moira
SHIRE



Annual Budget
2025/26

Acknowledgement

Moira Shire Council acknowledges the Yorta Yorta Nation as the Traditional Owners of this land. We recognise the deep spiritual connection to land, waterways and community of the eight clan groups of Yorta Yorta Nation.

We pay our respects to Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander Peoples.

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1. Purpose

The 2025/26 Annual Budget ('the Budget') serves as a financial blueprint that ensures the strategic priorities outlined in the Council Plan 2025-2029 ('Council Plan') are translated into actionable initiatives and services that benefit the community. The budget ensures that these initiatives and services are delivered in a financially sustainable manner, operating within the fiscal boundaries as defined in Moira Shire Council's ('Council') Financial Plan 2025-2035.

The *Local Government Act 2020*, Section 94 requires Council to prepare and adopt a budget for each financial year and the subsequent three (3) financial years (at a minimum) that gives effect to the key initiatives and services detailed within the Council Plan. The budget must also include prescribed indicators and measures of service performance, specify the total amount to be raised through general rates, municipal and service charges, and indicate the rating method in which these will be raised.

This section describes how the Budget links to the achievement of the Community Vision and the Council Plan within the Integrated Strategic Planning and Reporting Famework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

1.1 Strategic context

Through its Strategic Planning Framework, Council aims to ensure all activities and financial resources align with the Moira Shire community's aspirations, needs, and expectations.

Key planning documents within the Strategic Planning Framework include:

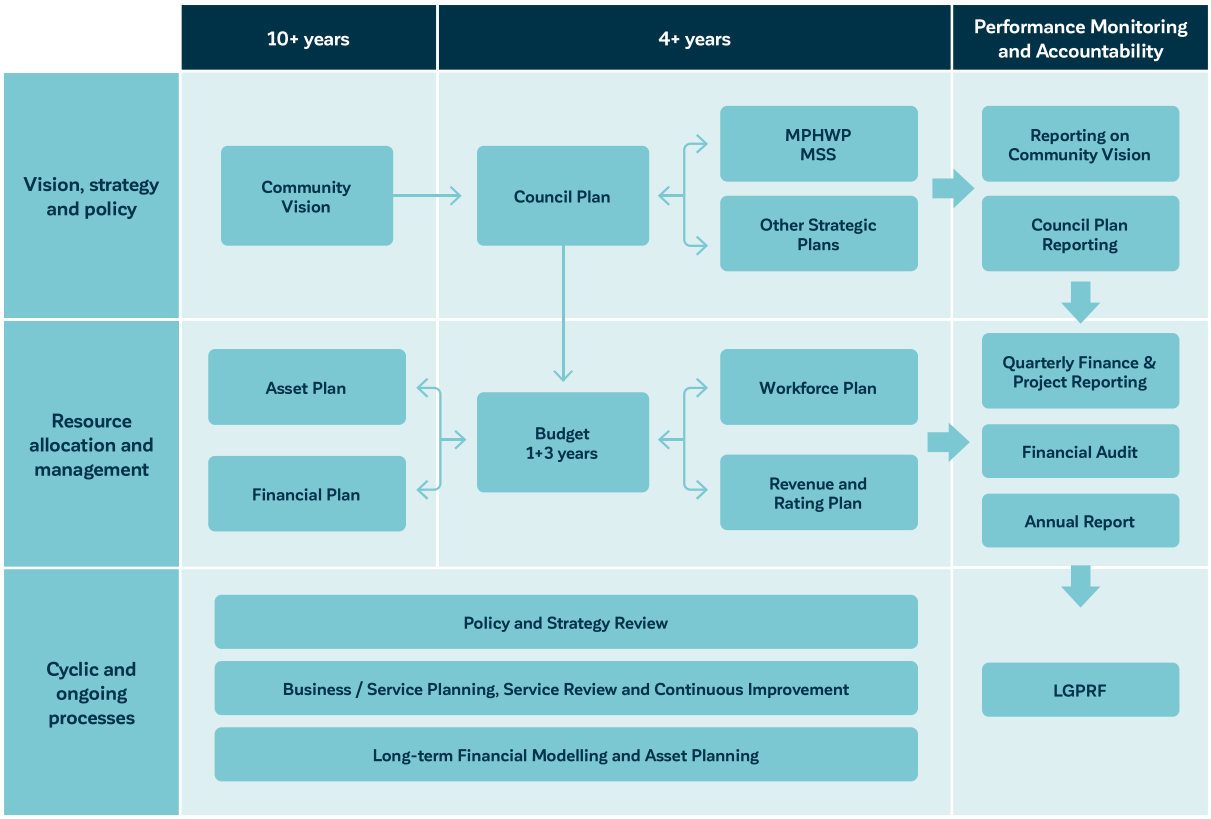
- Moira2045 Community Vision
- Council Plan 2025-2029
- Financial Plan 2025-2035
- Revenue and Rating Plan 2025-2029
- Asset Plan 2025-2035
- Annual Financial Plan and Budget

The *Local Government Act 2020* requires councils to exercise sound financial management, which includes:

- Managing revenue, expenses, assets, liabilities, investments, and financial transactions according to financial policies and strategic plans.
- Prudently monitoring and managing financial risks considering economic circumstances.
- Ensuring financial policies and strategic plans, including the Revenue and Rating Plan 2025 - 2029, provide stability.
- Keeping accounts and records that explain the Council's financial operations and position.

This is all brought together through an integrated planning approach, as highlighted in the diagram below.

Figure 1 – Council's Strategic Planning Framework



2. Introduction

Moira Shire Council's 2025/26 Annual Budget represents our commitment to delivering high-quality services and infrastructure for the community while maintaining financial sustainability in a challenging and changing environment.

In shaping this budget, we have focused on getting the balance right – keeping essential services running smoothly, while also delivering key projects that will make a real difference for our community.

This budget will see Council continue to deliver on its flagship projects including the Yarrawonga Library, Numurkah's northern flood protection levy and the Yarrawonga Multisport Stadium. These are all long-awaited projects which respond to community needs and reflect community aspirations.

We know how important it is for residents to continue receiving the services that make daily life better. A large portion of this year's budget continues to support the delivery of these essential services as prioritised under our Council Plan 2025-29. We have also maintained funding for community support programs, recreation, environmental management, and planning – all of which play a vital role in building a liveable, connected and resilient community. Some of the highlights in the budget include:

- $15.5 m for roads, footpath and drainage renewal, construction and improvement
- $6.5m for maintenance and upgrades of Council's reserves, parks and gardens, skate parks, town entrances and open spaces
- $1.6m for maternal and child health services
- $1.1m for tourism and visitor services to support local tourism and promote Moira Shire as a destination.

We are delivering this budget in the context of increasing cost pressures, particularly with the proposed introduction of the State Government's new Emergency Services and Volunteer Fund. We are aware this State Government levy will place additional pressure on households.

The Budget has been developed within the Victorian Government's Fair Go Rates Cap of 3%. Council continues to be deeply aware of cost of living pressures residents and businesses are facing and we have taken a responsible and measured approach to ensure we can absorb rising costs without compromising core service delivery or placing undue pressure on ratepayers.

This budget continues our disciplined approach to financial management, ensuring we can meet current needs without compromising our future capacity to deliver. It is a clear reflection of our commitment to sustainability, service, and delivering for our community – now and into the future.



Dr Graeme Emonson PSM, Chair Administrator



Susan Benedyka, Administrator

3. Annual Plan

The Annual Plan summarises the key operating and capital initiatives for the 2025/26 financial year, which are aligned with the strategic pillars in the Council Plan. The Annual Plan and Budget aim to operationalise the Council Plan 2025-2029 priorities to deliver value to the community whilst ensuring long-term financial sustainability.

3.1 Strategic Pillars and Initiatives

3.1.1 COMMUNITY

Strategic Goal: Healthy, safe, well serviced and connected communities.

Key Operating Initiatives:

- Develop and Implement a Municipal Health and Wellbeing Plan 2025-2029.
- Deliver annual community leadership programs.
- Development of a masterplan to inform the future use of the former Yarrawonga Primary School Site, including traffic management conditions around the site.
- Adopt and implement Councils inaugural Reconciliation Action Plan 2025-2027.
- Review and implement Council's Domestic Animal Management Plan.
- Deliver the Moira Youth Council and Youth Events programs.
- Develop and implement the Advocacy Strategy including Council's Priority Projects.
- Implement the All-Abilities Access and Inclusion Plan 2023-2026 and manage the All-Abilities Advisory Committee.
- Provide funding for the Moira Creative Arts Hub program including The G.R.A.I.N. Store Nathalia and Arts for All in Cobram.

Key Capital Initiatives:

- Finalise the proposed acquisition of the Yarrawonga Primary School.
- Completion of the Katunga recreation building refurbishment.
- Redevelop the hardcourt playing surfaces in Waaia.
- Complete lighting upgrade works at Cobram Scott Reserve Oval.
- Resurface the hardcourt facilities at the Picola Recreation Reserve.
- Completion of detailed designs for a new Cobram Scott Reserve Pavilion.

3.1.2 ENVIRONMENT

Objective: Sustainable and protected environments

Key Operating Initiatives:

- Development of an overarching Sustainability Strategy focusing on environmental, water and biodiversity matters.
- Develop and implement a Council net zero emissions strategy.
- Review water usage and entitlements approach for Council.
- Develop a fleet replacement strategy.
- Develop an electric vehicle transition and charging station strategy.
- Complete Service Planning Review for Waste Management.
- Development of a new Domestic Wastewater Management Plan.

Key Capital Initiatives:

Implementation of the Integrated Water Management Plan at Yarrawonga Victoria Park Show Grounds.

- Development of Cell 10 at the Cobram Landfill.
- Finalise the cell rehabilitation works for cells 4–8 at Cobram Landfill.

3.1.3 LIVEABILITY

Objective: Well planned and maintained places and spaces.

Key Operating Initiatives:

Develop and implement an Open Space Strategy.

- Finalise the development of the Barmah Floodplain Management Strategy.
- Develop a strategy to maximise utilisation of community assets and infrastructure.
- Undertake a structure plan of Bundalong to inform future development and land use opportunities.
- Complete a review of pedestrian safety in all school zones across the district.
- Conduct a major review of Asset Management Framework and Systems to enhance council's asset management data and decision making.
- Finalise Yarrawonga Aerodrome Masterplan and operating model.
- Strengthen OHS compliance at Councils Office and Depot locations.
- Complete a review of the Moira Planning Scheme.
- Develop and commence the implementation of an Urban Tree Strategy.

Key Capital Initiatives:

- Complete the construction of the Yarrawonga Library, Events and Performance Precinct.
- Finalise the construction of stage 1 of the Numurkah Flood Levee.
- Detailed designs for development of Cobram East Levee.
- Construct the Multisport Stadium in Yarrawonga.
- Complete detailed designs on the Cobram South Drainage strategy.
- Significant investment in road resheeting, resealing and other road restoration programs across the municipality to improve local roads.
- Complete major renewal works on the Bourkes Bridge Kotupna and Bartrops Bridge Nathalia.

3.1.4 PROSPERITY

Objective: A strong and diversified regional economy.

Key Operating Initiatives:

- Develop and implement an events strategy.
- Deliver and implement a Tourism Destination Management Plan
- Development of a precinct plan for Thompsons Beach in Cobram.
- Identify funding priorities and seek investment to support development and growth.
- Finalise the Numurkah, Katunga and Strathmerton Growth Corridor Strategy.
- Develop and implement a new Economic Development Strategy.
- Provide funding for Moira local tourism associations, including Yarrawonga Mulwala Tourism Board, Cobram Barooga Business and Tourism, Numurkah Love Our Lifestyle, Nathalia Barmah Business & Tourism, and Murray Regional Tourism.

Key Capital Initiatives:

- Delivery of Carpark renewal works in Numurkah.
- Completion of runway renewal works that the Yarrawonga Aerodrome.

3.1.5 LEADING ORGANISATION

Objective: A community centric learning organisation focused on best practice in good governance and financial responsibility.

Key Operating Initiatives:

- Implement Council's Customer Experience Strategy.
- Implement a strategy to achieve a financially sustainable organisation that delivers a positive underlying result by 2028-2029.
- Develop and implement a People and Culture Strategy to strengthen our workforce.
- Maintain an active role in regional collaboration opportunities with other councils and regional bodies.
- Develop and implement an approach to cross border planning.
- Negotiate a new Enterprise Agreement.
- Implement our OHS Improvement Plan to ensure the safety of our people, activities and communities.
- Finalise the Electoral representation review in advance of the 2028 local government elections.
- Strengthen the employee value proposition to ensure best practice recruitment and retention strategies.
- Renew Council's Gender Quality Action Plan.

Key Capital Initiatives:

- Completion of major safety renewal works at depot sites.
- Detailed designs for major renewal work at the Yarrawonga and Tungamah depot sites.

3.2
Financial overview

Budget Summary:

- **Total Operating Revenue:** $90,283,000
- **Total Operating Expenditure:** $76,861,000
- **Total Capital Budget:** $46,591,000

Whilst the 2025/26 Budget is forecasting a surplus result of $13.4 million, the underlying result is forecast to be a small deficit of $0.13 million. This metric is important from a financial sustainability perspective as it highlights Council's ability to self-fund its ordinary operations by removing the impact of non-recurrent income such as developer contributions and non-current capital and operating grants.

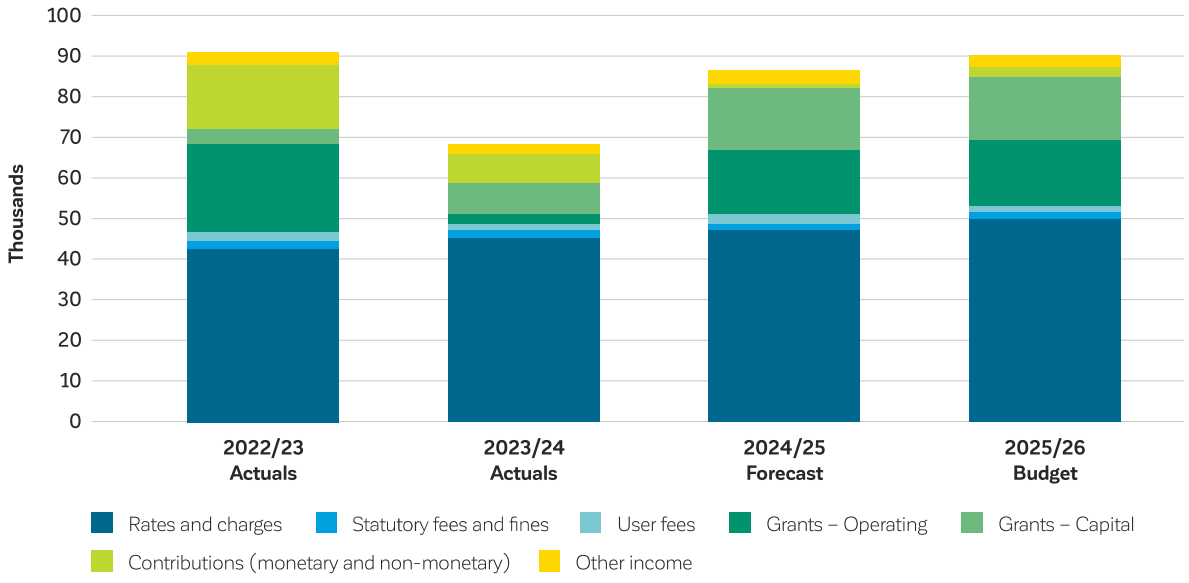
A 1.7% - 2% underlying result is desired for future periods as this result would allow Council to build up adequate reserves to fund future rehabilitation and aftercare works associated with the landfill operations, whilst also generating sufficient income to be cost recoverable on ordinary operations. The target underlying result decreases to 0.3% by 2032/33 as this is the expected year of closure for current landfill cells in operation. Refer to section 6 of the Budget for Council's financial indicators and a summary of the strategic initiatives to improve the long-term financial performance and health of Council.

Revenue Sources:

- **Rates and Charges:** $49,810,000
- **State and Federal Government Grants:** $32,133,000
- **Other revenue sources:** $8,340,000

Council's 2025/26 budget is proposing to raise $90.3 million in total revenue to fund its services and capital delivery program. Council's budgeted revenue streams are heavily concentrated on General Rates and Charges as well as State and Federal Government Operating and Capital Grants, which make up 55% and 35% of total revenue, respectively. Figure 2 highlights that this concentration and revenue structure has been common in historical financial years. Council's Revenue and Rating Plan 2025-2029 addresses this concentration and the importance of diversifying revenue streams to grow own-sourced revenue and improve long-term financial sustainability.

Figure 2 – Historical and Forecast Revenue Trends



Operating Expenditure Breakdown:

The following resources have been allocated to each strategic pillar within the Council Plan, to deliver on the operating strategic initiatives. Refer also to section 3 of the budget for a summary of Council's services and their alignment to the Council Plan.

- **Community:** $7,925,441
- **Environment:** $12,888,730
- **Liveability:** $27,875,807
- **Prosperity:** $1,868,736
- **Leading Organisation:** $15,634,218

Capital Expenditure Breakdown:

Resources have been allocated to the following asset expenditure types during the 2025/26 financial year to ensure that Council is delivering on the capital program detailed within the Asset Plan 2025 – 2035:

- **Renewal:** $16,078,000
- **Upgrade:** $2,715,000
- **Expansion**: $1,350,000
- **New**: $26,448,000

Major projects within these asset expenditure types include:

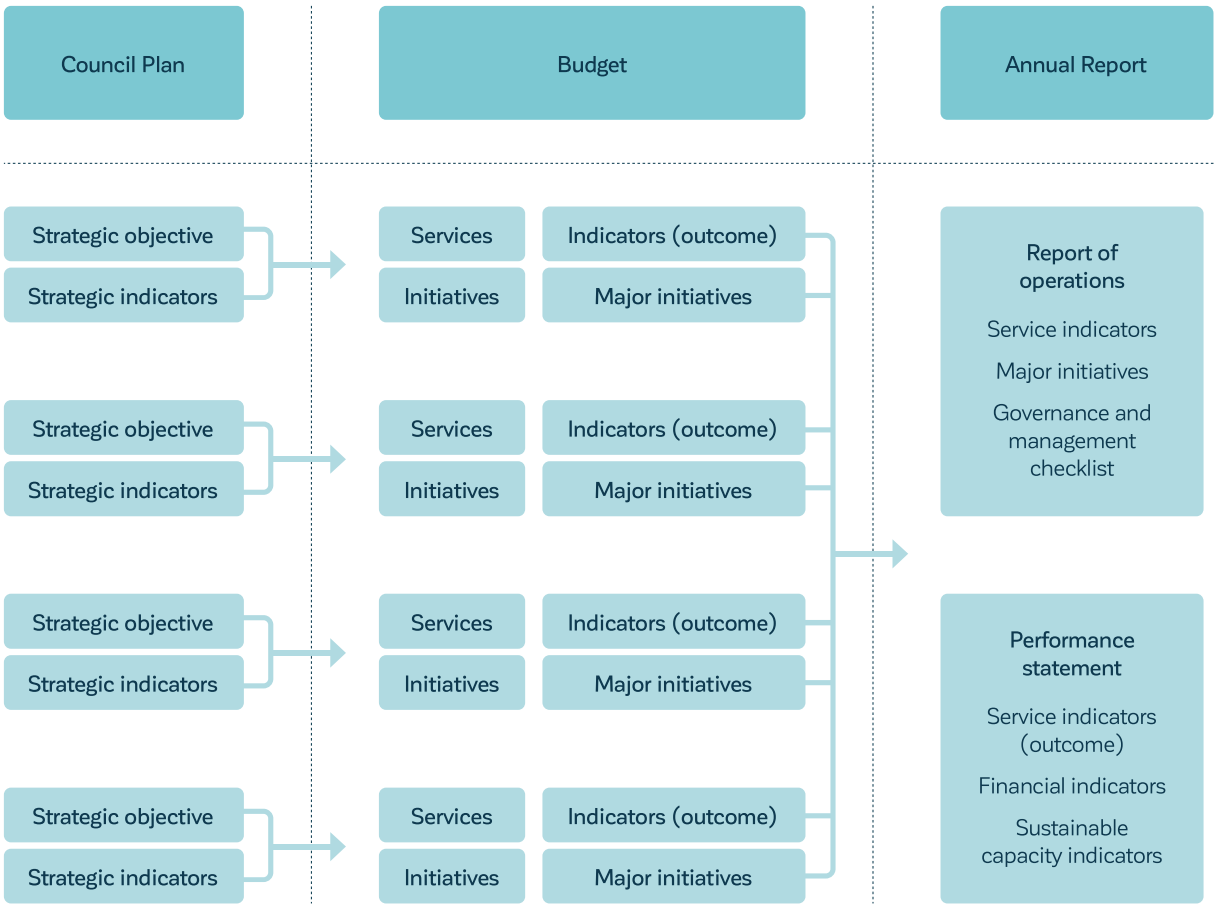
Project Description	Location	Budgeted Project Spend	Asset Expenditure Type
Library, Events and Performance Precinct	Yarrawonga	$5,295,000	New
Multisport Stadium	Yarrawonga	$13,273,000	New
Flood Mitigation Levee	Numurkah	$2,790,000	New
Road Restoration Works	Municipality wide	$6,930,000	Renewal
Bourkes Bridge	Kotupna	$1,407,000	Renewal
Bartrops Bridge	Nathalia	$920,000	Renewal
Hardcourt Redevelopment	Waaia	$800,000	Renewal
Drainage Strategy Designs	Cobram South	$150,000	New
Landfill Cell Construction	Cobram	$1,350,000	Expansion

Refer to section 6.4 of the Budget for a detailed summary of the 2025/26 capital program.

4. Council Services

This section provides a description of the services and initiatives to be funded in the Budget for the 2025/26 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 the 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.



4.1

Council Plan Pillar - Community

Service area	Description of services provided		2023/24 Actual $'000	2024/25 Forecast $'000	2025/26 Budget $'000
Animal Management	To provide for the administration and enforcement of legislation regulating domestic animals and livestock.	Income	219	221	224
		Expenses	713	589	762
		Surplus / (deficit)	**(494)**	**(369)**	**(538)**
Community Development	This service is responsible for working with the community stakeholders including funding to support Arts and Culture Hubs and other partner agencies to develop long-term community plans.	Income	37	49	44
		Expenses	1,401	1,882	1,974
		Surplus / (deficit)	**(1,364)**	**(1,833)**	**(1,931)**
Community Event Support	Supporting official events across the shire including Australia Day, Citizenship Ceremonies, Cultural Diversity Week, and International Women's Day.	Income	10	13	3
		Expenses	139	771	104
		Surplus / (deficit)	**(129)**	**(758)**	**(101)**
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.	Income	-	-	-
		Expenses	196	190	212
		Surplus / (deficit)	**(196)**	**(190)**	**(212)**
Emergency Preparedness, Response and Recovery	To maintain preparedness and responsiveness and to implement recovery processes in the event of an emergency occurring within the municipality.	Income	193	271	60
		Expenses	1,412	974	359
		Surplus / (deficit)	**(1,219)**	**(703)**	**(299)**
Immunisation	Provision of immunisation programs for infants and schoolchildren.	Income	74	72	72
		Expenses	207	114	106
		Surplus / (deficit)	**(133)**	**(42)**	**(34)**
Libraries	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.	Income	-	-	-
		Expenses	848	875	902
		Surplus / (deficit)	**(848)**	**(875)**	**(902)**
Maternal and Child Health	Provision of services across the Shire at five locations and an outreach program.	Income	742	654	654
		Expenses	996	1,021	1,068
		Surplus / (deficit)	**(254)**	**(367)**	**(415)**
Mosquito Management	This program assists in early detection and control of arboviruses by providing surveillance, mosquito control and development of a disease control plan.	Income	53	35	35
		Expenses	97	101	115
		Surplus / (deficit)	**(44)**	**(66)**	**(80)**
Regulation and Enforcement of 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.	Income	52	87	51
		Expenses	162	601	634
		Surplus / (deficit)	**(110)**	**(514)**	**(582)**
Regulation and Enforcement of Public Health Legislation	This service undertakes inspections and registers premises in accordance with health and food legislation.	Income	239	229	232
		Expenses	459	480	526
		Surplus / (deficit)	**(220)**	**(251)**	**(294)**
School Crossing Supervision	To provide for the safe passage of children and adults when using school crossings during nominated hours.	Income	68	78	78
		Expenses	158	185	261
		Surplus / (deficit)	**(90)**	**(106)**	**(183)**
Sports and Recreation Planning	Council operates two sports centres, along with 19 recreation reserves and four showgrounds.	Income	(22)	23	22
		Expenses	1,415	1,143	902
		Surplus / (deficit)	**(1,437)**	**(1,119)**	**(880)**

4.2
Council Plan Pillar - Environment

Service area	Description of services provided		2023/24 Actual $'000	2024/25 Forecast $'000	2025/26 Budget $'000
Sustainability and Biodiversity Programs	Development of environmental policy, implementation of environmental projects and delivery of educational programs.	Income	110	98	104
		Expenses	816	957	871
		Surplus / (deficit)	**(706)**	**(858)**	**(768)**
Community Development	Management of the Shire's waste including kerbside waste and recycling collection, Cobram Landfill operations and nine transfer stations.	Income	10,978	13,144	14,229
		Expenses	8,748	11,060	12,018
		Surplus / (deficit)	**2,230**	**2,084**	**2,212**

4.3
Council Plan Pillar - Liveability

Service area	Description of services provided		2023/24 Actual $'000	2024/25 Forecast $'000	2025/26 Budget $'000
Aerodrome	Operational management of the Yarrawonga Aerodrome used by general aviation industry.	Income	6	7	7
		Expenses	175	179	170
		Surplus / (deficit)	**(169)**	**(172)**	**(163)**
Aquatic Facilities	Council operates five outdoor aquatic facilities and one indoor aquatic facility as well as a splash park.	Income	-	4	-
		Expenses	1,128	1,091	1,105
		Surplus / (deficit)	**(1,128)**	**(1,087)**	**(1,105)**
Asset Management	Management of Council's property and infrastructure assets and database, including design, construction and delivery of capital works projects.	Income	116	39	34
		Expenses	1,166	1,515	1,924
		Surplus / (deficit)	**(1,050)**	**(1,476)**	**(1,890)**
Building and Facilities Maintenance	This program ensures that Council's building assets are well maintained and serviceable.	Income	-	-	-
		Expenses	1,393	1,865	1,975
		Surplus / (deficit)	**(1,393)**	**(1,865)**	**(1,975)**
Building Services (MBS, Permits, Inspections	To administer the legislative requirements of the Building Act, Building Regulations and associated Australian Standards in relation to building and related safety matters.	Income	433	395	335
		Expenses	1,141	920	890
		Surplus / (deficit)	**(708)**	**(524)**	**(555)**
Capital Project Delivery	The process of planning and executing capital projects, including managing resources and delivering the final product.	Income	-	(86)	836
		Expenses	691	590	1,407
		Surplus / (deficit)	**(691)**	**(676)**	**(570)**
Communications	Responsible for the management and provision of advice on external and internal communications, including management of Council's website and social media platforms.	Income	-	-	-
		Expenses	676	769	829
		Surplus / (deficit)	**(676)**	**(769)**	**(829)**

Service area	Description of services provided		2023/24 Actual $'000	2024/25 Forecast $'000	2025/26 Budget $'000
Development Engineering Services	Encompass the planning, design, and execution of projects related to infrastructure, land development, and building construction, ensuring projects are feasible, sustainable, and compliant with regulations.	Income	-	-	-
		Expenses	858	1,227	841
		Surplus / (deficit)	**(858)**	**(1,227)**	**(841)**
Management of reserves, parks, playgrounds, skate parks and open spaces	This program involves the maintenance and upgrade of Council's reserves, parks and gardens, skate parks, town entrances and open spaces.	Income	-	-	-
		Expenses	5,204	5,367	6,337
		Surplus / (deficit)	**(5,204)**	**(5,367)**	**(6,337)**
Property Management	Systems used to manage Council leases, tenure arrangements, disposal and acquisition of property.	Income	503	490	484
		Expenses	26	88	286
		Surplus / (deficit)	**478**	**401**	**198**
Roads	This program provides a network of rural and urban roads, urban footpaths and drainage to the community.	Income	326	5,116	5,324
		Expenses	9,142	9,017	10,305
		Surplus / (deficit)	**(8,816)**	**(3,901)**	**(4,981)**
Statutory Planning	Undertakes statutory planning services including applications and advice, strategic land use planning as well as enforcement of planning schemes.	Income	1,880	867	770
		Expenses	1,214	1,527	1,806
		Surplus / (deficit)	**667**	**(660)**	**(1,036)**

4.4
Council Plan Pillar - Prosperity

Service area	Description of services provided		2023/24 Actual $'000	2024/25 Forecast $'000	2025/26 Budget $'000
Business Support	This service supports the attractions, growth and innovation of existing and prospective businesses across the shire as well as providing training and development opportunities.	Income	25	13	3
		Expenses	648	903	688
		Surplus / (deficit)	**(624)**	**(890)**	**(685)**
Tourism	This service supports our tourism sector through marketing, industry and product development.	Income	5	-	-
		Expenses	728	728	752
		Surplus / (deficit)	**(723)**	**(728)**	**(752)**
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.	Income	0	-	-
		Expenses	357	371	429
		Surplus / (deficit)	**(357)**	**(371)**	**(429)**

4.5

Council Plan Pillar - Leading Organisation

Service area	Description of services provided		2023/24 Actual $'000	2024/25 Forecast $'000	2025/26 Budget $'000
Customer Service Management and Complaings Handling	The Customer Experience team supports the organisation in resolving customer enquiries, lodging requests for service, payments, processing applications and managing the hire of council facilities.	Income	60	-	-
		Expenses	676	1	909
		Surplus / (deficit)	**(616)**	**(1)**	**(909)**
Finance	Provide financial based services for financial management control and statutory reporting, procurement and contract compliance, raising and collection of municipal rates and charges and maintenance of Council rating information.	Income	1,053	1,189	1,038
		Expenses	3,189	2,284	1,341
		Surplus / (deficit)	**(2,136)**	**(1,095)**	**(304)**
Fleet Management	To ensure appropriate plant and vehicles are available to meet service levels.	Income	103	98	91
		Expenses	1,956	2,055	2,218
			(1,852)	**(1,956)**	**(2,127)**
Governance, Risk and Performance	The processes used by Council to operate and control the administration, ethics and compliance of the organisation, and proactively manage the risks that affect Council, including the identification, assessment and prioritising of risks to ensure Council's operations are effectively maintained.	Income	23	258	56
		Expenses	5,380	4,911	4,512
		Surplus / (deficit)	**(5,357)**	**(4,653)**	**(4,456)**
Information Technology Services	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.	Income	4	6	7
		Expenses	3,011	2,234	2,785
		Surplus / (deficit)	**(3,006)**	**(2,228)**	**(2,778)**
People and Culture	Provide human resource services to the Moira workplace including recruitment, payroll, learning and development, employee relations and Occupational Health and Safety.	Income	27	7	-
		Expenses	3,403	3,585	3,627
		Surplus / (deficit)	**(3,376)**	**(3,578)**	**(3,627)**
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.	Income	-	-	-
		Expenses	250	261	242
		Surplus / (deficit)	**(250)**	**(261)**	**(242)**

4.6

Service Performance Indicators

Service	Indicator	2023/24 Actual $'000	2024/25 Forecast $'000	2025/26 Budget $'000
Governance	Satisfaction	37	40	40
Statutory Planning	Service standard	69.98%	73.00%	75.00%
Roads	Condition	98.47%	98.00%	98.00%
Libraries	Participation	26.52%	25.06%	26.00%
Waste management	Waste diversion	58.37%	57.54%	65.00%
Aquatic facilities	Utilisation	1.93	1.93	1.93
Animal management	Health and Safety	0.00%	0.00%	0.00%
Food safety	Health and Safety	100.00%	100.00%	100.00%
Maternal and Child Health	Participation	81.44%	83.00%	83.00%
Maternal and Child Health	Participation	91.01%	90.00%	90.00%

Service Performance Indicator Definitions

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
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
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non- compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
Maternal and Child Health	Participation	Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100

4.7

Services Reconciliation to Operating Result

Service	Surplus/ (Deficit) $'000	Expenditure $'000	Income $'000
Service allocation totals	(41,401)	66,193	24,792
Expenses not allocated:			
Depreciation and Amortisation	16,580		
Deficit before non-allocated funding sources	(57,981)		
Funding sources not allocated:			
Interest Income	1,577		
Rates Income	38,646		
Contribution - non-monetary	1,000		
Capital Grant Income and Contributions	16,622		
VLGGC (General purpose grant)	9,487		
Internal plant and fleet charges*	4,071		
Total non-allocated funding sources	**71,402**		
Operating surplus for the year	**13,422**		

* Internal plant and fleet charges excludes depreciation charges associated with plant and fleet.

Total income and expenditure per the service summary differs to the Comprehensive Income Statement due to impact of internal charges being removed in the organisational budget.

5. Financial Statements

5. Financial Statements

This section presents information in regard to the Budget for the 4 years from 2025/26 to 2028/29 and Financial Plan Statements for the 10 years from 2025/26 to 2034/35.

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

5.1 Comprehensive Income Statement

For the ten years ending 30 June 2035

		Forecast	Budget	Projections								
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	NOTES	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Income												
Rates and charges	6.1.1	47,117	**49,810**	51,486	53,201	54,978	56,815	58,429	60,088	61,796	63,552	65,359
Statutory fees and fines	6.1.2	1,636	**1,531**	1,569	1,609	1,649	1,690	1,722	1,755	1,788	1,822	1,857
User fees	6.1.3	1,791	**1,915**	1,963	2,012	2,062	2,114	2,154	2,195	2,237	2,279	2,322
Grants - operating	6.1.4	15,493	**16,568**	16,044	16,364	16,692	17,026	17,315	17,609	17,909	18,213	18,523
Grants - capital	6.1.4	11,176	**15,565**	4,835	12,215	7,090	5,090	5,090	5,090	5,090	5,090	5,090
Contributions	6.1.5	1,394	**2,157**	700	570	520	520	520	520	520	520	520
Net gain on disposal of property, infrastructure, plant and equipment		50	**32**	32	32	32	32	32	32	32	32	32
Other income	6.1.6	3,371	**2,705**	2,784	2,116	1,884	1,722	1,669	1,663	1,689	1,715	1,741
Total income		82,028	**90,283**	79,413	88,119	84,906	85,008	86,930	88,952	91,059	93,223	95,444
Expenses												
Employee costs	6.1.7	(26,423)	**(28,197)**	(29,016)	(30,048)	(31,118)	(32,226)	(33,183)	(34,168)	(35,183)	(36,229)	(37,306)
Materials and services	6.1.8	(28,183)	**(28,384)**	(28,159)	(28,876)	(29,905)	(30,344)	(30,921)	(31,508)	(32,107)	(32,717)	(33,339)
Depreciation	6.1.9	(15,810)	**(16,182)**	(16,887)	(17,763)	(18,099)	(18,796)	(19,418)	(19,925)	(20,450)	(21,010)	(21,604)
Amortisation	6.1.10	(300)	**(398)**	(398)	(398)	(398)	(398)	(398)	(398)	(398)	-	-
Bad and doubtful debts - allowance for impairment		(15)	**(6)**	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(11)	(10)
Borrowing costs		-	**-**	(228)	(358)	(377)	(358)	(341)	(350)	(350)	(341)	(292)
Finance costs - leases		(70)	**(69)**	(39)	(24)	-	-	-	-	-	-	-
Other expenses	6.1.11	(3,681)	**(3,625)**	(3,706)	(3,788)	(3,880)	(3,974)	(4,048)	(4,124)	(4,202)	(4,281)	(4,361)
Total expenses		(74,482)	**(76,861)**	(78,442)	(81,266)	(83,788)	(86,108)	(88,319)	(90,485)	(92,700)	(94,588)	(96,911)
Surplus/(deficit) for the year		7,546	**13,422**	971	6,853	1,118	(1,099)	(1,389)	(1,533)	(1,640)	(1,366)	(1,467)
Underlying Surplus/(deficit) for the year		*(1,636)*	***(128)***	*371*	*(742)*	*(1,302)*	*(1,519)*	*(1,809)*	*(1,953)*	*(2,060)*	*(1,786)*	*(1,887)*
Other comprehensive income												
Items that will not be reclassified to surplus or deficit in future periods												
Net asset revaluation increment		24,651	**26,810**	30,064	32,078	34,255	36,497	30,266	31,872	33,533	35,271	37,072
Total other comprehensive income		24,651	**26,810**	30,064	32,078	34,255	36,497	30,266	31,872	33,533	35,271	37,072
Total comprehensive result		32,197	**40,232**	31,036	38,931	35,373	35,398	28,878	30,340	31,893	33,905	35,605

5.2 Statement of Financial Position

For the ten years ending 30 June 2035

		Forecast	Budget	Projections								
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	NOTES	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Assets												
Current assets												
Cash and cash equivalents		11,142	**11,621**	12,523	6,886	8,652	12,607	14,701	16,722	14,377	14,044	14,191
Trade and other receivables		5,789	**6,186**	6,136	6,378	6,421	6,529	6,672	6,798	6,964	7,118	7,273
Other financial assets		40,800	**22,440**	15,708	8,639	5,616	4,212	4,085	3,963	3,844	3,729	3,617
Inventories		743	**747**	750	754	758	762	766	769	773	777	781
Other assets		2,640	**2,640**	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640
Total current assets		61,114	**43,633**	37,757	25,298	24,087	26,750	28,864	30,892	28,599	28,308	28,501
Non-current assets												
Investments in associates and joint ventures		888	**888**	888	888	888	888	888	888	888	888	888
Property, infrastructure, plant & equipment		838,219	**897,045**	934,733	986,375	1,024,436	1,058,417	1,086,178	1,114,908	1,145,570	1,177,934	1,211,473
Right-of-use assets	6.2.2	1,454	**1,032**	610	-	-	-	-	-	-	-	-
Intangible assets		6,289	**5,891**	5,493	5,094	4,696	4,298	3,900	3,501	3,103	3,103	3,103
Total non-current assets		846,850	**904,856**	941,724	992,357	1,030,020	1,063,603	1,090,966	1,119,297	1,149,561	1,181,925	1,215,464
Total assets		907,964	**948,489**	979,481	1,017,655	1,054,107	1,090,353	1,119,830	1,150,190	1,178,160	1,210,233	1,243,966
Liabilities												
Current liabilities												
Trade and other payables		3,016	**2,791**	2,861	2,924	3,005	3,081	3,139	3,190	3,260	3,322	3,385
Trust funds and deposits		4,520	**4,520**	4,520	4,520	4,520	4,520	4,520	4,520	4,520	4,520	4,520
Unearned income/revenue		3,398	**398**	-	-	-	-	-	-	-	-	-
Provisions		8,825	**6,259**	7,421	6,661	6,938	7,215	7,822	9,869	8,071	8,348	8,625
Interest-bearing liabilities	6.2.1	298	**908**	1,070	1,259	1,481	1,713	1,954	2,159	2,136	2,178	1,925
Lease liabilities	6.2.2	425	**425**	425	-	-	-	-	-	-	-	-
Total current liabilities		20,482	**15,301**	16,297	15,363	15,944	16,528	17,435	19,738	17,986	18,367	18,454
Non-current liabilities												
Provisions		7,165	**7,032**	5,996	5,990	5,982	5,972	5,632	3,523	3,488	3,453	3,418
Interest-bearing liabilities	6.2.1	3,162	**9,195**	9,615	10,045	10,551	10,825	10,857	10,684	8,548	6,370	4,445
Lease liabilities	6.2.2	1,097	**672**	247	-	-	-	-	-	-	-	-
Total non-current liabilities		11,424	**16,899**	15,858	16,035	16,533	16,797	16,489	14,207	12,036	9,823	7,863
Total liabilities		31,906	**32,200**	32,155	31,398	32,477	33,325	33,924	33,944	30,022	28,190	26,317
Net assets		876,058	**916,290**	947,326	986,257	1,021,630	1,057,028	1,085,905	1,116,245	1,148,138	1,182,043	1,217,648

5.2 Statement of Financial Position

For the ten years ending 30 June 2035

		Forecast	Budget	Projections								
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	NOTES	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Equity												
Accumulated surplus		275,236	**292,541**	294,353	301,442	302,561	301,462	300,073	298,540	296,900	295,535	294,068
Reserves		600,822	**623,749**	652,973	684,814	719,069	755,566	785,832	817,705	851,238	886,508	923,580
Total equity		876,058	**916,290**	947,326	986,257	1,021,630	1,057,028	1,085,905	1,116,245	1,148,138	1,182,043	1,217,648

5.3 Statement of Changes in Equity

For the ten years ending 30 June 2035

	NOTES	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2025 Forecast					
Balance at beginning of the financial year		843,861	259,853	570,935	13,073
Surplus/(deficit) for the year		7,546	7,546	-	-
Net asset revaluation increment/(decrement)		24,651	-	24,651	-
Transfers (to)/from other reserves		-	7,837	-	(7,837)
Balance at end of the financial year		**876,058**	**275,236**	**595,586**	**5,236**
2026 Budget					
Balance at beginning of the financial year		876,058	275,236	595,586	5,236
Surplus/(deficit) for the year		13,422	13,422	-	-
Net asset revaluation increment/(decrement)		26,810	-	26,810	-
Transfers (to)/from other reserves	6.3.1	-	3,883	-	(3,883)
Balance at end of the financial year		**916,290**	**292,541**	**622,396**	**1,353**
2027 Projection					
Balance at beginning of the financial year		916,290	292,541	622,396	1,353
Surplus/(deficit) for the year		971	971	-	-
Net asset revaluation increment/(decrement)		30,064	-	30,064	-
Transfers (to)/from other reserves		-	840	-	(840)
Balance at end of the financial year		**947,326**	**294,353**	**652,460**	**513**
2028 Projection					
Balance at beginning of the financial year		947,326	294,353	652,460	513
Surplus/(deficit) for the year		6,853	6,853	-	-
Net asset revaluation increment/(decrement)		32,078	-	32,078	-
Transfers (to)/from other reserves		-	237	-	(237)
Balance at end of the financial year		**986,257**	**301,442**	**684,538**	**276**
2029 Projection					
Balance at beginning of the financial year		986,257	301,442	684,538	276
Surplus/(deficit) for the year		1,118	1,118	-	-
Net asset revaluation increment/(decrement)		34,255	-	34,255	-
Balance at end of the financial year		**1,021,630**	**302,561**	**718,793**	**276**

5.3 Statement of Changes in Equity

For the ten years ending 30 June 2035

	NOTES	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2030 Projection					
Balance at beginning of the financial year		1,021,630	302,561	718,793	276
Surplus/(deficit) for the year		(1,099)	(1,099)	-	-
Net asset revaluation increment/(decrement)		36,497	-	36,497	-
Transfers (to)/from other reserves		-	-	-	-
Balance at end of the financial year		**1,057,028**	**301,462**	**755,290**	**276**
2031 Projection					
Balance at beginning of the financial year		1,057,028	301,462	755,290	276
Surplus/(deficit) for the year		(1,389)	(1,389)	-	-
Net asset revaluation increment/(decrement)		30,266	-	30,266	-
Transfers (to)/from other reserves		-	-	-	-
Balance at end of the financial year		**1,085,905**	**300,073**	**785,556**	**276**
2032 Projection					
Balance at beginning of the financial year		1,085,905	300,073	785,556	276
Surplus/(deficit) for the year		(1,533)	(1,533)	-	-
Net asset revaluation increment/(decrement)		31,872	-	31,872	-
Transfers (to)/from other reserves		-	-	-	-
Balance at end of the financial year		**1,116,245**	**298,540**	**817,429**	**276**
2033 Projection					
Balance at beginning of the financial year		1,116,245	298,540	817,429	276
Surplus/(deficit) for the year		(1,640)	(1,640)	-	-
Net asset revaluation increment/(decrement)		33,533	-	33,533	-
Transfers (to)/from other reserves		-	-	-	-
Balance at end of the financial year		**1,148,138**	**296,900**	**850,962**	**276**
2034 Projection					
Balance at beginning of the financial year		1,148,138	296,900	850,962	276
Surplus/(deficit) for the year		(1,366)	(1,366)	-	-
Net asset revaluation increment/(decrement)		35,271	-	35,271	-
Transfers (to)/from other reserves		-	-	-	-
Balance at end of the financial year		**1,182,043**	**295,535**	**886,232**	**276**

5.3 Statement of Changes in Equity

For the ten years ending 30 June 2035

	NOTES	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
		$'000	$'000	$'000	$'000
2035 Projection					
Balance at beginning of the financial year		1,182,043	295,535	886,232	276
Surplus/(deficit) for the year		(1,467)	(1,467)	-	-
Net asset revaluation increment/(decrement)		37,072	-	37,072	-
Transfers (to)/from other reserves		-	-	-	-
Balance at end of the financial year		**1,217,648**	**294,068**	**923,304**	**276**

5.4 Statement of Cash Flows

For the ten years ending 30 June 2035

	Forecast	Budget	Projections								
	2024/25 $'000	2025/26 $'000	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000	2030/31 $'000	2031/32 $'000	2032/33 $'000	2033/34 $'000	2034/35 $'000
	Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities											
Rates and charges	46,906	**47,889**	51,080	53,062	54,810	56,654	58,285	59,955	61,631	63,398	65,200
Statutory fees and fines	1,567	**1,479**	1,561	1,609	1,649	1,690	1,722	1,755	1,788	1,822	1,857
User fees	1,887	**2,035**	2,148	2,213	2,268	2,325	2,369	2,414	2,460	2,507	2,555
Grants - operating	14,837	**16,005**	15,962	16,364	16,692	17,026	17,315	17,609	17,909	18,213	18,523
Grants - capital	10,703	**15,036**	4,811	12,215	7,090	5,090	5,090	5,090	5,090	5,090	5,090
Interest received	1,869	**1,422**	1,379	669	405	216	135	101	98	95	92
Other receipts	2,458	**2,823**	1,989	2,096	2,081	2,111	2,142	2,173	2,204	2,236	2,268
Net GST refund / payment	4,910	**7,187**	5,337	6,402	5,252	4,659	4,724	4,777	4,911	5,034	5,102
Employee costs	(24,559)	**(27,685)**	(28,682)	(29,714)	(30,784)	(31,892)	(32,849)	(33,834)	(34,849)	(35,895)	(36,972)
Materials and services	(31,534)	**(30,248)**	(30,739)	(31,514)	(32,287)	(33,102)	(33,747)	(34,396)	(35,033)	(35,707)	(36,385)
Other payments	(6,301)	**(8,607)**	(4,750)	(5,753)	(5,158)	(4,938)	(5,026)	(5,444)	(7,301)	(5,317)	(5,409)
Net cash provided by/(used in) operating activities	22,743	**27,335**	20,097	27,648	22,016	19,839	20,162	20,201	18,907	21,476	21,920
Cash flows from investing activities											
Payments for property, infrastructure, plant and equipment	(27,852)	**(51,180)**	(25,626)	(39,832)	(23,539)	(17,310)	(17,975)	(17,843)	(18,735)	(19,401)	(19,407)
Proceeds from Financial Assets	10,200	**18,360**	6,732	7,069	3,024	1,404	126	123	119	115	112
Net cash provided by/ (used in) investing activities	(17,652)	**(32,820)**	(18,894)	(32,763)	(20,515)	(15,906)	(17,849)	(17,720)	(18,616)	(19,286)	(19,296)
Cash flows from financing activities											
Finance costs (capitalised)	(93)	**(185)**	(420)	(444)	(463)	(483)	(492)	(492)	(477)	(387)	(299)
Proceeds from borrowings	2,136	**7,000**	1,500	1,700	2,000	2,000	2,000	2,000	-	-	-
Repayment of borrowings	(161)	**(357)**	(918)	(1,081)	(1,272)	(1,494)	(1,726)	(1,968)	(2,159)	(2,136)	(2,178)
Interest paid - lease liability	(70)	**(69)**	(39)	(24)	-	-	-	-	-	-	-
Repayment of lease liabilities	(425)	**(425)**	(425)	(672)	-	-	-	-	-	-	-
Net cash provided by/(used in) financing activities	1,387	**5,964**	(302)	(521)	265	23	(219)	(460)	(2,636)	(2,523)	(2,478)
Net increase/(decrease) in cash & cash equivalents	6,478	**479**	902	(5,637)	1,766	3,955	2,094	2,021	(2,344)	(333)	147
Cash and cash equivalents at the beginning of the financial year	4,664	**11,142**	11,621	12,523	6,886	8,652	12,607	14,701	16,722	14,377	14,044
Cash and cash equivalents at the end of the financial year	11,142	**11,621**	12,523	6,886	8,652	12,607	14,701	16,722	14,377	14,044	14,191

5.5 Statement of Capital Works

For the ten years ending 30 June 2035

		Forecast	Budget	Projections								
	NOTES	2024/25 $'000	2025/26 $'000	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000	2030/31 $'000	2031/32 $'000	2032/33 $'000	2033/34 $'000	2034/35 $'000
Property												
Land		-	**694**	-	-	-	-	-	-	-	-	-
Land improvements		2,811	**2,935**	250	3,750	4,000	-	-	-	-	-	-
Total land		2,811	**3,629**	250	3,750	4,000	-	-	-	-	-	-
Buildings		5,026	**20,976**	5,807	12,337	590	798	832	601	878	677	749
Building improvements		-	**279**	-	290	1,375	-	-	-	-	-	-
Total buildings		5,026	**21,254**	5,807	12,627	1,965	798	832	601	878	677	749
Total property		7,837	**24,883**	6,057	16,377	5,965	798	832	601	878	677	749
Plant and equipment												
Plant, machinery and equipment		2,841	**2,900**	2,654	3,271	2,222	1,692	1,241	1,157	1,443	1,957	1,446
Fixtures, fittings and furniture		100	-	-	-	-	-	-	-	-	-	-
Total plant and equipment		2,941	**2,900**	2,654	3,271	2,222	1,692	1,241	1,157	1,443	1,957	1,446
Infrastructure												
Roads		8,892	**7,299**	7,035	7,336	7,607	7,695	7,812	7,934	8,196	8,336	8,482
Bridges		475	**2,658**	562	593	803	838	1,453	1,524	1,243	1,235	1,298
Footpaths and cycleways		1,191	**513**	177	183	195	187	183	205	212	264	277
Drainage		1,155	**3,872**	4,364	4,858	2,516	2,374	2,566	2,409	2,440	2,460	2,481
Recreational, leisure and community facilities		1,005	**2,677**	478	669	689	728	739	777	838	841	922
Waste management		350	**1,350**	150	1,600	-	-	-	-	-	-	-
Parks, open space and streetscapes		474	**15**	-	-	-	-	-	-	-	-	-
Aerodromes		226	-	-	-	-	-	-	-	-	-	-
Kerbs and Channel		598	**227**	768	879	940	945	1,013	1,089	1,206	1,263	1,357
Other infrastructure		177	**197**	1,052	445	462	479	502	526	575	603	632
Total infrastructure		14,543	**18,807**	14,585	16,563	13,212	13,246	14,268	14,463	14,710	15,003	15,448
Total capital works expenditure	6.4.1	25,321	**46,591**	23,296	36,211	21,399	15,736	16,341	16,221	17,032	17,637	17,643
Represented by:												
New asset expenditure		6,997	**26,448**	6,463	15,230	6,000	2,000	2,000	2,000	2,000	2,000	2,000
Asset renewal expenditure		14,873	**16,078**	15,850	18,919	13,840	13,539	14,130	13,994	14,789	15,377	15,364
Asset expansion expenditure		350	**1,350**	150	1,600	-	-	-	-	-	-	-
Asset upgrade expenditure		3,101	**2,715**	833	462	1,559	198	212	227	243	260	279
Total capital works expenditure	6.4.1	25,321	**46,591**	23,296	36,211	21,399	15,736	16,341	16,221	17,032	17,637	17,643

All capital works noted above are excluding GST.

5.5 Statement of Capital Works

For the ten years ending 30 June 2035

		Forecast	Budget	Projections								
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	NOTES	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Funding sources represented by:												
Grants		11,176	**15,565**	4,835	12,215	7,090	5,090	5,090	5,090	5,090	5,090	5,090
Contributions		-	**1,057**	-	50	-	-	-	-	-	-	-
Council cash		12,009	**22,968**	16,961	22,246	12,309	8,646	9,251	9,131	11,942	12,548	12,553
Borrowings		2,136	**7,000**	1,500	1,700	2,000	2,000	2,000	2,000	-	-	-
Total capital works expenditure	6.4.1	25,321	**46,591**	23,296	36,211	21,399	15,736	16,341	16,221	17,032	17,637	17,643

5.6 Statement of Human Resources

For the ten years ending 30 June 2035

	Forecast	Budget	Projections								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Staff expenditure											
Employee costs - Operating	24,815	**25,548**	26,467	27,420	28,407	29,430	30,313	31,222	32,159	33,124	34,117
Employee costs - Capitalised	557	**1,045**	1,082	1,121	1,162	1,204	1,240	1,277	1,315	1,355	1,395
Total staff expenditure	25,372	**26,592**	27,550	28,542	29,569	30,634	31,553	32,499	33,474	34,478	35,513
Staff numbers	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Employees	242.4	**236.6**	239.2	241.9	244.5	247.2	249.9	252.7	255.5	258.3	261.1
Total staff numbers	242.4	**236.6**	239.2	241.9	244.5	247.2	249.9	252.7	255.5	258.3	261.1

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

Department	Budget	Comprises Permanent		Casual Temporary
	2025/26	Full Time	Part time	
	$'000	$'000	$'000	$'000
Office of CEO	**668**	668	-	-
Community	**3,876**	2,152	1,185	538
Corporate Performance	**5,581**	4,829	369	383
Sustainable Development	**5,632**	4,518	687	427
Infrastructure	**10,836**	9,768	325	744
Total permanent staff expenditure	**26,592**	**21,934**	**2,567**	**2,092**
Other employee related expenditure	**1,605**			
Total expenditure	**28,197**			

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

Department	Budget	Comprises Permanent		Casual Temporary
	2025/26	Full Time	Part time	
Office of CEO	**4.0**	4.0	-	-
Community	**32.2**	17.8	10.2	4.2
Corporate Performance	**51.6**	43.6	4.1	3.9
Sustainable Development	**47.7**	36.4	7.3	4.0
Infrastructure	**101.2**	92.8	3.2	5.3
Total staff	**236.6**	**194.6**	**24.7**	**17.3**

Summary of Planned Human Resources Expenditure

For the ten years ended 30 June 2035

	2025/26 $'000	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000	2030/31 $'000	2031/32 $'000	2032/33 $'000	2033/34 $'000	2034/35 $'000
Office of CEO										
Permanent - Full time	**668**	**692**	**717**	**743**	**769**	**792**	**816**	**841**	**866**	**892**
Women	340	353	365	378	392	404	416	428	441	455
Men	327	339	351	364	377	388	400	412	425	437
Total Office of CEO	**668**	**692**	**717**	**743**	**769**	**792**	**816**	**841**	**866**	**892**
Community										
Permanent - Full time	**2,152**	**2,230**	**2,310**	**2,393**	**2,479**	**2,553**	**2,630**	**2,709**	**2,790**	**2,874**
Women	1,671	1,731	1,793	1,858	1,925	1,982	2,042	2,103	2,166	2,231
Men	481	499	517	535	554	571	588	606	624	643
Vacant positions	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	**1,185**	**1,228**	**1,272**	**1,318**	**1,366**	**1,407**	**1,449**	**1,492**	**1,537**	**1,583**
Women	915	948	982	1,018	1,054	1,086	1,119	1,152	1,187	1,222
Men	187	194	201	208	215	222	229	235	242	250
Vacant positions	83	86	89	92	96	99	102	105	108	111
Casuals and temporary	**538**	**558**	**578**	**599**	**620**	**639**	**658**	**678**	**698**	**719**
Total Community	**3,876**	**4,015**	**4,160**	**4,310**	**4,465**	**4,599**	**4,737**	**4,879**	**5,025**	**5,176**
Corporate Performance										
Permanent - Full time	**4,829**	**5,003**	**5,183**	**5,369**	**5,563**	**5,729**	**5,901**	**6,078**	**6,261**	**6,449**
Women	3,300	3,419	3,542	3,669	3,802	3,916	4,033	4,154	4,279	4,407
Men	1,088	1,127	1,168	1,210	1,254	1,291	1,330	1,370	1,411	1,453
Vacant positions	440	456	473	490	507	523	538	554	571	588
Permanent - Part time	**369**	**382**	**396**	**410**	**425**	**438**	**451**	**465**	**479**	**493**
Women	283	293	304	315	326	336	346	356	367	378
Vacant positions	86	89	92	96	99	102	105	108	112	115
Casuals and temporary	**383**	**397**	**411**	**426**	**441**	**455**	**468**	**482**	**497**	**512**
Total Corporate Performance	**5,581**	**5,782**	**5,990**	**6,206**	**6,429**	**6,622**	**6,821**	**7,025**	**7,236**	**7,453**

Summary of Planned Human Resources Expenditure

For the ten years ended 30 June 2035

	2025/26 $'000	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000	2030/31 $'000	2031/32 $'000	2032/33 $'000	2033/34 $'000	2034/35 $'000
Sustainable Development										
Permanent - Full time	**4,518**	**4,680**	**4,849**	**5,023**	**5,204**	**5,360**	**5,521**	**5,687**	**5,857**	**6,033**
Women	1,709	1,770	1,834	1,900	1,969	2,028	2,088	2,151	2,216	2,282
Men	2,368	2,454	2,542	2,633	2,728	2,810	2,894	2,981	3,071	3,163
Vacant positions	440	456	473	490	507	523	538	554	571	588
Permanent - Part time	**687**	**712**	**738**	**764**	**792**	**816**	**840**	**865**	**891**	**918**
Women	267	276	286	296	307	316	326	335	346	356
Men	323	334	346	359	372	383	394	406	418	431
Casuals and temporary	**427**	**442**	**458**	**474**	**491**	**506**	**521**	**537**	**553**	**570**
Total Sustainable Development	**5,632**	**5,834**	**6,044**	**6,262**	**6,487**	**6,682**	**6,882**	**7,089**	**7,302**	**7,521**
Infrastructure										
Permanent - Full time	**9,768**	**10,120**	**10,484**	**10,861**	**11,252**	**11,590**	**11,938**	**12,296**	**12,665**	**13,044**
Women	1,319	1,367	1,416	1,467	1,520	1,566	1,612	1,661	1,711	1,762
Men	6,890	7,139	7,395	7,662	7,938	8,176	8,421	8,674	8,934	9,202
Vacant positions	1,558	1,614	1,672	1,732	1,795	1,849	1,904	1,961	2,020	2,081
Permanent - Part time	**325**	**336**	**348**	**361**	**374**	**385**	**397**	**409**	**421**	**434**
Women	169	176	182	188	195	201	207	213	220	226
Men	91	95	98	102	105	109	112	115	119	122
Vacant positions	64	66	68	71	73	76	78	80	83	85
Casuals and temporary	**744**	**770**	**798**	**827**	**857**	**882**	**909**	**936**	**964**	**993**
Total Infrastructure	**10,836**	**11,226**	**11,631**	**12,049**	**12,483**	**12,857**	**13,243**	**13,640**	**14,050**	**14,471**
Total staff expenditure	**26,592**	**27,550**	**28,542**	**29,569**	**30,634**	**31,553**	**32,499**	**33,474**	**34,478**	**35,513**

Summary of Planned Human Resources Expenditure

For the ten years ended 30 June 2035

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE	2031/32 FTE	2032/33 FTE	2033/34 FTE	2034/35 FTE
Office of CEO										
Permanent - Full time	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**
Women	3	3	3	3	3	3	3	3	3	3
Men	1	1	1	1	1	1	1	1	1	1
Total Office of CEO	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**
Community										
Permanent - Full time	**17.8**	**17.8**	**17.8**	**17.8**	**17.8**	**17.8**	**17.8**	**17.8**	**17.8**	**17.8**
Women	15	15	15	15	15	15	15	15	15	15
Men	3	3	3	3	3	3	3	3	3	3
Vacant positions	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	**10.2**	**10.2**	**10.2**	**10.2**	**10.2**	**10.2**	**10.2**	**10.2**	**10.2**	**10.2**
Women	8	8	8	8	8	8	8	8	8	8
Men	2	2	2	2	2	2	2	2	2	2
Vacant positions	1	1	1	1	1	1	1	1	1	1
Casuals and temporary	**4.2**	**4.2**	**4.2**	**4.2**	**4.2**	**4.2**	**4.2**	**4.2**	**4.2**	**4.2**
Total Community	**32.2**	**32.2**	**32.2**	**32.2**	**32.2**	**32.2**	**32.2**	**32.2**	**32.2**	**32.2**
Corporate Performance										
Permanent - Full time	**43.6**	**43.6**	**43.6**	**43.6**	**43.6**	**43.6**	**43.6**	**43.6**	**43.6**	**43.6**
Women	31	31	31	31	31	31	31	31	31	31
Men	9	9	9	9	9	9	9	9	9	9
Vacant positions	4	4	4	4	4	4	4	4	4	4
Permanent - Part time	**4.1**	**4.1**	**4.1**	**4.1**	**4.1**	**4.1**	**4.1**	**4.1**	**4.1**	**4.1**
Women	3	3	3	3	3	3	3	3	3	3
Vacant positions	1	1	1	1	1	1	1	1	1	1
Casuals and temporary	**3.9**	**3.9**	**3.9**	**3.9**	**3.9**	**3.9**	**3.9**	**3.9**	**3.9**	**3.9**
Total Corporate Performance	**51.6**	**51.6**	**51.6**	**51.6**	**51.6**	**51.6**	**51.6**	**51.6**	**51.6**	**51.6**

Summary of Planned Human Resources Expenditure

For the ten years ended 30 June 2035

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE	2031/32 FTE	2032/33 FTE	2033/34 FTE	2034/35 FTE
Sustainable Development										
Permanent - Full time	**36.4**	**36.4**	**36.4**	**36.4**	**36.4**	**36.4**	**36.4**	**36.4**	**36.4**	**36.4**
Women	14	14	14	14	14	14	14	14	14	14
Men	18	18	18	18	18	18	18	18	18	18
Vacant positions	4	4	4	4	4	4	4	4	4	4
Permanent - Part time	**7.3**	**7.3**	**7.3**	**7.3**	**7.3**	**7.3**	**7.3**	**7.3**	**7.3**	**7.3**
Women	3	3	3	3	3	3	3	3	3	3
Men	3	3	3	3	3	3	3	3	3	3
Casuals and temporary	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**
Total Sustainable Development	**47.7**	**47.7**	**47.7**	**47.7**	**47.7**	**47.7**	**47.7**	**47.7**	**47.7**	**47.7**
Infrastructure										
Permanent - Full time	**92.8**	**94.1**	**95.4**	**96.7**	**98.1**	**99.4**	**100.8**	**102.2**	**103.6**	**105.0**
Women	13	14	14	15	16	16	17	18	18	19
Men	68	68	69	70	70	71	72	72	73	74
Vacant positions	12	12	12	12	12	12	12	12	12	12
Permanent - Part time	**3.2**	**3.8**	**4.5**	**5.2**	**5.8**	**6.5**	**7.2**	**7.9**	**8.6**	**9.3**
Women	2	2	3	4	4	5	6	6	7	8
Men	1	1	1	1	1	1	1	1	1	1
Vacant positions	1	1	1	1	1	1	1	1	1	1
Casuals and temporary	**5.3**	**5.9**	**6.6**	**7.2**	**7.9**	**8.6**	**9.3**	**10.0**	**10.7**	**11.4**
Total Infrastructure	**101.2**	**103.8**	**106.4**	**109.1**	**111.8**	**114.5**	**117.3**	**120.0**	**122.9**	**125.7**
Total staff numbers	**236.6**	**239.2**	**241.9**	**244.5**	**247.2**	**249.9**	**252.7**	**255.5**	**258.3**	**261.1**

6. Notes to the financial statements

This section presents detailed information on material components of the financial statements.

6.1 Comprehensive Income Statement

6.1.1 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 a key 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 2025/26 the FGRS cap has been set at 3.00%. 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 as well as operating and capital initiatives detailed in the Council Plan.

To fund the delivery of the Council Plan objectives the average general rate plus municipal charge will increase by 3.00% in line with the rate cap. This will raise total general rates and municipal charges for 2025/26 to $37,943,480 (excluding supplementary rates).

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

	2024/25 Forecast	2025/26 Budget	Increase/ (decrease)	
	$'000	$'000	$'000	%
General rates*	29,378	**31,054**	1,676	5.7%
Municipal charge*	6,901	**7,030**	129	1.9%
Waste management charge	10,030	**11,010**	981	9.8%
Supplementary rates and rate adjustments	415	**350**	(65)	(15.6%)
Interest on rates and charges	143	**155**	12	8.4%
Revenue in lieu of rates**	251	**211**	(40)	(16.0%)
Total rates and charges	**47,117**	**49,810**	**2,693**	**5.7%**

*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) as well as income received under the *Cultural and Recreational Lands Act 1963*.

Despite the rate cap being 3.00%, compared to the 2024/25 forecast, General Rates appear to be increasing by 5.7%. The reason for this variance being greater than rate cap is due to the 2024/25 supplementary rates being included in the base calculation for the 2025/26 General Rates. This increases the base average general rates compared to the total rates levied during the 2024/25 financial year.

6.1.1(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	2024/25 cents/$CIV	2025/26 cents/$CIV	Change cents/$CIV	Increase/ (decrease)
General rate for Residential Building Land	0.00211012	**0.002185640**	0.0000755	3.6%
General rate for Residential Vacant Land	0.00422023	**0.004371280**	0.0001510	3.6%
General rate for Farm Land	0.00211012	**0.002076358**	(0.0000338)	(1.6%)
General rate for Commercial Building Land	0.00295416	**0.003059896**	0.0001057	3.6%
General rate for Commercial Vacant Land	0.00422023	**0.005464100**	0.0012439	29.5%
General rate for Industrial Building Land	0.00295416	**0.003059896**	0.0001057	3.6%
General rate for Industrial Vacant Land	0.00422023	**0.005464100**	0.0012439	29.5%
General rate for Rural Building Land	0.00211012	**0.002185640**	0.0000755	3.6%
General rate for Rural Vacant Land	0.00422023	**0.004371280**	0.0001510	3.6%

6.1.1(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	2024/25 $'000	2025/26 $'000	Increase/ (decrease) $'000	Increase/ (decrease) %
Residential Building Land	12,795	**13,868**	1,073	8.4%
Residential Vacant Land	1,782	**1,974**	192	10.8%
Farm Land	9,029	**8,955**	(74)	(0.8%)
Commercial or Industrial Building Land	3,442	**3,744**	302	8.8%
Commercial or Industrial Vacant Land	210	**281**	71	33.5%
Rural Building Land	1,998	**2,108**	110	5.5%
Rural Vacant Land	122	**124**	2	2.0%
Total amount to be raised by general rates	**29,378**	**31,054**	**1,676**	**5.7%**

Despite the rate cap being 3.00%, compared to the 2024/25 forecast, General Rates appear to be increasing by 5.7%. The reason for this variance being greater than rate cap is due to the 2024/25 supplementary rates being included in the base calculation for the 2025/26 General Rates. This increases the base average general rates compared to the total rates levied during the 2024/25 financial year.

6.1.1(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	2024/25 Number	2025/26 Number	Increase/ (decrease) $'000	Increase/ (decrease) %
Residential Building Land	11,630	**11,872**	242	2.1%
Residential Vacant Land	1,162	**1,144**	(18)	(1.5%)
Farm Land	3,054	**3,050**	(4)	(0.1%)
Commercial or Industrial Building Land	1,150	**1,163**	13	1.1%
Commercial or Industrial Vacant Land	108	**111**	3	2.8%
Rural Building Land	1,688	**1,733**	45	2.7%
Rural Vacant Land	143	**143**	-	0.0%
Total number of assessments	**18,935**	**19,216**	**281**	**1.48%**

6.1.1(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	2024/25	2025/26	Increase/ (decrease)	
	$'000	$'000	$'000	%
Residential Building Land	6,232,748	**6,344,855**	112,107	1.8%
Residential Vacant Land	417,750	**451,713**	33,963	8.1%
Farm Land	4,274,826	**4,312,757**	37,931	0.9%
Commercial or Industrial Building Land	1,199,291	**1,223,637**	24,346	2.0%
Commercial or Industrial Vacant Land	47,022	**51,402**	4,380	9.3%
Rural Building Land	965,738	**964,497**	(1,241)	(0.1%)
Rural Vacant Land	27,554	**28,310**	756	2.7%
Total value of land	**13,164,929**	**13,377,171**	**212,243**	**1.61%**

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

Type of Charge	Per Rateable Property 2024/25	Per Rateable Property 2025/26	Increase/ (decrease)	
	$	$	$	%
Municipal	390.00	**390.00**	-	0.0%

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

Type of Charge	2024/25	2025/26	Increase/ (decrease)	
	$'000	$'000	$'000	%
Municipal	6,901	**7,030**	129	1.9%

6.1.1(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 2024/25	Per Rateable Property 2025/26	Increase/ (decrease)	
	$	$	$	%
Kerbside landfill collection service - 240L*	NEW	**524.00**	-	-
Kerbside landfill collection service - 120L	267.50	**262.00**	(5.50)	**(2.1%)**
Kerbside landfill collection service - 80L	NEW	**175.00**	-	-
Kerbside recyclable collection service	135.00	**164.00**	29.00	**21.5%**
Kerbside organic waste collection service	147.00	**188.00**	41.00	**27.9%**
Environmental charge	134.00	**134.00**	-	**0.0%**

*Available only to eligible properties with 6 or more people living in the property or properties with two or more children in nappies.

Council has undertaken a detailed review of its pricing for kerbside collection services to ensure the services are cost recoverable and align to the Minister's Good Practice Guidelines for Service Rates and Charges. This review found that Council has already implemented 67% of the requirements under the guidelines. Council's Revenue and Rating Plan outlines a transition plan to fully implement the guidelines over a four-year period.

Kerbside organic waste collection service is expected to increase due to the contract for the disposal and collection changing in December 2024. This change resulted in an increase to the service collection frequency, which went from fortnightly collection to weekly resulting in an increase to the annual cost of this service. To recover the increase in service cost, Council is proposing to increase the kerbside organics collection service charge by $41 per bin.

Kerbside recyclable collection service is also expected to increase due to the charge for the Glass Collection Service now being priced into the annual service charge. No charge for the Glass collection service was included in the annual service charge for 2024/25.

Kerbside landfill collection is expected to decrease in price, which is due to the change in collection frequency that went from a weekly collection to a fortnightly. However the cost savings from this change in service frequency are largely offset by increases in EPA levies for landfill refuse, which is expected to increase by 26.5% in 2025/26.

6.1.1(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	2024/25	2025/26	Increase/ (decrease)	
	$'000	$'000	$'000	%
Kerbside landfill collection service	3,991	**3,962**	(29)	**(0.7%)**
Kerbside recyclable collection service	1,960	**2,263**	303	**15.5%**
Kerbside organic waste collection service	1,683	**2,371**	687	**40.8%**
Environmental charge	2,395	**2,415**	20	**0.8%**
Total	**10,030**	**11,010**	**980**	**9.8%**

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

For those councils unable to comply in 2024/25, the Minister expected that they will demonstrate a pathway for compliance in future budgets.

Council has undertaken a detailed review of its pricing for kerbside collection services to ensure the services are cost recoverable and align to the Minister's Good Practice Guidelines for Service Rates and Charges. This review found that Council has already implemented 67% of the requirements under the guidelines. Council's *Revenue and Rating Plan 2025 - 2029* outlines a transition plan to fully implement the guidelines over a four-year period.

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

	2024/25	2025/26	Increase/ (decrease)	
	$'000	$'000	$'000	%
General rate	29,378	**31,054**	1,676	**5.70%**
Municipal charge	6,901	**7,030**	129	**1.87%**
Kerbside landfill collection service	3,991	**3,962**	(29)	**(0.7%)**
Kerbside recyclable collection service	1,960	**2,263**	303	**15.45%**
Kerbside organic waste collection service	1,683	**2,371**	687	**40.84%**
Environmental charge	2,395	**2,415**	20	**0.82%**
Total Rates and charges	**46,309**	**49,094**	**2,785**	**6.01%**

See 6.1.1 (h) for comments relating to movements in kerbside collection pricing, which has a direct impact on the amount of revenue raised through service charges.

6.1.1(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.

	2024/25	2025/26
Total Rates and municipal charge	$ 36,278,949	$ 38,083,572
Number of rateable properties	18,935	19,216
Base Average Rate	$ 1,863.28	$ 1,924.98
Maximum Rate Increase (set by the State Government)	**2.75%**	**3.00%**
Capped Average Rate	$ 1,920.95	$ 1,981.87
Maximum General Rates and Municipal Charges Revenue	$ 36,373,188	$ 38,083,614
Budgeted General Rates and Municipal Charges Revenue	$ 36,278,949	$ 38,083,572
Budgeted Supplementary Rates	$ 414,566	$ 350,000
Budgeted Total Rates and Municipal Charges Revenue	$ 36,693,515	$ 38,433,572

6.1.1(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 (2025/26: estimated $350,000 and 2024/25: $410,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

6.1.1(m) Differential rates

General Rates

A general rate be declared in respect of the 2025/26 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 6.1.1(b).

Use of each differential rate:

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

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

Differential category	2024/25 differential rate	2025/26 differential rate	Increase/ (decrease) [movement]	Increase/ (decrease) (movement %)
Residential Building	100%	**100%**	0%	0%
Residential Vacant	200%	**200%**	0%	0%
Rural Building	100%	**100%**	0%	0%
Rural Vacant	200%	**200%**	0%	0%
Farm Land	100%	**95%**	-5%	-5%
Commercial or Industrial Building	140%	**140%**	0%	0%
Commercial or Industrial Vacant	200%	**250%**	50%	25%

Refer below to the objectives of each differential, which also explains any rate movement from the previous financial year.

Objective of each differential rate:

To ensure that Council has adequate funding to deliver on the strategic objectives of the Council Plan, whilst ensuring that the rating burden is levied in a manner that is fair and equitable, a differential rate be declared for rateable land having the respective characteristics specified below, which characteristics will form the criteria for each differential rate so declared:

6.1.1(m) Differential rates

a) Residential Building Land

Any land within the municipal district:

(i) on which a building designed or adapted for human occupation is erected; and

(ii) which does not have the characteristics of:

- Farm Land
- Commercial Building Land
- Industrial Building Land; or
- Rural Building Land.

b) Residential Vacant Land

Any land within the municipal district:

(i) on which no building designed or adapted for human occupation is erected; and

(ii) which does not have the characteristics of:

- Farm Land
- Commercial Vacant Land
- Industrial Vacant Land; or
- Rural Vacant Land.

Compared to Residential Building Land, a higher differential rate is applied to encourage development of the land.

c) Rural Building Land

Any land within the municipal district:

(i) which is more than 2 and less than 10 hectares in area;

(ii) which is located within a Rural Residential Zone or Zones under the Moira Planning Scheme;

(iii) on which a building designed or adapted for human occupation is erected; and

(iv) the use of the land:

- does not have a significant and substantial commercial purpose or character;
- does not seek to make a profit on a continuous and repetitive basis from its activities on the land; and
- is not making a profit from its activities on the land or does not have a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

d) Rural Vacant Land

Any land within the municipal district:

(i) which is more than 2 and less than 10 hectares in area;

(ii) which is located within a Rural Residential Zone or Zones under the Moira Planning Scheme;

(iii) on which no building designed or adapted for human occupation is erected; and

(iv) the use of the land:

- does not have a significant and substantial commercial purpose or character;
- does not seek to make a profit on a continuous or repetitive basis from its activities on the land; and
- is not making a profit from its activities on the land or does not have a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Compared to Rural Building Land, a higher differential rate is applied to encourage development of the land.

e) Farm Land

Any land within the municipal district that is "farm land" within the meaning of section 3(1) of the Valuation of Land Act 1960.

The proposed differential rate is 95% of the General Rate for Residential Building Land. The differential rate is proposed in consideration of the rating principles of equity and fairness as it applies to farming land. This is in recognition that farming enterprises generally require large masses of land with a corresponding large capital improved value relative to other business enterprises.

6.1.1(m) Differential rates

f) Commercial or Industrial Building Land

Any land within the municipal district:

(i) on which a building designed or adapted for commercial or industrial purposes is erected;

(ii) which is used primarily for commercial or industrial purposes; and

(iii) does not have the characteristics of:

- Farm Land
- Residential Building Land; or
- Rural Building Land.

The proposed differential rate is 140% of the General Rate for Residential Building Land and recognises the impact that commercial and industrial activities has on Council infrastructure and seeks to achieve vertical equity by passing more of the rate burden to properties capable of generating income.

g) Commercial or Industrial Vacant Land

Any land within the municipal district:

(i) on which no building designed or adapted for commercial or industrial purposes is erected;

(ii) which is, by reason of its zoning under the Moira Planning Scheme, capable of being used primarily for commercial or industrial purposes; and

(iii) does not have the characteristics of:

- Farm Land
- Residential Vacant Land; or
- Rural Vacant Land.

The proposed differential rate is 250% of the General Rate for Residential Building Land, which is an increase from the previous differential rate of 200%. The increased differential rate is to encourage development of the land.

Cultural and Recreational Land

Section 4 of the *Cultural and Recreational Land Act 1963* requires that rates for recreational lands shall be levied at "such amount as the municipal council thinks reasonable having regard to the services provided by the municipal council in relation to such lands and having regard to the benefit to the community derived from such recreational lands".

The amount of revenue in lieu of rates payable in respect of each recreational land to which the Act applies will be determined by multiplying the Capital Improved Value of the recreational land by the applicable Cultural and Recreational rate-in-the-dollar ('RID') as determined by Council. The table below details the discount applied from the Residential Building RID to derived the Cultural and Recreational RID. The determination of this discount is documented with Council's *Revenue and Rating Plan 2025 - 2029*.

	2024/25	2025/26	Variation
Cultural and Recreational	97%	**56%**	-41.0%
Cultural and Recreational RID	0.00204681	**0.00122396**	-40.2%

Municipal Charge

A municipal charge be declared in respect of the 2025/26 Financial Year.

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

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

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

Annual Service Charge

An annual service charge be declared in respect of the 2025/26 Financial Year.

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

The annual service charge be based on the criteria set out below:

(i) $524.00 per annum for each property to which a 240L kerbside landfill collection service is provided;

(ii) $262.00 per annum for each property to which a 120L kerbside landfill collection service is provided;

(iii) $175.00 per annum for each property to which a 80L kerbside landfill collection service is provided;

(iv) $164.00 per annum for each property to which a kerbside recyclable collection service is provided;

(v) $188.00 per annum for each property to which a kerbside organic waste collection service is provided; and

(vi) $134.00 per annum for an Environmental Charge to each property that has the capacity to generate waste, which can be deposited by a ratepayer or resident at a landfill or waste transfer or disposal facility; except where the rateable land is 'farm land' within the meaning of s 3(1) of the *Valuation of Land Act 1960* and is a 'single farm enterprise' within the meaning of section 174(4) of the *Local Government Act 1989*.

Rebates & Concessions

It be recorded that Council grants to each owner of rateable land who is an "eligible recipient" within the meaning of the *State Concessions Act 2004* , a rebate for the 2025/26 financial year to the maximum amount advised by the Department of Families, Fairness and Housing.

Incentives

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

Payment

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

- Annual (15 February 2026); and
- Quarterly (30 Sept 2025, 30 November 2025, 28 February 2026 and 31 May 2026).

Alternatively, ratepayers have the flexibility to choose a payment frequency that suits their individual circumstances by scanning the QR code made available on the Annual Valuation and Rates Notice. All direct debit arrangements set up through Council's third party provider will have an end date of 31 May, with the exception of the annual instalments, which are due by 15 February 2026.

Consequential

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

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

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

6.1.2 Statutory fees and fines

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Increase/ (decrease) $'000	%
Town planning fees	672	**655**	(17)	(2.6%)
Building services fees	388	**330**	(58)	(15.0%)
Business registration fees	199	**201**	1	0.6%
Animal registration fees and fines	220	**223**	3	1.5%
Property certificate fees	48	**50**	2	3.9%
Other statutory fees and fines	108	**72**	(36)	(33.3%)
Total statutory fees and fines	**1,636**	**1,531**	**(105)**	**(6.4%)**

Town planning fees are expected to reduce in 2025/26 as development activity diminishes. Building services fees are expected to reduce due to increased use of Private Building Surveyors by building applicants.

6.1.3 User fees

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Increase/ (decrease) $'000	%
Leisure centre and recreation fees	4	**-**	(4)	(100.0%)
Waste management service fees	1,390	**1,554**	164	11.8%
Public facilities and park hire fees	218	**203**	(15)	(6.8%)
Sundry works and works within road reserve fees	65	**62**	(3)	(4.3%)
Other user fees and charges	114	**96**	(18)	(15.8%)
Total user fees	**1,791**	**1,915**	**124**	**6.9%**

Waste management service fees increase from higher gate fees at Cobram Landfill and Transfer Stations.

6.1.4 Grants

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

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Increase/ (decrease) $'000	Increase/ (decrease) %
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	22,525	27,121	4,597	20.4%
State funded grants	4,145	5,012	867	20.9%
Total grants received	**26,670**	**32,133**	**5,464**	**20.5%**
(a) Operating Grants				
Recurrent - Commonwealth Government				
Commonwealth Financial Assistance Grants	14,050	14,735	685	4.9%
Recurrent - State Government				
Community health	61	64	3	5.3%
Community safety	60	60	-	0.0%
Maternal and child health	654	654	-	0.0%
Recreation and community events	38	42	4	12.0%
Roadside weeds and pest management	85	85	-	0.0%
School Crossing Supervision	78	78	-	0.0%
Total recurrent grants	**15,025**	**15,718**	**692**	**4.6%**
Non-recurrent - Commonwealth Government				
Emergency event recovery	211	-	(211)	0.0%
Economic development and tourism	-	815	815	100.0%
Recreation and community events	10	10	-	0.0%
Non-recurrent - State Government				
Community safety	79	21	(57)	(72.8%)
Recreation and community events	25	4	(21)	(85.7%)
Waste Management	114	-	(114)	(100.0%)
Other	30	-	(30)	(100.0%)
Total non-recurrent grants	**468**	**850**	**382**	**81.7%**
Total operating grants	**15,493**	**16,568**	**1,075**	**6.9%**
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	3,208	4,072	864	26.9%
Total recurrent grants	**3,208**	**4,072**	**864**	**26.9%**
Non-recurrent - Commonwealth Government				
Aerodrome	200	-	(200)	(100.0%)
Bridges	200	1,862	1,662	831.1%
Drainage	226	2,328	2,102	930.9%
Footpaths	931	-	(931)	(100.0%)
Kerb and channel	-	-	0	100.0%
Recreation, leisure and community facilities	1,506	3,300	1,794	119.1%
Roads	1,983	-	(1,983)	(100.0%)
Non-recurrent - State Government				
Buildings	39	-	(39)	(100.0%)
Drainage	80	73	(8)	(9.4%)
Footpaths	60	73	13	22.4%
Recreation, leisure and community facilities	2,338	3,387	1,049	44.8%
Roads	226	471	245	108.4%
Waste management	179	-	(179)	(100.0%)
Total non-recurrent grants	**7,968**	**11,494**	**3,525**	**44.2%**
Total capital grants	**11,176**	**15,565**	**4,389**	**39.3%**
Total Grants	**26,670**	**32,133**	**5,464**	**20.5%**

6.1.4 Grants

Operating Grants
Non-recurrent - Commonwealth Government
Economic development and tourism grant is related to Council's successful application under the Commonwealth Government Regional Precincts and Partnerships Program to develop a Thompsons Beach Cobram Precinct Plan. The 2024/25 forecast for Roads grant relates to works to be carried out by Department of Transport at Strathmerton

Non-recurrent - State Government
The Waste Management grants relates to the rollout of the fourth bin during 2024/25.

Capital Grants
Non-recurrent - Commonwealth & State Government
Recreation, leisure and community facilities grants predominately relate to the development of the Yarrawonga Multisport Stadium, which is funded by both State Government ($2 million) and Federal Government ($3.3 million).

For a detailed breakdown of capital funding for individual projects refer to Note 6.4 Capital Works Program.

6.1.5 Contributions

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Increase/ (decrease) $'000	Increase/ (decrease) %
Monetary	394	**1,157**	763	193.5%
Non-monetary	1,000	**1,000**	-	0.0%
Total contributions	**1,394**	**2,157**	**763**	**54.7%**

The increase in monetary contributions represents community contributions for the proposed acquisition of the Yarrawonga Primary School land and buildings.

6.1.6 Other income

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Increase/ (decrease) $'000	Increase/ (decrease) %
Interest on investments	1,869	**1,422**	(447)	**(23.9%)**
Reimbursements and subsidies	319	**114**	(205)	**(64.3%)**
Legal costs recouped	51	**66**	15	**29.9%**
Energy rebate scheme income	96	**89**	- 7	**(7.3%)**
Sale of recyclables income	105	**106**	1	**0.6%**
Volunteer services	350	**337**	(13)	**(3.7%)**
Property income	441	**443**	2	**0.4%**
Other income	140	**128**	(12)	**(8.3%)**
Total other income	**3,371**	**2,705**	**(666)**	**(19.8%)**

Interest on investments is expected to reduce following an expected fall in interest rates in line with movements in the RBA cash rate, and a reduction in the level of cash held as the backlog of capital works is completed. Reimbursements and subsidies forecast in 2024/25 includes insurance payouts from one-off claims.

6.1.7 Employee costs

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Increase/ (decrease) $'000	Increase/ (decrease) %
Wages and salaries	22,053	**22,920**	867	**3.9%**
Apprentices and trainees	288	**399**	111	**38.7%**
Superannuation	2,491	**3,033**	542	**21.8%**
WorkCover	922	**1,262**	340	**36.9%**
Fringe benefits tax	161	**125**	(36)	**(22.5%)**
Other employee costs	508	**458**	(50)	**(9.9%)**
Total employee costs	**26,423**	**28,197**	**1,774**	**6.7%**

Wages and salaries increase is driven by increases contained within the Moira Shire EBA No.10 which are aligned to the Rate Cap of 3.0%. Apprentices and trainees increase due to timing of apprentices completing their apprenticeships and commencement of new apprentices. Superannuation increase in line with the increase in the Superannuation Guarantee Charge to 12% from July 2025. Workcover premium is due to the impact of past claims under the scheme, Fringe benefits tax reduction is due to improved oversight over private use of Council vehicles.

6.1.8 Materials and services

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Increase/ (decrease) $'000	Increase/ (decrease) %
Building Maintenance	1,059	**1,109**	50	**4.8%**
Community and recreation	2,393	**2,461**	68	**2.8%**
Consultants	1,255	**1,684**	429	**34.2%**
General maintenance	6,565	**7,215**	650	**9.9%**
General supplies and services	2,078	**1,770**	(308)	**(14.8%)**
Information technology	2,003	**1,691**	(312)	**(15.6%)**
Insurance	1,278	**1,318**	39	**3.1%**
Legal expenses	527	**199**	(328)	**(62.2%)**
Plant and fleet expenses	1,755	**1,915**	159	**9.1%**
Regulatory services	325	**286**	(38)	**(11.8%)**
Utilities	1,016	**1,076**	60	**5.9%**
Waste Management	7,432	**7,611**	179	**2.4%**
October 2022 Flood community recovery	496	**50**	(446)	**(89.9%)**
Total materials and services	**28,183**	**28,384**	**202**	**0.7%**

Decreased budget allocation for the October 2022 Flood community recovery program with the final activities to be completed in 2025/26. Reductions in general supplies and services across various programs and activities, legal expenses reduction due to finalisation of issues raised in the Commission of Inquiry, and information technology costs reduced due to rationalisation of IT software across Council.

Increased budget allocation in general maintenance costs for parks & gardens and roads maintenance works. Consultant costs increased for the grant funded Thompsons Beach Cobram Precinct plan offset by reduced use of consultants across Council. Increase in waste management kerbside collection contractor costs offset by one-off costs forecast in 2024/25 to rollout the 4-bin collection program. Increase in Building maintenance due to additional electrical safety works to be conducted in 2025/26. Community and recreation increase due to increases in contracted aquatic and sports facilities management costs.

6.1.9 Depreciation

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Increase/ (decrease) $'000	Increase/ (decrease) %
Property, Infrastructure, Plant and Equipment	15,388	**15,760**	372	**2.4%**
Right of use assets	422	**422**	0	**0.0%**
Total depreciation	**15,810**	**16,182**	**372**	**2.4%**

6.1.10 Amortisation

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Increase/ (decrease) $'000	Increase/ (decrease) %
Intangible asset - Landfill Cell Airspace	300	**398**	98	**32.5%**
Total depreciation - right of use assets	**300**	**398**	**98**	**32.5%**

6.1.11 Other expenses

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Increase/ (decrease) $'000	Increase/ (decrease) %
Auditors remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	81	**65**	(16)	**(19.3%)**
Auditors remuneration - Internal	71	**80**	9	**13.3%**
Administrators Allowances	549	**587**	38	**6.9%**
Community contributions	1,624	**1,531**	(93)	**(5.7%)**
GVRLC Library contribution	859	**885**	26	**3.0%**
Interest on unwinding of discount on provisions	70	**70**	-	**0.0%**
Volunteer services	350	**337**	(13)	**(3.7%)**
DTP road works contribution	-	**-**	-	**100.0%**
Other expenses	77	**70**	(8)	**(9.8%)**
Total other expenses	**3,681**	**3,625**	**(56)**	**(1.5%)**

DTP road works contribution for works to be carried out by Department of Transport at Strathmerton for which Council is to receive grant funding. Community contributions reduction due to contributions associated with the October 2022 Flood recovery being finalised. The reduction in interest on unwinding of discount on provisions due to change in accounting treatment of Landfill airspace.

6.2 Statement of Financial Position

6.2.1 Borrowings

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

	Forecast 2024/25 $'000	Budget 2025/26 $'000	Projections 2026/27 $'000	2027/28 $'000	2028/29 $'000
Amount borrowed as at 30 June of the prior year	512	**3,460**	10,103	10,685	11,304
Amount proposed to be borrowed	3,109	**7,000**	1,500	1,700	2,000
Amount projected to be redeemed	(161)	**(357)**	(918)	(1,081)	(1,272)
Amount of borrowings as at 30 June	3,460	**10,103**	10,685	11,304	12,032

6.2.2 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 2024/25 $'000	Budget 2025/26 $'000
Right-of-use assets		
Plant and equipment	1,437	**1,025**
IT Equipment	17	**7**
Total right-of-use assets	1,454	**1,032**
Lease liabilities		
Current lease Liabilities		
Plant and equipment	415	**417**
IT Equipment	10	**8**
Total current lease liabilities	425	**425**
Non-current lease liabilities		
Plant and equipment	1,089	**672**
IT Equipment	8	**-**
Total non-current lease liabilities	1,097	**672**
Total lease liabilities	1,522	**1,097**

6.3 Statement of changes in Equity

6.3.1 Reserves

Moira Shire maintains the following reserves for future capital works:

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

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

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

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

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

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

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

6.4 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2025/26 year, classified by asset type and funding source. Works are also disclosed as current budget or carried forward from prior year.

6.4.1 Summary

	Forecast 2024/25	Budget 2025/26	Increase/ (decrease)	
	$'000	$'000	$000	%
Property	7,837	**24,508**	16,671	**212.73%**
Plant and equipment	2,941	**2,900**	(41)	**-1.39%**
Infrastructure	14,543	**19,183**	4,640	**31.90%**
Total	25,321	**46,591**	21,270	**84.00%**

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property	**24,508**	22,664	1,044	800	-	8,170	997	8,341	7,000
Plant and equipment	**2,900**	100	2,800	-	-	-	-	2,900	-
Infrastructure	**19,183**	3,684	12,234	1,915	1,350	7,395	60	11,727	-
Total	**46,591**	26,448	16,078	2,715	1,350	15,565	1,057	22,969	7,000

All capital works noted above are excluding GST.

Council's 2025/26 budgeted capital program is $46.6 million, $8.02 million of which is carried forward from the 2024/25 financial year. Whilst this is a significant capital program, 46% of the programs total cost is attributable to three major projects, which include the Yarrawonga Library, Events and Performance Precinct, the Yarrawonga Multisport Stadium and the Numurkah Flood Mitigation Levee. The proposed renewal budget of $16.08 million ensures Council is meeting its asset management requirements detailed within the *Asset Plan 2025 – 2035*, with the renewal ratio budgeted to be 119.9% for 2025/26.

The *Asset Plan 2025 – 2035* provides Council's 10-year capital works program. Whilst Council officers use a range of resources to determine the best estimate of future costs to deliver capital projects, the veracity of these estimates will not be known until detailed designs and a full project scope is performed in the future. The 10-year capital program includes $41.9 million for drainage projects, some of which are currently undergoing detailed planning, including:

- Yarrawonga West
- Cobram East; and
- Numurkah Northeast Retention Basin

Once detailed designs and estimates are complete, the total cost of these projects may materially differ from estimates allowed in future periods. This may impact on the level of Council's contribution and borrowings to fund the proposed drainage projects.

6.4.2 New Capital Works 2025/26

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property									
Land									
Yarrawonga - Rosemary Court Road Link Acquisition	**70**	70	-	-	-	-	-	70	-
Total Land	**70**	70	-	-	-	-	-	70	-
Land improvements									
Numurkah - Flood Mitigation Stage 1	**794**	794	-	-	-	332	-	462	-
Total Land improvements	**794**	794	-	-	-	332	-	462	-
Total Land	**864**	864	-	-	-	332	-	532	-
Buildings									
Building Essential Services Renewals & Electrical Safety Compliance	**45**	-	45	-	-	-	-	45	-
Yarrawonga - Library	**3,426**	3,426	-	-	-	470	-	2,956	-
Yarrawonga - Multi-Sports Stadium	**13,073**	13,073	-	-	-	5,300	174	599	7,000
Strathmerton - Hall Restumping	**90**	-	90	-	-	-	-	90	-
Depot Environmental Management & OHS Upgrades	**646**	-	-	646	-	-	-	646	-
Yarrawonga - Town Hall Precinct Stage 2 Designs	**60**	60	-	-	-	-	-	60	-
Municipal Building Renewal Program	**113**	-	113	-	-	-	-	113	-
Yarrawonga - Primary School Building Acquisition	**199**	199	-	-	-	-	199	-	-
Cobram - Scott Reserve Pavilion (Detailed Designs)	**208**	208	-	-	-	-	-	208	-
Total Buildings	**17,860**	16,966	248	646	-	5,770	373	4,717	7,000
Total Property	**18,724**	17,830	248	646	-	6,102	373	5,250	7,000

6.4.2 New Capital Works 2025/26

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Plant and equipment									
Plant, machinery and equipment									
Light Fleet Replacement Vehicles	**660**	-	660	-	-	-	-	660	-
Heavy Plant Replacement Plant	**1,160**	-	1,160	-	-	-	-	1,160	-
Small Plant Replacement	**100**	-	100	-	-	-	-	100	-
Small Plant New Purchases	**100**	100	-	-	-	-	-	100	-
Total plant and equipment	**2,020**	100	1,920	-	-	-	-	2,020	-
Infrastructure									
Roads									
Gravel Shoulder Resheets (R2R)	**368**	-	368	-	-	368	-	-	-
Pavement Renewal Program	**1,960**	-	1,960	-	-	-	-	1,960	-
Final seal (Renewal Works)	**270**	-	270	-	-	-	-	270	-
Road Asphalting Program (R2R)	**1,301**	-	1,301	-	-	1,301	-	-	-
Cobram - Hume St, Safe Travel Around School	**200**	-	-	200	-	100	-	100	-
Yarrawonga - Hume and Piper Sts Roundabout	**371**	371	-	-	-	371	-	-	-
Yarrawonga - Safe Travel Around Schools Program	**100**	100	-	-	-	-	-	100	-
Yarrawonga - Runway Resurface	**277**	-	277	-	-	-	-	277	-
Gravel Shoulder Resheeting 10 Year Cycle (R2R)	**1,265**	-	1,265	-	-	1,265	-	-	-
Roads - (R) Road Resealing (R2R)	**1,138**	-	1,138	-	-	1,138	-	-	-
Numurkah - Melville Street Carpark	**50**	-	50	-	-	-	-	50	-
Total Roads	**7,300**	471	6,629	200	-	4,543	-	2,757	-
Bridges									
Nathalia - Bourkes Bridge Renewal	**1,407**	-	1,407	-	-	1,126	-	281	-
Bridge Safety Railing Program	**150**	-	-	150	-	-	-	150	-
Kotupna - Bartrops Bridge Renewal	**920**	-	920	-	-	736	-	184	-
Wilby Recreation Reserve - Pedestrian Bridge	**180**	-	180	-	-	-	-	180	-
Total Bridges	**2,658**	-	2,508	150	-	1,862	-	796	-
Footpaths and cycleways									
Footpath Renewal Program	**187**	-	187	-	-	-	-	187	-
Yarrawonga - JC Lowe Footpath	**160**	160	-	-	-	-	-	160	-
Nathalia - Pearce St Pedestrian Improvement	**166**	-	166	-	-	73	-	92	-
Total Footpaths and cycleways	**513**	160	353	-	-	73	-	439	-

6.4.2 New Capital Works 2025/26

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Drainage									
Yarrawonga - Botts Road MVH Culvert Upgrade	**800**	-	-	800	-	-	-	800	-
Culvert Renewal Program	**300**	-	300	-	-	-	-	300	-
Drainage Pipe and Pits Renewal Program	**200**	-	200	-	-	-	-	200	-
Pump renewal program	**22**	-	22	-	-	-	-	22	-
Nathalia - Park St Drainage Upgrade	**170**	-	-	170	-	-	-	170	-
Drainage Investment Program	**2,000**	2,000	-	-	-	-	-	2,000	-
Cobram South - Drainage Strategy (Detail Design)	**150**	150	-	-	-	-	-	150	-
Total Drainage	**3,642**	2,150	522	970	-	-	-	3,642	-
Recreational, leisure and community facilities									
Aquatic Facilities Renewal	**174**	-	174	-	-	-	-	174	-
Aquatic Plant Room Renewal Program	**115**	-	115	-	-	-	-	115	-
Shade sail Renewal Program	**30**	-	30	-	-	-	-	30	-
Cobram - Scott Reserve Oval Lighting Upgrade	**365**	-	-	365	-	225	60	80	-
Recreation Reserve Entrance Signage Renewal	**190**	-	190	-	-	-	-	190	-
Signage Renewal Program	**15**	-	15	-	-	-	-	15	-
Yarrawonga - Victoria Park Integrated Water Management Plan Implementation	**818**	818	-	-	-	-	-	818	-
Picola - Recreation Reserve Hardcourt Resurfacing	**60**	-	60	-	-	-	-	60	-
Cobram - Thompson's Beach Water Monitoring Device	**30**	-	30	-	-	-	-	30	-
Urban Streetscape Renewal	**50**	-	50	-	-	-	-	50	-
Open Spaces Furniture Renewal Program	**30**	-	30	-	-	-	-	30	-
Total Recreational, leisure and community facilities	**1,877**	818	694	365	-	225	60	1,592	-
Parks, open space and streetscapes									
Cobram - Federation Park Arts for All Bird Sculpture	**15**	15	-	-	-	-	-	15	-
Total Parks, open space and streetscapes	**15**	15	-	-	-	-	-	15	-

6.4.2 New Capital Works 2025/26

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Other infrastructure									
Irrigation system renewal program	**100**	-	100	-	-	-	-	100	-
Bollard Renewal Program	**27**	-	27	-	-	-	-	27	-
Kerb & Channel renewal program	**92**	-	92	-	-	-	-	92	-
Cobram - Landfill Cell 10 Construction	**1,350**	-	-	-	1,350	-	-	1,350	-
Yarrawonga & Tungamah - Depot Renewal	**250**	-	250	-	-	-	-	250	-
Total Other infrastructure	**1,819**	-	469	-	1,350	-	-	1,819	-
Total Infrastructure	**17,823**	3,614	11,174	1,685	1,350	6,703	60	11,059	-
Total New Capital Works Expenditure	**38,567**	21,544	13,342	2,331	1,350	12,805	433	18,329	7,000

6.4.3 Works carried forward from the 2024/25 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	$'000
Property									
Land									
Yarrawonga - Primary School Land Acquisition	**624**	624	-	-	-	-	624	-	-
Total Land	**624**	624	-	-	-	-	624	-	-
Land improvements									
Numurkah - Flood Mitigation Stage 1	**1,996**	1,996	-	-	-	1,996	-	-	-
Numurkah - Flood Mitigation Stage 2	**145**	145				73		73	
Total Land improvements	**2,141**	2,141	-	-	-	2,069	-	73	-
Total Land	**2,765**	2,765	-	-	-	2,069	624	73	-
Buildings									
Yarrawonga - Library, Events and Performance Precinct	**1,869**	1,869	-	-	-	-	-	1,869	-
Yarrawonga - Multisport Stadium	**200**	200	-	-	-	-	-	200	-
Numurkah - Town Hall Power Supply & Meter	**390**	-	390	-	-	-	-	390	-
Katunga - Recreation Building Refurbishment	**406**	-	406	-	-	-	-	406	-
Building Key Register Update	**154**	-	-	154	-	-	-	154	-
Total buildings	**3,019**	2,069	796	154	-	-	-	3,019	-
Total Property	**5,784**	4,834	796	154	-	2,069	624	3,092	-

6.4.3 Works carried forward from the 2024/25 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	$'000
Plant and equipment									
Plant, machinery and equipment									
Heavy Plant Replacement Plant	**880**	-	880	-	-	-	-	880	-
Total Plant, machinery and equipment	**880**	-	880	-	-	-	-	880	-
Infrastructure									
Drainage									
Nathalia - McDonnell St Drainage Upgrade	**180**	-	-	180	-	-	-	180	-
Yarrawonga - Shannon Crt Drainage Upgrade	**50**	-	-	50	-	-	-	50	-
Total Drainage	**230**	-	-	230	-	-	-	230	-
Recreational, leisure and community facilities									
Waaia - Hardcourt Redevelopment	**800**	-	800	-	-	692	-	108	-
Total Recreational, leisure and community facilities	**800**	-	800	-	-	692	-	108	-
Other infrastructure									
Cobram East - Levee (Dicks Spillway)	**70**	70	-	-	-	-	-	70	-
Cobram - Hospital Kerb & Channel	**135**	-	135	-	-	-	-	135	-
Moira Depot Safety Renewal Program	**125**	-	125	-	-	-	-	125	-
Total other infrastructure	**330**	70	260	-	-	-	-	330	-
Total Infrastructure	**1,360**	70	1,060	230	-	692	-	668	-
Total carried forward capital works expenditure	**8,024**	4,904	2,736	384	-	2,761	624	4,640	-
TOTAL CAPITAL EXPENDITURE	**46,591**	26,448	16,078	2,715	1,350	15,565	1,057	22,969	7,000

All capital works noted above are exclusive of GST.

Summary of Planned Capital Works Expenditure

For the ten years ending 30 June 2035

2026/27	Asset Expenditure Types					Funding Sources				
	Total $'000	New $'000	Renewal $'000	Expansion $'000	Upgrade $'000	Total $'000	Grants $'000	Contributions $'000	Council Cash $'000	Borrowings $'000
Property										
Land improvements	**250**	250	-	-	-	**250**	-	-	250	-
Total Land	**250**	250	-	-	-	**250**	-	-	250	-
Buildings	**5,807**	1,500	3,635	-	672	**5,807**	-	-	4,307	1,500
Total Buildings	**5,807**	1,500	3,635	-	672	**5,807**	-	-	4,307	1,500
Total Property	**6,057**	1,750	3,635	-	672	**6,057**	-	-	4,557	1,500
Plant and Equipment										
Plant, machinery and equipment	**2,654**	80	2,574	-	-	**2,654**	-	-	2,654	-
Total Plant and Equipment	**2,654**	80	2,574	-	-	**2,654**	-	-	2,654	-
Infrastructure										
Roads	**7,035**	-	7,035	-	-	**7,035**	4,835	-	2,199	-
Bridges	**562**	-	401	-	161	**562**	-	-	562	-
Footpaths and cycleways	**177**	-	177	-	-	**177**	-	-	177	-
Kerbs and Channel	**768**	-	768		-	**768**	-	-	768	-
Drainage	**4,364**	4,000	364	-	-	**4,364**	-	-	4,364	-
Recreational, leisure and community facilities	**478**	-	478	-	-	**478**	-	-	478	-
Waste management	**150**	-	-	150	-	**150**	-	-	150	-
Other infrastructure	**1,052**	633	419	-	-	**1,052**	-	-	1,052	-
Total Infrastructure	**14,585**	4,633	9,641	150	161	**14,585**	4,835	-	9,750	-
Total Capital Works Expenditure	**23,296**	6,463	15,850	150	833	**23,296**	4,835	-	16,961	1,500

All capital works noted above are exclusive of GST.

2027/28	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property										
Land improvements	**3,750**	3,750	-	-	-	**3,750**	1,875	-	1,875	-
Total Land	**3,750**	3,750	-	-	-	3,750	1,875	-	1,875	-
Buildings	**12,337**	7,000	5,337	-	-	**12,337**	5,250	50	5,337	1,700
Building improvements	**290**	-	-	-	290	**-**	-	-	290	-
Total Buildings	**12,627**	7,000	5,337	-	290	**12,337**	5,250	50	5,627	-
Total Property	**16,377**	10,750	5,337	-	290	**16,087**	7,125	50	7,502	-
Plant and Equipment										
Plant, machinery and equipment	**3,271**	80	3,191	-	-	**3,271**	-	-	3,271	-
Total Plant and Equipment	**3,271**	80	3,191	-	-	**3,271**	-	-	3,271	-
Infrastructure										
Roads	**7,336**	-	7,336	-	-	**7,336**	5,090	-	2,247	-
Bridges	**593**	-	421	-	172	**593**	-	-	593	-
Footpaths and cycleways	**183**	-	183	-	-	**183**	-	-	183	-
Kerbs and Channel	**879**	-	879	-	-		-	-	879	-
Drainage	**4,858**	4,350	508	-	-	**4,858**	-	-	4,858	-
Recreational, leisure and community facilities	**669**	50	619	-	-	**669**	-	-	669	-
Waste management	**1,600**	-	-	1,600	-	**1,600**	-	-	1,600	-
Other infrastructure	**445**	-	445	-	-	**445**	-	-	445	-
Total Infrastructure	**16,563**	**4,400**	**10,391**	**1,600**	**172**	**16,563**	**5,090**	-	**11,473**	-
Total Capital Works Expenditure	**36,211**	**15,230**	**18,919**	**1,600**	**462**	**34,511**	**12,215**	**50**	**22,246**	-

All capital works noted above are exclusive of GST.

2028/29	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	**4,000**	4,000	-	-	-	**4,000**	2,000	-	2,000	-
Total Land	**4,000**	4,000	-	-	-	**4,000**	2,000	-	2,000	-
Buildings	**590**	-	590	-	-	**590**	-	-	590	-
Building improvements	**1,375**	-	-	-	1,375	**1,375**	-	-	1,375	-
Total Buildings	**1,965**	-	590	-	1,375	**1,965**	-	-	1,965	-
Total Property	**5,965**	4,000	590	-	1,375	**5,965**	2,000	-	3,965	-
Plant and Equipment										
Plant, machinery and equipment	**2,222**	-	2,222	-	-	**2,222**	-	-	2,222	-
Total Plant and Equipment	**2,222**	-	2,222	-	-	**2,222**	-	-	2,222	-
Infrastructure										
Roads	**7,607**	-	7,607	-	-	**7,607**	5,090	-	2,517	-
Bridges	**803**	-	619	-	184	**803**	-	-	803	-
Footpaths and cycleways	**195**	-	195	-	-	**195**	-	-	195	-
Kerbs and Channel	**940**	-	940	-	-		-	-	940	-
Drainage	**2,516**	2,000	516	-	-	**2,516**	-	-	516	2,000
Recreational, leisure and community facilities	**689**	-	689	-	-	**689**	-	-	689	-
Other infrastructure	**462**	-	462	-	-	**462**	-	-	462	-
Total Infrastructure	**13,212**	2,000	11,027	-	184	**12,272**	5,090	-	6,122	2,000
Total Capital Works Expenditure	**21,399**	6,000	13,840	-	1,559	**21,399**	7,090	-	12,309	2,000

All capital works noted above are exclusive of GST.

2029/30	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property										
Buildings	**798**	-	798	-	-	**798**	-	-	798	-
Total Buildings	**798**	-	798	-	-	**798**	-	-	798	-
Total Property	**798**	-	798	-	-	**798**	-	-	798	-
Plant and Equipment										
Plant, machinery and equipment	**1,692**	-	1,692	-	-	**1,692**	-	-	1,692	-
Total Plant and Equipment	**1,692**	-	1,692	-	-	**1,692**	-	-	1,692	-
Infrastructure										
Roads	**7,695**	-	7,695	-	-	**7,695**	5,090	-	2,605	-
Bridges	**838**	-	641	-	198	**838**	-	-	838	-
Footpaths and cycleways	**187**	-	187	-	-	**187**	-	-	187	-
Kerbs and Channel	**945**	-	945	-	-		-	-	945	-
Drainage	**2,374**	2,000	374	-	-	**2,374**	-	-	374	2,000
Recreational, leisure and community facilities	**728**	-	728	-	-	**728**	-	-	728	-
Other infrastructure	**479**	-	479	-	-	**479**	-	-	479	-
Total Infrastructure	**13,246**	2,000	11,049	-	198	**13,246**	5,090	-	6,156	2,000
Total Capital Works Expenditure	**15,736**	2,000	13,539	-	198	**15,736**	5,090	-	8,646	2,000

All capital works noted above are exclusive of GST.

2030/31	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	**832**	-	832	-	-	**832**	-	-	832	-
Total Buildings	**832**	-	832	-	-	**832**	-	-	832	-
Total Property	**832**	-	832	-	-	**832**	-	-	832	-
Plant and Equipment										
Plant, machinery and equipment	**1,241**	-	1,241	-	-	**1,241**	-	-	1,241	-
Total Plant and Equipment	**1,241**	-	1,241	-	-	**1,241**	-	-	1,241	-
Infrastructure										
Roads	**7,812**	-	7,812	-	-	**7,812**	5,090	-	2,722	-
Bridges	**1,453**	-	1,241	-	212	**1,453**	-	-	1,453	-
Footpaths and cycleways	**183**	-	183	-	-	**183**	-	-	183	-
Kerbs and Channel	**1,013**	-	1,013	-	-		-	-	1,013	-
Drainage	**2,566**	2,000	566	-	-	**2,566**	-	-	566	2,000
Recreational, leisure and community facilities	**739**	-	739	-	-	**739**	-	-	739	-
Other infrastructure	**502**	-	502	-	-	**502**	-	-	502	-
Total Infrastructure	**14,268**	2,000	12,057	-	212	**14,268**	5,090	-	7,178	2,000
Total Capital Works Expenditure	**16,341**	2,000	14,130	-	212	**16,341**	5,090	-	9,251	2,000

All capital works noted above are exclusive of GST.

2031/32	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	**601**	-	601	-	-	**601**	-	-	601	-
Total Buildings	**601**	-	601	-	-	**601**	-	-	601	-
Total Property	**601**	-	601	-	-	**601**	-	-	601	-
Plant and Equipment										
Plant, machinery and equipment	**1,157**	-	1,157	-	-	**1,157**	-	-	1,157	-
Total Plant and Equipment	**1,157**	-	1,157	-	-	**1,157**	-	-	1,157	-
Infrastructure										
Roads	**7,934**	-	7,934	-	-	**7,934**	5,090	-	2,845	-
Bridges	**1,524**	-	1,297	-	227	**1,524**	-	-	1,524	-
Footpaths and cycleways	**205**	-	205	-	-	**205**	-	-	205	-
Kerbs and Channel	**1,089**	-	1,089	-	-		-	-	1,089	-
Drainage	**2,409**	2,000	409	-	-	**2,409**	-	-	409	2,000
Recreational, leisure and community facilities	**777**	-	777	-	-	**777**	-	-	777	-
Other infrastructure	**526**	-	526	-	-	**526**	-	-	526	-
Total Infrastructure	**14,463**	2,000	12,236	-	227	**14,463**	5,090	-	7,373	2,000
Total Capital Works Expenditure	**16,221**	2,000	13,994	-	227	**16,221**	5,090	-	9,131	2,000

All capital works noted above are exclusive of GST.

2032/33	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	**878**	-	878	-	-	**878**	-	-	878	-
Total Buildings	**878**	-	878	-	-	**878**	-	-	878	-
Total Property	**878**	-	878	-	-	**878**	-	-	878	-
Plant and Equipment										
Plant, machinery and equipment	**1,443**	-	1,443	-	-	**1,443**	-	-	1,443	-
Total Plant and Equipment	**1,443**	-	1,443	-	-	**1,443**	-	-	1,443	-
Infrastructure										
Roads	**8,196**	-	8,196	-	-	**8,196**	5,090	-	3,106	-
Bridges	**1,243**	-	1,000	-	243	**1,243**	-	-	1,243	-
Footpaths and cycleways	**212**	-	212	-	-	**212**	-	-	212	-
Kerbs and Channel	**1,206**	-	1,206	-	-		-	-	1,206	-
Drainage	**2,440**	2,000	440	-	-	**2,440**	-	-	2,440	-
Recreational, leisure and community facilities	**838**	-	838	-	-	**838**	-	-	838	-
Other infrastructure	**575**	-	575	-	-	**575**	-	-	575	-
Total Infrastructure	**14,710**	2,000	12,468	-	243	**14,710**	5,090	-	9,621	-
Total Capital Works Expenditure	**17,032**	2,000	14,789	-	243	**17,032**	5,090	-	11,942	-

All capital works noted above are exclusive of GST.

2033/34	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	**677**	-	677	-	-	**677**	-	-	677	-
Total Buildings	**677**	-	677	-	-	**677**	-	-	677	-
Total Property	**677**	-	677	-	-	**677**	-	-	677	-
Plant and Equipment										
Plant, machinery and equipment	**1,957**	-	1,957	-	-	**1,957**	-	-	1,957	-
Total Plant and Equipment	**1,957**	-	1,957	-	-	**1,957**	-	-	1,957	-
Infrastructure										
Roads	**8,336**	-	8,336	-	-	**8,336**	5,090	-	3,246	-
Bridges	**1,235**	-	975	-	260	**1,235**	-	-	1,235	-
Footpaths and cycleways	**264**	-	264	-	-	**264**	-	-	264	-
Kerbs and Channel	**1,263**	-	1,263	-	-		-	-	1,263	-
Drainage	**2,460**	2,000	460	-	-	**2,460**	-	-	2,460	-
Recreational, leisure and community facilities	**841**	-	841	-	-	**841**	-	-	841	-
Other infrastructure	**603**	-	603	-	-	**603**	-	-	603	-
Total Infrastructure	**15,003**	2,000	12,743	-	260	**15,003**	5,090	-	9,914	-
Total Capital Works Expenditure	**17,637**	2,000	15,377	-	260	**17,637**	5,090	-	12,548	-

All capital works noted above are exclusive of GST.

2034/35	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	**749**	-	749	-	-	**749**	-	-	749	-
Total Buildings	**749**	-	749	-	-	**749**	-	-	749	-
Total Property	**749**	-	749	-	-	**749**	-	-	749	-
Plant and Equipment										
Plant, machinery and equipment	**1,446**	-	1,446	-	-	**1,446**	-	-	1,446	-
Total Plant and Equipment	**1,446**	-	1,446	-	-	**1,446**	-	-	1,446	-
Infrastructure										
Roads	**8,482**	-	8,482	-	-	**8,482**	5,090	-	3,392	-
Bridges	**1,298**	-	1,019	-	279	**1,298**	-	-	1,298	-
Footpaths and cycleways	**277**	-	277	-	-	**277**	-	-	277	-
Kerbs and Channel	**1,357**	-	1,357	-	-		-	-	1,357	-
Drainage	**2,481**	2,000	481	-	-	**2,481**	-	-	2,481	-
Recreational, leisure and community facilities	**922**	-	922	-	-	**922**	-	-	922	-
Other infrastructure	**632**	-	632	-	-	**632**	-	-	632	-
Total Infrastructure	**15,448**	2,000	13,170	-	279	**15,448**	5,090	-	10,359	-
Total Capital Works Expenditure	**17,643**	2,000	15,364	-	279	**17,643**	5,090	-	12,553	-

All capital works noted above are exclusive of GST.

7.1 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
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	+/o/-
Governance															
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	37	40	40	42	44	45	45	46	47	48	49	50	+
Roads															
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads		98.5%	98.0%	98.0%	98.0%	98.0%	98.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	-
Statutory planning															
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	2	69.7%	73.0%	75.0%	76.0%	76.0%	77.0%	77.0%	78.0%	78.0%	78.0%	79.0%	79.0%	+
Waste management															
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	3	58.4%	57.5%	65.0%	69.0%	73.0%	77.0%	80.0%	80.3%	80.5%	80.8%	80.9%	81.0%	+

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

1. Governance

Council expects to see continuing improvement in this indicator through plans to increase communication of Council meeting decision and greater transparency through Council reporting on key issues.

2. Statutory planning

Council expects to see an improvement in this indicator through resolving staff resourcing issues in the Planning Department. This will include engaging contractors for a short-term arrangement to support the team when a higher volume of applications are received.

3. Waste management

Council expects to see an improvement in this indicator following the implementation of a fourth glass-bin option as well as changes made to the landfill bin collection frequency. In order to achieve the State Government's target of 80% of waste diverted from landfill by 2030, communication and education on sustainable waste management practices will continue to be introduced to the Community.

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections								Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	+/o/-
Liquidity															
Working Capital	Current assets / current liabilities	1	288.4%	275.0%	**285.2%**	231.7%	164.7%	151.1%	161.8%	165.6%	156.5%	159.0%	154.1%	154.4%	-
Obligations															
Asset renewal and upgrade	Asset renewal and upgrade expense / Asset depreciation	2	70.7%	116.8%	**119.2%**	101.3%	113.0%	85.1%	73.1%	73.9%	71.4%	73.5%	74.4%	72.4%	-
Stability															
Rates concentration	Rate revenue / adjusted underlying revenue	3	72.8%	64.3%	**64.7%**	65.1%	65.8%	66.4%	66.9%	67.3%	67.6%	68.0%	68.3%	68.6%	-
Efficiency															
Expenditure level	Total expenses / number of property assessments		$4,055	$3,880	**$3,979**	$4,016	$4,115	$4,196	$4,265	$4,326	$4,384	$4,442	$4,483	$4,543	-

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

1. Liquidity

Council anticipates a decline in working capital ratios as the 10-year capital works program progresses. Over the life of the Financial Plan an additional $18.2 million in borrowings is expected to be drawdown to fund important capital projects as well as maintain working capital within the acceptable target range. The working capital metric is monitored ongoing to ensure Council is operating in a financial sustainability manner.

2. Asset Renewal

In the context of financial sustainability, the asset renewal funding ratio is one of the key indicators used by Council. A ratio of 100% means that Council is allocating sufficient funds to cover the cost of renewing its assets, ensuring that assets are being renewed and replaced optimally helping to maintain their functionality and extend their lifespan. The above projections indicate that Council's renewal ratio will fall below the target range by 2028/29. As outlined in section 2.3.1 of Council's *Financial Plan 2025 - 2035*, to improve this metric Council will:

- Prioritise asset renewal over investment in new assets.
- Undertaken detailed assessments of Council assets to better understand and prioritise renewal works based on asset condition.
- Rationalise Council's assets to identify and dispose of surplus assets that may otherwise be renewed.

3. Rates concentration

Rates concentration is a measure of Council's reliance on rates revenue. This metric increases over the term of the Plan indicating that Council is becoming more dependent on its rates as a key source of income. The trend of this metric is a reflection of Council's limited ability to generate new sources of income as well as more conservative income growth assumptions being applied to other sources of income such as recurrent operating grants.

Rating effort is a measure of how much Council has leveraged the perceived wealth within the rate base through the levying of rates. A declining rate effort is an indication that rates levied are not keeping up with property valuation increases and therefore the level of perceived wealth within the rate base. This declining metric is a symptom of rate capping, which is assumed to increase rates at a lesser rate than the growth in property valuations.

7.2 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									
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	+/o/-
Operating position															
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	(24.6)%	(2.2)%	**(0.2)%**	0.5%	(0.9)%	(1.6)%	(1.8)%	(2.1)%	(2.2)%	(2.3)%	(1.9)%	(2.0)%	-
Liquidity															
Unrestricted cash	Unrestricted cash / current liabilities		131.9%	189.6%	**184.2%**	142.3%	69.8%	59.4%	72.7%	80.2%	80.5%	74.6%	70.7%	70.5%	-
Obligations															
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	2	3.3%	7.3%	**20.3%**	20.8%	21.2%	21.9%	22.1%	21.9%	21.4%	17.3%	13.5%	9.7%	+
Loans and borrowing repayments	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	2	0.3%	0.5%	**1.1%**	2.6%	2.9%	3.2%	3.5%	3.8%	4.1%	4.3%	4.0%	3.8%	+
Indebtedness	Non-current liabilities / own source revenue	2	20.3%	21.2%	**30.0%**	27.2%	27.0%	27.1%	26.8%	25.6%	21.5%	17.7%	14.1%	11.0%	+
Efficiency															
Revenue level	General rates and municipal charges / no. of property assessments		$1,856	$1,936	**$1,974**	$2,023	$2,073	$2,124	$2,177	$2,218	$2,260	$2,302	$2,345	$2,389	-

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

1. Operating Position

Whilst remaining within the target range, this metric is expected to decline over time due to rate capping assumptions not aligning with valuation growth assumptions for Council's infrastructure assets. This leads to depreciation forecasts and renewal expenditure requirements increasing faster than revenue growth. To improve long-term financial performance, Council will:

- Conduct integrated planning and service reviews to assess the value, cost, and affordability of services, and consider alternative service delivery models.
- Perform an asset rationalisation exercise to identify and dispose of surplus or non-renewal assets.
- Benchmark user fees and charges against other Councils and the market to maximise returns from existing assets and services.
- Investigate new revenue opportunities over the life of the *Revenue and Rating Plan 2025 - 2029* .

2. Obligations

Initial increase in obligation metrics is due to expected borrowings to be drawn down to fund the development of the Yarrawonga Library and Multisport Stadium capital projects. This metric declines overtime additional borrowings are drawn down. Proposed new borrowings over the term 2025/26 - 2034/35 is $18.2 million. These borrowings are proposed to fund the development of the following important capital projects:

- Yarrawonga Multisport Stadium ($7M)
- Yarrawonga Town Hall Precinct ($1.5M)
- Cobram Scott Reserve Pavilion ($1.7M)
- Drainage Investment Program ($8M)

8. 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 2025/26. In accordance with Council's Revenue Collection and Hardship Policy, fees will not be waived or reduced unless this is the subject of a Council approved policy, resolution or this authority is delegated to a Council officer. Council has provided discounted fees and charges for community and not-for-profit organisations in certain circumstances to support community focused outcomes at a reduced cost.

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	2024/25 Fee Inc. GST	2025/26 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	**$8.30**	$0.30	3.75%	Council
Reprint Rate notices prior to 2012/13	Per hour document search (minimum charge 1 hour)	Taxable	$50.00	**$52.00**	$2.00	4.00%	Council
Dishonoured Rates Payments							
Cheque/Direct Debit Dishonour Administration Fee	Per dishonour	Non-Taxable	$30.00	**$31.50**	$1.50	5.00%	Council
Rates Debt Recovery Legal Costs							
Statutory Fee for recovery of unpaid rates	Scale of Fee as per Magistrates Court	Non-Taxable	Scheduled Fee	**Scheduled Fee**	N/A	N/A	Statutory
Process Server & Solicitor Fee	Recovery of process server and solicitor fees charged	Taxable	Contractors Fee	**Contractors Fee**	N/A	N/A	Council
Slashing of Vacant Blocks							
Charge for slashing of vacant block		Taxable	Contractors Fee	**Contractors Fee**	N/A	N/A	Council
Land Information Certificate							
Land Information Certificate Fee	Per certificate (Fee Units = 1.82)	Non-Taxable	$29.70	**$30.60**	$0.90	3.03%	Statutory
Priority Fee	Per request (in addition to LIC Fee)	Taxable	$43.00	**$45.00**	$2.00	4.65%	Council
Re-issue Fee	Per reissue of previously issued LIC's)	Taxable	$43.00	**$45.00**	$2.00	4.65%	Council
Statute fee set in accordance with the Local Government (General) Regulations 2015 and the Monetary Units Act 2004.							
Land Title Certificate							
Land Title Certificate Search Fee (Fee for private land title search)		Taxable	$66.00	**$70.00**	$4.00	6.06%	Council

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Animal Control							
Dog & Cat Registration Fee							
Dogs (Reduced Fee) - Desexed dogs; dogs over 10 years old; dogs kept for working stock; dogs kept for breeding by the proprietor of a domestic animal business conducted on registered premises; dogs that have undergone obedience training which complies with the regulations; dogs registered with an applicable organisation, if their owners are members of the applicable organisation with which the dogs are registered; and dogs that are permanently identified in the prescribed manner	Per dog (Pensioners 50% discount applies)	Non-Taxable	$29.50	**$30.40**	$0.90	3.05%	Council
Dogs (Maximum Fee) - Dangerous dogs, menacing dogs or restricted breed dogs; and any dogs to which the description in the Reduced Fee does not apply	Per dog (Pensioners 50% discount applies)	Non-Taxable	$88.90	**$91.60**	$2.70	3.04%	Council
Declared Dogs - Declared Dangerous Dogs, Menacing Dogs or Restricted Breed Dogs	Per dog	Non-Taxable	New	**$300.00**	$300.00	New	Council
Cats (Reduced Fee) - Desexed cats; cats over 10 years old; cats kept for breeding by the proprietor of a domestic animal business conducted on registered premises; cats registered with an applicable organisation, if their owners are members of the applicable organisation with which the cats are registered	Per cat (Pensioners 50% discount applies)	Non-Taxable	$29.50	**$30.40**	$0.90	3.05%	Council
Cats (Maximum Fee) - Any cats to which any description in the Reduced Fee does not apply	Per cat (Pensioners 50% discount applies)	Non-Taxable	$88.90	**$91.60**	$2.70	3.04%	Council
State Government Levy - Dog	Per dog (in addition to Registration Fee)	Non-Taxable	$4.50	**$4.60**	$0.10	2.22%	Statutory
State Government Levy - Cat	Per cat (in addition to Registration Fee)	Non-Taxable	$4.50	**$4.60**	$0.10	2.22%	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	$152.00	**$157.00**	$5.00	3.29%	Council
State Government Levy Animal Business Registration	Per business	Non-Taxable	$20.00	**$20.00**	$0.00	0.00%	Statutory
Additional Inspections - Secondary to annual inspection	Per business	Non-Taxable	New	**$100.00**	$100.00	New	Council
Statutory fee set in accordance with the Domestic Animal Act (1994) Sections 49 and 69							
Other Fees							
Micro chipping fee		Taxable	$40.00	**$42.00**	$2.00	5.00%	Council
Animal Replacement Tags		Non-Taxable	$5.50	**$5.50**	$0.00	0.00%	Council
Cat Trap Hire							
Cat Trap Hire (Bond)	Refundable bond	Bond	$100.00	**$100.00**	N/A	N/A	Council

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Animal Pound Fee							
Domestic Animals Release fee	Plus $10 sustenance per animal per day and transport costs	Non-Taxable	$138.30	**$144.00**	$5.70	4.12%	Council
Domestic Animals Release fee - (Pensioners 50% discount applies)		Non-Taxable	$69.20	**$72.00**	$2.80	4.05%	Council
Livestock 1-9 Release fee		Non-Taxable	$404.00	**$416.00**	$12.00	2.97%	Council
Livestock 10-49 Release fee		Non-Taxable	$840.20	**$865.40**	$25.20	3.00%	Council
Livestock 50 plus Release fee		Non-Taxable	$1,260.20	**$1,298.00**	$37.80	3.00%	Council
Droving and Grazing of Livestock Fee							
Permit to Graze Livestock	Per event	Non-Taxable	$32.00	**$33.00**	$1.00	3.13%	Council
Travelling Livestock (Droving) Fee - per time	Per event plus $1,000 refundable bond	Non-Taxable	$425.40	**$438.00**	$12.60	2.96%	Council
Animal Control Infringements							
Not Wearing Tags or Marker	Penalty units = 0.5	Non-Taxable	$99.00	**$102.00**	$3.00	3.03%	Statutory
Cat at large	Penalty units = 0.5	Non-Taxable	$99.00	**$102.00**	$3.00	3.03%	Statutory
Dog at large in day time	Penalty units = 1.5	Non-Taxable	$296.00	**$305.00**	$9.00	3.04%	Statutory
Dog at large at night time	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Greyhound not muzzled or controlled	Penalty units = 1.5	Non-Taxable	$296.00	**$305.00**	$9.00	3.04%	Statutory
Not complying with order to abate nuisance	Penalty units = 1.5	Non-Taxable	$296.00	**$305.00**	$9.00	3.04%	Statutory
Unregistered animals	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	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	$70.00	**$72.00**	$2.00	2.86%	Council
Impounded vehicles towing costs	Per vehicle	Taxable	Towing cost	**Towing cost**	N/A	N/A	Council
Release of Seized Items	Per item (plus towing costs if applicable)	Non-Taxable	$62.00	**$64.00**	$2.00	3.23%	Council
Seized items towing costs	Per item	Taxable	Towing cost	**Towing cost**	N/A	N/A	Council
Community Safety and Local Laws							
Local Law Permit Application Fee							
Application for a Local Law permit	Per permit - new applications and if permit expires and renewal not sought prior to expiry	Non-Taxable	$70.00	**$72.00**	$2.00	2.86%	Council

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Local Law Permits							
Application Fee (only applies to new applications)	Only applies to new applications	Non-Taxable	$70.00	**$72.00**	$2.00	2.86%	Council
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	$119.00	**$123.00**	$4.00	3.36%	Council
Tables & Chairs on Footpath/Road Reserve							
Tables (up to four) plus Temporary screen	Annual fee payable	Non-Taxable	$165.00	**$170.00**	$5.00	3.03%	Council
Tables in excess of four (per table)	Annual fee payable	Non-Taxable	$27.00	**$28.00**	$1.00	3.70%	Council
Advertising Boards							
Moveable signs on Footpath/Road Reserve permit	Annual fee payable, plus application fee	Non-Taxable	$70.00	**$72.00**	$2.00	2.86%	Council
Display of Goods on Footpath/Road Reserve							
Display of Goods on Footpath/Road Reserve permit	Annual fee payable, plus application fee	Non-Taxable	$172.00	**$178.00**	$6.00	3.49%	Council
Car Dealerships							
Vehicles on Road Reserve for Trading permit	Annual fee payable, plus application fee	Non-Taxable	$164.00	**$169.00**	$5.00	3.05%	Council
Other Permits							
Keeping of excess animals (pensioner)	Per permit (Pensioner 50% discount applies)	Non-Taxable	$59.00	**$61.00**	$2.00	3.39%	Council
Moira Shire Council - Community and Amenity Local Law 2023	Annual fee payable, plus application fee	Non-Taxable	$119.00	**$123.00**	$4.00	3.36%	Council
Regulated under Moira Shire Council - Community and Amenity Local Law 2023							
Local Law Fines - Parking Infringements							
Road Safety Act - Statutory fines	Variable penalty units based on infringement	Non-Taxable	Variable $39.00 to $198.00	**Variable $42.00 to $204.00**	N/A	N/A	Statutory
Council parking fines - Time limits	Penalty units = 0.5	Non-Taxable	$99.00	**$102.00**	$3.00	3.03%	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	$395.00	**$407.00**	$12.00	3.04%	Statutory
Litter Fines - large amount	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	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	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Local Law Fines - Behaviour Infringements							
Behave in a way which is detrimental to the municipal place or public asset	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	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	$395.00	**$407.00**	$12.00	3.04%	Statutory
Damage/destroy/write on/interface with/remove or affix anything from a municipal building or structure	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Act contrary to conditions imposed when using a municipal place or property	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Local Law Fines - Streets & Roads Infringements							
Discharge water onto road	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Riding horses on reservations, public reserves and recreation grounds	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Erecting or placing of signs and goods on footpath	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Roadside trading	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Locating goods for sale	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Outdoor eating facilities	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Street parties, street festivals and processions	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Street collections	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	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	$395.00	**$407.00**	$12.00	3.04%	Statutory
Infringement Notice Offences and Codes - Alcohol							
Consume alcohol in designated area	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Possess/control alcohol (in unsealed container) in designated area	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Consume/possess/control alcohol (in unsealed container) contrary to signs	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Consume/possess/control alcohol (in unsealed container) between 10pm and 8am in designated area	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Consume/possess/control alcohol (in unsealed container) between 10pm and 8am contrary to signs	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Infringement Notice Offences and Codes - Livestock							
Cause allow livestock to be driven on a road through or to a destination within the Municipal district in convention of the local law	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Cause/allow livestock to graze on a road without a permit	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	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	$395.00	**$407.00**	$12.00	3.04%	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	$395.00	**$407.00**	$12.00	3.04%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Infringement Notice Offences and Codes - Notice to Comply							
Fail to comply with a "Notice to Comply"	Penalty units = 2.0	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	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							
Yarrawonga, Nathalia and Numurkah Transfer Stations: **No longer to accept commercial waste (except commercial green waste, commercial polystyrene).**							
Landfill Waste							
Residents per m3	Per m3	Taxable	$61.50	**$67.65**	$6.15	10.00%	Council
Non-'Residents per m3	Per m3	Taxable	$144.00	**$158.40**	$14.40	10.00%	Council
Commercial - Source internal to Shire per tonne	Per tonne	Taxable	$318.50	**$350.35**	$31.85	10.00%	Council
Commercial - Source external to Shire source per tonne	Per tonne	Taxable	$472.50	**$519.75**	$47.25	10.00%	Council
Clean-fill	Per tonne	Taxable	$50.00	**$50.00**	$0.00	0.00%	Council
Recycling (Commingle recyclables)							
Residents (free)		N/A	Free	**Free**	N/A	N/A	Council
Commercial m3		Taxable	$11.50	**$12.00**	$0.50	4.35%	Council
Green Waste							
Residents m3		Taxable	$15.50	**$16.00**	$0.50	3.23%	Council
Commercial m3		Taxable	$25.50	**$26.00**	$0.50	1.96%	Council
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.**							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Specific Waste							
Domestic Gas Bottles (per bottle)	Per bottle	Taxable	$15.50	**$15.50**	$0.00	0.00%	Council
Concrete (per metre)	Per meter	Taxable	$41.00	**$41.00**	$0.00	0.00%	Council
Concrete (per metre) large solid blocks	Per meter	Taxable	$61.50	**$61.50**	$0.00	0.00%	Council
Polystyrene - Residents (free)		N/A	Free	**Free**	N/A	N/A	Council
Polystyrene - Commercial	Per cubic meter	Taxable	$15.50	**$16.00**	$0.50	3.23%	Council
Scrap Steel White goods, car bodies, car batteries	Car bodies accepted at site operators discretion	N/A	Free	**Free**	N/A	N/A	Council
Solar Panels	Per panel	Taxable	New	**$12.00**	$12.00	New	Council
E-Waste	Per item	Taxable	$2.50 to $12.00	**$2.50 to $12.00**	$0.00	0.00%	Council
Chemical Drums/Containers (Triple Rinsed)	Per drum	N/A	Free	**Free**	N/A	N/A	Council
Plastic Chemical Containers (non Drum Muster)	Per drum	Taxable	$7.00	**$7.00**	$0.00	0.00%	Council
Clean Oil		N/A	Free	**Free**	N/A	N/A	Council
Mattress - Single	Per mattress	Taxable	$25.50	**$27.00**	$1.50	5.88%	Council
Mattress - Double/Queen/King	Per mattress	Taxable	$36.00	**$38.00**	$2.00	5.56%	Council
Fridges/ Freezers/ Air conditioners (Degassing charge)	Per item	Taxable	$10.50	**$11.00**	$0.50	4.76%	Council
Tyres - Motor cycle	Per tyre	Taxable	$6.50	**$7.00**	$0.50	7.69%	Council
Tyres - Motor Vehicle	Per tyre	Taxable	$10.50	**$11.00**	$0.50	4.76%	Council
Tyres - Light Truck	Per tyre	Taxable	$21.50	**$22.00**	$0.50	2.33%	Council
Tyres - Heavy Truck	Per tyre	Taxable	$32.50	**$33.00**	$0.50	1.54%	Council
Tyres - Tractor	Per tyre	Taxable	$108.50	**$109.00**	$0.50	0.46%	Council
Tyres - Earthmover	Not accepted	N/A	N/A	**N/A**	N/A	N/A	Council
Soft Plastics	Per cubic meter	N/A	New	**Free**	N/A	New	Council
Textiles	Per cubic meter	N/A	New	**Free**	N/A	New	Council
Product Sales							
Resource Recovery items	Per item (Some items may be free)	Taxable	$1.00 to $20.00	**$0.10 to $50.00**	N/A	N/A	Council
Mulch	Per cubic meter	N/A	Free	**Free**	N/A	N/A	Council
Weighbridge							
Light vehicle		Taxable	$11.50	**$12.00**	$0.50	4.35%	Council
Heavy vehicle including B-Doubles		Taxable	$23.50	**$24.00**	$0.50	2.13%	Council
Gross & Tare all vehicles		Taxable	$32.50	**$33.00**	$0.50	1.54%	Council

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Community Events Waste Management Trailer							
Contamination							
Organic contamination	Per bin	Taxable	$9.00	**$9.00**	$0.00	0.00%	Council
Recycling contamination	Per bin	Taxable	$9.00	**$9.00**	$0.00	0.00%	Council
Bin Damages/Loss/Theft							
Bin Lid	Per bin	Taxable	$14.50	**$14.50**	$0.00	0.00%	Council
Bin Wheels	Per bin	Taxable	$12.50	**$12.50**	$0.00	0.00%	Council
Bin Body	Per bin	Taxable	$56.50	**$56.50**	$0.00	0.00%	Council
Bonds							
Security Deposit Bond	Refundable	Bond	$150.00	**$150.00**	N/A	N/A	Council
Events Bins (delivered and retrieved by Cleanaway) - Organics	Per Bin	Taxable	New	**$25.00**	$25.00	New	Council
Events Bins (delivered and retrieved by Cleanaway) - Waste	Per Bin	Taxable	New	**$25.00**	$25.00	New	Council
Events Bins (delivered and retrieved by Cleanaway) - Recycling	Per Bin	Taxable	New	**$25.00**	$25.00	New	Council
Events Bins (delivered and retrieved by Cleanaway) - Glass	Per Bin	Taxable	New	**$25.00**	$25.00	New	Council
Additional Bin lifts (beyond delivery and retrieval) - All streams	Per lift	Taxable	New	**$20.00**	$20.00	New	Council
Waste Management - Kerbside Collection Service							
Additional Kerbside Collection Bin							
Landfill - 240L*	Per bin	N/A	New	**$524.00**	New	New	Council
Landfill - 120L	Per bin	N/A	$267.50	**$262.00**	-$5.50	-2.06%	Council
Landfill - 80L	Per bin	N/A	New	**$175.00**	New	New	Council
Recycling - 360L	Per bin	N/A	New	**$125.00**	New	New	Council
Recycling - 240L	Per bin	N/A	$135.00	**$125.00**	-$10.00	-7.41%	Council
Recycling - 120L	Per bin	N/A	New	**$125.00**	New	New	Council
Organics - 240L	Per bin	N/A	$147.00	**$188.00**	$41.00	27.89%	Council
Organics - 120L	Per bin	N/A	New	**$188.00**	New	New	Council
Glass - 120L	Per bin	N/A	New	**$39.00**	New	New	Council
Glass - 80L	Per bin	N/A	New	**$39.00**	New	New	Council

*Available only to eligible properties with 6 or more people living in the property or properties with two or more children in nappies.

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Environmental Health							
Registration Fees - Food Businesses							
Class 1 (Fixed Premises) High Risk - New Registration		Non-Taxable	$949.00	**$978.00**	$29.00	3.06%	Council
Class 1 (Fixed Premises) High Risk - Renewal		Non-Taxable	$645.00	**$664.00**	$19.00	2.95%	Council
Class 2 (Fixed, Mobile and Temporary Premises) Medium to High Risk - New Registration		Non-Taxable	$949.00	**$978.00**	$29.00	3.06%	Council
Class 2 (Fixed, Mobile and Temporary Premises) Medium to High Risk - Renewal		Non-Taxable	$645.00	**$664.00**	$19.00	2.95%	Council
Class 3 (Fixed, Mobile and Temporary Premises) Medium Risk - New Registration		Non-Taxable	$508.00	**$523.00**	$15.00	2.95%	Council
Class 3 (Fixed, Mobile and Temporary Premises) Medium Risk - Renewal		Non-Taxable	$344.00	**$354.00**	$10.00	2.91%	Council
Class 3A (Fixed, Mobile and Temporary Premises) Medium Risk to High Risk - New Registration		Non-Taxable	$508.00	**$523.00**	$15.00	2.95%	Council
Class 3A (Fixed, Mobile and Temporary Premises) Medium Risk to High Risk - Renewal		Non-Taxable	$344.00	**$354.00**	$10.00	2.91%	Council
Registration (New & Renewal) - Each additional EFT above 5.0 (Part Time and Casual employee equivalent to 0.5 EFT)		Non-Taxable	$32.00	**$33.00**	$1.00	3.13%	Council
Class 4 Low Risk (Fixed, Mobile and Temporary Premises) (Stable pre packaged food, community sausage sizzles, coffee & tea)		N/A	Free	**Free**	N/A	N/A	Council
High Risk Food - Community groups and sporting clubs selling food (Fixed, Mobile and Temporary Premises)		Non-Taxable	$99.00	**$102.00**	$3.00	3.03%	Council
Pro Rata Registration - new applications after 1 June		Non-Taxable	Based on 50% application fee	**Based on 50% application fee**	N/A	N/A	Council
Additional premises inspections and report		Taxable	Based on 50% Annual Fee	**Based on 50% Annual Fee**	N/A	N/A	Council
Fees set in accordance with the Food Act 1984, Section 41A							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Registration and Renewal Fees - Other Businesses							
Registration Fee - Business conducting: Beauty Therapy, Colonic Irrigation, Hairdressing, Tattooing, activities involving skin penetration, or any other business that poses a risk to public health - (Section 68 & Division 4)		Non-Taxable	$221.00	**$228.00**	$7.00	3.17%	Council
Renewal Fee - Business conducting: Beauty Therapy, Colonic Irrigation, Hairdressing, Tattooing, activities involving skin penetration, or any other business that poses a risk to public health - (Section 68 & Division 4)		Non-Taxable	$147.00	**$151.00**	$4.00	2.72%	Council
Registration Fee - Prescribed Accommodation Premises - (Section 67 & Division 4)		Non-Taxable	$324.00	**$334.00**	$10.00	3.09%	Council
Registration Fee - New Premise Registration (includes One-off Hairdresser registration)		Non-Taxable	$216.00	**$223.00**	$7.00	3.24%	Council
Category 1 Aquatic Facility Registration Fee (1 pool/spa/interactive water feature)(Regulation S. 41)		Non-Taxable	$378.00	**$389.00**	$11.00	2.91%	Council
Category 1 Aquatic Facility Renewal fee (1 pool/spa/interactive water feature)(Regulation S. 43)		Non-Taxable	$378.00	**$389.00**	$11.00	2.91%	Council
Registration/renewal of each additional pool/spa interactive water feature within same Category 1 Aquatic Facility		Non-Taxable	New	**$80.00**	$80.00	New	Council
Transfer of Registration Fee (includes Registered Businesses, Prescribed Accomodation and Aquatic Facilities)		Non-Taxable	$216.00	**$223.00**	$7.00	3.24%	Council
Fees set in accordance with the Public Health and Wellbeing Act 2008 & associated Regulations							
Other Fees							
Warning letter		Non-Taxable	$66.00	**$68.00**	$2.00	3.03%	Council
Pro Rata Registration - new applications after 1 June		Non-Taxable	Based on 50% application fee	**Based on 50% application fee**	N/A	N/A	Council
Failure to heed Warning letter		Non-Taxable	$475.00	**$489.00**	$14.00	2.95%	Council
Residential Tenancies (Caravan Parks)							
Registration Caravan Parks - 3 yearly (Schedule 2 Regulation 17)		Non-Taxable	Prescribed by Regulation	**Prescribed by Regulation**	N/A	N/A	Statutory
Transfer of Registration - Caravan Parks		Non-Taxable	Prescribed by Regulation	**Prescribed by Regulation**	N/A	N/A	Statutory
Fees set in accordance with the Residential Tenancies Act 1997							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Septic Tanks							
Permit to construct, install or alter a Septic Tank System (Reg. 196 (1)(b),(2))	Fee units = 48.88	Non-Taxable	$798.20	**$821.70**	$23.50	2.94%	Statutory
Permit for minor alteration to a Septic Tank System (Reg. 196 (1)(a),(3))	Fee units = 37.25	Non-Taxable	$608.00	**$626.00**	$18.00	2.96%	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	$162.00	**$167.00**	$5.00	3.09%	Statutory
Application to amend a Septic Tank Sytem Permit (Regulation 198)	Fee units = 10.38	Non-Taxable	$170.00	**$174.00**	$4.00	2.35%	Statutory
Application to renew a Septic Tank System Permit (Regulation 200)	Fee units = 8.31	Non-Taxable	$136.00	**$140.00**	$4.00	2.94%	Statutory
Application for Septic Tank System Permit Exemption (Regulation 199)	Fee units = 14.67 (up to 2.6 hours) Fee units = 5.94 (per additional hour) Fee units = 61.41 (maximum fee)	Non-Taxable	$240.00 Calculated Fee $1,003.00	**$247.00** **Calculated Fee** **$1,032.00**	$7.00 N/A $29.00	2.92% N/A 2.89%	Statutory
Septic Tank Plan Search Fee (includes providing copy of plan)	Per search	Taxable	$65.00	**$67.00**	$2.00	3.08%	Council
Request for Report and Consent	Per request	Taxable	$62.00	**$64.00**	$2.00	3.23%	Council
Septic Tank Infringements - Breaches of legislation		Non-Taxable	Prescribed Penalty Units	**Prescribed Penalty Units**	N/A	N/A	Statutory
Fees set in accordance with the Environmental Protection Act (EPA) 2017 and associated regulations							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
YMCA Facilities							
Health & Wellness							
Health Club Entry (casual) Adult		Taxable	$12.80	**$13.20**	$0.40	3.13%	Council
Health Club Entry (casual) Concession		Taxable	$10.70	**$11.10**	$0.40	3.74%	Council
Health Club Entry 10 Visit Pass		Taxable	$119.00	**$122.60**	$3.60	3.03%	Council
Health Club Entry 10 Visit Pass (Concession)		Taxable	$95.00	**$97.90**	$2.90	3.05%	Council
Group Fitness		Taxable	$12.80	**$13.20**	$0.40	3.13%	Council
Group Fitness (Concession)		Taxable	$10.70	**$11.10**	$0.40	3.74%	Council
Group Fitness 10 Visit Pass		Taxable	$113.00	**$116.40**	$3.40	3.01%	Council
Group Fitness 10 Visit Pass (Concession)		Taxable	$95.00	**$97.90**	$2.90	3.05%	Council
Full Centre (Casual) Adult		Taxable	$15.90	**$16.40**	$0.50	3.14%	Council
Full Centre (Casual) Concession		Taxable	$12.70	**$13.10**	$0.40	3.15%	Council
Personal Training 30 Mins		Taxable	$40.50	**$41.80**	$1.30	3.21%	Council
Personal Training 30 Mins-Non Member		Taxable	$48.50	**$50.00**	$1.50	3.09%	Council
Personal Training 30 Mins 10 Visit Pass		Taxable	$362.50	**$373.40**	$10.90	3.01%	Council
Personal Training 30 Mins 10 Visit Pass-Non Member		Taxable	$435.50	**$448.60**	$13.10	3.01%	Council
Personal Training 1 Hour		Taxable	$64.00	**$66.00**	$2.00	3.13%	Council
Personal Training 1 Hour-Non Member		Taxable	$72.00	**$74.20**	$2.20	3.06%	Council
Personal Training 1 Hour 10 Visit Pass		Taxable	$585.50	**$603.10**	$17.60	3.01%	Council
Personal Training 1 Hour 10 Visit Pass-Non Member		Taxable	$685.00	**$705.60**	$20.60	3.01%	Council
Personal Training 1 Hour-2 People		Taxable	$70.00	**$72.10**	$2.10	3.00%	Council
Personal Training 1 Hour-2 People-Non Member		Taxable	$84.50	**$87.10**	$2.60	3.08%	Council
Personal Training 1 Hour-2 People-10 Visit Pass		Taxable	$645.50	**$664.90**	$19.40	3.01%	Council
Personal Training 1 Hour-2 People-10 Visit Pass-Non Member		Taxable	$760.00	**$782.80**	$22.80	3.00%	Council
Indoor Pool (Numurkah)							
Aquatics (Casual)							
Rec Swim / Spa Adult		Taxable	$5.90	**$6.10**	$0.20	3.39%	Council
Rec Swim Concession		Taxable	$4.70	**$4.90**	$0.20	4.26%	Council
Rec Swim Child		Taxable	$4.70	**$4.90**	$0.20	4.26%	Council
Rec Swim Family	Max. 2 Adults plus dependant children listed on Medicare card	Taxable	$13.90	**$14.40**	$0.50	3.60%	Council
20 Visit Pass Adult		Taxable	$104.00	**$107.20**	$3.20	3.08%	Council
20 Visit Pass Adult (Concession)		Taxable	$85.50	**$88.10**	$2.60	3.04%	Council
Pryme Movers Programs (Older Adults)							
Aqua Movers Casual		Taxable	$8.60	**$8.90**	$0.30	3.49%	Council
Strength Training Casual		Taxable	$8.60	**$8.90**	$0.30	3.49%	Council
Pryme Movers 10 Visit Pass		Taxable	$73.00	**$75.20**	$2.20	3.01%	Council
Miscellaneous							
Adult Shower		Taxable	$3.10	**$3.20**	$0.10	3.23%	Council

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Membership							
Health & Wellness Membership Start-up Fee		Taxable	$72.00	**$74.20**	$2.20	3.06%	Council
Health & Wellness Fortnightly Membership Fee (FMF)		Taxable	$36.10	**$37.20**	$1.10	3.05%	Council
Health & Wellness FMF Family	Max. 2 Adults plus dependant children listed on Medicare card	Taxable	$90.80	**$93.60**	$2.80	3.08%	Council
Health & Wellness Membership 3 Month Term INSURANCE ONLY		Taxable	$390.00	**$405.00**	$15.00	3.85%	Council
Health & Wellness 6 Month Term (Pay up front)		Taxable	$555.00	**$571.70**	$16.70	3.01%	Council
Health & Wellness FMF Concession		Taxable	$28.90	**$29.80**	$0.90	3.11%	Council
Health & Wellness FMF Concession Family	Max. 2 Adults plus dependant children listed on Medicare card	Taxable	$74.30	**$76.60**	$2.30	3.10%	Council
Health & Wellness 6 Month Term Concession (Pay up front)		Taxable	$464.00	**$478.00**	$14.00	3.02%	Council
Health & Wellness FMF (Corporate 20% Discount)		Taxable	$27.30	**$28.20**	$0.90	3.30%	Council
Teen Gym (13 16 yrs.) Start-up Fee		Taxable	$61.50	**$63.40**	$1.90	3.09%	Council
Teen Gym FMF		Taxable	$28.90	**$29.80**	$0.90	3.11%	Council
Teen Gym 6 Month Term (Pay up front)		Taxable	$437.00	**$450.20**	$13.20	3.02%	Council
Pryme Movers Start-up Fee		Taxable	$61.50	**$63.40**	$1.90	3.09%	Council
Pryme Movers FMF		Taxable	$20.50	**$21.20**	$0.70	3.41%	Council
Pryme Movers FMF 6 Month Term (Pay up front)		Taxable	$340.00	**$350.20**	$10.20	3.00%	Council
Aquatic Membership Start-up Fee		Taxable	$46.00	**$47.40**	$1.40	3.04%	Council
Aquatic FMF		Taxable	$19.10	**$19.70**	$0.60	3.14%	Council
Aquatic 6 Month Term Membership (Pay up front)		Taxable	$294.00	**$302.90**	$8.90	3.03%	Council
Aquatic FMF Concession		Taxable	$14.90	**$15.40**	$0.50	3.36%	Council
Aquatic Concession 6 Month Term Membership (Pay up front)		Taxable	$255.00	**$262.70**	$7.70	3.02%	Council
Junior Aquatic (3 15yrs) FMF		Taxable	$15.40	**$15.90**	$0.50	3.25%	Council
Junior Aquatic (3 15yrs) 6 Month Term Membership (Pay up front)		Taxable	$247.00	**$254.50**	$7.50	3.04%	Council
Aquatic Education							
Aquatic Education Upfront Payment Per Class Fee	Based on 44 week program. Calculation= FMF x 26/44	Taxable	$16.90	**$17.50**	$0.60	3.55%	Council
AquaSafe Membership FMF		Taxable	$28.60	**$29.50**	$0.90	3.15%	Council
Aquatic Education Private Lesson FMF		Taxable	$80.00	**$82.40**	$2.40	3.00%	Council
Aquasafe School Holiday Program	5 Day Intensive Program	Taxable	$72.00	**$74.20**	$2.20	3.06%	Council
School Aquatic Programs							
Aquatic Education Participant Fee (YMCA Teacher) Per hour		Non-Taxable	$7.80	**$8.10**	$0.30	3.85%	Council
YMCA Qualified Teacher Hire Per hour		Taxable	$43.10	**$44.40**	$1.30	3.02%	Council
Aquatic Education (School Instructor) Per participant		Non-Taxable	$3.60	**$3.80**	$0.20	5.56%	Council
Aquatic Entry (not for lessons) Per participant		Taxable	$3.60	**$3.80**	$0.20	5.56%	Council
Squash							
Squash courts per hour		Taxable	$13.50	**$14.00**	$0.50	3.70%	Council
Children's Programs							
Birthday Parties per participant		Taxable	$16.50	**$17.00**	$0.50	3.03%	Council

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Outdoor Pools							
Aquatics (Casual)							
Rec Swim Adult		Taxable	$5.20	**$5.40**	$0.20	3.85%	Council
Rec Swim Concession		Taxable	$4.30	**$4.50**	$0.20	4.65%	Council
Rec Swim Child		Taxable	$4.30	**$4.50**	$0.20	4.65%	Council
Rec Swim Spectator		Taxable	$1.00	**$1.10**	$0.10	10.00%	Council
Rec Swim Family	Max. 2 Adults plus dependant children listed on Medicare card	Taxable	$13.60	**$14.10**	$0.50	3.68%	Council
10 Pass Family		Taxable	$130.00	**$133.90**	$3.90	3.00%	Council
10 Pass Adult		Taxable	$46.00	**$47.40**	$1.40	3.04%	Council
10 Pass Concession/Child		Taxable	$36.00	**$37.10**	$1.10	3.06%	Council
20 Pass Adult		Taxable	$104.00	**$107.20**	$3.20	3.08%	Council
20 Pass Concession/Child		Taxable	$70.60	**$72.80**	$2.20	3.12%	Council
Membership							
Adult		Taxable	$101.00	**$104.10**	$3.10	3.07%	Council
Concession (over 65)		Taxable	$79.50	**$81.90**	$2.40	3.02%	Council
Child		Taxable	$79.50	**$81.90**	$2.40	3.02%	Council
Family		Taxable	$201.00	**$207.10**	$6.10	3.03%	Council
School Aquatic Programs							
Aquatic Education Participant Fee (YMCA Teacher) Per lesson		Taxable	$7.80	**$8.10**	$0.30	3.85%	Council
YMCA Qualified Teacher Hire Per hour		Taxable	$43.10	**$44.40**	$1.30	3.02%	Council
School Programs Per Participant		Taxable	$3.60	**$3.80**	$0.20	5.56%	Council
Aquatic Entry (not for lessons) Per participant		Taxable	$3.60	**$3.80**	$0.20	5.56%	Council
Inflatable Hire		Taxable	$72.70	**$74.90**	$2.20	3.03%	Council
YMCA Lifeguard Oncost		Taxable	$43.10	**$44.40**	$1.30	3.02%	Council
Lane Hire		Taxable	$13.50	**$14.00**	$0.50	3.70%	Council
Aqua Aerobics							
Member		Taxable	$5.90	**$6.10**	$0.20	3.39%	Council
Casual		Taxable	$11.70	**$12.10**	$0.40	3.42%	Council
Aquatic Education							
Per lesson		Taxable	$17.30	**$17.50**	$0.20	1.16%	Council
Aquasafe HP	5 Day Intensive Program	Taxable	$74.20	**$76.50**	$2.30	3.10%	Council
Children's Programs							
Birthday Parties Per participant	Minimum 10 participants	Taxable	New	**$17.00**	New	New	Council
Contract Fee							
Season Extension Fee	Per Additional Hour of Operations	Taxable	$121.50	**$125.20**	$3.70	3.05%	Council

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Cobram Sports Stadium							
Stadium Bookings							
Off Peak Time (Before 5pm and weekends) 1 court/hour	Per Hour	Taxable	$36.00	**$37.10**	$1.10	3.06%	Council
Peak Time (6pm to midnight) 1 court/hour	Per Hour	Taxable	$40.00	**$41.20**	$1.20	3.00%	Council
Off Peak Time (Before 5pm and weekends) 2 courts/hour	Per Hour	Taxable	$58.00	**$59.80**	$1.80	3.10%	Council
Peak Time (6pm to midnight) 2 courts/hour	Per Hour	Taxable	$66.00	**$68.00**	$2.00	3.03%	Council
Schools	Per Hour	Taxable	New	**$13.40**	New	New	Council
Drop in use	Per Person	Taxable	$6.40	**$5.50**	-$0.90	-14.06%	Council
Non Licensed Private Functions	Per Function	Taxable	$589.00	**$606.70**	$17.70	3.01%	Council
Licensed Private Functions	Per Function	Taxable	$857.00	**$882.80**	$25.80	3.01%	Council
Cleaning Fee	Per Hour	Taxable	New	**$65.00**	New	New	Council
Foyer Bookings							
Community Group Programs/Meetings (per hour)	Per Hour	Taxable	$21.30	**$22.00**	$0.70	3.29%	Council
Private Programs/Meetings (per hour)	Per Hour	Taxable	New	**$35.00**	New	New	Council
Foyer /Kitchenette Booking (per hour)	Per Hour	Taxable	New	**$51.30**	New	New	Council
Nathalia Sports and Community Centre							
Squash Courts (one hour)		Taxable	$13.50	**$14.00**	$0.50	3.70%	Council
Schools (per hour)		Taxable	$13.00	**$13.40**	$0.40	3.08%	Council
Main Auditorium Bookings							
Sports Clubs Per hour (Off Peak Time (Before 5pm and weekends))	Per Hour	Taxable	$36.00	**$37.10**	$1.10	3.06%	Council
Sports Clubs Per hour (Peak Time (5pm to midnight))	Per Hour	Taxable	$40.00	**$41.20**	$1.20	3.00%	Council
Non Licensed Private Functions	Per Function	Taxable	$589.00	**$606.70**	$17.70	3.01%	Council
Licensed Private Functions	Per Function	Taxable	$857.00	**$882.80**	$25.80	3.01%	Council
Cleaning Fee	Per Hour	Taxable	New	**$65.00**	New	New	Council
Gymnasium Per Hour	Per Hour	Taxable	$9.60	**$9.90**	$0.30	3.13%	Council
Group Fitness Single Visit		Taxable	$10.00	**$10.20**	$0.20	2.00%	Council
Group Fitness 10 Pass		Taxable	$93.00	**$95.00**	$2.00	2.15%	Council
Social Sport/Drop in Use		Taxable	$5.10	**$5.50**	$0.40	7.84%	Council
Dancocks Room Bookings							
Private Per hour	Per Hour	Taxable	$49.80	**$51.30**	$1.50	3.01%	Council
Funerals Flat Rate	Per Function	Taxable	$100.00	**$103.00**	$3.00	3.00%	Council
Community Groups/Charities		Taxable	$31.70	**$32.70**	$1.00	3.15%	Council
Yarrawonga Foreshore							
Foreshore Kiosk Hire	Per Event	Taxable	$140.00	**$144.20**	$4.20	3.00%	Council

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Community Health Services							
Immunisation (Purchase of vaccination by clients)	Per Vaccine	Non-Taxable	$74.00	**$76.20**	$2.20	2.97%	Council
Influenza & Other Vaccinations	Dependent upon availability of vaccination	Non-Taxable	Price on application	**Price on application**	N/A	N/A	Council
Other Community Facilities							
Numurkah Showgrounds RV Dump Point							
Key Bond (available from Numurkah VIC or Numurkah Caravan Park)	Refundable bond (cash only)	Non-Taxable	$20.00	**$20.00**	$0.00	0.00%	Council
Freedom of Information Requests							
Application Fee (Non-refundable)	Fee Units = 2.0	Non-Taxable	$32.70	**$33.60**	$0.90	2.75%	Statutory
Access Charge* (Other costs incurred)	Dependent upon on the complexity of request	Taxable	Calculated Fee	**Calculated Fee**	N/A	N/A	Statutory
Copying charges*							
A4 black and white per page		Taxable	$0.20	**$0.20**	$0.00	0.00%	Council
A4 coloured per page		Taxable	$0.50	**$0.50**	$0.00	0.00%	Council
A3 black and white per page		Taxable	$0.50	**$0.50**	$0.00	0.00%	Council
A3 coloured per page		Taxable	$1.00	**$1.00**	$0.00	0.00%	Council
A2 black and white per page		Taxable	$2.00	**$2.00**	$0.00	0.00%	Council
A2 coloured per page		Taxable	$3.60	**$3.60**	$0.00	0.00%	Council
A1 black and white per page		Taxable	$4.70	**$4.70**	$0.00	0.00%	Council
A1 coloured per page		Taxable	$7.90	**$7.90**	$0.00	0.00%	Council
A0 black and white per page		Taxable	$6.30	**$7.00**	$0.70	11.11%	Council
A0 coloured per page		Taxable	$11.60	**$11.60**	$0.00	0.00%	Council
* Charges can only be waived at CEO discretion							
Statutory Fees are set by the Freedom of Information Act 1982, Freedom of Information (Access Charges) Regulations 2014 and in accordance with the Monetary Units Act 2004							
Works within a Road Reserve/Road Opening							
Works not conducted on, or on any part of, the roadway, shoulder or pathway							
Minor works							
Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour	Per event (Fee Units = 6.0)	Non-Taxable	$98.00	**$100.90**	$2.90	2.96%	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	$98.00	**$100.90**	$2.90	2.96%	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	$98.00	**$100.90**	$2.90	2.96%	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	$383.80	**$395.00**	$11.20	2.92%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
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	$151.90	**$156.30**	$4.40	2.90%	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	$151.90	**$156.30**	$4.40	2.90%	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	$383.80	**$395.00**	$11.20	2.92%	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	$703.80	**$724.50**	$20.70	2.94%	Statutory
Additional Inspections							
Additional inspections of works	Per inspection	Taxable	$110.60	**$113.90**	$3.30	2.98%	Council
Set by the Road Management (Works and Infrastructure) Regulations 2016 and in accordance with the Monetary Units Act 2004. Fees are not payable in respect of minor works that do not require consent by Council.							
Road Closures							
Temporary road closure - Application fee	Per road closure application	Non-Taxable	$98.00	**$100.90**	$2.90	2.96%	Council
Private Pipelines							
Annual Licence Fee							
Existing single pipeline crossing of a road	Per pipeline	Non-Taxable	$65.80	**$67.80**	$2.00	3.04%	Council
New single pipeline crossing of a road	Per pipeline	Non-Taxable	$65.80	**$67.80**	$2.00	3.04%	Council
Existing pipeline which runs longitudinally in the road reserve	Per pipeline	Non-Taxable	$130.30	**$134.20**	$3.90	2.99%	Council
New Pipeline Fee							
New pipeline longitudinally in the road reserve	Per 100m of pipeline	Non-Taxable	$654.90	**$674.50**	$19.60	2.99%	Council
Other Fees							
Preparation, amending or removal of s173 Agreement	Per agreement	Taxable	$255.00	**$262.70**	$7.70	3.02%	Council
Title Search for Private Pipelines	Per title search	Taxable	$66.00	**$68.00**	$2.00	3.03%	Council
Pipelines are constructed as a Section 173 Agreement under the provision of the Planning and Environment Act (1987). The annual rental is for the use of the roadway.							

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Planning Fees							
Application for Planning Permits							
Class 1 - Use only	Fee Units = 89	Non-Taxable	$1,453.40	**$1,496.10**	$42.70	2.94%	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	$220.50	**$226.90**	$6.40	2.90%	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	$694.00	**$714.40**	$20.40	2.94%	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	$1,420.70	**$1,462.50**	$41.80	2.94%	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	$1,535.00	**$1,580.10**	$45.10	2.94%	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	$1,649.30	**$1,697.80**	$48.50	2.94%	Statutory
Class 7 - VicSmart application if the estimated cost of development is $10,000 or less.	Fee Units = 13.5	Non-Taxable	$220.50	**$226.90**	$6.40	2.90%	Statutory
Class 8 - VicSmart application if the estimated cost of development is more than $10,000.	Fee Units = 29	Non-Taxable	$473.60	**$487.50**	$13.90	2.93%	Statutory
Class 9 - VicSmart application to subdivide or consolidate land.	Fee Units = 13.5	Non-Taxable	$220.50	**$226.90**	$6.40	2.90%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Class 10 - VicSmart application (other than a class 7, class 8 or class 9 permit).	Fee Units = 13.5	Non-Taxable	$220.50	**$226.90**	$6.40	2.90%	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	$1,265.60	**$1,302.80**	$37.20	2.94%	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	$1,706.50	**$1,756.60**	$50.10	2.94%	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	$3,764.10	**$3,874.70**	$110.60	2.94%	Statutory
Class 14 - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than $5,000,000 and not more than $15,000,000.	Fee Units = 587.5	Non-Taxable	$9,593.90	**$9,875.90**	$282.00	2.94%	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	$28,291.70	**$29,123.30**	$831.60	2.94%	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	$63,589.00	**$65,458.10**	$1,869.10	2.94%	Statutory
Additional fees may apply if advertisement is required Statutory fees set under Planning and Environment Act 1987 - Planning and Environment (Fee) Regulations 2016 Section 47, fees are set in accordance with the Monetary Units Act 2004.							
Application for Subdivision Permits							
Class 17 - To subdivide an existing building (other than a class 9 permit).	Fee Units = 89	Non-Taxable	$1,453.40	**$1,496.10**	$42.70	2.94%	Statutory
Class 18 - To subdivide land into 2 lots (other than a class 9 or class 16 permit).	Fee Units = 89	Non-Taxable	$1,453.40	**$1,496.10**	$42.70	2.94%	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	$1,453.40	**$1,496.10**	$42.70	2.94%	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	$1,453.40	**$1,496.10**	$42.70	2.94%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
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	$1,453.40	**$1,496.10**	$42.70	2.94%	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	$1,453.40	**$1,496.10**	$42.70	2.94%	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	$1,453.40	**$1,496.10**	$42.70	2.94%	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	$1,453.40	**$1,496.10**	$42.70	2.94%	Statutory
Class 3 - Amendment to a Class 2, 3, 4, 5 or 6 permit if the cost of additional development is $10,000 or less.	Fee Units = 13.5	Non-Taxable	$220.50	**$226.90**	$6.40	2.90%	Statutory
Class 4 - Amendment to a Class 2, 3, 4, 5 or 6 permit if the cost of additional development is more than $10,000 but not more than $100,000.	Fee Units = 42.5	Non-Taxable	$694.00	**$714.40**	$20.40	2.94%	Statutory
Class 5 - Amendment to a Class 2, 3, 4, 5 or 6 permit if the cost of additional development is more than $100,000 but not more than $500,000.	Fee Units = 87	Non-Taxable	$1,420.70	**$1,462.50**	$41.80	2.94%	Statutory
Class 6 - Amendment to a Class 2, 3, 4, 5 or 6 permit if the cost of additional development is more than $500,000.	Fee Units = 94	Non-Taxable	$1,535.00	**$1,580.10**	$45.10	2.94%	Statutory
Class 7 - Amendment to a permit subject to a VicSmart application if the cost of additional development is $10,000 or less.	Fee Units = 13.5	Non-Taxable	$220.50	**$226.90**	$6.40	2.90%	Statutory
Class 8 - Amendment to a permit subject to a VicSmart application if the cost of additional development is more than $10,000.	Fee Units = 29	Non-Taxable	$473.60	**$487.50**	$13.90	2.93%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Class 9 - Amendment to a Class 9 permit.	Fee Units = 13.5	Non-Taxable	$220.50	**$226.90**	$6.40	2.90%	Statutory
Class 10 - Amendment to a Class 10 permit.	Fee Units = 13.5	Non-Taxable	$220.50	**$226.90**	$6.40	2.90%	Statutory
Class 11 - Amendment to a Class 11, 12, 13, 14, 15 or 16 permit, if the estimated cost of the additional development to be permitted by the amendment is $100,000 or less.	Fee Units = 77.5	Non-Taxable	$1,265.60	**$1,302.80**	$37.20	2.94%	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	$1,706.50	**$1,756.60**	$50.10	2.94%	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	$3,764.10	**$3,874.70**	$110.60	2.94%	Statutory
Class 14 - Amendment to a Class 17 permit.	Fee Units = 89	Non-Taxable	$1,453.40	**$1,496.10**	$42.70	2.94%	Statutory
Class 15 - Amendment to a Class 18 permit.	Fee Units = 89	Non-Taxable	$1,453.40	**$1,496.10**	$42.70	2.94%	Statutory
Class 16 - Amendment to a Class 19 permit.	Fee Units = 89	Non-Taxable	$1,453.40	**$1,496.10**	$42.70	2.94%	Statutory
Class 17 - Amendment to a Class 20 permit.	Fee Units = 89 (per 100 lots created)	Non-Taxable	$1,453.40	**$1,496.10**	$42.70	2.94%	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	$1,453.40	**$1,496.10**	$42.70	2.94%	Statutory
Class 19 - Amendment to a Class 22 permit.	Fee Units = 89	Non-Taxable	$1,453.40	**$1,496.10**	$42.70	2.94%	Statutory
Statutory fees in accordance with Planning and Environment Act 1987 Section 72 (Regulation 11), fees are set in accordance with the Monetary Units Act 2004.							
Amendment to Planning Scheme (Regulation 6)							
Stage 1 - For: a) considering a request to amend a planning scheme; and b) taking action required by Division 1 of Part 3 of the Act; and c) considering any submissions which do not seek a change to the amendment; and d) if applicable, abandoning the amendment	Fee Units = 206	Non-Taxable	$3,364.00	**$3,462.90**	$98.90	2.94%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Stage 2 - For: a) considering: (i) up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	Fee Units = 1,021	Non-Taxable	$16,672.90	**$17,163.00**	$490.10	2.94%	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	$33,313.20	**$34,292.40**	$979.20	2.94%	Statutory
(iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and b) providing assistance to a panel in accordance with section 158 of the Act; c) making a submission to a panel appointed under Part 8 of the Act at a hearing referred to in section 24(b) of the Act; d) considering the panel's report in accordance with section 27 of the Act; and e) after considering submissions and the panel's report, abandoning the amendment.	Fee Units = 2,727	Non-Taxable	$44,531.90	**$45,840.90**	$1,309.00	2.94%	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	$530.70	**$546.30**	$15.60	2.94%	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	$530.70	**$546.30**	$15.60	2.94%	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	2024/25 Fee Inc. GST	2025/26 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. 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.	Non-Taxable	Calculated Fee	**Calculated Fee**	N/A	N/A	Statutory
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

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Regulation 14 - For a combined permit and planning scheme amendment	The sum of the highest of the Fee which would have applied if separate applications were made and 50% of each of the other Fee which would have applied if separate applications were made.	Non-Taxable	Calculated Fee	**Calculated Fee**	N/A	N/A	Statutory
Regulation 15 - For a certificate of compliance	Fee Units = 22	Non-Taxable	$359.30	**$369.80**	$10.50	2.92%	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	$726.70	**$748.00**	$21.30	2.93%	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	$359.30	**$369.80**	$10.50	2.92%	Statutory
For certification of a plan of subdivision	Fee Units = 11.8	Non-Taxable	$192.70	**$198.40**	$5.70	2.96%	Statutory
Alteration of plan under section 10(2) of the Act	Fee Units = 7.5	Non-Taxable	$122.50	**$126.10**	$3.60	2.94%	Statutory
Amendment of certified plan under section 11(1) of the Act	Fee Units = 9.5	Non-Taxable	$155.10	**$159.70**	$4.60	2.97%	Statutory
Checking of engineering plans	0.75% of the estimated cost of construction of the works proposed in the engineering plan (maximum fee)	Non-Taxable	Calculated Fee	**Calculated Fee**	N/A	N/A	Council
Engineering plan prepared by Council	3.5% of the estimated cost of construction of the works proposed in the engineering plan (maximum fee)	Non-Taxable	Calculated Fee	**Calculated Fee**	N/A	N/A	Council
Supervision of works	2.5% of the estimated cost of construction of the works proposed in the engineering plan (maximum fee)	Non-Taxable	Calculated Fee	**Calculated Fee**	N/A	N/A	Council
Search Fee for Planning Permits and Subdivisions (per property)		Non-Taxable	$77.60	**$80.00**	$2.40	3.09%	Council
First extension of time for planning permit	50% of original application fee	Non-Taxable	**Calculated Fee**	**Calculated Fee**	N/A	N/A	Council
Second and subsequent request for extension of time for planning permit	Original application fee	Non-Taxable	**Calculated Fee**	**Calculated Fee**	N/A	N/A	Council
Secondary Consent - Amendment endorsed plans		Non-Taxable	**$220.00**	**$220.00**	$0.00	0.00%	Council

Additional fee applies if advertisement is required
Statutory fees in accordance with Subdivision Act 1988 - Subdivision (Fee) Regulations 2016, Fee are set in accordance with the Monetary Units Act 2004.

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Advertising Applications							
Administration fee		Taxable	$85.20	**$87.80**	$2.60	3.05%	Council
Individual notices (regular mail)		Taxable	$5.70	**$5.90**	$0.20	3.51%	Council
Individual notices (registered mail)		Taxable	$7.40	**$7.60**	$0.20	2.70%	Council
Notice posted on site		Taxable	$77.00	**$80.00**	$3.00	3.90%	Council
Notice in newspaper		Taxable	Quoted Fee	**Quoted Fee**	N/A	N/A	Council
Miscellaneous							
Request for planning advice in writing		Taxable	$131.00	**$135.00**	$4.00	3.05%	Council
Preparation, amending or removal of s173 Agreement		Taxable	$255.00	**$265.00**	$10.00	3.92%	Council
Land Title Certificate (Administration fee)		Taxable	$66.00	**$66.00**	$0.00	0.00%	Council
Public Open Space Contribution							
Payment in lieu of providing land for Public Open Space (Residential Subdivision) Subdivision Act 1988, Section 18		Non-Taxable	Calculated Fee	**Calculated Fee**	N/A	N/A	Statutory
Car Parking Contribution							
Cobram Moira Planning Scheme Cobram Car Parking Precinct Plan parking spaces in lieu of provision of actual spaces	As per "Average Cost of Parking bays" provision	Non-Taxable	$12,632.00	**$13,137.00**	$505.00	4.00%	Council
Yarrawonga Moira Planning Scheme Yarrawonga Car Parking Precinct Plan parking spaces in lieu of provision of actual spaces		Non-Taxable	$12,632.00	**$13,137.00**	$505.00	4.00%	Council
All other locations		Non-Taxable	Calculated Fee	**Calculated Fee**	N/A	N/A	Council
Building Fees							
Domestic Building Works							
New Dwellings - Registered/Owner Builders	Cost ÷ 220 + GST (Minimum $1,065.00 + GST)	Taxable	Calculated Fee	**Calculated Fee**	N/A	N/A	Council
Extensions/Alterations - Registered/Owner Builders	Cost ÷ 220 + GST (Minimum $730.00 + GST)	Taxable	Calculated Fee	**Calculated Fee**	N/A	N/A	Council
New Dwellings (Out of Shire) - Registered/Owner Builders (Fee may vary with distance, by negotiation)	Cost ÷ 180 + GST (Minimum $1,125.00 + GST)	Taxable	Quoted Fee	**Quoted Fee**	N/A	N/A	Council
Minor Domestic Works							
Swimming pools (above ground) and/or barriers includes compliance certificate		Taxable	$481.70	**$500.00**	$18.30	3.80%	Council
Swimming pools (in-ground) and/or barriers includes compliance certificate		Taxable	$827.80	**$850.00**	$22.20	2.68%	Council
Garages, carports, domestic sheds, verandahs, pergolas		Taxable	$565.00	**$600.00**	$35.00	6.19%	Council
Fences		Taxable	$238.00	**$250.00**	$12.00	5.04%	Council
Demolitions/Removals		Taxable	$465.30	**$475.00**	$9.70	2.08%	Council
Restump		Taxable	$465.30	**$475.00**	$9.70	2.08%	Council

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Commercial Building Works (Minimum Fee $670.00)							
Commercial works up to $50,000		Taxable	$1,000.00	**$1,094.40**	$94.40	9.44%	Council
Commercial works $50,000 - $100,000		Taxable	$2,000.00	**$2,188.80**	$188.80	9.44%	Council
Commercial works $100,000 - $150,000		Taxable	$2,500.00	**$2,736.00**	$236.00	9.44%	Council
Commercial cost of works greater than $150,000	As quoted following consultation	Taxable	Quoted Fee	**Quoted Fee**	N/A	N/A	Council
Minor Commercial Works							
Shop fronts, awnings, etc.		Taxable	$411.20	**$450.00**	$38.80	9.44%	Council
Re-classifications, signs		Taxable	$411.20	**$450.00**	$38.80	9.44%	Council
Commercial Class 10 Out Buildings & Farm Buildings							
Cost up to $75,000		Taxable	$616.50	**$675.00**	$58.50	9.49%	Council
Cost greater than $75,000		Taxable	$924.80	**$1,000.00**	$75.20	8.13%	Council
Illegal building work, Notice Order on Property Transfer of BP to MBS from PBS							
Application for building permit when Notice or Order exists on the property		Taxable	Building Fee (x2)	**Building Fee (x2)**	N/A	N/A	Council
Application for building permit when work exists on site (to complete that work)		Taxable	Building Fee (x2)	**Building Fee (x2)**	N/A	N/A	Council
Agree to taking over function from PBS (appointment terminated)	Fee calculated on original cost of work	Taxable	Building Fee (x2)	**Building Fee (x2)**	N/A	N/A	Council
State Government Levy							
A State Government Levy of 0.128 per $100.00 construction value must be paid before the permit can be issued. This applies to all building works exceeding construction costs of $10,000 (GST exempt)	Cost x 0.128%	Non-Taxable	Calculated Fee	**Calculated Fee**	N/A	N/A	Statutory
Lodgement Fee							
To apply to all building permits regardless of cost of work	Fee units = 8.23	Non-Taxable	$134.40	**$138.30**	$3.90	2.90%	Statutory
Asset Protection Fee & Bonds							
Refundable bond for re-erection of dwellings	Refundable Bond	Non-Taxable	$10,000.00	**$10,000.00**	$0.00	0.00%	Statutory
137B Inspections							
Owner/Builder Inspections Class 1's		Taxable	$565.00	**$600.00**	$35.00	6.19%	Council
Owner/Builder Inspections Class 10's		Taxable	$359.60	**$394.00**	$34.40	9.57%	Council

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Report & Consent							
Application for Report & Consent Regulations Part 5							
Permit by Municipal Building Surveyor (MBS)	One regulation only (50% of PBS charge)	Non-Taxable	$224.10	**$230.70**	$6.60	2.95%	Statutory
	Each subsequent regulation	Non-Taxable	$81.00	**$81.00**	$0.00	0.00%	Council
Permit by Private Building Surveyor (PBS)	One regulation only - Fee units = 27.45	Non-Taxable	$448.20	**$461.40**	$13.20	2.95%	Statutory
	Each subsequent regulation	Non-Taxable	$81.20	**$81.20**	$0.00	0.00%	Council
Application for Report & Consent Regulations Reg. 109, 130, 132, 134, 153							
Permit by Municipal Building Surveyor (MBS)	One regulation only (50% of PBS charge)	Non-Taxable	$160.10	**$164.80**	$4.70	2.94%	Statutory
	Each subsequent regulation	Non-Taxable	$90.00	**$95.00**	$5.00	5.56%	Council
Permit by Private Building Surveyor (PBS)	One regulation only - Fee units = 19.61	Non-Taxable	$320.20	**$329.60**	$9.40	2.94%	Statutory
	Each subsequent regulation	Non-Taxable	$90.00	**$95.00**	$5.00	5.56%	Council
Application for Report & Consent Regulations Reg 116							
Permit by Municipal Building Surveyor (MBS)	50% of PBS charge	Non-Taxable	$162.50	**$167.30**	$4.80	2.95%	Statutory
Permit by Private Building Surveyor (PBS)	Fee units = 19.9	Non-Taxable	$325.00	**$334.50**	$9.50	2.92%	Statutory
Application for Report & Consent Reg 133 (PoD)							
'Permit by Municipal Building Surveyor (MBS)	50% of PBS charge	Non-Taxable	$115.70	**$119.10**	$3.40	2.94%	Statutory
Permit by Private Building Surveyor (PBS)	Fee units = 14.17	Non-Taxable	$231.40	**$238.20**	$6.80	2.94%	Statutory
Application for Report & Consent - Building Act Section 29A (Demolition)							
'Permit by Municipal Building Surveyor (MBS)	Fee units = 5.75	Non-Taxable	$93.90	**$96.70**	$2.80	2.98%	Statutory
Permit by Private Building Surveyor (PBS)	Fee units = 5.75	Non-Taxable	$93.90	**$96.70**	$2.80	2.98%	Statutory
Swimming Pool and Spa Registration							
Swimming pool and spa registration fee	Fee units = 2.15	Non-Taxable	$35.10	**$36.10**	$1.00	2.85%	Statutory

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2024/25 Fee Inc. GST	2025/26 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	$52.00	**$53.60**	$1.60	3.08%	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	$86.50	**$90.00**	$3.50	4.05%	Council
All other Classes, Application for copy of building permit and other documents under Regulation 50 (search fee non refundable), plus photocopying Fee (A4 - 3 sheets @$0.50 and larger @ $1.50 per sheet)		Taxable	$151.60	**$160.00**	$8.40	5.54%	Council
Liquor Licence measuring (per hour) (min 2 hours)		Taxable	$135.30	**$150.00**	$14.70	10.86%	Council
Place of Public Entertainment (POPE) permit		Taxable	$770.60	**$790.00**	$19.40	2.52%	Council
Registration of pool or spa Form 22	Fee units = 2.15	Non-Taxable	$35.10	**$36.10**	$1.00	2.85%	Statutory
Search for documents for permits issued by Private Building Surveyors	Fee units = 3.19	Non-Taxable	$52.10	**$53.60**	$1.50	2.88%	Statutory
Lodgement of Compliance Certificate issued by Private Inspector or Surveyor	Fee units = 1.38	Non-Taxable	$22.50	**$23.20**	$0.70	3.11%	Statutory
Lodgement of Non-compliance Certificate	Fee units = 26.00	Non-Taxable	$424.60	**$437.10**	$12.50	2.94%	Statutory
Inspection to confirm pool/barrier removal		Taxable	$181.90	**$200.00**	$18.10	9.95%	Council
Compliance Certificate Inspection by Council officer		Taxable	$485.90	**$485.90**	$0.00	0.00%	Council
Extension of time for a Building Permit		Taxable	$200.20	**$220.00**	$19.80	9.89%	Council
Additional Inspections/re-inspections		Taxable	$184.00	**$200.00**	$16.00	8.70%	Council
Amendment to approved plans (minor amendments)		Taxable	$200.20	**$220.00**	$19.80	9.89%	Council
Amendment to approved plans (major amendments)		Taxable	$335.40	**$365.00**	$29.60	8.83%	Council
On the Spot Fines	Penalty units = 2.00	Non-Taxable	$395.00	**$407.00**	$12.00	3.04%	Statutory
Land Title Certificate (Administration fee)		Taxable	$65.80	**$70.00**	$4.20	6.38%	Council
Alternate Solution		Taxable	$330.00	**$350.00**	$20.00	6.06%	Council
Statute Fee are set in accordance with the Monetary Units Act 2004.							

* Value of building works means the contract sum or labour and materials or estimated equivalent.
* Building Fees include initial liaison with the Architect, Designer and or Owner as necessary, and if preferred a preliminary report prior to finalising documentation and also includes all Statutory Inspections carried out during construction and issue of Occupancy Permit or Certificate of Final Inspection.
* Additional Inspection or Re-Inspections may be charged at a rate of **$184.00 (Inc. GST)** per inspection.
* Statutory Fees incurred relating to Property requisitions, lodgements of permit documents, etc. is charged on a cost recovery basis and must be paid before the permit can be issued (GST exempt) .
* Checking of specialist system designs (structural, mechanical, hydraulic and fire engineering) where necessary and/or where an appropriate design compliance certificate is not provided is charged on a cost recovery basis.

Civic Venues Hire

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

Venue	Conditions	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase/ Decrease	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase/ Decrease	Basis of Fee	NFP Variance (%)	Comm Variance (%)
Charge to apply will be dependent upon hirer status				**Community / NFP Groups**			**Commercial Entities**				
Yarrawonga Town Hall											
Town Hall (includes stage, portable stairs & dress circle)											
Per hour		Taxable	$36.10	**$37.15**	$1.05	$72.60	**$74.75**	$2.15	Council	**2.9%**	**3.0%**
For four hours		Taxable	$121.50	**$125.15**	$3.65	$242.60	**$249.90**	$7.30	Council	**3.0%**	**3.0%**
For eight hours		Taxable	$242.80	**$250.00**	$7.20	$485.40	**$500.00**	$14.60	Council	**3.0%**	**3.0%**
For 12 hours (maximum fee)		Taxable	$364.20	**$375.00**	$10.80	$728.20	**$750.05**	$21.85	Council	**3.0%**	**3.0%**
Council Chamber at Town Hall (including kitchen facilities)											
Per hour		Taxable	$22.10	**$22.75**	$0.65	$44.00	**$45.30**	$1.30	Council	**2.9%**	**3.0%**
For four hours		Taxable	$55.20	**$56.85**	$1.65	$110.20	**$113.50**	$3.30	Council	**3.0%**	**3.0%**
For eight hours		Taxable	$110.40	**$113.70**	$3.30	$220.60	**$227.20**	$6.60	Council	**3.0%**	**3.0%**
For 12 hours (maximum fee)		Taxable	$165.50	**$170.40**	$4.90	$330.90	**$340.80**	$9.90	Council	**3.0%**	**3.0%**
Yellowbox Meeting Room at Town Hall											
Per hour		Taxable	$22.10	**$22.75**	$0.65	$44.00	**$45.30**	$1.30	Council	**2.9%**	**3.0%**
For four hours		Taxable	$55.20	**$56.85**	$1.65	$110.20	**$113.50**	$3.30	Council	**3.0%**	**3.0%**
For eight hours		Taxable	$110.40	**$113.70**	$3.30	$220.60	**$227.20**	$6.60	Council	**3.0%**	**3.0%**
For 12 hours (maximum fee)		Taxable	$165.50	**$170.40**	$4.90	$330.90	**$340.80**	$9.90	Council	**3.0%**	**3.0%**
Rehearsals											
Per hour	Maximum 4 hours	Taxable	$13.20	**$13.60**	$0.40	$26.30	**$27.10**	$0.80	Council	**3.0%**	**3.0%**
Tables and Chairs											
Tables per table per day of hire		Taxable	Free	**Free**	N/A	$1.00	**$1.00**	$0.00	Council	**0.0%**	**0.0%**
Chairs no fee		N/A	Free	**Free**	N/A	Free	**Free**	N/A	Council	**0.0%**	**0.0%**
Set Up or Clean Up Fees (All Areas)											
Town Hall set up by Hirer. Fee for first 4 hours (First Hour Free)		Taxable	$55.20	**$56.85**	$1.65	$110.20	**$113.50**	$3.30	Council	**3.0%**	**3.0%**
Town Hall set up by Hirer. Fee for more than 4 hours (First Hour Free)		Taxable	$110.40	**$113.70**	$3.30	$220.60	**$227.20**	$6.60	Council	**3.0%**	**3.0%**
Set up and set down of tables and chairs by Council per hour or part hour per person all days	(2 staff required)	Taxable	$88.30	**$90.95**	$2.65	$176.50	**$186.40**	$9.90	Council	**3.0%**	**5.6%**
Cleaning performed by Council before/after event per hour or part hour per person all days	Deducted from Bond	Taxable	$55.20	**$56.85**	$1.65	$110.20	**$110.20**	$0.00	Council	**3.0%**	**0.0%**
Bonds											
Town Hall Hire Bond	Refundable	Bond	$250.00	**$250.00**	$0.00	$250.00	**$250.00**	$0.00	Council	**0.0%**	**0.0%**
More than One Area Hire Bond	Refundable	Bond	$400.00	**$400.00**	$0.00	$400.00	**$400.00**	$0.00	Council	**0.0%**	**0.0%**
Security Bond on Keys	Refundable	Bond	$50.00	**$50.00**	$0.00	$50.00	**$50.00**	$0.00	Council	**0.0%**	**0.0%**
Deposits											
Booking Deposit	Non refundable deducted from total fees payable	Deposit	$50.00	**$50.00**	$0.00	$50.00	**$50.00**	$0.00	Council	**0.0%**	**0.0%**

Venue	Conditions	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase/ Decrease	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase/ Decrease	Basis of Fee	NFP Variance (%)	Comm Variance (%)
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	$33.10	**$34.10**	$1.00	$66.00	**$68.00**	$2.00	Council	**3.0%**	**3.0%**
For four hours		Taxable	$110.40	**$113.70**	$3.30	$220.60	**$227.20**	$6.60	Council	**3.0%**	**3.0%**
For eight hours		Taxable	$220.80	**$227.40**	$6.60	$441.40	**$454.65**	$13.25	Council	**3.0%**	**3.0%**
For 12 hours (maximum fee)		Taxable	$331.20	**$341.10**	$9.90	$662.10	**$681.95**	$19.85	Council	**3.0%**	**3.0%**
Council Chambers											
Per hour		Taxable	$33.10	**$34.10**	$1.00	$66.00	**$68.00**	$2.00	Council	**3.0%**	**3.0%**
For four hours		Taxable	$110.40	**$113.70**	$3.30	$220.60	**$227.20**	$6.60	Council	**3.0%**	**3.0%**
For eight hours		Taxable	$220.80	**$227.40**	$6.60	$441.40	**$454.65**	$13.25	Council	**3.0%**	**3.0%**
For 12 hours (maximum fee)		Taxable	$331.20	**$341.10**	$9.90	$662.10	**$681.95**	$19.85	Council	**3.0%**	**3.0%**
Commercial Kitchen											
Per hour		Taxable	$19.90	**$20.50**	$0.60	$39.60	**$40.80**	$1.20	Council	**3.0%**	**3.0%**
For four hours		Taxable	$67.30	**$69.30**	$2.00	$134.40	**$138.40**	$4.00	Council	**3.0%**	**3.0%**
For eight hours		Taxable	$135.80	**$139.85**	$4.05	$271.30	**$279.45**	$8.15	Council	**3.0%**	**3.0%**
For 12 hours (maximum fee)		Taxable	$198.60	**$204.55**	$5.95	$397.20	**$409.10**	$11.90	Council	**3.0%**	**3.0%**
Rehearsals											
Per hour	Maximum 4 hours	Taxable	$13.20	**$13.60**	$0.40	$26.30	**$27.10**	$0.80	Council	**3.0%**	**3.0%**
Tables & Chairs											
Tables per table per day of hire		Taxable	Free	**Free**	N/A	$1.00	**$1.00**	$0.00	Council	**0.0%**	**0.0%**
Chairs no fee		N/A	Free	**Free**	N/A	Free	**Free**	N/A	Council	**0.0%**	**0.0%**
PA System Hire											
Per function		Taxable	$61.00	**$61.00**	$0.00	$121.20	**$124.85**	$3.65	Council	**0.0%**	**3.0%**
Set Up or Clean Up Fees (All Areas)											
Set up by Hirer. Fee for first four hours (First Hour Free)		Taxable	$54.10	**$54.10**	$0.00	$110.20	**$113.50**	$3.30	Council	**0.0%**	**3.0%**
Set up by Hirer. Fee for more than 4 hours (First Hour Free)		Taxable	$108.30	**$108.30**	$0.00	$220.60	**$227.20**	$6.60	Council	**0.0%**	**3.0%**
Set up and set down of tables and chairs by Council per hour or part hour per person Mon. to Fri.		Taxable	$54.10	**$54.10**	$0.00	$110.20	**$113.50**	$3.30	Council	**0.0%**	**3.0%**
Set up and set down of tables and chairs by Council per hour or part hour per person Sat.and Sun.		Taxable	$79.00	**$79.00**	$0.00	$161.10	**$165.90**	$4.80	Council	**0.0%**	**3.0%**
Cleaning performed by Council before/after event per hour or part hour per person Mon. to Fri.	Deducted from Bond	Taxable	$54.10	**$54.10**	$0.00	$110.20	**$113.50**	$3.30	Council	**0.0%**	**3.0%**
Cleaning performed by Council before/after event per hour or part hour per person Sat.and Sun.	Deducted from Bond	Taxable	$79.00	**$79.00**	$0.00	$161.10	**$165.90**	$4.80	Council	**0.0%**	**3.0%**

Venue	Conditions	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase/ Decrease	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase/ Decrease	Basis of Fee	NFP Variance (%)	Comm Variance (%)
Charge to apply will be dependent upon hirer status			**Community / NFP Groups**			**Commercial Entities**					
Bonds											
Main Hall Hire Bond	Refundable	Bond	$250.00	**$250.00**	$0.00	$250.00	**$250.00**	$0.00	Council	**0.0%**	**0.0%**
Council Chambers Hire Bond	Refundable	Bond	$250.00	**$250.00**	$0.00	$250.00	**$250.00**	$0.00	Council	**0.0%**	**0.0%**
Commercial Kitchen Hire Bond	Refundable	Bond	$250.00	**$250.00**	$0.00	$250.00	**$250.00**	$0.00	Council	**0.0%**	**0.0%**
More than One Area Hire Bond	Refundable	Bond	$400.00	**$400.00**	$0.00	$400.00	**$400.00**	$0.00	Council	**0.0%**	**0.0%**
PA System Hire Bond	Refundable	Bond	$100.00	**$100.00**	$0.00	$100.00	**$100.00**	$0.00	Council	**0.0%**	**0.0%**
Security Bond on Keys	Refundable	Bond	$50.00	**$50.00**	$0.00	$50.00	**$50.00**	$0.00	Council	**0.0%**	**0.0%**
Deposits											
Booking Deposit	Non refundable deducted from total fees payable	Deposit	$50.00	**$50.00**	$0.00	$50.00	**$50.00**	$0.00	Council	**0.0%**	**0.0%**
Barmah Forest Heritage & Education Centre - Nathalia											
Ground floor area and kitchen per hour of event		Taxable	$22.10	**$22.75**	$0.65	$44.00	**$45.30**	$1.30	Council	**2.9%**	**3.0%**
Meeting Room (includes kitchen)		Taxable	$16.50	**$17.00**	$0.50	$32.90	**$33.90**	$1.00	Council	**3.0%**	**3.0%**
Bonds											
Floor Area Hire Bond	Refundable	Bond	$250.00	**$250.00**	$0.00	$250.00	**$250.00**	$0.00	Council	**0.0%**	**0.0%**
Security Bond on Keys	Refundable	Bond	$50.00	**$50.00**	$0.00	$50.00	**$50.00**	$0.00	Council	**0.0%**	**0.0%**
Deposits											
Booking Deposit	Non refundable deducted from total fees payable	Deposit	$50.00	**$50.00**	$0.00	$50.00	**$50.00**	$0.00	Council	**0.0%**	**0.0%**
Community Kiosks at Numurkah and Yarrawonga (Community Use Only)											
Community Groups for charity or NFP fundraising (Hirer to clean before and after use)		Taxable	$0.00	**$0.00**	$0.00				Council	**0.0%**	**0.0%**
Hire Bond - At Council discretion on case by case basis	Refundable	Bond	Discretion-ary	**Discretion-ary**	N/A				Council	**0.0%**	**0.0%**
Key Bond - All Hirers	Refundable	Bond	$50.00	**$50.00**	$0.00				Council	**0.0%**	**0.0%**
Miscellaneous											
Venue Damage Reimbursements											
Reimbursement of Council costs for works requested or to repair damage	Deducted from Bond or invoiced after event	Taxable	At cost	**At cost**	N/A	At cost	**At cost**	N/A	Council	**0.0%**	**0.0%**

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	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase/ Decrease	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase/ Decrease	2024/25 Fee Inc GST	2025/26 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	Council
Half Day (four hours)		Taxable	$50.00	**$50.00**	$0.00	$100.00	**$100.00**	$0.00	$0.00	**$0.00**	N/A	Council
Full Day (eight hours)		Taxable	$100.00	**$100.00**	$0.00	$200.00	**$200.00**	$0.00	$0.00	**$0.00**	N/A	Council
Meeting Supper Room (including kitchen)												
One hour		Taxable	$20.00	**$20.00**	$0.00	N/A	**N/A**	N/A	$0.00	**$0.00**	N/A	Council
Half Day (four hours)		Taxable	$25.00	**$25.00**	$0.00	$100.00	**$100.00**	$0.00	$0.00	**$0.00**	N/A	Council
Full Day (eight hours)		Taxable	$50.00	**$50.00**	$0.00	$100.00	**$100.00**	$0.00	$0.00	**$0.00**	N/A	Council
Bonds												
Main Hall Hire Bond	Refundable	Bond	$300.00	**$300.00**	N/A	$300.00	**$300.00**	N/A	N/A	**N/A**	N/A	Council
Miscellaneous												
Venue Damage Reimbursements												
Reimbursement of Council costs for works requested or to repair damage	Deducted from Bond or invoiced after event	Taxable	At cost	**At cost**	N/A	At cost	**At cost**	N/A	At cost	**At cost**	N/A	Council

Parks, Public Open Space and Other Areas Hire

Applies to all parks, public open space and other areas directly maintained by Moira Shire Council (excluding road reserves).
Application form required - Hire of Park Form

Description of Fees and Charges	Risk	Security Bond*	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Hire Fee Inc / Dec	2024/25 Power Charge (if used) Inc GST	2025/26 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	$12.50 per day/ part day	**$13.50 per day/ part day**	$1.00	At cost	At cost	Applicant or Council's Community Liability Policy	Council
Involves vehicles and staked structures on Council land	Medium	$250.00	Taxable	$60.00 day/ part day	**$61.80 day/ part day**								Council
Private Fund Raising Activities	High	$250.00	Taxable			$1.80							Council
Community Group													
Raffle Sales Information Stands Free BBQs	Low	N/A	N/A	Nil	**Nil**	N/A	$12.50 per day/ part day	**$13.50 per day/ part day**	$1.00	At cost	At cost	Applicant	Council
	Medium	$250.00	N/A	Nil	**Nil**	N/A							
	High	N/A	N/A	Nil	**Nil**	N/A							
Free Public Events	Low	N/A	N/A	Nil	**Nil**	N/A							Council
	Medium	$250.00	N/A	Nil	**Nil**	N/A							
	High	$500.00	N/A	Nil	**Nil**	N/A							
Market or Event	Medium	$250.00	N/A	Nil	**Nil**	N/A							Council
	High	$500.00	N/A	Nil	**Nil**	N/A							
Schools and School Support Groups, Kindergartens and Preschools, Churches and Sporting Clubs and Associations													
Occupant Only and Free Public Events.	Low	N/A	N/A	Nil	**Nil**	N/A	$12.50 per day/ part day	**$13.50 per day/ part day**	$1.00	At cost	At cost	Applicant	Council
	Medium	$250.00	N/A	Nil	**Nil**	N/A							
	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	$60.00 day/ part day	**$61.80 day/ part day**	$1.80							Council

Description of Fees and Charges	Risk	Security Bond*	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Hire Fee Inc / Dec	2024/25 Power Charge (if used) Inc GST	2025/26 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
Commercial Entity Use													
Low Risk activities such as passive recreation and exercise classes and not involving any structures or equipment.	Low	N/A	N/A	Nil	**Nil**	N/A							Council
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	$60.00 day/ part day	**$61.80 day/ part day**	$1.80	$25.00 per day/ part day	**$26.00 per day/ part day**	$1.00	At cost	At cost	Applicant	Council
High risk activities that require exclusive use, gated events, entry fees, structures or vehicles on Council land. Includes markets, sporting events and events designed to attract crowds.	High	$500.00	Taxable	$120.00 day/ part day	**$123.60 day/ part day**	$3.60							Council
Major Events	High	Calculated Fee	Taxable	Calculated Fee	**Calculated Fee**	N/A	Calculated Fee	**Calculated Fee**	N/A	At Cost	At Cost	Applicant	Council

Definitions	
Structures	Any structure that requires staking such as shade sails, tents, marquees, jumping castles, play and ride equipment etc.
Community Group	Registered Service Clusb, 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 anysignificant 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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