For the four years ending 30 June 2027

Notes	Forecast	Budget	Projections		
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges	43,215	43,055	44,424	46,714	47,667
Statutory fees and fines	1,882	1,856	1,894	1,975	2,009
User fees	2,449	2,624	2,677	2,792	2,839
Grants - operating	14,713	14,253	14,542	15,165	15,423
Grants - capital	6,643	21,281	6,331	2,545	2,545
Contributions - monetary	311	90	-	-	-
Interest received	400	1,025	1,685	1,275	1,204
Other receipts	1,491	1,034	1,041	1,068	1,069
Net GST refund / payment	3,666	6,077	4,898	3,601	3,550
Employee costs	(23,923)	(27,948)	(28,916)	(29,917)	(30,665)
Materials and services	(30,738)	(31,006)	(31,909)	(32,754)	(33,575)
Other payments	(1,086)	(1,074)	(1,105)	(1,134)	(1,162)
Net cash provided by/(used in) operating activities	19,023	31,266	15,561	11,330	10,903
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(17,866)	(46,445)	(24,814)	(10,361)	(10,223)
Payments for investments	(6,000)	-	-	-	-
Proceeds from investments	-	10,800	7,776	-	1,063
Net cash provided by/ (used in) investing activities	(23,866)	(35,645)	(17,038)	(10,361)	(9,161)
Cash flows from financing activities					
Finance costs (capitalised)	-	(47)	(312)	(394)	(355)
Proceeds from borrowings	-	6,858	3,000	-	-
Repayment of borrowings	(290)	(94)	(634)	(888)	(927)
Interest paid - lease liability	(135)	(100)	(71)	(47)	(24)
Repayment of lease liabilities	(662)	(715)	(346)	(473)	(707)
Net cash provided by/(used in) financing activities	(1,087)	5,902	1,637	(1,802)	(2,013)
Net increase/(decrease) in cash & cash equivalents	(5,930)	1,523	161	(834)	(271)
Cash and cash equivalents at the beginning of the financial year	7,932	2,002	3,525	3,686	2,853
Cash and cash equivalents at the end of the financial year	2,002	3,525	3,686	2,853	2,582

Statement of Capital Works

For the four years ending 30 June 2027

	NOTES	Forecast	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land improvements		1,358	1,048	783	-	-
Total land		1,358	1,048	783	-	-
Buildings		4,160	16,197	8,463	635	635
Total buildings		4,160	16,197	8,463	635	635
Total property		5,518	17,245	9,246	635	635
Plant and equipment						
Plant, machinery and equipment		2,370	3,114	1,984	1,984	1,984
Computers and telecommunications		64	-	-	-	-
Total plant and equipment		2,434	3,114	1,984	1,984	1,984
Infrastructure						
Roads		5,255	11,117	4,824	3,620	3,620
Bridges		296	1,418	1,020	150	150
Footpaths and cycleways		1,227	675	450	450	450
Drainage		2,275	5,288	2,617	655	655
Recreational, leisure and community facilities		2,768	907	1,022	530	405
Waste management		287	-	-	-	-
Parks, open space and streetscapes		75	1,082	20	20	20
Aerodromes		128	263	-	-	-
Other infrastructure		880	1,114	1,375	1,375	1,375
Total infrastructure		13,191	21,864	11,328	6,800	6,675
Total capital works expenditure	4.4.1	21,143	42,223	22,558	9,419	9,294
Represented by:						
New asset expenditure		6,891	16,908	9,556	525	400
Asset renewal expenditure		11,067	22,814	10,781	8,584	8,584
Asset expansion expenditure		192	-	-	-	-
Asset upgrade expenditure		2,994	2,501	2,221	310	310
Total capital works expenditure	4.4.1	21,143	42,223	22,558	9,419	9,294
Funding sources represented by:						
Grants		5,364	21,892	6,492	2,545	2,545
Contributions		72	90	-	-	-
Council cash		12,611	13,383	13,066	6,874	6,749
Borrowings		3,097	6,858	3,000	-	-
Total capital works expenditure	4.4.1	21,143	42,223	22,558	9,419	9,294

All capital works noted above are excluding GST.

Statement of Human Resources

For the four years ending 30 June 2027

	Forecast	Budget	Projections		
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	21,169	26,766	27,693	28,651	29,367
Total staff expenditure	21,169	26,766	27,693	28,651	29,367
Staff numbers	FTE	FTE	FTE	FTE	FTE
Employees	253.1	253.1	253.1	252.1	252.1
Total staff numbers	253.1	253.1	253.1	252.1	252.1

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

Department	Budget	Comprises		
	2023/24	Permanent	Part time	Casual
	\$'000	Full Time	\$'000	Temporary
		\$'000	\$'000	\$'000
Office of CEO	2,024	1,942	82	-
Chief Financial Office	1,971	1,921	50	-
Corporate, Governance and Performance	3,729	3,236	425	68
Sustainable Communities	5,770	3,695	1,687	388
Infrastructure Services	13,272	12,282	481	509
Total permanent staff expenditure	26,766	23,076	2,725	965
Other employee related expenditure	1,537			
Total expenditure	28,303			

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

Department	Budget	Comprises		
	2023/24	Permanent	Part time	Casual
		Full Time		Temporary
Office of CEO	13	12	1	-
Chief Financial Office	18	17	1	-
Corporate, Governance and Performance	36	32	3	1
Sustainable Communities	56	36	16	4
Infrastructure Services	131	120	5	5
Total staff	253	217	27	10

Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2027

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Office of CEO				
Permanent - Full time	1,942	2,009	2,079	2,130
Women	630	652	675	692
Men	786	813	841	862
Vacant positions	525	544	562	576
New positions	-	-	-	-
Permanent - Part time	82	85	88	90
Women	-	-	-	-
Men	-	-	-	-
Vacant positions	82	85	88	90
New positions	-	-	-	-
Casuals and temporary	-	-	-	-
Total Office of CEO	2,024	2,094	2,166	2,221
Chief Financial Office				
Permanent - Full time	1,921	1,988	2,056	2,108
Women	1,213	1,255	1,299	1,331
Men	554	573	593	607
Vacant positions	154	159	165	169
New positions	-	-	-	-
Permanent - Part time	50	51	53	55
Women	-	-	-	-
Men	-	-	-	-
Vacant positions	50	51	53	55
New positions	-	-	-	-
Casuals and temporary	-	-	-	-
Total Chief Financial Office	1,971	2,039	2,110	2,162
Corporate Governance and Performance				
Permanent - Full time	3,236	3,349	3,464	3,551
Women	1,830	1,894	1,959	2,008
Men	776	803	831	851
Vacant positions	630	652	675	691
New positions	-	-	-	-
Permanent - Part time	425	440	455	466
Women	361	373	386	396
Men	-	-	-	-
Vacant positions	64	66	69	70
New positions	-	-	-	-
Casuals and temporary	68	70	72	73
Total Corporate Governance and Performance	3,729	3,858	3,991	4,091
Sustainable Communities				
Permanent - Full time	3,695	3,823	3,955	4,054
Women	1,767	1,828	1,892	1,939
Men	1,104	1,142	1,182	1,211
Vacant positions	824	853	882	904
New positions	-	-	-	-
Permanent - Part time	1,687	1,745	1,806	1,851
Women	1,345	1,391	1,439	1,475
Men	219	226	234	240
Vacant positions	123	128	132	135
New positions	-	-	-	-
Casuals and temporary	388	402	415	426
Total Sustainable Communities	5,770	5,970	6,177	6,331
Infrastructure Services				
Permanent - Full time	12,282	12,707	13,147	13,476
Women	1,847	1,911	1,977	2,026
Men	8,512	8,807	9,112	9,340
Vacant positions	1,923	1,989	2,058	2,110
New positions	-	-	-	-
Permanent - Part time	481	498	515	528
Women	370	383	397	407
Men	111	114	118	121
Vacant positions	-	-	-	-
New positions	-	-	-	-
Casuals and temporary	509	527	545	559
Total Infrastructure Services	13,272	13,732	14,207	14,563
Total staff expenditure	26,766	27,693	28,651	29,367

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
Office of CEO				
Permanent - Full time	12.0	12.0	12.0	12.0
Women	4.0	4.0	4.0	4.0
Men	5.0	5.0	5.0	5.0
Vacant positions	3.0	3.0	3.0	3.0
New positions	-	-	-	-
Permanent - Part time	1.0	1.0	1.0	1.0
Women	-	-	-	-
Men	-	-	-	-
Vacant positions	1.0	1.0	1.0	1.0
New positions	-	-	-	-
Casuals and temporary	-	-	-	-
Total Office of CEO	13.0	13.0	13.0	13.0
Chief Financial Office				
Permanent - Full time	17.0	17.0	17.0	17.0
Women	11.0	11.0	11.0	11.0
Men	5.0	5.0	5.0	5.0
Vacant positions	1.0	1.0	1.0	1.0
New positions	-	-	-	-
Permanent - Part time	0.6	0.6	0.6	0.6
Women	0.6	0.6	0.6	0.6
Men	-	-	-	-
Vacant positions	-	-	-	-
New positions	-	-	-	-
Casuals and temporary	-	-	-	-
Total Chief Financial Office	17.6	17.6	17.6	17.6
Corporate Governance and Performance				
Permanent - Full time	32.3	32.3	31.3	31.3
Women	18.3	18.3	18.3	18.3
Men	7.0	7.0	7.0	7.0
Vacant positions	6.0	6.0	6.0	6.0
New positions	1	1	-	-
Permanent - Part time	3.3	3.3	3.3	3.3
Women	2.7	2.7	2.7	2.7
Men	-	-	-	-
Vacant positions	0.6	0.6	0.6	0.6
New positions	-	-	-	-
Casuals and temporary	0.7	0.7	0.7	0.7
Total Corporate Governance and Performance	36.3	36.3	35.3	35.3
Sustainable Communities				
Permanent - Full time	35.7	35.7	35.7	35.7
Women	17.4	17.4	17.4	17.4
Men	10.3	10.3	10.3	10.3
Vacant positions	8.0	8.0	8.0	8.0
New positions	-	-	-	-
Permanent - Part time	16.4	16.4	16.4	16.4
Women	12.1	12.1	12.1	12.1
Men	2.6	2.6	2.6	2.6
Vacant positions	1.6	1.6	1.6	1.6
New positions	-	-	-	-
Casuals and temporary	3.5	3.5	3.5	3.5
Total Sustainable Communities	55.6	55.6	55.6	55.6
Infrastructure Services				
Permanent - Full time	120.0	120.0	120.0	120.0
Women	19.0	19.0	19.0	19.0
Men	82.0	82.0	82.0	82.0
Vacant positions	19.0	19.0	19.0	19.0
New positions	-	-	-	-
Permanent - Part time	5.2	5.2	5.2	5.2
Women	4.3	4.3	4.3	4.3
Men	1.0	1.0	1.0	1.0
Vacant positions	-	-	-	-
New positions	-	-	-	-
Casuals and temporary	5.4	5.4	5.4	5.4
Total Infrastructure Services	130.6	130.6	130.6	130.6
Total staff numbers	253.1	253.1	252.1	252.1

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023/24 the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.50% in line with the rate cap.

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

	2022/23 Forecast \$'000	2023/24 Budget \$'000	Change \$'000	%
General rates*	26,614	27,851	1,237	4.6%
Municipal charge*	6,293	6,532	239	3.8%
Waste management charge	8,752	9,198	446	5.1%
Supplementary rates and rate adjustments	407	390	(17)	(4.2%)
Interest on rates and charges	180	180	0	0.0%
Revenue in lieu of rates**	294	304	10	3.4%
Total rates and charges	42,540	44,455	1,915	4.5%

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

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

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	2022/23 cents/\$CIV	2023/24 cents/\$CIV	Change cents/\$CIV	Change
General rate for rateable residential properties	0.00252040	0.00223766	(0.0002827)	(11.2%)
General rate for rateable residential vacant properties	0.00504080	0.00447532	(0.0005655)	(11.2%)
General rate for rateable farm properties	0.00252040	0.00223766	(0.0002827)	(11.2%)
General rate for rateable farm vacant properties	0.00252040	0.00223766	(0.0002827)	(11.2%)
General rate for rateable commercial properties	0.00352856	0.00313273	(0.0003958)	(11.2%)
General rate for rateable commercial vacant properties	0.00504080	0.00447532	(0.0005655)	(11.2%)
General rate for rateable industrial properties	0.00352856	0.00313273	(0.0003958)	(11.2%)
General rate for rateable industrial vacant properties	0.00504080	0.00447532	(0.0005655)	(11.2%)
General rate for rateable rural properties	0.00252040	0.00223766	(0.0002827)	(11.2%)
General rate for rateable rural vacant properties	0.00504080	0.00447532	(0.0005655)	(11.2%)
General rate for rateable cultural and recreational properties	0.00244479	0.00217053	(0.0002743)	(11.2%)

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

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential Building	12,624	13,121	498	3.9%
Residential Vacant	1,566	1,624	58	3.7%
Farm Building	5,352	5,634	282	5.3%
Farm Vacant	1,521	1,613	92	6.1%
Commercial Building	1,756	1,904	148	8.4%
Commercial Vacant	93	117	24	26.4%
Industrial Building	1,570	1,604	34	2.2%
Industrial Vacant	123	98	(25)	(20.5%)
Rural Building	1,806	1,986	180	10.0%
Rural Vacant	175	124	(51)	(29.0%)
Cultural and recreational	29	26	(3)	(10.6%)
Total amount to be raised by general rates	26,614	27,851	1,237	4.65%

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	2022/23	2023/24	Change	
	Number	Number	Number	%
Residential Building	11,228	11,354	126	1.1%
Residential Vacant	967	987	20	2.1%
Farm Building	2,044	2,008	(36)	(1.8%)
Farm Vacant	1,056	1,052	(4)	(0.4%)
Commercial Building	705	710	5	0.7%
Commercial Vacant	45	51	6	13.3%
Industrial Building	434	436	2	0.5%
Industrial Vacant	61	60	(1)	(1.6%)
Rural Building	1,547	1,677	130	8.4%
Rural Vacant	188	144	(44)	(23.4%)
Cultural and recreational	38	35	(3)	(7.9%)
Total number of assessments	18,313	18,514	201	1.10%

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

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential Building	5,008,590	5,863,852	855,262	17.1%
Residential Vacant	310,625	362,924	52,299	16.8%
Farm Building	2,123,582	2,517,776	394,194	18.6%
Farm Vacant	603,329	720,804	117,475	19.5%
Commercial Building	497,595	607,824	110,229	22.2%
Commercial Vacant	18,430	26,232	7,802	42.3%
Industrial Building	444,965	511,986	67,021	15.1%
Industrial Vacant	24,356	21,799	(2,556)	(10.5%)
Rural Building	716,563	887,439	170,876	23.8%
Rural Vacant	34,619	27,669	(6,950)	(20.1%)
Cultural and recreational	11,820	11,902	82	0.7%
Total value of land	9,794,474	11,560,208	1,765,734	18.03%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2022/23	2023/24		
	\$	\$	\$	%
Municipal	367.00	380.00	13	3.5%

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

Type of Charge	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Municipal	6,293	6,532	239	3.8%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2022/23	2023/24	\$	%
	\$	\$		
Kerbside landfill collection service	258.50	267.50	9.00	3.5%
Kerbside recyclable collection service	130.40	135.00	4.60	3.5%
Kerbside organic waste collection service	106.30	110.00	3.70	3.5%
Environmental levy	125.50	130.00	4.50	3.6%
Total	620.70	642.50	21.80	3.5%

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

Type of Charge	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Kerbside landfill collection service	3,655	3,857	202	5.5%
Kerbside recyclable collection service	1,804	1,901	97	5.4%
Kerbside organic waste collection service	1,142	1,205	63	5.6%
Environmental levy	2,152	2,235	83	3.9%
Total	8,752	9,198	446	5.1%

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

Type of Charge	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
General rate	26,614	27,851	1,237	4.65%
Municipal charge	6,293	6,532	239	3.80%
Kerbside landfill collection service	3,655	3,857	202	5.53%
Kerbside recyclable collection service	1,804	1,901	97	5.38%
Kerbside organic waste collection service	1,142	1,205	63	5.56%
Environmental levy	2,152	2,235	83	3.87%
Total Rates and charges	41,659	43,581	1,922	4.61%

4.1.1(k) Fair Go Rates System Compliance

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

	2022/23	2023/24
Total Rates	\$ 33,313,504	\$ 34,773,000
Number of rateable properties	18,275	18,479
Base Average Rate	\$ 1,822.90	\$ 1,881.76
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 1,854.80	\$ 1,947.62
Maximum General Rates and Municipal Charges Revenue	\$ 33,896,490	\$ 35,990,055
Budgeted General Rates and Municipal Charges Revenue	\$ 32,906,504	\$ 34,383,000
Budgeted Supplementary Rates	\$ 407,000	\$ 390,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 33,313,504	\$ 34,773,000

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

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

- The making of supplementary valuations (2023/24: estimated \$390,000 and 2022/23: \$406,918)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(m) Differential rates

General Rates

A general rate be declared in respect of the 2023/24 Financial Year. It be further declared that the general rate be raised by the application of differential rates. Each differential rate will be determined by multiplying the Capital Improved Value of rateable land (categorised by the characteristics described below) by the relevant rate in the dollar in Note 4.1.1(b).

Use of each differential rate:

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 it's 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.

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.

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 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 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*.

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 is erected;
- (ii) which is used primarily for industrial purposes; and
- (iii) does not have the characteristics of:
 - Farm Building Land
 - General Building Land
 - Commercial 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;
- (iii) does not have the characteristics of:
 - Farm Vacant Land
 - General Vacant Land;
 - Commercial 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 2023/24 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 \$380.00 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 2023/24 Financial Year.

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

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

- (i) \$267.50 per annum for each rateable land to which a kerbside landfill collection service is available;
- (ii) \$135.00 per annum for each rateable land to which a kerbside recyclable collection service is available;
- (iii) \$110.00 per annum for each rateable land to which an kerbside organic waste collection service is available;
- (iv) \$130.00 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 the 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 Families, Fairness and Housing, for the 2023/24 financial year to the maximum amount advised by the Department (2022/23: \$253.20).

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, being:

- Annual (15 February 2024);
- Quarterly (30 Sept 2023, 30 November 2023, 28 February 2024 and 31 May 2024); and
- 10 monthly payments (28 August 2023 to 28 May 2024).

Consequential

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

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

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

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Town planning fees	690	650	(40)	(5.8%)
Building services fees	515	530	15	2.9%
Business registration fees	162	209	47	29.0%
Animal registration fees and fines	199	205	6	3.0%
Property certificate fees	60	60	-	0.0%
Other statutory fees and fines	85	82	(3)	(3.5%)
Total statutory fees and fines	1,711	1,736	25	1.5%

Business registration fees increase driven by income from triennial charge for Caravan Park registration.

4.1.3 User fees

	Forecast	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Leisure centre and recreation	26	30	4	15.4%
Waste management services	1,448	1,624	176	12.2%
Rent and other property income	151	158	7	4.6%
Public facilities and park hire fees	214	222	8	3.7%
Sundry works and works within road reserve fees	35	35	-	0.0%
Caravan park fees	260	295	35	13.5%
Other user fees and charges	92	90	(2)	(2.2%)
Total user fees	2,226	2,454	228	10.2%

Caravan park fee income forecast in 2022/23 lower than original budget due to impact of October 2022 flood event.

4.1.4 Grants

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

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	15,201	33,423	18,222	119.9%
State funded grants	4,050	3,131	(919)	(22.7%)
Total grants received	19,251	36,554	17,303	89.9%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Federal Financial Assistance Grants	9,268	13,454	4,186	45.2%
Recurrent - State Government				
Community health	132	132	(0)	(0.3%)
Community safety	97	159	62	63.4%
Economic development and tourism	666	-	(666)	(100.0%)
Maternal and child health	596	591	(5)	(0.8%)
Recreation	41	39	(2)	(4.9%)
Total recurrent grants	10,800	14,374	3,574	33.1%
Non-recurrent - Commonwealth Government				
Emergency Management	664	-	(664)	(100.0%)
Non-recurrent - State Government				
Community health	105	-	(105)	(100.0%)
Economic development and tourism	180	-	(180)	(100.0%)
Emergency Management	1,000	288	(712)	(71.2%)
Other	2	-	(2)	(100.0%)
Recreation	80	-	(80)	(100.0%)
Waste Management	46	-	(46)	(100.0%)
Total non-recurrent grants	2,078	288	(1,790)	(86.1%)
Total operating grants	12,878	14,662	1,784	13.9%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	2,545	2,545	-	0.0%
Total recurrent grants	2,545	2,545	-	0.0%
Non-recurrent - Commonwealth Government				
Land improvements	-	968	968	#DIV/0!
Buildings	81	-	(81)	(100.0%)
Bridges	-	1,268	1,268	100.0%
Drainage	800	687	(113)	(14.1%)
Emergency management	-	10,000	10,000	100.0%
Kerb and channel	-	350	350	100.0%
Footpaths and cycleways	455	-	(455)	(100.0%)
Recreation, leisure and community facilities	970	3,888	2,919	301.0%
Roads	420	-	(420)	(100.0%)
Aerodrome	-	263	263	100.0%
Non-recurrent - State Government				
Community safety	24	-	(24)	(100.0%)
Drainage	150	-	(150)	(100.0%)
Recreation, leisure and community facilities	933	1,923	990	106.1%
Roads	-	4	4	(100.0%)
Total non-recurrent grants	3,828	19,347	15,519	405.4%
Total capital grants	6,373	21,892	15,519	243.5%
Total Grants	19,251	36,554	17,303	89.9%

4.1.5 Contributions

	Forecast	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000		
Monetary	311	90	(221)	(71.1%)
Non-monetary	500	1,000	500	100.0%
Total contributions	811	1,090	279	34.4%

Monetary contributions include developer contributions to Council's open space reserve. Non-monetary contribution 2023/24 budget increased in line with the expected receipt of developer non-monetary contribution by way of infrastructure assets.

4.1.6 Other income

	Forecast	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000		
Interest on investments	400	1,025	625	156.3%
Reimbursements and subsidies	79	63	(16)	(20.3%)
Legal costs recouped	112	96	(16)	(14.3%)
Energy rebate scheme income	78	86	8	10.3%
Sale of recyclables income	102	100	(2)	(2.0%)
Volunteer services	300	350	50	16.7%
Employer incentive payments	48	-	(48)	(100.0%)
FSL administrative income	54	56	2	3.7%
Other income	101	178	77	76.2%
Total other income	1,274	1,954	680	53.4%

Interest on investments 2023/24 budget increase driven by investment rate returns in an increased cash rate environment. Volunteer services increase due to Moira's volunteer network returning to normal levels post Covid 19 lockdowns.

4.1.7 Employee costs

	Forecast	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000		
Wages and salaries	21,335	23,829	2,494	11.7%
Apprentices and trainees	348	365	17	4.9%
Superannuation	2,159	2,572	413	19.1%
WorkCover	311	688	377	121.2%
Fringe benefits tax	160	160	-	0.0%
Other employee costs	569	689	120	21.1%
Total employee costs	24,882	28,303	3,421	13.7%

Wages and Salaries increase is driven by combination of a lower 2022/23 forecast from savings generated from unfilled positions during the year and increases driven by the Enterprise Bargaining Agreement. Superannuation increase driven by a 0.5% increase in the Superannuation Guarantee Charge. WorkCover increase due to increase in Council's premium following an increase in claims during 2022/23 and an increase to the average Victorian premium rate, as set by the Victorian Government.

4.1.8 Materials and services

	Forecast	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Building and facilities maintenance	1,176	1,224	49	4.1%
Community health and safety	786	846	60	7.7%
Community services and events	590	507	(82)	(14.0%)
Council contributions, donations and grants	897	877	(19)	(2.2%)
Economic development and tourism	1,863	922	(941)	(50.5%)
Emergency Management	1,462	226	(1,236)	(84.5%)
Engineering management and design	18	5	(13)	(71.4%)
Environmental management	682	582	(100)	(14.7%)
Finance and administration	1,603	1,318	(284)	(17.7%)
Governance	768	592	(176)	(22.9%)
Information technology	1,923	2,059	136	7.1%
Infrastructure and asset management	773	754	(19)	(2.4%)
Insurance	1,134	1,010	(124)	(10.9%)
Library services	836	851	15	1.8%
Parks and garden maintenance	1,377	1,498	121	8.8%
Planning and building services	387	292	(95)	(24.5%)
Plant and fleet maintenance	1,686	1,745	59	3.5%
Pools and recreation	958	1,232	274	28.7%
Roads, bridges, footpaths and drainage maintenance	3,700	4,953	1,253	33.9%
Waste management services	6,080	6,764	684	11.3%
Total materials and services	28,697	28,259	(438)	(1.5%)

Emergency management forecast for 2022/23 includes cost associated with the October 2022 flood event, the majority of this cost is to be claimed under Disaster Recovery Funding Arrangements (DFRA). Increase in Roads, bridges, footpaths and drainage maintenance due to a combination of an increased budget for maintenance of unsealed roads across the Shire and the impact of CPI increases on infrastructure maintenance costs. The Waste Management costs increase is due to 2022/23 cost of removing asbestos material from the Tungamah transfer station being carried forward into 2023/24.

4.1.9 Depreciation

	Forecast	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Property	1,872	1,944	72	3.8%
Plant & equipment	925	1,000	75	8.1%
Infrastructure	8,687	9,152	465	5.4%
Total depreciation	11,484	12,096	612	5.3%

Depreciation increase due to impact of valuation increments during 2022/23, which increases the depreciable value of the assets over the same useful life.

4.1.10 Amortisation - Right of Use Assets

	Forecast	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Right of use assets	652	719	67	10.3%
Total amortisation - right of use assets	652	719	67	10.3%

4.1.11 Other expenses

	Forecast	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000		
Auditors remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	60	62	2	3.3%
Auditors remuneration - Internal	60	60	-	0.0%
Councillors Allowances	192	-	(192)	(100.0%)
Administrators Allowances	100	400	300	300.0%
Interest on unwinding of discount on provisions	200	200	-	0.0%
Volunteer services	300	350	50	16.7%
Other expenses	291	108	(183)	(62.9%)
Total other expenses	1,203	1,180	(23)	(1.9%)

On 9th March 2023, the Victorian Government appointed an Interim Administrator to Moira Shire Council, this will subsequently be replaced by a panel of Administrators until the Council elections in 2028. Councillor Allowances will be replaced by Administrator Allowances over this period. Other Expenses forecast 2022/23 includes costs associated with the transition to the Administration.

4.2 Statement of Financial Position

4.2.1 Borrowings

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

	Forecast	Budget	Projections		
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
Amount borrowed as at 30 June of the prior year	816	520	7,284	9,650	8,762
Amount proposed to be borrowed	-	6,858	3,000	-	-
Amount projected to be redeemed	(296)	(94)	(634)	(888)	(927)
Amount of borrowings as at 30 June	520	7,284	9,650	8,762	7,835

4.2.2 Leases by category

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

	Forecast	Budget
	2022/23	2023/24
	\$'000	\$'000
Right-of-use assets		
Plant and equipment	2,527	1,832
IT Equipment	94	56
Total right-of-use assets	2,621	1,889
Lease liabilities		
Current lease Liabilities		
Plant and equipment	686	443
IT Equipment	29	21
Total current lease liabilities	715	464
Non-current lease liabilities		
Plant and equipment	1,845	1,403
IT Equipment	58	24
Total non-current lease liabilities	1,904	1,427
Total lease liabilities	2,619	1,891

4.3 Statement of changes in Equity

4.3.1 Reserves

Moira Shire maintains the following reserves for future capital works:

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

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

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

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

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

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

4.4 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.4.1 Summary

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	5,518	17,245	11,727	212.52%
Plant and equipment	2,434	3,114	680	27.94%
Infrastructure	13,191	21,864	8,673	65.75%
Total	21,143	42,223	21,080	99.70%

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	17,245	14,300	2,945	-	-	5,424	50	4,913	6,858
Plant and equipment	3,114	1,062	2,052	-	-	-	-	3,114	-
Infrastructure	21,864	1,546	17,817	2,501	-	16,468	40	5,356	-
Total	42,223	16,908	22,814	2,501	-	21,892	90	13,383	6,858

All capital works noted above are excluding GST.

Significant increase in Property capital spend is largely driven by two major projects being the Yarrawonga Library and Multi-Purpose Stadium. The 2024 development of these projects will be funded through a combination of Borrowings (\$6.8m), Grant Income (\$3.7m) and Council contribution (\$2.7m).

Increase in Infrastructure capital spend is predominately caused by road recovery works, which resulted due to the flood event. The \$10m expected cost to restore the condition of the roads is budgeted to be fully funded under the Federal Governments Disaster Recovery Funding Arrangements.

4.4.2 New Capital Works 2023/24

Capital Works Area	Project Cost \$'000	New \$'000	Asset expenditure types			Summary of Funding Sources				
			Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000	
PROPERTY										
Buildings										
Building Essential Services Renewals	42	-	42	-	-	-	-	-	42	-
Municipal buildings key register renewal program	94	-	94	-	-	-	-	-	94	-
Electrical safety compliance renewal program	42	-	42	-	-	-	-	-	42	-
Municipal buildings ceiling renewal program	9	-	9	-	-	-	-	-	9	-
Municipal buildings fit out renewal program	84	-	84	-	-	-	-	-	84	-
Municipal buildings floor coverings renewal program	30	-	30	-	-	-	-	-	30	-
Municipal buildings flooring renewal program	34	-	34	-	-	-	-	-	34	-
Municipal buildings mechanical renewal program	76	-	76	-	-	-	-	-	76	-
Municipal buildings painting renewal program	126	-	126	-	-	-	-	-	126	-
Municipal buildings roof renewal program	42	-	42	-	-	-	-	-	42	-
Municipal buildings wall renewal program	29	-	29	-	-	-	-	-	29	-
Municipal buildings guttering and downpipe renewal program	13	-	13	-	-	-	-	-	13	-
Septic tank renewals program	10	-	10	-	-	-	-	-	10	-
Cobram Animal Pound Renewal	150	-	150	-	-	-	-	-	150	-
TOTAL PROPERTY	781	-	781	-	-	-	-	-	781	-
PLANT AND EQUIPMENT										
Plant, Machinery and Equipment										
Light Fleet Replacement Vehicles	875	-	875	-	-	-	-	-	875	-
Heavy Plant Replacement Plant	1,168	-	1,168	-	-	-	-	-	1,168	-
Small Plant Replacement >\$2,500	9	-	9	-	-	-	-	-	9	-
Heavy Plant New Purchases	1,062	1,062	-	-	-	-	-	-	1,062	-
TOTAL PLANT AND EQUIPMENT	3,114	1,062	2,052	-	-	-	-	-	3,114	-

All capital works noted above are excluding GST.

Capital Works Area	Project Cost		Asset expenditure types			Summary of Funding Sources			
	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
INFRASTRUCTURE									
Roads									
Pavement Renewal Program	400	-	400	-	-	-	-	400	-
Shire Cross Roads Safety Improvements	40	-	-	40	-	-	-	40	-
Major patching program	450	-	450	-	-	-	-	450	-
Gravel Shoulder Resheets	300	-	300	-	-	300	-	-	-
Roads - Bituminous reseal program	1,123	-	1,123	-	-	1,123	-	-	-
Gravel roads resheet program	1,122	-	1,122	-	-	1,122	-	-	-
Flood Recovery Works - Roads	5,000	-	5,000	-	-	5,000	-	-	-
Flood Recovery Works - Stewarts Bridge Road	2,500	-	2,500	-	-	2,500	-	-	-
Bridges									
Bridges Renewal Program	50	-	50	-	-	-	-	50	-
Bridge Safety Railing Program	100	-	-	100	-	-	-	100	-
Footpaths and Cycleways									
New Footpath Investment Program	250	250	-	-	-	-	-	250	-
Renewal Footpath Investment Program	425	-	425	-	-	-	-	425	-
Drainage									
Generator back up for stormwater pump infrastructure - Stage 1	150	150	-	-	-	-	-	150	-
Culvert Renewal Program	45	-	45	-	-	-	-	45	-
Drainage pipe and pits renewal program	50	-	50	-	-	-	-	50	-
Drainage pipe renewal program	75	-	75	-	-	-	-	75	-
Drainage pits renewal program	25	-	25	-	-	-	-	25	-
Pumps renewal program	35	-	35	-	-	-	-	35	-
Raw water pumps renewal program	15	-	15	-	-	-	-	15	-
Stormwater pipe relining program	50	-	50	-	-	-	-	50	-
Manifold and Harcourt Streets, Nathalia - Drainage Upgrade	500	-	-	500	-	-	-	500	-
Flood Recovery Works - Culverts	2,500	-	2,500	-	-	2,500	-	-	-
Nathalia Drainage Improvements Design - Park St, Camp St/Pelling St & Bromley St	80	-	-	80	-	-	-	80	-
Nathalia North East Township Drainage Improvements Design	80	-	-	80	-	-	-	80	-
Cobram Showgrounds, Apex Reserve - Drainage Upgrade	75	-	-	75	-	-	-	75	-
Park Street Nathalia Pump Station Upgrade	30	-	-	30	-	-	-	30	-
Pyke Street Bundalong - Drainage Upgrade	100	-	-	100	-	-	-	100	-

Capital Works Area	Project Cost		Asset expenditure types			Summary of Funding Sources			
	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Recreational, Leisure & Community Facilities									
Playground Equipment Renewal Program	80	-	80	-	-	-	-	80	-
Aquatic facilities renewal	150	-	150	-	-	-	-	150	-
Aquatic plant room renewal program	115	-	115	-	-	-	-	115	-
BBQ renewal program	20	-	20	-	-	-	-	20	-
Park furniture renewal program	20	-	20	-	-	-	-	20	-
Shade sail renewal program	20	-	20	-	-	-	-	20	-
Yarroweyah Lighting Renewal**	327	-	327	-	-	230	40	57	-
Kennedy Park, Yarrowonga - Design of regional play space	50	50	-	-	-	-	-	50	-
Parks, Open Space and Streetscapes									
Street Furniture Renewal Program	20	-	20	-	-	-	-	20	-
Other Infrastructure									
Signage Renewal Program	15	-	15	-	-	-	-	15	-
Irrigation system renewal program	100	-	100	-	-	-	-	100	-
Bollard Renewal Program	10	-	10	-	-	-	-	10	-
TOTAL INFRASTRUCTURE	16,497	450	15,042	1,005	-	12,775	40	3,682	-
TOTAL NEW CAPITAL WORKS 2023/24	20,392	1,512	17,875	1,005	-	12,775	40	7,577	-

All capital works noted above are excluding GST.

**Subject to grant funding

4.4.3 Works carried forward from the 2022/23 year

Capital Works Area	Project Cost		Asset expenditure types			Summary of Funding Sources			
	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
PROPERTY									
Land Improvements									
Cobram East Levee Investigation & Design	79	79	-	-	-	-	-	79	-
Numurkah Flood Mitigation Scheme	969	969	-	-	-	969	-	-	-
Buildings									
Public Toilets Renewal Program	269	-	269	-	-	-	-	269	-
Yarrowonga Library	5,694	5,694	-	-	-	1,000	-	1,695	3,000
Yarrowonga Multi-Sports Stadium	7,500	7,500	-	-	-	2,650	-	992	3,858
Scott Reserve Cobram - Pavilion Refurbishment	58	58	-	-	-	-	-	58	-
Public Toilet - Yarrowonga Showgrounds	175	-	175	-	-	175	-	-	-
Yarrowonga Depot Renewal - Stage 1	483	-	483	-	-	-	-	483	-
Katunga Recreation Reserve - Change Rooms**	1,237	-	1,237	-	-	631	50	556	-
TOTAL PROPERTY	16,464	14,300	2,164	-	-	5,424	50	4,132	6,858

**Subject to grant funding

All capital works noted above are excluding GST.

Capital Works Area	Project Cost		Asset expenditure types			Summary of Funding Sources			
	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
INFRASTRUCTURE									
Roads									
Botts Rd & MVH Y'wonga Intersectn Works	72	72	-	-	-	-	-	72	-
Acacia & Melaleuca Sts Y'wonga Road Wrks	50	-	-	50	-	-	-	50	-
Woodlands Park Upgrade - Stage 1	60	-	-	60	-	-	-	60	-
Bridges									
Bourkes Bridge Renewal	1,268	-	1,268	-	-	1,268	-	-	-
Drainage									
Karook St Cobram (Scott Res) Drainage	147	-	-	147	-	-	-	147	-
Botts Road MVH Culvert Upgrade	196	-	-	196	-	-	-	196	-
Cobram East Drainage Plan	644	-	-	644	-	644	-	-	-
Yarrowonga West drainage flood protection	160	160	-	-	-	-	-	160	-
Paterson & Russell Sts Numurkah drainage pipe duplication project	100	-	100	-	-	43	-	57	-
Bundalong Drainage overland flow path feasibility	95	95	-	-	-	-	-	95	-
Bundalong Pasley Street Drainage	57	-	-	57	-	-	-	57	-
Yarrowonga Wetlands and Marine Pde Drainage	79	-	-	79	-	-	-	79	-
Recreational, Leisure & Community Facilities									
Fenced off-leash dog parks - Yarrowonga and Cobram	125	125	-	-	-	63	-	63	-
Parks, Open Space and Streetscapes									
Apex Park Cobram-Car Park & Landscaping	644	644	-	-	-	644	-	-	-
Kennedy Park, Thompsons Beach Upgrade	418	-	418	-	-	418	-	-	-
Aerodromes									
Yarrowonga Aerodrome - Taxiway Compliance Wks	263	-	-	263	-	263	-	-	-
Kerbs and Channel									
Woods Road Yarrowonga - Kerb & Channel	421	-	421	-	-	350	-	71	-
Other Infrastructure									
Levee Bank renewal program	568	-	568	-	-	-	-	568	-
TOTAL INFRASTRUCTURE	5,367	1,096	2,775	1,496	-	3,693	-	1,674	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2022/23	21,831	15,396	4,939	1,496	-	9,117	50	5,806	6,858

All capital works noted above are excluding GST.

Summary of Planned Capital Works Expenditure

For the years ending 30 June 2025, 2026 & 2027

2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land improvements	783	713	-	-	70	783	70	-	713	-
Total Land	783	713	-	-	70	783	70	-	713	-
Buildings	8,463	7,678	635	-	150	8,463	2,650	-	2,813	3,000
Total Buildings	8,463	7,678	635	-	150	8,463	2,650	-	2,813	3,000
Total Property	9,246	8,391	635	-	220	9,246	2,720	-	3,526	3,000
Plant and Equipment										
Plant, machinery and equipment	1,984	-	1,984	-	-	1,984	-	-	1,984	-
Total Plant and Equipment	1,984	-	1,984	-	-	1,984	-	-	1,984	-
Infrastructure										
Roads	4,824	350	3,620	-	854	4,824	2,545	-	2,279	-
Bridges	1,020	-	920	-	100	1,020	870	-	150	-
Footpaths and cycleways	450	250	200	-	-	450	-	-	450	-
Drainage	2,617	150	1,622	-	845	2,617	357	-	2,260	-
Recreational, leisure and community facilities	1,022	415	405	-	202	1,022	-	-	1,022	-
Parks, open space and streetscapes	20	-	20	-	-	20	-	-	20	-
Other infrastructure	1,375	-	1,375	-	-	1,375	-	-	1,375	-
Total Infrastructure	11,328	1,165	8,162	-	2,001	11,328	3,772	-	7,556	-
Total Capital Works Expenditure	22,558	9,556	10,781	-	2,221	22,558	6,492	-	13,066	3,000

All capital works noted above are excluding GST.

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Buildings	635	-	635	-	-	635	-	-	635	-
Total Buildings	635	-	635	-	-	635	-	-	635	-
Total Property	635	-	635	-	-	635	-	-	635	-
Plant and Equipment										
Plant, machinery and equipment	1,984	-	1,984	-	-	1,984	-	-	1,984	-
Total Plant and Equipment	1,984	-	1,984	-	-	1,984	-	-	1,984	-
Infrastructure										
Roads	3,620	-	3,620	-	-	3,620	2,545	-	1,075	-
Bridges	150	-	50	-	100	150	-	-	150	-
Footpaths and cycleways	450	250	200	-	-	450	-	-	450	-
Drainage	655	150	295	-	210	655	-	-	655	-
Recreational, leisure and community facilities	530	125	405	-	-	530	-	-	530	-
Parks, open space and streetscapes	20	-	20	-	-	20	-	-	20	-
Other infrastructure	1,375	-	1,375	-	-	1,375	-	-	1,375	-
Total Infrastructure	6,800	525	5,965	-	310	6,800	2,545	-	4,255	-
Total Capital Works Expenditure	9,419	525	8,584	-	310	9,419	2,545	-	6,874	-

All capital works noted above are excluding GST.

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Buildings	635	-	635	-	-	635	-	-	635	-
Total Buildings	635	-	635	-	-	635	-	-	635	-
Total Property	635	-	635	-	-	635	-	-	635	-
Plant and Equipment										
Plant, machinery and equipment	1,984	-	1,984	-	-	-	-	-	1,984	-
Total Plant and Equipment	1,984	-	1,984	-	-	-	-	-	1,984	-
Infrastructure										
Roads	3,620	-	3,620	-	-	3,620	2,545	-	1,075	-
Bridges	150	-	50	-	100	150	-	-	150	-
Footpaths and cycleways	450	250	200	-	-	450	-	-	450	-
Drainage	655	150	295	-	210	655	-	-	655	-
Recreational, leisure and community facilities	405	-	405	-	-	405	-	-	405	-
Parks, open space and streetscapes	20	-	20	-	-	20	-	-	20	-
Other infrastructure	1,375	-	1,375	-	-	1,375	-	-	1,375	-
Total Infrastructure	6,675	400	5,965	-	310	6,675	2,545	-	4,130	-
Total Capital Works Expenditure	9,294	400	8,584	-	310	9,294	2,545	-	6,749	-

All capital works noted above are excluding GST.

5a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council		45	46	47	48	50	52	+
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads		96%	97%	97%	98%	99%	99%	+
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made		45%	65%	66%	67%	67%	68%	+
Waste management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins		58%	53%	57%	59%	60%	62%	+

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
<i>Liquidity</i>									
Working Capital	Current assets / current liabilities	1	346%	328%	321%	296%	283%	280%	-
<i>Obligations</i>									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	2	106%	122%	209%	99%	67%	64%	-
<i>Stability</i>									
Rates concentration	Rate revenue / adjusted underlying revenue		60.55%	67.1%	65.5%	65.2%	65.8%	66.0%	o
<i>Efficiency</i>									
Expenditure level	Total expenses / no. of property assessments		\$3,280	\$3,658	\$3,829	\$4,032	\$4,124	\$4,222	-

Key to Forecast Trend:

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

Notes to indicators

5a. Target Performance Indicators - Financial

1. Liquidity

Council expects working capital ratios to decline in the future as we progress through our backlog of capital works and respond to the Commission of Inquiry recommendations.

2. Asset Renewal

Delays in renewal works resulting from the flood events and wet weather conditions has meant that projects have been delayed into the 2023/24 financial year. The timing of works have been budgeted to allow for an average 4 year renewal/ upgrade ratio of 110%.

5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+ / o / -
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue		11%	-5.7%	-4.2%	-4.7%	-5.9%	-6.9%	-
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities		30.07%	15%	6%	7%	2%	0%	o
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	1	1.97%	1.2%	16.4%	21.1%	18.7%	16.4%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		1.64%	0.7%	0.3%	2.1%	2.7%	2.7%	-
Indebtedness	Non-current liabilities / own source revenue	1	28.94%	28.9%	40.3%	42.4%	39.0%	36.1%	+
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments		\$1,761	\$1,791	\$1,851	\$1,895	\$1,942	\$1,984	o

Key to Forecast Trend:

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

Notes to indicators

5b. Financial Performance Indicators

1. Obligations

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

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 2023/24.

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

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Rates and Property Management							
Rate Notices							
Reprint Rate Notice (From 2012/13 to current year)	Per notice	Taxable	\$8.00	\$8.00	\$0.00	0.0%	Non-statutory
Reprint Rate notices prior to 2012/13	Per hour document search (minimum charge 1 hour)	Taxable	\$50.00	\$50.00	\$0.00	0.0%	Non-statutory
Dishonoured Rates Payments							
Cheque/Direct Debit Dishonour Administration Fee	Per dishonour	Non-Taxable	\$25.00	\$30.00	\$5.00	20.0%	Non-statutory
Rates Debt Recovery Legal Costs							
Statutory Fee for recovery of unpaid rates	Scale of Fee as per Magistrates Court	Non-Taxable	Scheduled Fee	Scheduled Fee	N/A	N/A	Statutory
Process Server & Solicitor Fee	Recovery of process server and solicitor fees charged	Taxable	Contractors Fee	Contractors Fee	N/A	N/A	Non-statutory
Slashing of Vacant Blocks							
Charge for slashing of vacant block		Taxable	Contractors Fee	Contractors Fee	N/A	N/A	Non-statutory
Land Information Certificate							
Land Information Certificate Fee	Per certificate (Fee Units = 1.82)	Non-Taxable	\$27.80	\$28.90	\$1.10	4.0%	Statutory
Priority Fee	Per request (in addition to LIC Fee)	Taxable	\$41.00	\$42.00	\$1.00	2.4%	Non-statutory
Re-issue Fee	Per reissue of previously issued LIC's)	Taxable	\$41.00	\$42.00	\$1.00	2.4%	Non-statutory
Statute fee set in accordance with the Local Government (General) Regulations 2015 and the Monetary Units Act 2004.							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Land Title Certificate							
Land Title Certificate Search Fee (Fee for private land title search)		Taxable	\$62.00	\$64.00	\$2.00	3.2%	Non-statutory
Animal Control							
Dog & Cat Registration Fee							
Dogs (Reduced Fee) - Desexed dogs; dogs over 10 years old; dogs kept for working stock; dogs kept for breeding by the proprietor of a domestic animal business conducted on registered premises; dogs that have undergone obedience training which complies with the regulations; dogs registered with an applicable organisation, if their owners are members of the applicable organisation with which the dogs are registered; and dogs that are permanently identified in the prescribed manner	Per dog (Pensioners 50% discount applies)	Non-Taxable	\$27.90	\$28.80	\$0.90	3.2%	Statutory
Cats (Reduced Fee) - Desexed cats; cats over 10 years old; cats kept for breeding by the proprietor of a domestic animal business conducted on registered premises; cats registered with an applicable organisation, if their owners are members of the applicable organisation with which the cats are registered	Per cat (Pensioners 50% discount applies)	Non-Taxable	\$27.90	\$28.80	\$0.90	3.2%	Statutory
Dogs (Maximum Fee) - Dangerous dogs, menacing dogs or restricted breed dogs; and any dogs to which the description in the Reduced Fee does not apply	Per dog (Pensioners 50% discount applies)	Non-Taxable	\$83.60	\$86.50	\$2.90	3.5%	Statutory
Cats (Maximum Fee) - Any cats to which any description in the Reduced Fee does not apply	Per cat (Pensioners 50% discount applies)	Non-Taxable	\$83.60	\$86.50	\$2.90	3.5%	Statutory
State Government Levy - Dog	Per dog (in addition to Registration Fee)	Non-Taxable	\$4.20	\$4.40	\$0.20	4.8%	Statutory
State Government Levy - Cat	Per cat (in addition to Registration Fee)	Non-Taxable	\$4.20	\$4.40	\$0.20	4.8%	Statutory
Statutory fee set in accordance with the Domestic Animal Act (1994) Sections 15, 69 and Schedule							
Domestic Animal Business Registration							
Registration (Administration) Fee	Per business	Non-Taxable	\$143.00	\$148.00	\$5.00	3.5%	Statutory
State Government Levy Animal Business Registration	Per business	Non-Taxable	\$20.00	\$20.00	\$0.00	0.0%	Statutory
Statutory fee set in accordance with the Domestic Animal Act (1994) Sections 49 and 69							
Other Fees							
Micro chipping fee		Taxable	\$40.00	\$40.00	\$0.00	0.0%	Non-statutory
Animal Replacement Tags		Non-Taxable	\$5.50	\$5.50	\$0.00	0.0%	Non-statutory
Cat Trap Hire							
Cat Trap Hire (Bond)	Refundable bond	Bond	\$100.00	\$100.00	N/A	N/A	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Animal Pound Fee							
Domestic Animals Release fee		Non-Taxable	\$130.00	\$134.60	\$4.60	3.5%	Non-statutory
Domestic Animals Release fee - (Pensioners 50% discount applies)		Non-Taxable	\$65.00	\$67.30	N/A	N/A	Non-statutory
Livestock 1-9 Release fee	Plus \$10 sustenance per animal per day and transport costs	Non-Taxable	\$380.00	\$393.30	\$13.30	3.5%	Non-statutory
Livestock 10-49 Release fee		Non-Taxable	\$790.00	\$817.70	\$27.70	3.5%	Non-statutory
Livestock 50 plus Release fee		Non-Taxable	\$1,185.00	\$1,226.50	\$41.50	3.5%	Non-statutory
Droving and Grazing of Livestock Fee							
Permit to Graze Livestock	Per event	Non-Taxable	\$30.00	\$31.10	\$1.10	3.7%	Non-statutory
Travelling Livestock (Droving) Fee - per time	Per event plus \$1,000 refundable bond	Non-Taxable	\$400.00	\$414.00	\$14.00	3.5%	Non-statutory
Animal Control Infringements							
Not Wearing Tags or Marker	Penalty units = 0.5	Non-Taxable	\$92.00	\$96.00	\$4.00	4.3%	Statutory
Cat at large	Penalty units = 0.5	Non-Taxable	\$92.00	\$96.00	\$4.00	4.3%	Statutory
Dog at large in day time	Penalty units = 1.5	Non-Taxable	\$277.00	\$288.00	\$11.00	4.0%	Statutory
Dog at large at night time	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Statutory
Greyhound not muzzled or controlled	Penalty units = 1.5	Non-Taxable	\$277.00	\$288.00	\$11.00	4.0%	Statutory
Not complying with order to abate nuisance	Penalty units = 1.5	Non-Taxable	\$277.00	\$288.00	\$11.00	4.0%	Statutory
Unregistered animals	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Statutory
Regulated by the Domestic Animal Act (1994), infringements set in accordance with Monetary Units Act (2004)							
Impounded Vehicles and Seized Items							
Pound Fee							
Release of Impounded vehicles	Per vehicle (plus towing costs if applicable)	Non-Taxable	\$66.00	\$68.00	\$2.00	3.0%	Non-statutory
Impounded vehicles towing costs	Per vehicle	Taxable	Towing cost	Towing cost	N/A	N/A	Non-statutory
Release of Seized Items	Per item (plus towing costs if applicable)	Non-Taxable	\$58.50	\$60.50	\$2.00	3.4%	Non-statutory
Seized items towing costs	Per item	Taxable	Towing cost	Towing cost	N/A	N/A	Non-statutory
Community Safety and Local Laws							
Local Law Permit Application Fee							
Application for a Local Law permit	Per permit - applies to new applications and if permit expires and renewal not sought prior to expiry	Non-Taxable	\$66.00	\$68.00	\$2.00	3.0%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Local Law Permits							
Street Stalls (incl. community raffles)							
Trading of goods and services on a Footpath/Road Reserve permit	Fee for charities, not-for-profits and community groups may be waived	Non-Taxable	\$112.00	\$116.00	\$4.00	3.6%	Non-statutory
Tables & Chairs on Footpath/Road Reserve							
Application Fee (only applies to new applications)	Only applies to new applications	Non-Taxable	\$66.00	\$68.00	\$2.00	3.0%	Non-statutory
Tables (up to four) plus Temporary screen	Annual fee payable	Non-Taxable	\$130.00	\$161.00	\$31.00	23.8%	Non-statutory
Tables in excess of four (per table)	Annual fee payable	Non-Taxable	\$25.00	\$26.00	\$1.00	4.0%	Non-statutory
Advertising Boards							
Moveable signs on Footpath/Road Reserve permit	Annual fee payable, plus application fee	Non-Taxable	\$66.00	\$68.00	\$2.00	3.0%	Non-statutory
Display of Goods on Footpath/Road Reserve							
Display of Goods on Footpath/Road Reserve permit	Annual fee payable, plus application fee	Non-Taxable	\$161.00	\$167.00	\$6.00	3.7%	Non-statutory
Car Dealerships							
Vehicles on Road Reserve for Trading permit	Annual fee payable, plus application fee	Non-Taxable	\$155.00	\$160.00	\$5.00	3.2%	Non-statutory
Other Permits							
Keeping of excess animals (pensioner)	Per permit (Pensioner 50% discount applies)	Non-Taxable	New	\$58.00	N/A	N/A	Non-statutory
Other permits permitted under Moira Shire Council - Community Safety and Environment Local Law 2013	Annual fee payable, plus application fee	Non-Taxable	\$112.00	\$116.00	\$4.00	3.6%	Non-statutory
Regulated under Moira Shire Council - Community Safety and Environmental Local Law 2013							
Local Law Fines - Parking Infringements							
Road Safety Act - Statutory fines	Variable penalty units based on infringement	Non-Taxable	Variable \$37.00 to \$185.00	Variable \$38.00 to \$192.00	N/A	N/A	Statutory
Council parking fines - Time limits	Penalty units = 0.5	Non-Taxable	\$92.00	\$96.00	\$4.00	4.3%	Statutory
Regulated by the Road Safety Act (1986), infringements set in accordance with Monetary Units Act (2004)							
Local Law Fines - Littering Infringements							
Litter Fines - small amount	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Statutory
Litter Fines - large amount	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Statutory
Regulated by the Environmental Protection Act (1970), infringements set in accordance with Monetary Units Act (2004)							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Local Law Fines - Behaviour Infringements							
Behave in a boisterous/harmful manner	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Behave in a dangerous manner	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Behave in a way which is detrimental to the municipal place or public asset	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	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	\$370.00	\$370.00	\$0.00	0.0%	Non-statutory
Damage/destroy/write on/interface with/remove or affix anything from a municipal building or structure	Penalty units = 2.0	Non-Taxable	\$370.00	\$370.00	\$0.00	0.0%	Non-statutory
Act contrary to conditions imposed when using a municipal place or property	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Local Law Fines - Streets & Roads Infringements							
Discharge water onto road	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Riding horses on reservations, public reserves and recreation grounds	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Erecting or placing of signs and goods on footpath	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Roadside trading	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Locating goods for sale	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Outdoor eating facilities	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Street parties, street festivals and processions	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Street collections	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Local Law Fines - Other Infringements							
Other infringements as prescribed in Moira Shire Council - Community Safety and Environment Local Law 2013	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Infringement Notice Offences and Codes - Alcohol							
Consume alcohol in designated area	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Possess/control alcohol (in unsealed container) in designated area	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Consume/possess/control alcohol (in unsealed container) contrary to signs	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Consume/possess/control alcohol (in unsealed container) between 10pm and 8am in designated area	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Consume/possess/control alcohol (in unsealed container) between 10pm and 8am contrary to signs	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Infringement Notice Offences and Codes - Livestock							
Cause allow livestock to be driven on a road through or to a destination within the Municipal district in contravention of the local law	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Cause/allow livestock to graze on a road without a permit	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	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	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Infringement Notice Offences and Codes - False Statements							
Make false representation or declaration (orally or written) or intentionally omit relevant information in an application for a permit or exemption	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<i>Infringement Notice Offences and Codes - Notice to Comply</i>							
Fail to comply with a "Notice to Comply"	Penalty units = 2.0	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Non-statutory
Regulated under Moira Shire Council - Community Safety and Environmental Local Law 2013, subject to Sentencing Act 1991 s110(1)							
Landfill and Transfer Stations Waste Disposal							
Commercial waste only accepted at Cobram Landfill							
Yarrowonga, Nathalia and Numurkah Transfer Stations:							
No longer to accept commercial waste (except commercial green waste, commercial polystyrene).							
Landfill Waste							
Residents per m3		Taxable	\$54.00	\$60.00	\$6.00	11.1%	Non-statutory
Non-residents per m3		Taxable	\$129.50	\$140.00	\$10.50	8.1%	Non-statutory
Commercial - Source internal to Shire per tonne		Taxable	\$298.00	\$310.00	\$12.00	4.0%	Non-statutory
Commercial - Source external to Shire source per tonne		Taxable	\$436.50	\$460.00	\$23.50	5.4%	Non-statutory
Recycling (Commingle recyclables)							
Residents (free)		N/A	Free	Free	N/A	N/A	Non-statutory
Commercial m3		Taxable	\$10.00	\$11.00	\$1.00	10.0%	Non-statutory
Green Waste							
Residents m3		Taxable	\$12.50	\$15.00	\$2.50	20.0%	Non-statutory
Commercial m3		Taxable	\$20.50	\$25.00	\$4.50	22.0%	Non-statutory
Strathmerton, Yabba, Tungamah, St James, Barmah Transfer Stations:							
No longer to accept commercial green waste, commercial recycling, e-waste, car bodies and batteries, commercial polystyrene, tyres, mattresses, domestic gas bottles.							
Specific Waste							
Processed untreated timber (not including chip board) - Residents m3	Per cubic meter	Taxable	\$40.50	\$44.00	\$3.50	8.6%	Non-statutory
Processed untreated timber (not including chip board) - Commercial m3	Per cubic meter	Taxable	\$51.00	\$56.00	\$5.00	9.8%	Non-statutory
Domestic Gas Bottles (per bottle)	Per bottle	Taxable	\$13.50	\$15.00	\$1.50	11.1%	Non-statutory
Concrete (per metre)	Per metre	Taxable	\$36.50	\$40.00	\$3.50	9.6%	Non-statutory
Concrete (per metre) large solid blocks	Per metre	Taxable	\$53.00	\$60.00	\$7.00	13.2%	Non-statutory
Plasterboard (per metre) residential and commercial	Per metre	Taxable	\$41.50	\$45.00	\$3.50	8.4%	Non-statutory
Polystyrene - Residents (free)		N/A	Free	Free	N/A	N/A	Non-statutory
Polystyrene - Commercial	Per cubic meter	Taxable	\$10.00	\$15.00	\$5.00	50.0%	Non-statutory
Scrap Steel White goods, car bodies, car batteries	Car bodies accepted at site operators discretion	N/A	Free	Free	N/A	N/A	Non-statutory
Silage wrap	Free if in Plasback Bag	N/A	Free	Free	N/A	N/A	Non-statutory
E-Waste	Per item	Taxable	\$2.50 to \$12.00	\$2.50 to \$12.00	\$0.00	0.0%	Non-statutory
Chemical Drums/Containers (Triple Rinsed)	Per drum	N/A	Free	Free	N/A	N/A	Non-statutory
Plastic Chemical Containers (non Drum Muster)	Per drum	Taxable	\$7.00	\$7.00	\$0.00	0.0%	Non-statutory
Clean Oil		N/A	Free	Free	N/A	N/A	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Mattress - Single	Per mattress	Taxable	\$20.50	\$25.00	\$4.50	22.0%	Non-statutory
Mattress - Double/Queen/King	Per mattress	Taxable	\$30.50	\$35.00	\$4.50	14.8%	Non-statutory
Fridges/ Freezers/ Air conditioners (Degassing charge)	Per item	Taxable	New	\$10.00	New	New	Non-statutory
Tyres - Motor cycle	Per tyre	Taxable	\$6.50	\$6.50	\$0.00	0.0%	Non-statutory
Tyres - Motor Vehicle	Per tyre	Taxable	\$9.00	\$10.00	\$1.00	11.1%	Non-statutory
Tyres - Light Truck	Per tyre	Taxable	\$20.50	\$21.00	\$0.50	2.4%	Non-statutory
Tyres - Heavy Truck	Per tyre	Taxable	\$30.50	\$31.50	\$1.00	3.3%	Non-statutory
Tyres - Tractor	Per tyre	Taxable	\$102.00	\$105.50	\$3.50	3.4%	Non-statutory
Tyres - Earthmover	Not accepted	N/A	N/A	N/A	N/A	N/A	Non-statutory
Product Sales							
Crushed concrete - Residents	Per cubic meter	Taxable	\$10.00	\$15.00	\$5.00	50.0%	Non-statutory
Crushed concrete - Commercial	Per cubic meter	Taxable	\$10.00	\$25.00	\$15.00	150.0%	Non-statutory
Resource Recovery items	Per item (Some items may be free)	Taxable	\$1.00 to \$20.00	\$1.00 to \$20.00	N/A	N/A	Non-statutory
Weighbridge							
Light vehicle		Taxable	\$10.50	\$11.00	\$0.50	4.8%	Non-statutory
Heavy vehicle including B-Doubles		Taxable	\$22.00	\$23.00	\$1.00	4.5%	Non-statutory
Gross & Tare all vehicles		Taxable	\$30.50	\$31.50	\$1.00	3.3%	Non-statutory
Events Recycling Trailer							
Contamination							
Organic contamination	Per bin	Taxable	New	\$9.00	N/A	N/A	Non-statutory
Recycling contamination	Per bin	Taxable	New	\$9.00	N/A	N/A	Non-statutory
Bin Damages/Loss/Theft							
Bin Lid	Per bin	Taxable	New	\$14.00	N/A	N/A	Non-statutory
Bin Wheels	Per bin	Taxable	New	\$12.00	N/A	N/A	Non-statutory
Bin Body	Per bin	Taxable	New	\$55.00	N/A	N/A	Non-statutory
Bonds							
Security Deposit Bond	Refundable	Bond	New	\$150.00	N/A	N/A	Non-statutory
Environmental Health							
Registration Fees - Food Businesses							
Class 1 (Fixed Premises) High Risk - New Registration		Non-Taxable	\$892.80	\$924.00	\$31.20	3.5%	Non-statutory
Class 1 (Fixed Premises) High Risk - Renewal		Non-Taxable	\$606.40	\$627.60	\$21.20	3.5%	Non-statutory
Class 2 (Fixed, Mobile and Temporary Premises) Medium to High Risk - New Registration		Non-Taxable	\$892.80	\$924.00	\$31.20	3.5%	Non-statutory
Class 2 (Fixed, Mobile and Temporary Premises) Medium to High Risk - Renewal		Non-Taxable	\$606.40	\$627.60	\$21.20	3.5%	Non-statutory
Class 3 (Fixed, Mobile and Temporary Premises) Medium Risk - New Registration		Non-Taxable	\$477.70	\$494.40	16.70	3.5%	Non-statutory
Class 3 (Fixed, Mobile and Temporary Premises) Medium Risk - Renewal		Non-Taxable	\$324.00	\$335.00	\$11.00	3.4%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Class 3A (Fixed, Mobile and Temporary Premises) Medium Risk to High Risk - New Registration		Non-Taxable	\$477.70	\$494.00	16.30	3.4%	Non-statutory
Class 3A (Fixed, Mobile and Temporary Premises) Medium Risk to High Risk - Renewal		Non-Taxable	\$324.00	\$335.00	11.00	3.4%	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	\$31.00	\$1.00	3.3%	Non-statutory
Class 4 Low Risk (Fixed, Mobile and Temporary Premises) (Stable pre packaged food, community sausage sizzles)		N/A	Free	Free	N/A	N/A	Non-statutory
High Risk Food - Community groups and sporting clubs selling food (Fixed, Mobile and Temporary Premises)		Non-Taxable	\$92.00	\$96.00	\$4.00	4.3%	Non-statutory
Pro Rata Registration - new applications after 1 June		Non-Taxable	Based on 50% application fee	Based on 50% application fee	N/A	N/A	Non-statutory
Additional premises inspections and report		Taxable	Based on 50% Annual Fee	Based on 50% Annual Fee	N/A	N/A	Non-statutory
Fees set in accordance with the Food Act 1984, Section 41A							
Registration and Renewal Fees - Other Businesses							
Registration Fee - Business conducting: Beauty Therapy, Colonic Irrigation, Hairdressing, Tattooing, activities involving skin penetration, or any other business that poses a risk to public health - (Section 68 & Division 4)		Non-Taxable	\$138.40	\$214.80	\$76.40	55.2%	Non-statutory
Renewal Fee - Business conducting: Beauty Therapy, Colonic Irrigation, Hairdressing, Tattooing, activities involving skin penetration, or any other business that poses a risk to public health - (Section 68 & Division 4)		Non-Taxable	\$138.40	\$143.20	\$4.80	3.5%	Non-statutory
Registration Fee - Prescribed Accommodation Premises - (Section 67 & Division 4)		Non-Taxable	\$305.00	\$315.00	\$10.00	3.3%	Non-statutory
Registration Fee - New Premise Registration (includes One-off Hairdresser registration)		Non-Taxable	\$203.00	\$210.00	\$7.00	3.4%	Non-statutory
Category 1 Aquatic Facility Registration Fee (Regulation S. 41)		Non-Taxable	\$356.00	\$368.00	\$12.00	3.4%	Non-statutory
Category 1 Aquatic Facility Renewal fee (Regulation S. 43)		Non-Taxable	\$356.00	\$368.00	\$12.00	3.4%	Non-statutory
Transfer of Registration Fee (includes Registered Businesses, Prescribed Accommodation and Aquatic Facilities)		Non-Taxable	\$203.00	\$210.00	\$7.00	3.4%	Non-statutory
Fees set in accordance with the Public Health and Wellbeing Act 2008 & associated Regulations							
Other Fees							
Warning letter		Non-Taxable	\$63.00	\$65.00	\$2.00	3.2%	Non-statutory
Pro Rata Registration - new applications after 1 June		Non-Taxable	Based on 50% application fee	Based on 50% application fee	N/A	N/A	Non-statutory
Failure to heed Warning letter		Non-Taxable	\$446.00	\$462.00	\$16.00	3.6%	Non-statutory
Residential Tenancies (Caravan Parks)							
Registration Caravan Parks - 3 yearly (Schedule 2 Regulation 17)		Non-Taxable	Prescribed by Regulation	Prescribed by Regulation	N/A	N/A	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Transfer of Registration - Caravan Parks		Non-Taxable	Prescribed by Regulation	Prescribed by Regulation	N/A	N/A	Statutory
Fees set in accordance with the Residential Tenancies Act 1997							
Septic Tanks							
Permit to construct, install or alter a Septic Tank System (Reg. 196 (1)(b),(2))	Fee units = 53.0	Non-Taxable	\$810.00	\$843.00	\$33.00	4.1%	Statutory
Permit for minor alteration to a Septic Tank System (Reg. 196 (1)(a),(3))	Fee units = 37.25	Non-Taxable	\$570.00	\$592.00	\$22.00	3.9%	Statutory
Additional assessment/inspection	Fee units = 6.12 per hour	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
Transfer a Wastewater/Septic Tank System Permit (Regulation 197)	Fee units = 9.93	Non-Taxable	\$152.00	\$158.00	\$6.00	3.9%	Statutory
Application to amend a Septic Tank System Permit (Regulation 198)	Fee units = 10.38	Non-Taxable	\$159.00	\$165.00	\$6.00	3.8%	Statutory
Application to renew a Septic Tank System Permit (Regulation 200)	Fee units = 8.31	Non-Taxable	\$127.00	\$132.00	\$5.00	3.9%	Statutory
	Fee units = 14.67 (up to 2.6 hours)		\$224.00	\$233.00	\$9.00	4.0%	
Application for Septic Tank System Permit Exemption (Regulation 199)	Fee units = 5.94 (per additional hour)	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
	Fee units = 61.41 (maximum fee)		\$939.00	\$976.00	\$37.00	3.9%	
Septic Tank Plan Search Fee (includes providing copy of plan)	Per search	Taxable	\$61.00	\$63.00	\$2.00	3.3%	Non-statutory
Request for Report and Consent	Per request	Taxable	\$60.00	\$60.00	\$0.00	0.0%	Non-statutory
Septic Tank Infringements - Breaches of legislation		Non-Taxable	Prescribed Penalty Units	Prescribed Penalty Units	N/A	N/A	Statutory
Fees set in accordance with the Environmental Protection Act (EPA) 1970 and associated regulations							
YMCA Facilities							
Health & Wellness							
Health Club Entry (casual) Adult		Taxable	\$12.50	\$12.90	\$0.40	3.2%	Non-statutory
Health Club Entry (casual) Concession		Taxable	\$10.00	\$10.30	\$0.30	3.0%	Non-statutory
Health Club Entry 10 Visit Pass		Taxable	\$112.50	\$116.40	\$3.90	3.5%	Non-statutory
Health Club Entry 10 Visit Pass (Concession)		Taxable	\$90.00	\$93.20	\$3.20	3.6%	Non-statutory
Group Fitness		Taxable	\$12.00	\$12.40	\$0.40	3.3%	Non-statutory
Group Fitness (Concession)		Taxable	\$10.00	\$10.30	\$0.30	3.0%	Non-statutory
Group Fitness 10 Visit Pass		Taxable	\$108.00	\$111.80	\$3.80	3.5%	Non-statutory
Group Fitness 10 Visit Pass (Concession)		Taxable	\$90.00	\$93.20	\$3.20	3.6%	Non-statutory
Full Centre (Casual) Adult		Taxable	\$15.00	\$15.50	\$0.50	3.3%	Non-statutory
Full Centre (Casual) Concession		Taxable	\$12.00	\$12.40	\$0.40	3.3%	Non-statutory
Personal Training 30 Mins		Taxable	\$38.00	\$39.30	\$1.30	3.4%	Non-statutory
Personal Training 30 Mins-Non Member		Taxable	\$46.00	\$47.60	\$1.60	3.5%	Non-statutory
Personal Training 30 Mins 10 Visit Pass		Taxable	\$342.00	\$354.00	\$12.00	3.5%	Non-statutory
Personal Training 30 Mins 10 Visit Pass-Non Member		Taxable	\$414.00	\$428.50	\$14.50	3.5%	Non-statutory
Personal Training 1 Hour		Taxable	\$62.00	\$64.20	\$2.20	3.5%	Non-statutory
Personal Training 1 Hour 10 Visit Pass		Taxable	\$558.00	\$577.50	\$19.50	3.5%	Non-statutory
Personal Training 1 Hour 2 People 10 Visit Pass		Taxable	\$612.00	\$633.40	\$21.40	3.5%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Aquatics (Casual)							
Rec Swim / Spa Adult		Taxable	\$5.50	\$5.70	\$0.20	3.6%	Non-statutory
Rec Swim Concession		Taxable	\$4.50	\$4.60	\$0.10	2.2%	Non-statutory
Rec Swim Child		Taxable	\$4.50	\$4.60	\$0.10	2.2%	Non-statutory
Rec Swim Family	Max. 2 Adults plus dependant children listed on Medicare card	Taxable	\$13.00	\$13.50	\$0.50	3.8%	Non-statutory
20 Visit Pass Adult		Taxable	\$99.00	\$102.50	\$3.50	3.5%	Non-statutory
20 Visit Pass Adult (Concession)		Taxable	\$81.00	\$83.80	\$2.80	3.5%	Non-statutory
Pryme Movers Programs (Older Adults)							
Aqua Movers Casual		Taxable	\$7.90	\$8.20	\$0.30	3.8%	Non-statutory
Strength Training Casual		Taxable	\$7.90	\$8.20	\$0.30	3.8%	Non-statutory
Pryme Movers 10 Visit Pass		Taxable	\$71.00	\$73.50	\$2.50	3.5%	Non-statutory
Membership							
Health & Wellness Membership Start-up Fee		Taxable	\$70.00	\$72.50	\$2.50	3.6%	Non-statutory
Health & Wellness Fortnightly Membership Fee (FMF)		Taxable	\$35.00	\$36.20	\$1.20	3.4%	Non-statutory
Health & Wellness FMF Family	Max. 2 Adults plus dependant children listed on Medicare card	Taxable	\$85.00	\$88.00	\$3.00	3.5%	Non-statutory
Health & Wellness Membership 3 Month Term INSURANCE ONLY		Taxable	\$381.00	\$394.30	\$13.30	3.5%	Non-statutory
Health & Wellness 6 Month Term (Pay up front)		Taxable	\$538.00	\$556.80	\$18.80	3.5%	Non-statutory
Health & Wellness FMF Concession		Taxable	\$28.00	\$29.00	\$1.00	3.6%	Non-statutory
Health & Wellness FMF Concession Family	Max. 2 Adults plus dependant children listed on Medicare card	Taxable	\$70.00	\$72.50	\$2.50	3.6%	Non-statutory
Health & Wellness 6 Month Term Concession (Pay up front)		Taxable	\$440.50	\$455.90	\$15.40	3.5%	Non-statutory
Health & Wellness FMF (Corporate 20% Discount)		Taxable	\$28.80	\$29.80	\$1.00	3.5%	Non-statutory
Teen Gym (13 16 yrs.) Start-up Fee		Taxable	\$60.00	\$62.10	\$2.10	3.5%	Non-statutory
Teen Gym FMF		Taxable	\$28.00	\$29.00	\$1.00	3.6%	Non-statutory
Teen Gym 6 Month Term (Pay up front)		Taxable	\$424.00	\$438.80	\$14.80	3.5%	Non-statutory
Pryme Movers Start-up Fee		Taxable	\$60.00	\$62.10	\$2.10	3.5%	Non-statutory
Pryme Movers FMF		Taxable	\$20.00	\$20.70	\$0.70	3.5%	Non-statutory
Pryme Movers FMF 6 Month Term (Pay up front)		Taxable	\$326.50	\$337.90	\$11.40	3.5%	Non-statutory
Aquatic Membership Start-up Fee		Taxable	\$45.00	\$46.60	\$1.60	3.6%	Non-statutory
Aquatic FMF		Taxable	\$18.00	\$18.60	\$0.60	3.3%	Non-statutory
Aquatic 6 Month Term Membership (Pay up front)		Taxable	\$279.00	\$288.80	\$9.80	3.5%	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	\$248.40	\$8.40	3.5%	Non-statutory
Aquatic Education							
Aquatic Education Upfront Payment Per Class Fee	Based on 44 week program. Calculation= FMF x 26/44	Taxable	\$16.35	\$16.90	\$0.55	3.4%	Non-statutory
AquaSafe Membership FMF		Taxable	\$27.70	\$28.70	\$1.00	3.6%	Non-statutory
School Aquatic Programs							
Aquatic Education Participant Fee (YMCA Teacher) Per hour		Taxable	\$7.40	\$7.60	\$0.20	2.7%	Non-statutory
YMCA Qualified Teacher Hire Per hour		Taxable	\$40.00	\$41.40	\$1.40	3.5%	Non-statutory
Aquatic Education (School Instructor) Per participant		Taxable	\$3.40	\$3.50	\$0.10	2.9%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Squash							
Squash courts Per hour		Taxable	\$12.70	\$13.00	\$0.30	2.4%	Non-statutory
Outdoor Pools							
Aquatics (Casual)							
Rec Swim Adult		Taxable	\$5.00	\$5.20	\$0.20	4.0%	Non-statutory
Rec Swim Concession		Taxable	\$4.00	\$4.10	\$0.10	2.5%	Non-statutory
Rec Swim Child		Taxable	\$4.00	\$4.10	\$0.10	2.5%	Non-statutory
Rec Swim Family	Max. 2 Adults plus dependant children listed on Medicare card	Taxable	\$13.00	\$13.50	\$0.50	3.8%	Non-statutory
5 Pass Adult		Taxable	\$23.75	\$24.60	\$0.85	3.6%	Non-statutory
5 Pass Concession		Taxable	\$19.00	\$19.70	\$0.70	3.7%	Non-statutory
5 Pass Child		Taxable	\$19.00	\$19.70	\$0.70	3.7%	Non-statutory
5 Pass Family		Taxable	\$61.75	\$63.90	\$2.15	3.5%	Non-statutory
Membership							
Adult		Taxable	\$95.00	\$98.30	\$3.30	3.5%	Non-statutory
Concession (over 65)		Taxable	\$75.00	\$77.60	\$2.60	3.5%	Non-statutory
Child		Taxable	\$75.00	\$77.60	\$2.60	3.5%	Non-statutory
Family		Taxable	\$189.00	\$195.60	\$6.60	3.5%	Non-statutory
School Aquatic Programs							
Aquatic Education Participant Fee (YMCA Teacher) Per lesson		Taxable	\$7.40	\$7.70	\$0.30	4.1%	Non-statutory
YMCA Qualified Teacher Hire Per hour		Taxable	\$40.00	\$41.40	\$1.40	3.5%	Non-statutory
School Programs Per Participant		Taxable	\$3.40	\$3.50	\$0.10	2.9%	Non-statutory
Aqua Aerobics							
Member		Taxable	\$5.50	\$5.70	\$0.20	3.6%	Non-statutory
Casual		Taxable	\$11.00	\$11.40	\$0.40	3.6%	Non-statutory
Aquatic Education							
Per lesson		Taxable	\$16.35	\$16.90	\$0.55	3.4%	Non-statutory
Aquasafe HP	5 Day Intensive Program	Taxable	\$81.75	\$84.60	\$2.85	3.5%	Non-statutory
Contract Fee							
Season Extension Fee	Per Additional Hour of Operations	Taxable	\$117.80	\$121.90	\$4.10	3.5%	Non-statutory
Cobram Sports Stadium							
Peak Time (6pm to midnight) 1 court/hour	Per Hour	Taxable	\$37.50	\$38.80	\$1.30	3.5%	Non-statutory
Peak Time (6pm to midnight) 2 courts/hour	Per Hour	Taxable	\$62.50	\$64.70	\$2.20	3.5%	Non-statutory
Drop in use (per person)		Taxable	\$6.00	\$6.20	\$0.20	3.3%	Non-statutory
Meetings (per hour)		Taxable	\$20.00	\$20.70	\$0.70	3.5%	Non-statutory
Nathalia Sports and Community Centre							
Squash Courts (one hour)		Taxable	\$12.70	\$13.10	\$0.40	3.1%	Non-statutory
Schools (per hour)		Taxable	\$12.30	\$12.70	\$0.40	3.3%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Main Auditorium Bookings							
Sports Clubs Per hour	Per Hour	Taxable	\$39.00	\$40.40	\$1.40	3.6%	Non-statutory
Non Licensed Private Functions	Per Function	Taxable	\$550.00	\$569.30	\$19.30	3.5%	Non-statutory
Licensed Private Functions	Per Function	Taxable	\$800.00	\$828.00	\$28.00	3.5%	Non-statutory
Gymnasium Per Hour	Per Hour	Taxable	\$9.00	\$9.30	\$0.30	3.3%	Non-statutory
Dancocks Room Bookings							
Private Per hour	Per Hour	Taxable	\$47.50	\$49.00	\$1.50	3.2%	Non-statutory
Funerals Flat Rate	Per Function	Taxable	\$95.00	\$98.00	\$3.00	3.2%	Non-statutory
Community Groups/Charities		Taxable	\$30.00	\$31.00	\$1.00	3.3%	Non-statutory
Community Health Services							
Immunisation (Purchase of vaccination by clients)	Per Vaccine	Non-Taxable	\$69.40	\$71.80	\$2.40	3.5%	Non-statutory
Influenza & Other Vaccinations	Dependent upon availability of vaccination	Non-Taxable	Price on application	Price on application	N/A	N/A	Non-statutory
Other Community Facilities							
Numurkah Showgrounds RV Dump Point							
Key Bond (available from Numurkah VIC or Numurkah Caravan Park)	Refundable bond (cash only)	Non-Taxable	\$20.00	\$20.00	\$0.00	0.0%	Non-statutory
Freedom of Information Requests							
Application Fee (Non-refundable)	Fee Units = 2.0	Non-Taxable	\$30.60	\$31.80	\$1.20	3.9%	Statutory
Access Charge* (Other costs incurred)	Dependent upon on the complexity of request	Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
Copying charges*							
A4 black and white per page		Taxable	\$0.20	\$0.20	\$0.00	0.0%	Non-statutory
A4 coloured per page		Taxable	\$0.50	\$0.50	\$0.00	0.0%	Non-statutory
A3 black and white per page		Taxable	\$0.50	\$0.50	\$0.00	0.0%	Non-statutory
A3 coloured per page		Taxable	\$1.00	\$1.00	\$0.00	0.0%	Non-statutory
A2 black and white per page		Taxable	\$2.00	\$2.00	\$0.00	0.0%	Non-statutory
A2 coloured per page		Taxable	\$3.50	\$3.60	\$0.10	2.9%	Non-statutory
A1 black and white per page		Taxable	\$4.50	\$4.60	\$0.10	2.2%	Non-statutory
A1 coloured per page		Taxable	\$7.50	\$7.70	\$0.20	2.7%	Non-statutory
A0 black and white per page		Taxable	\$6.00	\$6.20	\$0.20	3.3%	Non-statutory
A0 coloured per page		Taxable	\$11.00	\$11.30	\$0.30	2.7%	Non-statutory
* Charges can only be waived at CEO discretion							
Statutory Fees are set by the Freedom of Information Act 1982, Freedom of Information (Access Charges) Regulations 2014 and in accordance with the Monetary Units Act 2004							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Works within a Road Reserve/Road Opening							
<i>Works not conducted on, or on any part of, the roadway, shoulder or pathway</i>							
Minor works							
Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour	Per event (Fee Units = 6.0)	Non-Taxable	\$91.70	\$95.40	\$3.70	4.0%	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	\$91.70	\$95.40	\$3.70	4.0%	Statutory
Works, other than minor works							
Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour	Per event (Fee Units = 6.0)	Non-Taxable	\$91.70	\$95.40	\$3.70	4.0%	Statutory
Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is more than 50 kilometres per hour	Per event (Fee Units = 23.5)	Non-Taxable	\$359.30	\$373.70	\$14.40	4.0%	Statutory
Works conducted on, or on any part of the roadway, shoulder or pathway							
Minor works							
Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour	Per event (Fee Units = 9.3)	Non-Taxable	\$142.20	\$147.90	\$5.70	4.0%	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	\$142.20	\$147.90	\$5.70	4.0%	Statutory
Works, other than minor works							
Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour	Per event (Fee Units = 23.5)	Non-Taxable	\$359.30	\$373.70	\$14.40	4.0%	Statutory
Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is more than 50 kilometres per hour	Per event (Fee Units = 43.1)	Non-Taxable	\$659.00	\$685.30	\$26.30	4.0%	Statutory
Additional Inspections							
Additional inspections of works	Per inspection	Taxable	\$103.80	\$107.40	\$3.60	3.5%	Non-statutory
Set by the Road Management (Works and Infrastructure) Regulations 2016 and in accordance with the Monetary Units Act 2004. Fees are not payable in respect of minor works that do not require consent by Council.							
Road Closures							
Temporary road closure - Application fee	Per road closure application	Non-Taxable	\$91.70	\$95.40	\$3.70	4.0%	Non-statutory
Private Pipelines							
Annual Licence Fee							
Existing single pipeline crossing of a road	Per pipeline	Non-Taxable	\$61.80	\$64.00	\$2.20	3.6%	Non-statutory
New single pipeline crossing of a road	Per pipeline	Non-Taxable	\$61.80	\$64.00	\$2.20	3.6%	Non-statutory
Existing pipeline which runs longitudinally in the road reserve	Per pipeline	Non-Taxable	\$122.50	\$126.80	\$4.30	3.5%	Non-statutory
New Pipeline Fee							
New pipeline longitudinally in the road reserve	Per 100m of pipeline	Non-Taxable	\$615.80	\$637.40	\$21.60	3.5%	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Other Fees							
Preparation, amending or removal of s173 Agreement	Per agreement	Taxable	\$239.80	\$248.20	\$8.40	3.5%	Non-statutory
Title Search for Private Pipelines	Per title search	Taxable	\$62.00	\$64.00	\$2.00	3.2%	Non-statutory
Pipelines are constructed as a Section 173 Agreement under the provision of the Planning and Environment Act (1987). The annual rental is for the use of the roadway.							
Planning Fees							
Application for Planning Permits							
Class 1 - Use only	Fee Units = 89	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory
Class 2 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 7 permit or a permit to subdivide or consolidate land) if the estimated cost of development is \$10,000 or less.	Fee Units = 13.5	Non-Taxable	\$206.40	\$214.70	\$8.30	4.0%	Statutory
Class 3 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$10,000 but not more than \$100,000.	Fee Units = 42.5	Non-Taxable	\$649.80	\$675.80	\$26.00	4.0%	Statutory
Class 4 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$100,000 but not more than \$500,000.	Fee Units = 87	Non-Taxable	\$1,330.20	\$1,383.30	\$53.10	4.0%	Statutory
Class 5 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$500,000 but not more than \$1,000,000.	Fee Units = 94	Non-Taxable	\$1,437.30	\$1,494.60	\$57.30	4.0%	Statutory
Class 6 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 but not more than \$2,000,000.	Fee Units = 101	Non-Taxable	\$1,544.30	\$1,605.90	\$61.60	4.0%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Class 7 - VicSmart application if the estimated cost of development is \$10,000 or less.	Fee Units = 13.5	Non-Taxable	\$206.40	\$214.70	\$8.30	4.0%	Statutory
Class 8 - VicSmart application if the estimated cost of development is more than \$10,000.	Fee Units = 29	Non-Taxable	\$443.40	\$461.10	\$17.70	4.0%	Statutory
Class 9 - VicSmart application to subdivide or consolidate land.	Fee Units = 13.5	Non-Taxable	\$206.40	\$214.70	\$8.30	4.0%	Statutory
Class 10 - VicSmart application (other than a class 7, class 8 or class 9 permit).	Fee Units = 13.5	Non-Taxable	\$206.40	\$214.70	\$8.30	4.0%	Statutory
Class 11 - To develop land (other than a class 2, class 3, class 7 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is less than \$100,000.	Fee Units = 77.5	Non-Taxable	\$1,185.00	\$1,232.30	\$47.30	4.0%	Statutory
Class 12 - To develop land (other than a class 4, class 5, or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$100,000 and not more than \$1,000,000.	Fee Units = 104.5	Non-Taxable	\$1,597.80	\$1,661.60	\$63.80	4.0%	Statutory
Class 13 - To develop land (other than a class 6 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 and not more than \$5,000,000.	Fee Units = 230.5	Non-Taxable	\$3,524.30	\$3,665.00	\$140.70	4.0%	Statutory
Class 14 - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$5,000,000 and not more than \$15,000,000.	Fee Units = 587.5	Non-Taxable	\$8,982.90	\$9,341.30	\$358.40	4.0%	Statutory
Class 15 - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$15,000,000 and not more than \$50,000,000.	Fee Units = 1,732.5	Non-Taxable	\$26,489.90	\$27,546.80	\$1,056.90	4.0%	Statutory
Class 16 - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$50,000,000.	Fee Units = 3,894	Non-Taxable	\$59,539.30	\$61,914.60	\$2,375.30	4.0%	Statutory
Additional fees may apply if advertisement is required							
Statutory fees set under Planning and Environment Act 1987 - Planning and Environment (Fee) Regulations 2016 Section 47, fees are set in accordance with the Monetary Units Act 2004.							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Application for Subdivision Permits							
Class 17 - To subdivide an existing building (other than a class 9 permit).	Fee Units = 89	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory
Class 18 - To subdivide land into 2 lots (other than a class 9 or class 16 permit).	Fee Units = 89	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory
Class 19 - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit).	Fee Units = 89	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory
Class 20 - Subdivide land (other than a class 9, class 16, class 17 or class 18 permit).	Fee Units = 89 (per 100 lots created)	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory
Class 21 - To: a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b) create or remove a right of way; or c) create, vary or remove an easement other than a right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	Fee Units = 89	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory
Statutory fees in accordance with Planning and Environment Act 1987 Section 47 (Regulation 9), fees are set in accordance with the Monetary Units Act 2004.							
Application for Other Permits							
Class 22 - A permit not otherwise provided for in the regulation.	Fee Units = 89	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory
Statutory fees in accordance with Planning and Environment Act 1987 Section 47 (Regulation 9), fees are set in accordance with the Monetary Units Act 2004.							
Application to Amend Planning Permits							
Class 1 - Amendment to a permit to change the use of land allowed by the permit or allow a new use of land.	Fee Units = 89	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory
Class 2 - Amendment to a permit (other than a permit to develop land for a single dwelling per lot or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of land for a single dwelling per lot) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit.	Fee Units = 89	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory
Class 3 - Amendment to a Class 2 permit.	Fee Units = 13.5	Non-Taxable	\$206.40	\$214.70	\$8.30	4.0%	Statutory
Class 4 - Amendment to a Class 3 permit.	Fee Units = 42.5	Non-Taxable	\$649.80	\$675.80	\$26.00	4.0%	Statutory
Class 5 - Amendment to a Class 4 permit.	Fee Units = 87	Non-Taxable	\$1,330.20	\$1,383.30	\$53.10	4.0%	Statutory
Class 6 - Amendment to a Class 5 or 6 permit.	Fee Units = 94	Non-Taxable	\$1,437.30	\$1,494.60	\$57.30	4.0%	Statutory
Class 7 - Amendment to a Class 7 permit.	Fee Units = 13.5	Non-Taxable	\$206.40	\$214.70	\$8.30	4.0%	Statutory
Class 8 - Amendment to a Class 8 permit.	Fee Units = 29	Non-Taxable	\$443.40	\$461.10	\$17.70	4.0%	Statutory
Class 9 - Amendment to a Class 9 permit.	Fee Units = 13.5	Non-Taxable	\$206.40	\$214.70	\$8.30	4.0%	Statutory
Class 10 - Amendment to a Class 10 permit.	Fee Units = 13.5	Non-Taxable	\$206.40	\$214.70	\$8.30	4.0%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Class 11 - Amendment to a Class 11, 12, 13, 14, 15 or 16 permit, if the estimated cost of the additional development to be permitted by the amendment is \$100,000 or less.	Fee Units = 77.5	Non-Taxable	\$1,185.00	\$1,232.30	\$47.30	4.0%	Statutory
Class 12 - Amendment to a Class 11, 12, 13, 14, 15 or 16 permit, if the estimated cost of the additional development to be permitted by the amendment is more than \$100,000 but not more than \$1,000,000.	Fee Units = 104.5	Non-Taxable	\$1,597.80	\$1,661.60	\$63.80	4.0%	Statutory
Statutory fees in accordance with Planning and Environment Act 1987 Section 72 (Regulation 11), fees are set in accordance with the Monetary Units Act 2004.							
Application to Amend Subdivision Permits							
Class 13 - Amendment to a Class 11, Class 12, Class 13, Class 14, Class 15 or Class 16 permit, if the estimated cost of the additional development to be permitted by the amendment is more than \$1,000,000.	Fee Units = 230.5	Non-Taxable	\$3,524.30	\$3,665.00	\$140.70	4.0%	Statutory
Class 14 - Amendment to a Class 17 permit.	Fee Units = 89	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory
Class 15 - Amendment to a Class 18 permit.	Fee Units = 89	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory
Class 16 - Amendment to a Class 19 permit.	Fee Units = 89	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory
Class 17 - Amendment to a Class 20 permit.	Fee Units = 89 (per 100 lots created)	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory
Statutory fees in accordance with Planning and Environment Act 1987 Section 72 (Regulation 11), fees are set in accordance with the Monetary Units Act 2004.							
Application to Amend Other Permits							
Class 18 - Amendment to a Class 21 permit.	Fee Units = 89	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory
Class 19 - Amendment to a Class 22 permit.	Fee Units = 89	Non-Taxable	\$1,360.80	\$1,415.10	\$54.30	4.0%	Statutory
Statutory fees in accordance with Planning and Environment Act 1987 Section 72 (Regulation 11), fees are set in accordance with the Monetary Units Act 2004.							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Amendment to Planning Scheme (Regulation 6)							
Stage 1 - For:							
a) considering a request to amend a planning scheme; and b) taking action required by Division 1 of Part 3 of the Act; and c) considering any submissions which do not seek a change to the amendment; and d) if applicable, abandoning the amendment	Fee Units = 206	Non-Taxable	\$3,149.70	\$3,275.40	\$125.70	4.0%	Statutory
Stage 2 - For:							
a) considering:							
(i) up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	Fee Units = 1,021	Non-Taxable	\$15,611.10	\$16,233.90	\$622.80	4.0%	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	\$31,191.60	\$32,436.00	\$1,244.40	4.0%	Statutory
(iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and							
b) providing assistance to a panel in accordance with section 158 of the Act; c) making a submission to a panel appointed under Part 8 of the Act at a hearing referred to in section 24(b) of the Act; d) considering the panel's report in accordance with section 27 of the Act; and e) after considering submissions and the panel's report, abandoning the amendment.	Fee Units = 2,727	Non-Taxable	\$41,695.80	\$43,359.30	\$1,663.50	4.0%	Statutory
Stage 3 - For:							
a) adopting the amendment or part of the amendment in accordance with section 29 of the Act; and b) submitting the amendment for approval by the Minister in accordance with section 31 of the Act; and c) giving the notice of the approval of the amendment required by section 36(2) of the Act.	Fee Units = 32.5	Non-Taxable	\$496.90	\$516.80	\$19.90	4.0%	Statutory
Stage 4 - For:							
a) consideration by the Minister of a request to approve the amendment in accordance with section 35 of the Act; and b) giving notice of approval of the amendment in accordance with section 36(1) of the Act.	Fee Units = 32.5	Non-Taxable	\$496.90	\$516.80	\$19.90	4.0%	Statutory
Statutory fees in accordance with Planning and Environment Act 1987 Regulation 6, fees are set in accordance with the Monetary Units Act 2004.							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Other Planning Fees							
Regulation 10 - For combined permit applications	Sum of the highest of the Fee which would have applied if separate applications were made and 50% of each of the other Fee which would have applied if separate applications were made.	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
Regulation 12 - Amend an application for a permit or an application to amend a permit	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.	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
	b) Under section 57A(3)(a) of the Act the fee to amend an application to amend a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 11 and any additional fee under c) below.						
	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.						

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Regulation 13 - For a combined application to amend permit	The sum of the highest of the Fee which would have applied if separate applications were made and 50% of each of the other Fee which would have applied if separate applications were made	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
Regulation 14 - For a combined permit and planning scheme amendment	The sum of the highest of the Fee which would have applied if separate applications were made and 50% of each of the other Fee which would have applied if separate applications were made.	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
Regulation 15 - For a certificate of compliance	Fee Units = 22	Non-Taxable	\$336.40	\$349.80	\$13.40	4.0%	Statutory
Regulation 16 - For an agreement to a proposal to amend or end an agreement under section 173 of the Act	Fee Units = 44.5	Non-Taxable	\$680.40	\$707.60	\$27.20	4.0%	Statutory
Regulation 18 - Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council	Fee Units = 22	Non-Taxable	\$336.40	\$349.80	\$13.40	4.0%	Statutory
For certification of a plan of subdivision	Fee Units = 11.8	Non-Taxable	\$180.40	\$187.60	\$7.20	4.0%	Statutory
Alteration of plan under section 10(2) of the Act	Fee Units = 7.5	Non-Taxable	\$114.70	\$119.30	\$4.60	4.0%	Statutory
Amendment of certified plan under section 11(1) of the Act	Fee Units = 9.5	Non-Taxable	\$145.30	\$151.10	\$5.80	4.0%	Statutory
Checking of engineering plans	0.75% of the estimated cost of construction of the works proposed in the engineering plan (maximum fee)	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Non-statutory
Engineering plan prepared by Council	3.5% of the estimated cost of construction of the works proposed in the engineering plan (maximum fee)	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Non-statutory
Supervision of works	2.5% of the estimated cost of construction of the works proposed in the engineering plan (maximum fee)	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Non-statutory
Search Fee for Planning Permits and Subdivisions (per property)		Non-Taxable	\$72.90	\$75.50	\$2.60	3.6%	Non-statutory
First extension of time for planning permit		Non-Taxable	\$137.40	\$142.20	\$4.80	3.5%	Non-statutory
Second and subsequent request for extension of time for planning permit	50% of original application fee	Non-Taxable	\$224.60	Calculated Fee	N/A	N/A	Non-statutory
Secondary Consent - Amendment endorsed plans	50% of original application fee	Non-Taxable	\$158.80	Calculated Fee	N/A	N/A	Non-statutory
Additional fee applies if advertisement is required							
Statutory fees in accordance with Subdivision Act 1988 - Subdivision (Fee) Regulations 2016, Fee are set in accordance with the Monetary Units Act 2004.							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Advertising Applications							
Administration fee		Taxable	\$80.10	\$82.90	\$2.80	3.5%	Non-statutory
Individual notices (regular mail)		Taxable	\$5.30	\$5.50	\$0.20	3.8%	Non-statutory
Individual notices (registered mail)		Taxable	\$7.00	\$7.20	\$0.20	2.9%	Non-statutory
Notice posted on site		Taxable	\$72.50	\$75.00	\$2.50	3.4%	Non-statutory
Notice in newspaper		Taxable	Quoted Fee	Quoted Fee	N/A	N/A	Non-statutory
Miscellaneous							
Request for planning advice in writing		Taxable	\$123.50	\$127.80	\$4.30	3.5%	Non-statutory
Preparation, amending or removal of s173 Agreement		Taxable	\$239.80	\$248.20	\$8.40	3.5%	Non-statutory
Land Title Certificate (Administration fee)		Taxable	\$62.00	\$64.00	\$2.00	3.2%	Non-statutory
Public Open Space Contribution							
Payment in lieu of providing land for Public Open Space (Residential Subdivision)		Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
Subdivision Act 1988, Section 18							
Car Parking Contribution							
Cobram Moira Planning Scheme Cobram Car Parking Precinct Plan parking spaces in lieu of provision of actual spaces	As per "Average Cost of Parking bays" provision	Non-Taxable	\$10,852.00	\$12,111.00	\$1,259.00	11.6%	Non-statutory
Yarrowonga Moira Planning Scheme Yarrowonga Car Parking Precinct Plan parking spaces in lieu of provision of actual spaces		Non-Taxable	\$10,852.00	\$12,111.00	\$1,259.00	11.6%	Non-statutory
All other locations		Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Non-statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Building Fees							
Domestic Building Works							
New Dwellings - Registered/Owner Builders	Cost ÷ 220 + GST (Minimum \$1,065.00 + GST)	Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Non-statutory
Extensions/Alterations - Registered/Owner Builders	Cost ÷ 220 + GST (Minimum \$730.00 + GST)	Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Non-statutory
New Dwellings (Out of Shire) - Registered/Owner Builders (Fee may vary with distance, by negotiation)	Cost ÷ 180 + GST (Minimum \$1,125.00 + GST)	Taxable	Quoted Fee	Quoted Fee	N/A	N/A	Non-statutory
Minor Domestic Works							
Swimming pools (above ground) and/or barriers includes compliance certificate		Taxable	\$452.80	\$468.60	\$15.80	3.5%	Non-statutory
Swimming pools (in-ground) and/or barriers includes compliance certificate		Taxable	\$778.40	\$805.60	\$27.20	3.5%	Non-statutory
Garages, carports, domestic sheds, verandahs, pergolas		Taxable	\$438.50	\$550.00	\$111.50	25.4%	Non-statutory
Fences		Taxable	\$223.90	\$231.70	\$7.80	3.5%	Non-statutory
Demolitions/Removals		Taxable	\$437.50	\$452.80	\$15.30	3.5%	Non-statutory
Restump		Taxable	\$437.50	\$452.80	\$15.30	3.5%	Non-statutory
Commercial Building Works (Minimum Fee \$670.00)							
Commercial works up to \$50,000		Taxable	\$839.40	\$1,000.00	\$160.60	19.1%	Non-statutory
Commercial works \$50,000 - \$100,000		Taxable	\$1,546.60	\$2,000.00	\$453.40	29.3%	Non-statutory
Commercial works \$100,000 - \$150,000		Taxable	\$2,154.30	\$2,500.00	\$345.70	16.0%	Non-statutory
Commercial cost of works greater than \$150,000	As quoted following consultation	Taxable	Quoted Fee	Quoted Fee	N/A	N/A	Non-statutory
Minor Commercial Works							
Shop fronts, awnings, etc.		Taxable	\$386.70	\$400.20	\$13.50	3.5%	Non-statutory
Re-classifications, signs		Taxable	\$386.70	\$400.20	\$13.50	3.5%	Non-statutory
Commercial Class 10 Out Buildings & Farm Buildings							
Cost up to \$75,000		Taxable	\$473.10	\$600.00	\$126.90	26.8%	Non-statutory
Cost greater than \$75,000		Taxable	\$793.70	\$900.00	\$106.30	13.4%	Non-statutory
Illegal building work, Notice Order on Property Transfer of BP to MBS from PBS							
Application for building permit when Notice or Order exists on the property		Taxable	Building Fee (x2)	Building Fee (x2)	N/A	N/A	Non-statutory
Application for building permit when work exists on site (to complete that work)		Taxable	Building Fee (x2)	Building Fee (x2)	N/A	N/A	Non-statutory
Agree to taking over function from PBS (appointment terminated)	Fee calculated on original cost of work	Taxable	Building Fee (x2)	Building Fee (x2)	N/A	N/A	Non-statutory
State Government Levy							
A State Government Levy of 0.128 per \$100.00 construction value must be paid before the permit can be issued. This applies to all building works exceeding construction costs of \$10,000 (GST exempt)	Cost x 0.128%	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Lodgement Fee							
To apply to all building permits regardless of cost of work	Fee units = 8.23	Non-Taxable	\$125.80	\$130.90	\$5.10	4.1%	Statutory
Asset Protection Fee & Bonds							
Refundable bond for re-erection of dwellings	Refundable Bond	Non-Taxable	\$10,000.00	\$10,000.00	\$0.00	0.0%	Statutory
137B Inspections							
Owner/Builder Inspections Class 1's		Taxable	\$473.10	\$550.00	\$76.90	16.3%	Non-statutory
Owner/Builder Inspections Class 10's		Taxable	\$254.40	\$350.00	\$95.60	37.6%	Non-statutory
Report & Consent							
Application for Report & Consent Regulations Part 5, Reg. 109, 130-132, 134, 153-154,							
<i>Permit by Municipal Building Surveyor (MBS)</i>	One regulation only (50% of PBS charge)	Non-Taxable	\$149.90	\$155.90	\$6.00	4.0%	Statutory
	Each subsequent regulation	Non-Taxable	\$76.30	\$79.00	\$2.70	3.5%	Non-statutory
<i>Permit by Private Building Surveyor (PBS)</i>	One regulation only - Fee units = 19.61	Non-Taxable	\$299.80	\$311.80	\$12.00	4.0%	Statutory
	Each subsequent regulation	Non-Taxable	\$76.30	\$79.00	\$2.70	3.5%	Non-statutory
Application for Report & Consent "Point of Discharge" Regulation, Reg. 133							
<i>Permit by MBS</i>	50% of PBS charge	Non-Taxable	\$74.65	\$77.65	\$3.00	4.0%	Statutory
<i>Permit by PBS</i>	Fee units = 9.77	Non-Taxable	\$149.30	\$155.30	\$6.00	4.0%	Statutory
Application for Report & Consent - Building Act Section 29A (Demolition)							
<i>Permit by MBS</i>	Fee units = 5.75	Non-Taxable	\$87.90	\$91.40	\$3.50	4.0%	Statutory
<i>Permit by PBS</i>	Fee units = 5.75	Non-Taxable	\$87.90	\$91.40	\$3.50	4.0%	Statutory
Swimming Pool and Spa Registration							
Swimming pool and spa registration fee	Fee units = 2.15	Non-Taxable	\$32.80	\$34.10	\$1.30	4.0%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2022/23 Fee Inc. GST	2023/24 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Building Certificate Fee							
Application for information under Regulation 52	Fee units = 3.19	Non-Taxable	\$48.70	\$50.70	\$2.00	4.1%	Statutory
Class 1 & 10, Application for copy of building permit and other documents under Regulation 50 (search fee non refundable), plus photocopying Fee (A4 - 3 sheets @\$0.50 and larger @ \$1.50 per sheet)		Taxable	\$81.40	\$84.20	\$2.80	3.4%	Non-statutory
All other Classes, Application for copy of building permit and other documents under Regulation 50 (search fee non refundable), plus photocopying Fee (A4 - 3 sheets @\$0.50 and larger @ \$1.50 per sheet)		Taxable	\$142.50	\$147.50	\$5.00	3.5%	Non-statutory
Liquor Licence measuring (per hour) (min 2 hours)		Taxable	\$127.20	\$131.70	\$4.50	3.5%	Non-statutory
Place of Public Entertainment (POPE) permit		Taxable	\$564.70	\$750.00	\$185.30	32.8%	Non-statutory
Registration of pool or spa Form 22	Fee units = 2.15	Non-Taxable	\$32.90	\$34.20	\$1.30	4.0%	Statutory
Search for documents for permits issued by Private Building Surveyors	Fee units = 3.19	Non-Taxable	\$48.80	\$50.70	\$1.90	3.9%	Statutory
Lodgement of Compliance Certificate issued by Private Inspector or Surveyor	Fee units = 1.38	Non-Taxable	\$21.10	\$21.90	\$0.80	3.8%	Statutory
Lodgement of Non-compliance Certificate	Fee units = 26.00	Non-Taxable	\$397.50	\$413.40	\$15.90	4.0%	Statutory
Inspection to confirm pool/barrier removal		Taxable	\$171.00	\$177.00	\$6.00	3.5%	Non-statutory
Compliance Certificate Inspection by Council officer		Taxable	\$456.90	\$472.90	\$16.00	3.5%	Non-statutory
Extension of time for a Building Permit		Taxable	\$188.20	\$194.80	\$6.60	3.5%	Non-statutory
Additional Inspections/re-inspections		Taxable	\$173.00	\$179.10	\$6.10	3.5%	Non-statutory
Amendment to approved plans (minor amendments)		Taxable	\$188.20	\$194.80	\$6.60	3.5%	Non-statutory
Amendment to approved plans (major amendments)		Taxable	\$315.40	\$326.40	\$11.00	3.5%	Non-statutory
On the Spot Fines	Penalty units = 2.00	Non-Taxable	\$370.00	\$385.00	\$15.00	4.1%	Statutory
Land Title Certificate (Administration fee)		Taxable	\$62.00	\$64.00	\$2.00	3.2%	Non-statutory
Alternate Solution		Taxable	\$310.30	\$321.20	\$10.90	3.5%	Non-statutory

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

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

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

* Additional Inspection or Re-Inspections may be charged at a rate of **\$179.10 (Inc. GST)** per inspection.

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

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

Civic Venues Hire

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

Venue	Conditions	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/Decrease	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/Decrease	Basis of Fee
Charge to apply will be dependent upon hirer status									
			Community / NFP Groups			Commercial Entities			
Yarrowonga Town Hall									
Town Hall (includes stage, portable stairs & dress circle)									
Per hour		Taxable	\$34.10	\$35.20	\$1.10	\$68.40	\$70.70	\$2.30	Non-statutory
For four hours		Taxable	\$114.20	\$118.20	\$4.00	\$228.30	\$236.20	\$7.90	Non-statutory
For eight hours		Taxable	\$228.30	\$236.30	\$8.00	\$456.60	\$472.50	\$15.90	Non-statutory
For 12 hours (maximum fee)		Taxable	\$342.50	\$354.50	\$12.00	\$684.90	\$708.80	\$23.90	Non-statutory
Council Chamber at Town Hall (including kitchen facilities)									
Per hour		Taxable	\$20.80	\$21.50	\$0.70	\$41.50	\$42.90	\$1.40	Non-statutory
For four hours		Taxable	\$51.90	\$53.70	\$1.80	\$103.70	\$107.30	\$3.60	Non-statutory
For eight hours		Taxable	\$103.80	\$107.40	\$3.60	\$207.50	\$214.70	\$7.20	Non-statutory
For 12 hours (maximum fee)		Taxable	\$155.70	\$161.10	\$5.40	\$311.30	\$322.10	\$10.80	Non-statutory
Yellowbox Meeting Room at Town Hall									
Per hour		Taxable	\$20.80	\$21.50	\$0.70	\$41.50	\$42.90	\$1.40	Non-statutory
For four hours		Taxable	\$51.90	\$53.70	\$1.80	\$103.70	\$107.30	\$3.60	Non-statutory
For eight hours		Taxable	\$103.80	\$107.40	\$3.60	\$207.50	\$214.70	\$7.20	Non-statutory
For 12 hours (maximum fee)		Taxable	\$155.70	\$161.10	\$5.40	\$311.30	\$322.10	\$10.80	Non-statutory
Portable Building									
Per hour		Taxable	\$12.40	\$12.80	\$0.40	\$24.80	\$25.60	\$0.80	Non-statutory
Rehearsals									
Per hour	Maximum 4 hours	Taxable	\$12.40	\$12.80	\$0.40	\$24.80	\$25.60	\$0.80	Non-statutory
Tables and Chairs									
Tables per table per day of hire		Taxable	Free	Free	N/A	\$1.00	\$1.00	\$0.00	Non-statutory
Chairs no fee		N/A	Free	Free	N/A	Free	Free	N/A	Non-statutory
Set Up or Clean Up Fees (All Areas)									
Town Hall set up by Hirer. Fee for first 4 hours (First Hour Free)		Taxable	\$51.90	\$53.70	\$1.80	\$103.70	\$107.30	\$3.60	Non-statutory
Town Hall set up by Hirer. Fee for more than 4 hours (First Hour Free)		Taxable	\$103.80	\$107.40	\$3.60	\$207.50	\$214.70	\$7.20	Non-statutory
Set up and set down of tables and chairs by Council per hour or part hour per person all days	(2 staff required)	Taxable	\$83.00	\$85.90	\$2.90	\$166.00	\$171.80	\$5.80	Non-statutory
Cleaning performed by Council before/after event per hour or part hour per person all days	Deducted from Bond	Taxable	\$51.90	\$53.70	\$1.80	103.7	\$107.30	\$3.60	Non-statutory
Bonds									
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
More than One Area Hire Bond	Refundable	Bond	\$400.00	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	Non-statutory
Security Bond on Keys	Refundable	Bond	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Non-statutory
Deposits									
Booking Deposit	Non refundable deducted from total fees payable	Deposit	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Non-statutory

Venue	Conditions	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/Decrease	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/Decrease	Basis of Fee
Charge to apply will be dependent upon hirer status									
			Community / NFP Groups			Commercial Entities			
Cobram Civic Centre									
Main Hall includes Stage, Foyer & Kitchen									
Per hour		Taxable	\$31.10	\$32.20	\$1.10	\$62.20	\$64.30	\$2.10	Non-statutory
For four hours		Taxable	\$103.80	\$107.40	\$3.60	\$207.50	\$214.70	\$7.20	Non-statutory
For eight hours		Taxable	\$207.60	\$214.90	\$7.30	\$415.10	\$429.60	\$14.50	Non-statutory
For 12 hours (maximum fee)		Taxable	\$311.40	\$322.30	\$10.90	\$622.70	\$644.40	\$21.70	Non-statutory
Council Chambers									
Per hour		Taxable	\$31.10	\$32.20	\$1.10	\$62.20	\$64.30	\$2.10	Non-statutory
For four hours		Taxable	\$103.80	\$107.40	\$3.60	\$207.50	\$214.70	\$7.20	Non-statutory
For eight hours		Taxable	\$207.60	\$214.90	\$7.30	\$415.10	\$429.60	\$14.50	Non-statutory
For 12 hours (maximum fee)		Taxable	\$311.40	\$322.30	\$10.90	\$622.70	\$644.40	\$21.70	Non-statutory
Commercial Kitchen									
Per hour		Taxable	\$18.70	\$19.40	\$0.70	\$37.30	\$38.60	\$1.30	Non-statutory
For four hours		Taxable	\$63.30	\$65.50	\$2.20	\$126.50	\$130.90	\$4.40	Non-statutory
For eight hours		Taxable	\$127.70	\$132.20	\$4.50	\$255.20	\$264.10	\$8.90	Non-statutory
For 12 hours (maximum fee)		Taxable	\$186.80	\$193.30	\$6.50	\$373.60	\$386.60	\$13.00	Non-statutory
Rehearsals									
Per hour	Maximum 4 hours	Taxable	\$12.40	\$12.80	\$0.40	\$24.80	\$25.60	\$0.80	Non-statutory
Tables & Chairs									
Tables per table per day of hire		Taxable	Free	Free	N/A	\$1.00	\$1.00	\$0.00	Non-statutory
Chairs no fee		N/A	Free	Free	N/A	Free	Free	N/A	Non-statutory
PA System Hire									
Per function		Taxable	\$57.00	\$59.00	\$2.00	\$114.10	\$118.00	\$3.90	Non-statutory
Set Up or Clean Up Fees (All Areas)									
Set up by Hirer. Fee for first four hours (First Hour Free)		Taxable	\$50.90	\$52.70	\$1.80	\$103.70	\$107.30	\$3.60	Non-statutory
Set up by Hirer. Fee for more than 4 hours (First Hour Free)		Taxable	\$101.80	\$105.40	\$3.60	\$207.50	\$214.70	\$7.20	Non-statutory
Set up and set down of tables and chairs by Council per hour or part hour per person Mon. to Fri.		Taxable	\$50.90	\$52.70	\$1.80	\$103.70	\$107.30	\$3.60	Non-statutory
Set up and set down of tables and chairs by Council per hour or part hour per person Sat.and Sun.		Taxable	\$74.30	\$76.90	\$2.60	\$151.50	\$156.80	\$5.30	Non-statutory
Cleaning performed by Council before/after event per hour or part hour per person Mon. to Fri.	Deducted from Bond	Taxable	\$50.90	\$52.70	\$1.80	\$103.70	\$107.30	\$3.60	Non-statutory
Cleaning performed by Council before/after event per hour or part hour per person Sat.and Sun.	Deducted from Bond	Taxable	\$74.30	\$76.90	\$2.60	\$151.50	\$156.80	\$5.30	Non-statutory

Venue	Conditions	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/Decrease	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase/Decrease	Basis of Fee
Charge to apply will be dependent upon hirer status			Community / NFP Groups			Commercial Entities			
Bonds									
Main Hall Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$98.50	Non-statutory
Council Chambers Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	Non-statutory
Commercial Kitchen Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	Non-statutory
More than One Area Hire Bond	Refundable	Bond	\$400.00	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	Non-statutory
PA System Hire Bond	Refundable	Bond	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	Non-statutory
Security Bond on Keys	Refundable	Bond	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Non-statutory
Deposits									
Booking Deposit	Non refundable deducted from total fees payable	Deposit	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Non-statutory
Barmah Forest Heritage & Education Centre - Nathalia									
Ground floor area and kitchen per hour of event		Taxable	\$20.80	\$21.50	\$0.70	\$41.50	\$42.90	\$1.40	Non-statutory
Meeting Room (includes kitchen)		Taxable	\$15.60	\$16.10	\$0.50	\$31.10	\$32.10	\$1.00	Non-statutory
Bonds									
Floor Area Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	Non-statutory
Security Bond on Keys	Refundable	Bond	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Non-statutory
Deposits									
Booking Deposit	Non refundable deducted from total fees payable	Deposit	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Non-statutory
Community Kiosks at Numurkah and Yarrawonga (Community Use Only)									
Community Groups for charity or NFP fundraising (Hirer to clean before and after use)		Taxable	\$0.00	\$0.00	\$0.00				Non-statutory
Hire Bond - At Council discretion on case by case basis	Refundable	Bond	Discretionary	Discretionary	N/A				Non-statutory
Key Bond - All Hirers	Refundable	Bond	\$50.00	\$50.00	\$0.00				Non-statutory
Miscellaneous									
Venue Damage Reimbursements									
Reimbursement of Council costs for works requested or to repair damage	Deducted from Bond or invoiced after event	Taxable	At cost	At cost	N/A	At cost	At cost	N/A	Non-statutory

Community Halls Venue Hire

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

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

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

Application form required - Hire of Park Form

Description of Fees and Charges	Risk	Security Bond*	GST Status	2022/23 Hire Fee Inc GST	2023/24 Hire Fee Inc GST	Hire Fee Inc / Dec	2022/23 Power Charge (if used) Inc GST	2023/24 Power Charge (if used) Inc GST	Power Charge Inc / Dec.	Waste Charge (Bins and/or disposal)	Council Plant/ Labour and Other	Insurance	Basis of Fee
Private Function													
No exclusive use or staked structures. Single ceremonial table and chairs are allowed.	Low	Nil	N/A	Nil	Nil	N/A						Applicant or Council's Community Liability Policy	Non-Statutory
Involves vehicles and staked structures on Council land	Medium	\$250.00	Taxable	\$57.00 day/ part day	\$59.00 day/ part day	\$2.00	\$12.00 per day/ part day	\$12.50 per day/ part day	\$0.50	At cost	At cost		Non-Statutory
Private Fund Raising Activities	High	\$250.00	Taxable										Non-Statutory
Community Group													
Raffle Sales	Low	N/A	N/A	Nil	Nil	N/A							
Information Stands	Medium	\$250.00	N/A	Nil	Nil	N/A							Non-Statutory
Free BBQs	High	N/A	N/A	Nil	Nil	N/A							
Free Public Events	Low	N/A	N/A	Nil	Nil	N/A	\$12.00 per day/ part day	\$12.50 per day/ part day	\$0.50	At cost	At cost	Applicant	Non-Statutory
	Medium	\$250.00	N/A	Nil	Nil	N/A							
	High	\$500.00	N/A	Nil	Nil	N/A							
Market or Event	Medium	\$250.00	N/A	Nil	Nil	N/A							Non-Statutory
	High	\$500.00	N/A	Nil	Nil	N/A							
Schools and School Support Groups, Kindergartens and Preschools, Churches and Sporting Clubs and Associations													
Occupant Only and Free Public Events.	Low	N/A	N/A	Nil	Nil	N/A							
	Medium	\$250.00	N/A	Nil	Nil	N/A							Non-Statutory
	High	N/A	N/A	Nil	Nil	N/A							
High risk activities that require exclusive use, gated events, entry fees, structures or vehicles on Council land. Includes markets, sporting events and events designed to attract crowds.	High	\$500.00	Taxable	\$57.00 day/ part day	\$59.00 day/ part day	\$2.00	\$12.00 per day/ part day	\$12.50 per day/ part day	\$0.50	At cost	At cost	Applicant	Non-Statutory
Commercial Entity Use													
Low Risk activities such as passive recreation and exercise classes and not involving any structures or equipment.	Low	N/A	N/A	Nil	Nil	N/A							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	\$57.00 day/ part day	\$59.00 day/ part day	\$1.00	\$24.00 per day/ part day	\$25.00 per day/ part day	\$1.00	At cost	At cost	Applicant	Non-Statutory

Description of Fees and Charges	Risk	Security Bond*	GST Status	2022/23 Hire Fee Inc GST	2023/24 Hire Fee Inc GST	Hire Fee Inc / Dec	2022/23 Power Charge (if used) Inc GST	2023/24 Power Charge (if used) Inc GST	Power Charge Inc / Dec.	Waste Charge (Bins and/or disposal)	Council Plant/ Labour and Other	Insurance	Basis of Fee
High risk activities that require exclusive use, gated events, entry fees, structures or vehicles on Council land. Includes markets, sporting events and events designed to attract crowds.	High	\$500.00	Taxable	\$113.00 day/ part day	\$117.00 day/ part day	\$4.00							Non-Statutory
Major Events	High	TBA	Taxable	TBA	TBA	N/A	TBA	TBA	N/A	At Cost	At Cost	Applicant	Non-Statutory
Definitions													
Structures	Any structure that requires staking such as shade sails, tents, marquees, jumping castles, play and ride equipment etc.												
Community Group	Registered Service Club, Emergency Services, Other Government Agencies, Charities, Community Groups, Tourism Boards, Chambers of Commerce, Development Committees, etc.												
Incorporated Groups	Those groups registered as an incorporated association such as sporting clubs and others.												
Low Risk	Events that do not involve any significant crowds, staked structures, vehicle access or any significant risk to public property or safety.												
Medium Risk	Events designed to attract participants & crowds <200, involve staked structures, vehicle access or any significant risk to public property and safety.												
High Risk	Events designed to attract participants & crowds >200 and involve staked structures, vehicle access or any significant risk to public property and safety.												
Major Event	Events designed to attract larger crowds and include staked structures, road closures, Place of Public Entertainment permits (PoPE), vehicle access or any significant risk to public property and safety.												
*Fees and Security Bond	The final fees and the amount of security bond payable may vary and exceed the amounts shown depending on the specific event circumstances at Council's discretion. Major events and events that require exclusive use are likely to attract higher fees and security bond.												

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