



# **WODONGA COUNCIL**

Draft Budget  
2023-2024



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## Mayor's Introduction

In presenting the 2023-2024 budget, the council finds itself at a long term financial management crossroad. This budget and forecasted financial conditions over the next few years are increasingly leaving the council in a position of having to make some very difficult choices.

Wodonga Council is entering a period of very tight budgetary circumstances over the upcoming financial years and some very difficult decisions will be required. The council will be called upon to decide whether significant rate increased will need to be applied, whether to reduce recurrent expenditure by cutting services and/or community subsidies and support contributions or a combination of both.

It's a challenging time with the culmination of increasing costs and the convergence of emerging community asset renewal and maintenance imposts derived from the high growth and the successful development of new community infrastructure over the past 15 years, all placing pressure on the council's bottom line.

Local government needs to balance the economic realities while also ensuring its long-term sustainability. The council needs to navigate a path that does not simply seek to increase rate revenue to meet increased costs but looks to 'cut the cloth' of recurrent expenditure in an informed and balanced manner.

The questions that the council have to deal with in considering the use and expenditure of ratepayers' funds are numerous and some quite complex. The principle issue is to ensure transparency and accountability in all expenditure of ratepayers' money and that the elected council be responsible for decisions made, either through the establishment of policy and/or guidelines for staff decision-making or by direct decision-making.

The council needs to be comfortable the expenditure of ratepayers funds is consistent with the community understanding and acceptance of the purpose for which rate funds are collected. There are views that believe ratepayers' funds should only be used in a payment for service context such as roads, rubbish, parks and gardens, council-owned recreation assets, city planning and streetscapes. Then there are other views that rates payments should also be used for community subsidies and supports for charities, not-for-profit companies and other community groups. The amount of available funds is limited and the council needs to decide what is appropriate and then to prioritise.

The draft budget for 2023-2024 focuses on prioritising the maintenance of our existing assets with our renewal program continuing to be fully funded with \$12.3 million spent on renewing our community assets and facilities. Asset maintenance and renewal is critical to long-term financial stability and to seek to avoid future shocks when assets deteriorate to a point of needing major unplanned and unfunded maintenance or renewal expenditure.

The increasing renewal and maintenance recurrent costs follow years of significant activity starting with the reconstruction of our main street, stage one of Baranduda Fields, the construction of a new library-gallery, works to provide infrastructure for investment at Logic and the purchase of the council's depot site to ensure its long-term future. These have been achieved without the need to increase borrowings and through the successful receipt of government funding. While these are all important asset acquisitions, it is critically necessary to account for a program of maintenance and renewal.

It is prudent and appropriate at this time to take a more fiscally conservative approach in this and coming financial years, ensuring the council can remain sustainable in the long-term.

This draft budget and *Council Plan* are supported by the Long-term Financial Plan which ensures our long-term financial sustainability. This 10-year plan sets out how we will continue to maintain the services, assets and infrastructure that meet the needs of our community and our growing city. The 10-year financial forecast planning highlights the present and coming recurrent budget pressures

Earlier this year, we went out to the community to ask for feedback to inform this draft budget. I want to thank the more than 200 people that provided input into this process. This year we reached out to our community and undertook very well-attended consultation sessions in various community locations and shopping centres.

Therefore, taking all things into account, in the upcoming budget and into the foreseeable future, the council will be making decisions on practices and processes and on recurrent budgetary cost reductions and on redefining the validity and priority of various use/expenditures of ratepayer funds. City growth and the provision of great new facilities is both a terrific community benefit and an additional longer term cost burden that must be accounted for and maintained.

The council now presents the Draft Budget 2023-2024 to our community for feedback and encourages people to have their say through the many avenues available.

**Cr Ron Mildren**  
**Wodonga Mayor**

## Chief Executive Officer's summary

The organisation has prepared a budget for the 2023-2024 financial year that aims to ensure we remain financially sustainable, continue to deliver key services to our community and engage with the community about future services to ensure that we remain sustainable into the future.

The council delivers many essential services in our community including kindergartens, maternal and child health, immunisation, waste management, school crossing supervisors, parks and playgrounds, recreational precincts, roads, footpaths and walking trails, and many services that promote the liveability of our city.

Our community, and our staff, are proud of the high standard of services we deliver. Our organisation is positioned to support our operations to provide the outcomes the community identified in the Wodonga 2033 community vision and Council Plan. We have recently undertaken an organisational review that puts our customer first, identifies efficiencies and delivers services to the community.

The budget for 2023-2024 recommends a 2 per cent rate rise which is below the Victorian Government rate cap of 3.5%.

It is important, as we work within the economic environment now and over the next few years that we remain fiscally prudent while catering for the needs of a growing city.

The council needs to balance operating in a restrained budgetary climate while continuing to meet our community's expectations and build on the visionary work of past councils to ensure future generations have the same high standard of infrastructure and amenity.

This budget takes a conservative approach while working to complete major projects like the first stage of Baranduda Fields and undertaking the planning required to meet the needs for our future growth. While the balance will be difficult in the coming years, it is an opportunity for us to invest in the conceptual planning and business cases to be shovel ready to partner with other levels of government and industry.

We acknowledge future changes to service levels could be necessary to maintain a surplus position. We will continue reviews to ensure our service levels are aligned with our community needs and expectations. This will also aim to ensure our service delivery remains efficient and viable, cognisant of the rate rise applied and income levels received from other sources such as grants, fees and charges.

This budget and adjusted Council Plan continue to reflect our mission that we strengthen the community in all that we do.

It includes a key project for the upcoming 12 months to develop a new community vision that sets out the aspirations for our community and city for the long-term, looking out more than 20 years.

It represents one of the most exciting and significant projects we will be undertaking in conjunction with our community this year.

We look forward to talking with our community during this consultation process and to working with you to deliver on good outcomes for our city.

**How can our community have input?**

Members of our community are encouraged to have their say on all the documents.

Information including the draft documents will be available along with how you can have your say at [makewodongayours.com.au](https://makewodongayours.com.au) or at the council offices.

To make an appointment to discuss any of the documents with someone from the council, please phone (02) 6022 9300.

Submissions in regard to the draft budget 2023-2024 and Council Plan adjusted 2023 must be received by June 7, 2023 and should be clearly marked and can either be in writing or emailed to [makewodongayours@wodonga.vic.gov.au](mailto:makewodongayours@wodonga.vic.gov.au).

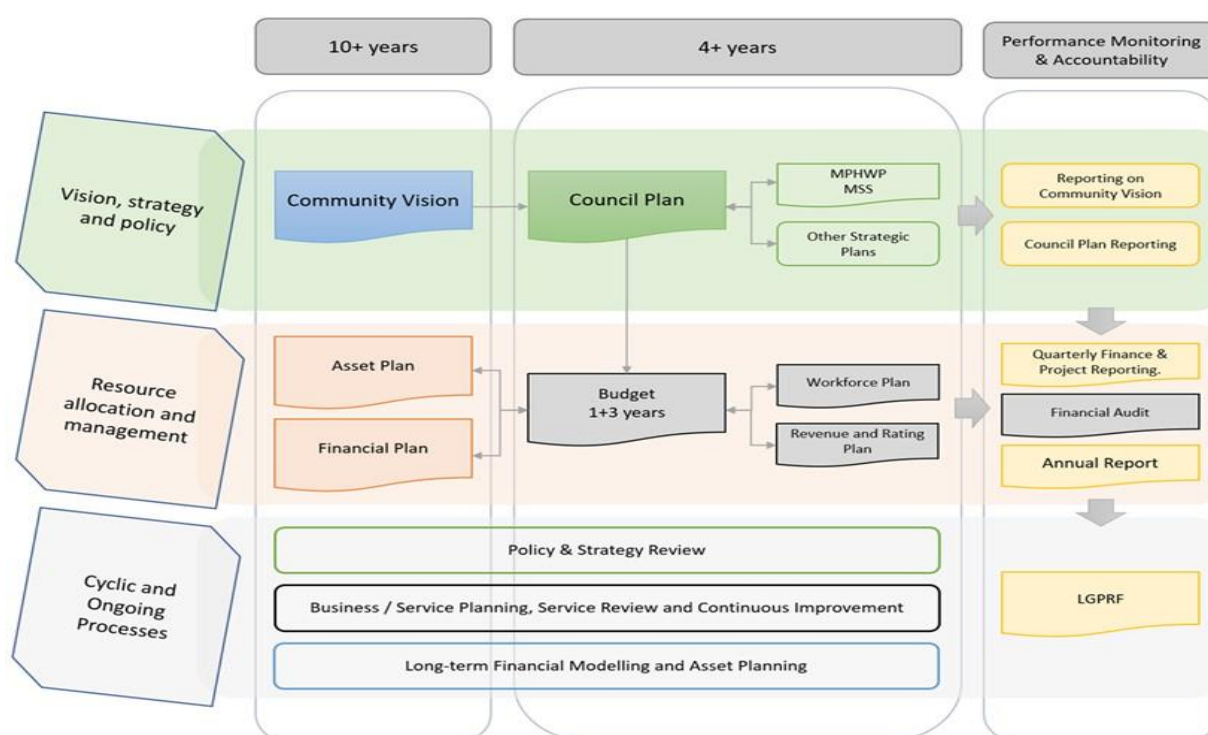
**Matt Hyde**  
**Chief Executive Officer**

## 1. Link to the Integrated Planning and Reporting Framework

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

### 1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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

#### 1.1.1 Key Planning Considerations

##### Service Level Planning

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

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

## 1.2 Our purpose

### Our vision

Wodonga is a progressive, well-planned, growing city that is affordable, offers an abundance of opportunities and led by strong, empathetic stewardship.

### Our mission

We will strengthen our community in everything we do.

### Our values

What are our community values?	
Compassion	Learning and education
Socially responsible growth	Creative and innovative
Inclusiveness and diversity	Resilience
Freedom	Community Connection

## 1.3 Strategic objectives

The council delivers activities and initiatives under five themes. Each contributes to the achievement of outcomes under the five themes as set out in the Council Plan for the 2021-2025 years. Council has identified a series of initiatives for the 2023-2024 year, which are an integral part of achieving the Council Plan. The annual budget converts these initiatives into financial terms to ensure that there are sufficient resources for their achievement.

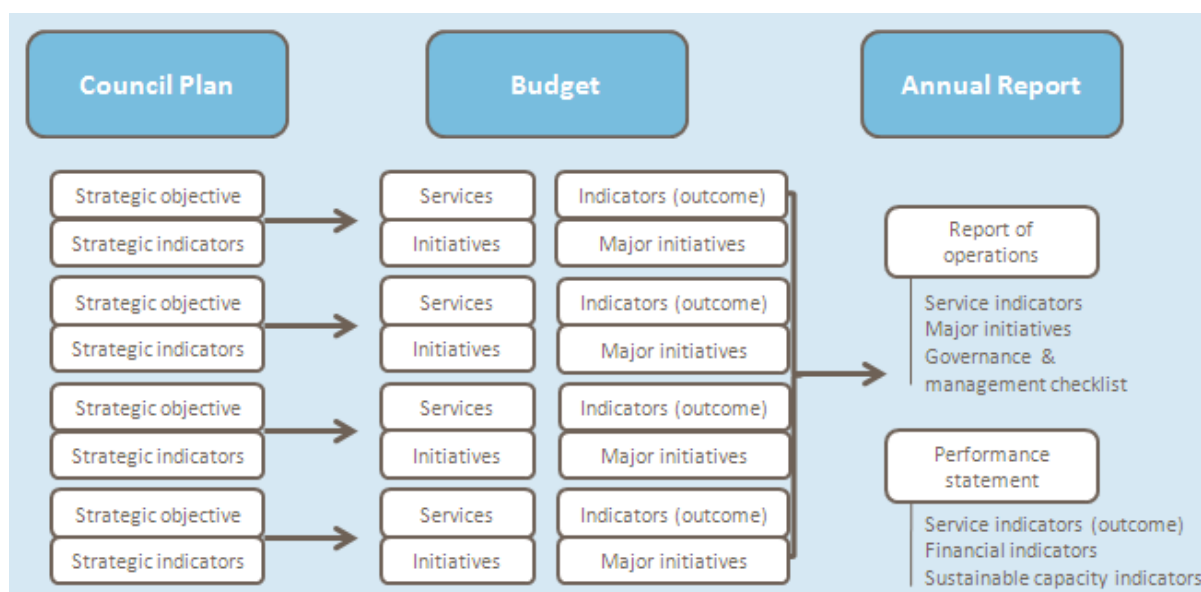
The following table lists the five strategic objectives as described in the Council Plan.

Theme	Strategic objective
Strong, responsible and sound leadership	Provide transparent governance and strong leadership, demonstrating excellence in the way we do business while being innovative and responsive.
Sustainable and forward-looking	Planning for growth, demonstrating stewardship through protecting, enhancing and managing our unique natural and built environments.
Healthy, safe and resilient community	Improve the health and social outcomes for all people in Wodonga to create a healthy, safe, equitable and inclusive community.
Connected and engaged community	Create a welcoming and inclusive city for people of all backgrounds, ages and abilities that is well-connected, which supports people to meet, participate and move safely and access services and opportunities they need.
Thriving and vibrant community	Advance our position as a leading regional city, fostering opportunities for innovation, development and jobs, and building a destination that offers a variety of experiences, recognising our rich and diverse history and culture.



## 2. Services and service performance indicators

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



Source: Department of Jobs, Precincts and Regions

## 2.1 Strategic objective 1: Strong, responsible and sound leadership.

### Theme

Strong, responsible and sound leadership.

### Strategic objective

Provide transparent governance and strong leadership, demonstrating excellence in the way we do business by being innovative and responsive.

To achieve our objective we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, and service performance indicators for each business area are described below.

### Services (Operating budget)

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Executive Services	CEO, executive and council support, communications	<i>Inc</i>	-	-	-
		<i>Exp</i>	620	1,003	949
		<i>Surplus/ (deficit)</i>	(620)	(1,003)	(949)
Deputy CEO	Directorate of City Growth, Engagement and People	<i>Inc</i>	-	-	-
		<i>Exp</i>	375	568	473
		<i>Surplus/ (deficit)</i>	(375)	(568)	(473)
Governance	Councillor support and elections	<i>Inc</i>	66	-	-
		<i>Exp</i>	522	561	656
		<i>Surplus/ (deficit)</i>	(456)	(561)	(656)
Property management	Management of council owned properties	<i>Inc</i>	134	586	149
		<i>Exp</i>	191	289	273
		<i>Surplus/ (deficit)</i>	(58)	297	(124)
Customer focus	Operation of Council front counter and call centre	<i>Inc</i>	-	-	16
		<i>Exp</i>	907	1,049	1,105
		<i>Surplus/ (deficit)</i>	(907)	(1,049)	(1,089)
Building services	Building inspections , issuing of permits	<i>Inc</i>	1,185	1,267	966
		<i>Exp</i>	1,092	1,238	1,223
		<i>Surplus/ (deficit)</i>	94	29	(257)
Directorate – Corporate Services	Management of the Corporate Services directorate	<i>Inc</i>	-	-	-
		<i>Exp</i>	258	305	324
		<i>Surplus/ (deficit)</i>	(258)	(305)	(324)
Business Innovation and Assurance	Service planning, risk and assurance, continuous improvement	<i>Inc</i>	1	-	-
		<i>Exp</i>	262	557	841
		<i>Surplus/ (deficit)</i>	(261)	(557)	(841)
Finance and rates	Finance, rating and valuation services, depreciation, Federal Assistance Grants, procurement	<i>Inc</i>	6,914	1,719	6,323
		<i>Exp</i>	461	1,269	1,180
		<i>Surplus/ (deficit)</i>	6,453	450	5,143
Information management	Administering and maintaining Council's records management systems	<i>Inc</i>	0	-	-
		<i>Exp</i>	401	421	436
		<i>Surplus/ (deficit)</i>	(401)	(421)	(436)
People and workplace	Human resources and OHS	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,351	1,399	1,773
		<i>Surplus/ (deficit)</i>	(1,351)	(1,399)	(1,773)

### What we want to see

1. We are high-performing and customer-focused; recognised by great people and quality outcomes.
2. We are transparent and accountable to our community.
3. We have transformational systems and processes that support efficient service delivery to our community.
4. We are a lead organisation in Wodonga with strong governance.

### What we will do

1. Undertake responsible financial management and budgeting to ensure financial sustainability.
2. Ensure good contemporary governance through accountable and transparent practices, appropriate risk management and continuous improvement.
3. Enable customer-centric digital capability and service innovation
4. Implement technologies and improve system integration to greater understand all council operations and facilities to improve functionality and productivity.
5. Collaborate with regional and local partners and government departments on funding and advocacy opportunities.
6. Lead by example, activating inclusive pathways to employment for all of community.

### Service performance outcome indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Governance	Overall performance	68	68	70
Governance	Consultation and engagement	56	60	61
Governance	Satisfaction in decision making	60	60	61
Governance	Satisfaction with level of advocacy	58	60	65
Customer Focus	Satisfaction with customer service	77	78	80

\* refer to table at end of section 2 for information on the calculation of Service Performance Outcome Indicators

## 2.2 Strategic objective 2: Sustainable and forward-looking.

### Theme

Sustainable and forward-looking

### Strategic objective

Planning for growth, demonstrating stewardship through protecting, enhancing and managing our unique natural and built environments.

To achieve our objective we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services (Operating budget)

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Infrastructure, planning, works and building management	Planning and implementing future sustainable actions and strategies	<i>Inc</i>	-	-	-
		<i>Exp</i>	772	910	748
		<i>Surplus/ (deficit)</i>	(772)	(910)	(748)
Community planning	Planning for future community infrastructure and service needs	<i>Inc</i>	2,698	1,170	754
		<i>Exp</i>	4,378	4,378	4,523
		<i>Surplus/ (deficit)</i>	(1,681)	(3,209)	(3,769)
Asset management	Asset inspections, maintenance demand planning	<i>Inc</i>	-	-	-
		<i>Exp</i>	322	485	421
		<i>Surplus/ (deficit)</i>	(322)	(485)	(421)
Information services	Administering and maintaining Council's information technology and communication systems	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,360	1,356	1,615
		<i>Surplus/ (deficit)</i>	(1,360)	(1,356)	(1,615)

### What we want to see

1. There is a clear vision and direction for sustainable growth across Wodonga.
2. There is quality neighbourhood planning and design undertaken for residential growth fronts.
3. The development and built form reflect high quality design.
4. Our people have access to green spaces and recreation opportunities.

### What we will do

1. Continue to lead advocacy efforts for a new, purpose built, single-site hospital for Albury-Wodonga and the wider community.
2. Ensure assets are well-maintained through long-term renewal strategies.
3. Undertake detailed planning and design for key community assets and recreational precincts.
4. Undertake precinct planning and product development for Gateway Island and Wodonga Creek.
5. Explore opportunities to convert underutilised open space to usable natural environments.
6. Develop approaches for a sustainable future with a key focus on climate change mitigation and adaptation.
7. Develop a governance structure for the efficient implementation of the Development Contribution Plan.
8. Continue to advocate for, and explore opportunities, that realise the development for Junction Place.

### Service performance outcome indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Parks and Gardens	Community satisfaction with the appearance of public areas	79	80	81
Statutory planning	Community satisfaction with planning for population growth	65	68	68
Waste Management	Amount of kerbside waste diverted from landfill	72.48%	72%	73%
Sustainability	Community satisfaction with environmental sustainability performance	70	70	70

\* refer to table at end of section 2 for information on the calculation of Service Performance Outcome Indicators

## 2.3 Strategic objective 3: Healthy, safe and resilient community.

### Theme

Healthy, safe and resilient community

### Strategic objective

Improve the health and social outcomes for all people in Wodonga to create a healthy, safe, equitable and inclusive community.

To achieve our objective we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services (Operating budget)

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Civic services	Animal control, by-laws and school crossing supervision	<i>Inc</i>	864	868	724
		<i>Exp</i>	1,787	2,014	2,023
		<i>Surplus / (deficit)</i>	(922)	(1,146)	(1,299)
Waste	Waste and recycling collection, monitoring of landfill, transfer station	<i>Inc</i>	983	814	865
		<i>Exp</i>	7,383	7,362	7,666
		<i>Surplus / (deficit)</i>	(6,400)	(6,548)	(6,802)
Emergency Management	Management of emergency management plans and activities	<i>Inc</i>	42	93	94
		<i>Exp</i>	677	120	124
		<i>Surplus / (deficit)</i>	(635)	(27)	(30)
Pre-schools	Operation of pre-schools and occasional care	<i>Inc</i>	3,282	3,678	4,161
		<i>Exp</i>	3,046	3,979	4,161
		<i>Surplus / (deficit)</i>	237	(301)	(0)
Early years	Management of pre-schools, children's services co ordination, school readiness, and other early years activities	<i>Inc</i>	1,130	1,077	1,015
		<i>Exp</i>	1,367	1,367	1,373
		<i>Surplus / (deficit)</i>	(236)	(290)	(358)
Maternal and child health	Operation of maternal and child health centres and services	<i>Inc</i>	1,107	958	969
		<i>Exp</i>	1,367	1,367	1,508
		<i>Surplus / (deficit)</i>	(259)	(409)	(539)
Community and neighbourhoods	Aims to increase the spirit of neighbourliness and support the development of community driven activities	<i>Inc</i>	194	-	-
		<i>Exp</i>	583	643	339
		<i>Surplus / (deficit)</i>	(389)	(643)	(339)
Healthy and active communities	Supporting local communities to make healthy eating and physical activity a positive, normal and easy part of everyday activities	<i>Inc</i>	42	102	-
		<i>Exp</i>	419	636	283
		<i>Surplus / (deficit)</i>	(378)	(534)	(283)
Environmental health	Immunisations, food licencing	<i>Inc</i>	521	442	521
		<i>Exp</i>	1,116	1,078	1,157
		<i>Surplus / (deficit)</i>	(595)	(636)	(636)
Community centres	Felltimber and Baranduda community centres	<i>Inc</i>	209	221	224
		<i>Exp</i>	342	394	396
		<i>Surplus / (deficit)</i>	(133)	(173)	(172)
Recreation services and WAVES	Recreation planning and liaison with community groups and operation of outdoor pool	<i>Inc</i>	87	177	145
		<i>Exp</i>	1,739	2,196	2,107
		<i>Surplus / (deficit)</i>	(1,652)	(2,019)	(1,963)

### What we want to see

1. Our people are safe in our city.
2. Our city has housing options that meet the diverse needs of our people.
3. Our people are healthy and well.
4. Our city allows all people to have access to quality services they need.

### What we will do

1. Demonstrate strong regional and local partnership to improve physical health and wellbeing.
2. Ensure gender equality and equity is embedded in council policy and decision-making.
3. Advocate for and promote the prevention of all forms of violence.
4. Promote environment, advocate for services and partner on initiatives that support the reduction in harm from gambling, alcohol and drug abuse.
5. Optimise the liveability in our key neighbourhood precincts.
6. Advocate for and partner on initiatives to support affordable housing options.
7. Lead, plan and promote environments that support mental health and build community resilience.
8. Monitor and update advocacy priorities and develop a social advocacy plan that supports the community's needs.
9. Advocate for, and implement initiatives, that lead to safer neighbourhoods.

### Service performance outcome indicators

Service		Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Aquatic facilities	Utilisation		4.93	5.00	5.00
Animal management	Health and safety		0%	0%	0%
Food safety	Health and safety		100%	100%	100%
Maternal and child health	Participation (Total)		70.20%	60%	75%
Maternal and child health	Participation (Aboriginal)		64.32%	60%	75%

\* refer to table at end of section 2 for information on the calculation of Service Performance Outcome Indicators

## 2.4 Strategic objective 4: Connected and engaged community.

### Theme

Connected and engaged community

### Strategic objective

Create a welcoming and inclusive city for people of all backgrounds, ages and abilities that is well-connected, which supports people to meet, participate and move safely and access services and opportunities they need.

To achieve our objective we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services (Operating budget)

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
The Cube	Management and operation of The Cube	<i>Inc</i>	289	402	445
		<i>Exp</i>	924	1,101	1,135
		<i>Surplus/ (deficit)</i>	(635)	(699)	(690)
Library	Operation of Hyphen Library services	<i>Inc</i>	343	355	353
		<i>Exp</i>	1,484	1,224	1,266
		<i>Surplus/ (deficit)</i>	(1,142)	(869)	(912)
Youth services	Operation of youth programs	<i>Inc</i>	58	41	42
		<i>Exp</i>	207	191	181
		<i>Surplus/ (deficit)</i>	(150)	(150)	(140)
Community Development	Operation of community development programs	<i>Inc</i>	-	-	-
		<i>Exp</i>	1	252	256
		<i>Surplus/ (deficit)</i>	(1)	(252)	(256)
Marketing	Promotion of the city	<i>Inc</i>	0	-	1
		<i>Exp</i>	716	845	853
		<i>Surplus/ (deficit)</i>	(715)	(845)	(852)
Community relations	Informing the community of council activities and related feedback	<i>Inc</i>	-	-	-
		<i>Exp</i>	645	823	855
		<i>Surplus/ (deficit)</i>	(645)	(823)	(855)

### What we want to see

1. Our people feel welcome and included in our city.
2. Our community feels informed and engaged.
3. Our city allows people of all abilities to move safely in and around our community.
4. Our street and footpath networks are optimised for diverse travel modes.



### What we will do

1. Build a connected and inclusive community that has access to information and the opportunity to engage.
2. Partner with the local Aboriginal and Torres Strait Islander community to strengthen relationships and foster awareness of our Aboriginal history, heritage and culture.
3. Foster a sense of belonging and civic pride in our city.
4. Improve connectivity within neighbourhoods and across the city.
5. Continue to advocate for improvements in integrated public transport.
6. Advocate and role model diversity, equality and inclusion throughout the community.

### Service performance outcome indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Libraries	Participation	8.03%	7.78%	8%
Cultural services	Community satisfaction with community and cultural activities	68	68	68
Communication	Community satisfaction with how council informs community	59	63	64
Infrastructure	Community satisfaction with local streets and footpaths	64	65	66

\* refer to table at end of section 2 for information on the calculation of Service Performance Outcome Indicators

## 2.5 Strategic objective 5: Thriving and vibrant community.

### Theme

Thriving and vibrant community

### Strategic objective

Advance our position as a leading regional city, fostering opportunities for innovation, development and jobs, and building a destination that offers a variety of experiences, recognising our rich and diverse history and culture.

To achieve our objective we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

### Services (Operating budget)

Service area	Description of services provided		2021/22	2022/23	2023/24
			Actual \$'000	Forecast \$'000	Budget \$'000
Economic development	Investment attraction; support for business development	<i>Inc</i>	177	261	157
		<i>Exp</i>	609	885	863
		<i>Surplus/ (deficit)</i>	(432)	(624)	(706)
Events program	Coordinate the events program	<i>Inc</i>	136	37	75
		<i>Exp</i>	531	798	664
		<i>Surplus/ (deficit)</i>	(395)	(761)	(589)
Event attraction	Attraction of major events to the region	<i>Inc</i>	21	10	14
		<i>Exp</i>	145	222	223
		<i>Surplus/ (deficit)</i>	(124)	(213)	(209)
Tourism	Tourism	<i>Inc</i>	-	-	-
		<i>Exp</i>	302	320	286
		<i>Surplus/ (deficit)</i>	(302)	(320)	(286)
Bonegilla Migrant Experience	Operation of Bonegilla Migrant Experience	<i>Inc</i>	109	92	135
		<i>Exp</i>	408	531	617
		<i>Surplus/ (deficit)</i>	(299)	(439)	(482)
Arts development	Operation of Council's arts program	<i>Inc</i>	-	-	-
		<i>Exp</i>	353	394	396
		<i>Surplus/ (deficit)</i>	(353)	(394)	(396)
Gallery	Operation of Hyphen Gallery services	<i>Inc</i>	60	72	77
		<i>Exp</i>	649	1,045	1,089
		<i>Surplus/ (deficit)</i>	(589)	(973)	(1,012)
Building maintenance	Manage Council's buildings	<i>Inc</i>	334	135	177
		<i>Exp</i>	592	753	793
		<i>Surplus/ (deficit)</i>	(258)	(618)	(616)
Roads and parks maintenance, external works	Parks, gardens and roads maintenance. Road construction and external works	<i>Inc</i>	1,363	863	1,486
		<i>Exp</i>	11,641	12,962	13,412
		<i>Surplus/ (deficit)</i>	(10,278)	(12,098)	(11,926)

### What we want to see

1. Our city's economy is prosperous with a focus on innovation, business growth, employment and investment attraction.
2. Our activity centres are well-planned and designed to support existing and new commercial activity.
3. In our city, people from all ages and abilities participate in cultural activities.
4. We all value, protect and preserve our city's heritage and identity which will encourage visitation.
5. In our city, the economic value of Wodonga's creative industry grows.
6. Our city is recognised as a place to live, invest, visit and study.

### What we will do

1. Position Logic to be domestically and globally connected to attract investment and jobs through the realisation of land divestment.
2. Seek to grow and build the visitor economy.
3. Freight, logistics and other enabling infrastructure is planned and developed to accommodate future growth and industrial land sales.
4. Work to attract and expand the retail and dining offering in the CBD with a focus on activating the night-time economy.
5. Promote Wodonga as offering a country lifestyle with city convenience to new residents seeking employment, population migration and remote working opportunities.
6. Attract and grow major events to the city.

### Service performance outcome indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Roads	Satisfaction	65	65	65

\* refer to table at end of section 2 for information on the calculation of Service Performance Outcome Indicators

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement.
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, 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 / Municipal population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions

Service	Indicator	Performance Measure	Computation
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 year) / Number of children enrolled in the MCH service] x100
		Participation in 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 year) / Number of Aboriginal children enrolled in the MCH service] x100

## 2.6 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Income / Revenue	Expenditure
	\$'000	\$'000	\$'000
Strategic Objective 1: Strong, responsible and sound leadership	(1,779)	7,454	9,233
Strategic Objective 2: Sustainable and forward-looking	(6,553)	754	7,307
Strategic Objective 3: Healthy, safe and resilient community	(12,420)	8,717	21,138
Strategic Objective 4: Engaged and connected community	(3,705)	841	4,547
Strategic Objective 5: Thriving and vibrant city	(16,222)	2,121	18,343
<b>Total</b>	<b>(40,680)</b>	<b>19,888</b>	<b>60,568</b>
<b>Expenses added in:</b>			
Depreciation	11,370		
Amortisation	1,041		
Finance costs	1,281		
Other non-attributable (revenue)/expenditure	(925)		
<b>Surplus(Deficit) before funding sources</b>	<b>(53,448)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	45,463		
Waste charge revenue	6,839		
Capital grants, contributions, sale of assets	2,071		
<b>Total funding sources</b>	<b>54,372</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>925</b>		

### 3. Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023-2024 has been supplemented with projection to 2026-2027.

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

## Comprehensive Income Statement

For the four years ending 30 June 2027

		Forecast	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>						
Rates and charges	4.1.1	50,104	52,302	53,954	55,645	57,376
Statutory fees and fines	4.1.2	594	541	541	541	541
User fees	4.1.3	5,640	4,695	4,813	4,933	5,056
Grants - operating	4.1.4	8,163	13,808	14,084	14,366	14,653
Grants - capital	4.1.4	11,215	948	2,050	2,050	1,295
Contributions - monetary	4.1.5	45	-	123	-	-
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		415	-	-	-	-
Other income	4.1.6	765	1,123	1,145	1,168	1,192
<b>Total revenue</b>		76,942	73,416	76,709	78,702	80,113
<b>Expenses</b>						
Employee costs	4.1.7	32,383	34,888	35,827	37,045	38,305
Materials and services	4.1.8	25,851	22,926	24,877	26,178	27,788
Depreciation	4.1.9	10,250	11,370	10,270	10,365	10,460
Amortisation - intangible assets	4.1.10		-	-	-	-
Amortisation - right of use assets	4.1.11	1,095	1,041	1,072	1,104	1,138
Borrowing costs		1,040	1,166	1,305	1,269	1,164
Finance costs - leases		95	115	100	100	100
Other expenses	4.1.12	1,194	985	1,000	1,016	1,033
<b>Total expenses</b>		71,908	72,491	74,451	77,078	79,987
<b>Surplus/(deficit) for the year</b>		5,034	925	2,258	1,624	125
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net Gain/(Loss) on Disposal of Property Plant & Equipment		2,111	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
<b>Items that may be reclassified to surplus or deficit in future periods</b>		-	-	-	-	-
<b>Total other comprehensive income</b>		2,111	-	-	-	-
<b>Total comprehensive result</b>		7,145	925	2,258	1,624	125



## Balance Sheet

For the four years ending 30 June 2027

		Forecast	Budget	Projections			
		2022/23	2023/24	2024/25	2025/26	2026/27	
NOTES		\$'000	\$'000	\$'000	\$'000	\$'000	
<b>Assets</b>							
<b>Current assets</b>							
		Cash and cash equivalents	25,293	25,815	12,417	5,520	1,014
		Trade and other receivables	3,100	3,100	3,238	3,318	3,365
		Other financial assets	-	-	-	-	-
		Inventories	50	50	50	50	50
		Non-current assets classified as held for sale	2,205	-	-	-	-
		Other assets	1,267	3,472	3,472	3,472	3,472
	4.2.1	<b>Total current assets</b>	31,915	32,437	19,177	12,360	7,901
<b>Non-current assets</b>							
		Property, infrastructure, plant & equipment	800,468	804,206	817,760	824,112	826,498
	4.2.4	Right-of-use assets	1,614	1,666	1,666	1,666	1,666
	4.2.1	<b>Total non-current assets</b>	802,082	805,872	819,426	825,778	828,164
		<b>Total assets</b>	833,997	838,309	838,603	838,138	836,065
<b>Liabilities</b>							
<b>Current liabilities</b>							
		Trade and other payables	3,300	3,300	3,465	3,628	3,815
		Trust funds and deposits	1,300	1,300	1,300	1,300	1,300
		Provisions	4,800	4,800	4,700	4,700	4,700
	4.2.3	Interest-bearing liabilities	1,469	2,129	2,253	2,385	2,524
	4.2.4	Lease liabilities	755	755	755	755	755
	4.2.2	<b>Total current liabilities</b>	11,624	12,284	12,473	12,768	13,094
<b>Non-current liabilities</b>							
		Provisions	2,000	2,000	2,100	2,100	2,100
	4.2.3	Interest-bearing liabilities	15,874	18,745	16,492	14,108	11,584
	4.2.4	Lease liabilities	1,055	911	911	911	911
	4.2.2	<b>Total non-current liabilities</b>	18,929	21,656	19,503	17,119	14,595
		<b>Total liabilities</b>	30,553	33,940	31,976	29,887	27,689
		<b>Net assets</b>	803,444	804,369	806,627	808,251	808,376
<b>Equity</b>							
		Accumulated surplus	472,127	472,852	474,910	476,334	476,259
		Reserves	331,317	331,517	331,717	331,917	332,117
		<b>Total equity</b>	803,444	804,369	806,627	808,251	808,376

## Statement of Changes in Equity

For the four years ending 30 June 2027

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
<b>2023 Forecast Actual</b>					
Balance at beginning of the financial year		796,299	465,182	326,560	4,557
Surplus/(deficit) for the year		7,145	7,145	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(200)	-	200
<b>Balance at end of the financial year</b>		<b>803,444</b>	<b>472,127</b>	<b>326,560</b>	<b>4,757</b>
<b>2024 Budget</b>					
Balance at beginning of the financial year		803,444	472,127	326,560	4,757
Surplus/(deficit) for the year		925	925	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves	4.3.1	-	(200)	-	200
<b>Balance at end of the financial year</b>	4.3.2	<b>804,369</b>	<b>472,852</b>	<b>326,560</b>	<b>4,957</b>
<b>2025</b>					
Balance at beginning of the financial year		804,369	472,852	326,560	4,957
Surplus/(deficit) for the year		2,258	2,258	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(200)	-	200
<b>Balance at end of the financial year</b>		<b>806,627</b>	<b>474,910</b>	<b>326,560</b>	<b>5,157</b>
<b>2026</b>					
Balance at beginning of the financial year		806,627	474,910	326,560	5,157
Surplus/(deficit) for the year		1,624	1,624	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(200)	-	200
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>808,251</b>	<b>476,334</b>	<b>326,560</b>	<b>5,357</b>
<b>2027</b>					
Balance at beginning of the financial year		808,251	476,334	326,560	5,357
Surplus/(deficit) for the year		125	125	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	(200)	-	200
<b>Balance at end of the financial year</b>		<b>808,377</b>	<b>476,260</b>	<b>326,560</b>	<b>5,557</b>

## Statement of Cash Flows

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflow s (Outflow s)	Inflows (Outflows)	Inflow s (Outflow s)	Inflow s (Outflow s)	Inflow s (Outflow s)
<b>Cash flows from operating activities</b>						
Rates and charges		50,104	52,301	53,865	55,580	57,309
Statutory fees and fines		594	541	540	541	541
User fees		6,055	4,696	4,803	4,927	5,050
Grants - operating		8,163	13,808	14,052	14,351	14,638
Grants - capital		11,215	948	2,045	2,050	1,336
Contributions - monetary		-	-	-	-	-
Interest received		115	610	622	635	647
Other receipts		695	513	645	540	544
Employee costs		(32,383)	(34,889)	(35,771)	(37,005)	(38,263)
Materials and services		(26,148)	(23,122)	(22,975)	(24,013)	(25,087)
Short-term, low value and variable lease payments		-	-	(1,072)	(1,104)	(1,138)
Other payments		(994)	(985)	(3,005)	(3,359)	(3,916)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	17,416	14,421	13,748	13,142	11,662
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(53,531)	(15,108)	(23,824)	(16,716)	(12,846)
Proceeds from sale of property, infrastructure, plant and equipment		10,050	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(43,481)	(15,108)	(23,824)	(16,716)	(12,846)
<b>Cash flows from financing activities</b>						
Finance costs		(1,040)	(1,166)	(1,093)	(969)	(837)
Proceeds from borrow ings		5,000	5,000	-	-	-
Repayment of borrow ings		(2,264)	(1,469)	(2,129)	(2,253)	(2,385)
Interest paid - lease liability		(95)	(115)	(100)	(100)	(100)
Repayment of lease liabilities		(1,095)	(1,041)	-	-	-
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	506	1,209	(3,322)	(3,322)	(3,322)
Net increase/(decrease) in cash & cash equivalents		(25,559)	522	(13,398)	(6,896)	(4,506)
Cash and cash equivalents at the beginning of the financial year		50,852	25,293	25,815	12,417	5,520
<b>Cash and cash equivalents at the end of the financial year</b>		25,293	25,815	12,417	5,520	1,014

## Statement of Capital Works

For the four years ending 30 June 2027

	NOTES	Forecast	Budget	Projections		
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Property</b>						
Land		-	-	-	-	-
Land improvements		3,100	500	2,500	2,500	2,500
<b>Total land</b>		3,100	500	2,500	2,500	2,500
Buildings		12,001	3,446	4,324	4,886	2,078
Building improvements		2,125	-	120	-	500
Leasehold improvements		-	-	-	-	-
<b>Total buildings</b>		14,126	3,446	4,444	4,886	2,578
<b>Total property</b>		17,226	3,946	6,944	7,386	5,078
<b>Plant and equipment</b>						
Plant, machinery and equipment		1,728	730	350	860	370
Fixtures, fittings and furniture		207	320	135	95	123
Computers and telecommunications		1,317	630	650	680	710
<b>Total plant and equipment</b>		3,252	1,680	1,135	1,635	1,203
<b>Infrastructure</b>						
Roads		5,214	3,994	5,917	4,782	3,974
Bridges		600	3,156	2,438	404	372
Footpaths and cycleways		931	322	714	672	839
Drainage		511	260	704	214	229
Recreational, leisure and community facilities		23,679	936	524	366	121
Waste management		-	-	110	-	-
Parks, open space and streetscapes		2,046	739	4,131	701	719
Off street car parks		72	74	407	557	311
Other infrastructure		-	-	800	-	-
<b>Total infrastructure</b>		33,053	9,481	15,746	7,695	6,565
<b>Total capital works expenditure</b>	4.5.1	53,531	15,108	23,824	16,716	12,846
<b>Represented by:</b>						
New asset expenditure		28,768	1,899	10,819	5,074	5,036
Asset renewal expenditure		12,267	11,764	11,685	8,592	7,810
Asset expansion expenditure		-	865	370	2,500	-
Asset upgrade expenditure		12,496	580	950	550	-
<b>Total capital works expenditure</b>	4.5.1	53,531	15,108	23,824	16,716	12,846
<b>Funding sources represented by:</b>						
Grants		11,215	948	2,050	2,050	1,295
Contributions		45	-	123	-	-
Council cash		37,271	9,160	21,651	14,666	11,551
Borrowings		5,000	5,000	-	-	-
<b>Total capital works expenditure</b>	4.5.1	53,531	15,108	23,824	16,716	12,846

## Statement of Human Resources

For the four years ending 30 June 2027

	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	32,383	<b>34,888</b>	35,827	37,045	38,305
Employee costs - capital	0	-	0	0	0
<b>Total staff expenditure</b>	<b>32,383</b>	<b>34,888</b>	<b>35,827</b>	<b>37,045</b>	<b>38,305</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>Staff numbers</b>					
Employees	299	<b>301</b>	304	307	311
Total staff numbers	299	<b>301</b>	304	307	311

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
	2023/24	Full Time	Part time		
	\$'000	\$'000	\$'000	\$'000	\$'000
Planning & Infrastructure	<b>14,670</b>	11,952	2,718	-	-
Corporate Services	<b>6,346</b>	5,711	635	-	-
Community Development	<b>11,998</b>	5,819	6,179	-	-
Executive Governance	<b>1,525</b>	1,525	-	-	-
Total permanent staff expenditure	<b>34,539</b>	25,007	9,532	-	-
Casuals, temporary and other expenditure	<b>349</b>				
Capitalised labour costs	-				
<b>Total expenditure</b>	<b>34,888</b>				

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

Department	Budget 2023/24	Comprises			
		Permanent Full Time	Part time	Casual	Temporary
Planning & Infrastructure	136.8	112.00	24.78	-	-
Corporate Services	45.4	41.00	4.45	-	-
Community Development	110.1	51.00	59.10	-	-
City Growth, Engagement and People	-	-	-	-	-
Executive Governance	5.0	5.00	-	-	-
Total permanent staff	297.3	209.00	88.33	-	-
Casuals, temporary and other expenditure	3.9				
Capitalised labour costs	-				
<b>Total staff</b>	<b>301.2</b>				

## Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2027

	Budget			
	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000
<b>Planning &amp; Infrastructure</b>				
<i>Permanent – Full time</i>	11,952	12,274	12,691	13,123
Female	2,454	2,498	2,672	2,739
Male	9,498	9,776	10,019	10,384
Self-described gender	-	-	-	-
<i>Permanent – Part time</i>	2,718	2,791	2,886	2,984
Female	1,533	1,575	1,628	1,683
Male	1,185	1,217	1,258	1,301
Self-described gender	-	-	-	-
<b>Total Planning &amp; Infrastructure</b>	<b>14,670</b>	<b>15,065</b>	<b>15,577</b>	<b>16,107</b>
<b>Corporate Services</b>				
<i>Permanent – Full time</i>	5,711	5,865	6,064	6,270
Female	3,204	3,351	3,385	3,563
Male	2,507	2,513	2,679	2,708
Self-described gender	-	-	-	-
<i>Permanent – Part time</i>	635	652	674	697
Female	635	652	674	697
Male	-	-	-	-
Self-described gender	-	-	-	-
<b>Total Corporate Services</b>	<b>6,346</b>	<b>6,517</b>	<b>6,738</b>	<b>6,967</b>
<b>Community Development</b>				
<i>Permanent – Full time</i>	5,819	5,976	6,179	6,389
Female	4,678	4,712	4,896	4,969
Male	1,141	1,264	1,282	1,420
Self-described gender	-	-	-	-
<i>Permanent – Part time</i>	6,179	6,345	6,561	6,784
Female	5,847	6,004	6,208	6,419
Male	332	341	353	365
Self-described gender	-	-	-	-
<b>Total Community Development</b>	<b>11,998</b>	<b>12,321</b>	<b>12,740</b>	<b>13,173</b>
<b>Executive Governance</b>				
<i>Permanent – Full time</i>	1,525	1,544	1,561	1,564
Female	1,220	1,253	1,260	1,303
Male	305	292	302	261
Self-described gender	-	-	-	-
<i>Permanent – Part time</i>	-	22	58	111
Female	-	-	36	37
Male	-	22	22	74
Self-described gender	-	-	-	-
<b>Total Executive Governance</b>	<b>1,525</b>	<b>1,566</b>	<b>1,619</b>	<b>1,674</b>
<b>Casuals, temporary and other expenditure</b>	<b>349</b>	<b>358</b>	<b>370</b>	<b>383</b>
<b>Capitalised labour costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total staff expenditure</b>	<b>34,888</b>	<b>35,827</b>	<b>37,045</b>	<b>38,305</b>

## Summary of Planned Human Resources

For the four years ending 30 June 2027

NOTES	Budget			
	2023/24	2024/25	2025/26	2026/27
	FTE	FTE	FTE	FTE
<b>Planning &amp; Infrastructure</b>				
Permanent – Full time	112.0	113.0	114.0	115.0
Female	23.0	23.0	24.0	24.0
Male	89.0	90.0	90.0	91.0
Self-described gender	-	-	-	-
Permanent – Part time	24.8	24.8	24.8	24.8
Female	14.0	14.0	14.0	14.0
Male	10.8	10.8	10.8	10.8
Self-described gender	-	-	-	-
<b>Total Planning &amp; Infrastructure</b>	<b>136.8</b>	<b>137.8</b>	<b>138.8</b>	<b>139.8</b>
<b>Corporate Services</b>				
Permanent – Full time	41.0	42.0	43.0	44.0
Female	23.0	24.0	24.0	25.0
Male	18.0	18.0	19.0	19.0
Self-described gender	-	-	-	-
Permanent – Part time	4.4	4.4	4.4	4.4
Female	4.4	4.4	4.4	4.4
Male	-	-	-	-
Self-described gender	-	-	-	-
<b>Total Corporate Services</b>	<b>45.4</b>	<b>46.4</b>	<b>47.4</b>	<b>48.4</b>
<b>Community Development</b>				
Permanent – Full time	51.0	52.0	53.0	54.0
Female	41.0	41.0	42.0	42.0
Male	10.0	11.0	11.0	12.0
Self-described gender	-	-	-	-
Permanent – Part time	59.1	59.1	59.1	59.1
Female	55.9	55.9	55.9	55.9
Male	3.2	3.2	3.2	3.2
Self-described gender	-	-	-	-
<b>Total Community Development</b>	<b>110.1</b>	<b>111.1</b>	<b>112.1</b>	<b>113.1</b>
<b>Executive Governance</b>				
Permanent – Full time	5.0	5.0	5.0	5.0
Female	4.0	4.0	4.0	4.0
Male	1.0	1.0	1.0	1.0
Self-described gender	-	-	-	-
Permanent – Part time	-	0.1	0.3	0.5
Female	-	-	0.2	0.2
Male	-	0.1	0.1	0.3
Self-described gender	-	-	-	-
<b>Total Executive Governance</b>	<b>5.0</b>	<b>5.1</b>	<b>5.3</b>	<b>5.5</b>
<b>Casuals, temporary and other expenditure</b>	<b>3.9</b>	<b>3.9</b>	<b>3.9</b>	<b>3.9</b>
<b>Capitalised labour costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total staff numbers</b>	<b>301.2</b>	<b>304.3</b>	<b>307.5</b>	<b>310.7</b>



## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023-2024 the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 2.00% which is below the recommended rate cap.

This will raise total rates and charges for 2023-2024 of \$52 million.

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

	2022/23	2023/24	Change	%
	Forecast Actual	Budget		
	\$'000	\$'000	\$'000	
General rates*	43,019	44,863	1,844	4.29%
Municipal charge*	-	-	-	0.00%
Garbage and recycling	4,245	4,466	221	5.21%
Waste management levy	2,240	2,373	133	5.94%
Supplementary rates and rate adjustments	600	600	-	0.00%
<b>Total rates and charges</b>	<b>50,104</b>	<b>52,302</b>	<b>2,198</b>	<b>4.39%</b>

\*These items are subject to the rate cap established under the Fair Go Rates System

\*\*This levy is tied to the actual costs of providing public waste related services and will fluctuate each year from growth of the service as the city grows, increased costs and the number of rateable properties.

4.1.1(b) The rate in the dollar to be levied as general rates under section 158 of the Local Government Act 1989 for each type or class of land compared with the previous financial year.

Type or class of land	2022/23 cents/\$CIV*	2023/24 cents/\$CIV*	Change
Residential Occupied	0.004010	<b>0.003597</b>	<b>(10.30%)</b>
Residential Vacant	0.007218	<b>0.007194</b>	<b>(0.33%)</b>
Commercial Occupied	0.006616	<b>0.005755</b>	<b>(13.01%)</b>
Commercial Vacant	0.008220	<b>0.007194</b>	<b>(12.48%)</b>
Industrial Occupied	0.006616	<b>0.005755</b>	<b>(13.01%)</b>
Industrial Vacant	0.008220	<b>0.007194</b>	<b>(12.48%)</b>
Rural Farming	0.002727	<b>0.002518</b>	<b>(7.67%)</b>
Rural Non-Farming	0.003809	<b>0.003597</b>	<b>(5.57%)</b>
Social Clubs/Society	0.003729	<b>0.003452</b>	<b>(7.43%)</b>
Development Land Use	0.008220	<b>0.007374</b>	<b>(10.29%)</b>

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

Type or class of land	2022/23 \$'000	2023/24 \$'000	Change \$'000	%
Residential Occupied	30,679	<b>31,786</b>	1,107	<b>3.61%</b>
Residential Vacant	980	<b>1,310</b>	330	<b>33.70%</b>
Commercial Occupied	4,690	<b>4,567</b>	- 123	<b>(2.63%)</b>
Commercial Vacant	54	<b>105</b>	51	<b>94.69%</b>
Industrial Occupied	4,353	<b>4,356</b>	3	<b>0.06%</b>
Industrial Vacant	251	<b>272</b>	21	<b>8.19%</b>
Rural Farming	1,053	<b>1,190</b>	137	<b>13.04%</b>
Rural Non-Farming	410	<b>538</b>	128	<b>31.15%</b>
Social Clubs/Society	5	<b>7</b>	2	<b>31.00%</b>
Development Land Use	544	<b>733</b>	189	<b>34.67%</b>
<b>Total amount to be raised by general rates</b>	<b>43,019</b>	<b>44,863</b>	<b>1,844</b>	<b>4.29%</b>

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

Type or class of land	2022/23 Number	2023/24 Number	Change Number	%
Residential Occupied	18,029	<b>18,367</b>	338	<b>1.87%</b>
Residential Vacant	694	<b>715</b>	21	<b>3.03%</b>
Commercial Occupied	744	<b>742</b>	- 2	<b>(0.27%)</b>
Commercial Vacant	10	<b>14</b>	4	<b>40.00%</b>
Industrial Occupied	636	<b>645</b>	9	<b>1.42%</b>
Industrial Vacant	63	<b>62</b>	- 1	<b>(1.59%)</b>
Rural Farming	295	<b>291</b>	- 4	<b>(1.36%)</b>
Rural Non-Farming	115	<b>117</b>	2	<b>1.74%</b>
Social Clubs/Society	3	<b>3</b>	-	<b>0.00%</b>
Development Land Use	36	<b>42</b>	6	<b>16.67%</b>
<b>Total number of assessments</b>	<b>20,625</b>	<b>20,998</b>	<b>373</b>	<b>1.81%</b>

4.1.1(e) The basis of valuation to be used is the Capital Improved Value (CIV).

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

Type or class of land	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
Residential Occupied	7,650,716	<b>8,836,801</b>	1,186,085	<b>15.50%</b>
Residential Vacant	135,804	<b>182,135</b>	46,331	<b>34.12%</b>
Commercial Occupied	708,933	<b>793,467</b>	84,534	<b>11.92%</b>
Commercial Vacant	6,551	<b>14,614</b>	8,063	<b>123.08%</b>
Industrial Occupied	657,879	<b>756,805</b>	98,926	<b>15.04%</b>
Industrial Vacant	30,492	<b>37,749</b>	7,257	<b>23.80%</b>
Rural Farming	386,118	<b>472,744</b>	86,626	<b>22.44%</b>
Rural Non-Farming	107,410	<b>149,486</b>	42,076	<b>39.17%</b>
Social Clubs/Society	1,394	<b>1,958</b>	564	<b>40.46%</b>
Development Land Use	66,244	<b>99,352</b>	33,108	<b>49.98%</b>
<b>Total value of land</b>	<b>9,751,541</b>	<b>11,345,111</b>	<b>1,593,570</b>	<b>16.34%</b>

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

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Municipal	-	-	-	-

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

Type of Charge	2022/23	2023/24	Change	
	\$	\$	\$	%
Municipal	-	-	-	-

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

Type of Charge	Per Rateable Property 2022/23	Per Rateable Property 2023/24	Change	
	\$	\$	\$	%
Garbage and recycling	226.50	<b>233.50</b>	7.00	<b>3.09%</b>
Waste management levy <sup>1</sup>	113.30	<b>117.50</b>	4.20	<b>3.71%</b>
<b>Total</b>	<b>339.80</b>	<b>351.00</b>	<b>11.20</b>	<b>3.30%</b>

1 This levy is tied to the actual costs of providing public waste related services and will fluctuate each year from growth of the service as the city grows, increased costs and the number of rateable properties.

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

Type of Charge	2022/23	2023/24	Change	
	\$	\$	\$	%
Garbage and recycling	4,245	<b>4,466</b>	221	<b>5.21%</b>
Waste management levy <sup>1</sup>	2,240	<b>2,373</b>	133	<b>5.94%</b>
<b>Total</b>	<b>6,485</b>	<b>6,839</b>	<b>354</b>	<b>5.46%</b>

1 This levy is tied to the actual costs of providing public waste related services and will fluctuate each year from growth of the service as the city grows, increased costs and the number of rateable properties.

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

	2022/23	2023/24	Change	
	\$'000	\$'000	\$'000	%
General rates	43,019	44,863	1,844	4.29%
Garbage and recycling	4,245	4,466	221	5.21%
Waste management levy <sup>1</sup>	2,240	2,373	133	5.94%
<b>Total Rates and charges</b>	<b>49,504</b>	<b>51,702</b>	<b>2,198</b>	<b>4.44%</b>

- 1 This levy is tied to the actual costs of providing public waste related services and will fluctuate each year from growth of the service as the city grows, increased costs and the number of rateable properties.

#### 4.1.1(l) Fair Go Rates System Compliance

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

	2022/23	2023/24
Number of rateable properties	20,625	20,998
Base Average Rate	\$ 2,085.76	\$ 2,094.62
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 2,090.91	\$ 2,167.93
Maximum General Rates and Municipal Charges Revenue	\$ 43,124,946	\$ 45,522,210
Budgeted General Rates and Municipal Charges Revenue	\$ 43,018,720	\$ 44,862,544
Budgeted Supplementary Rates	\$ 600,000	\$ 600,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 43,618,720	\$ 45,462,544

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

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

- The making of supplementary valuations (2023-2024: estimated \$600,000 and 2022-2023: actual \$707,773)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa

#### 4.1.1(n) Differential rates

##### Rates to be levied

The rate and amount payable in relation to land in each category of differential are:

- A general rate of 0.3597% (0.3597 cents in the dollar of CIV) for all rateable occupied residential properties
- A general rate of 0.7194% (0.7194 cents in the dollar of CIV) for all residential rateable vacant land
- A general rate of 0.7194% (0.7194 cents in the dollar of CIV) for all commercial and industrial rateable vacant land
- A general rate of 0.5755% (0.5755 cents in the dollar of CIV) for all rateable occupied commercial and industrial properties
- A general rate of 0.2518% (0.2518 cents in the dollar of CIV) for all rateable Rural Farming properties

- A general rate of 0.3597% (0.3597 cents in the dollar of CIV) for all rateable Rural Non-Farming properties
- A general rate of 0.7374% (0.7374 cents in the dollar of CIV) for all rateable Development Use Land
- A general rate of 0.3452% (0.3452 cents in the dollar of CIV) for all rateable Social Clubs/Society properties.

Each differential rate will be determined by multiplying the Capital Improved Value of rateable land (categorised by the characteristics described below) by the relevant percentage indicated above.

Council's Revenue and Rating Plan 2023-2024 to 2026-2027 sets out the Wodonga Council rating structure and comprises ten differential rating categories. An objective for a council under the Local Government Act 2020 (the 2020 Act) section 101(1)(c) is to ensure Council's Revenue and Rating Plan provides stability and predictability in the financial impact on the municipal community.

These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Local Government Act 1989, and the Ministerial Guidelines for Differential Rating 2013. It sets out a plan for the equitable imposition of rates and charges. It specifies that Differential rating should be applied as equitably as is practical and will comply with the Ministerial Guidelines for Differential Rating 2013.

Details of the objectives of each differential rate, the types of classes of land which are subject to each differential rate and the uses of each differential rate are set out below.

### Residential Occupied Land

Residential occupied land is any rateable land that is used primarily for residential purposes, or on which there exists a building obviously adapted for use for residential purposes as defined under the provisions of the Wodonga Planning Scheme.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

### Commercial / Industrial Occupied Land

Commercial/Industrial occupied land is any land that is used primarily for commercial or industrial purposes, or on which there exists a building obviously adapted for use for commercial or industrial purposes as defined under the provisions of the Wodonga Planning Scheme, including but not limited to a factory or workshop.

Objective:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Commercial/Industrial Rate occupied properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

The commercial businesses of Wodonga Council benefit from ongoing significant investment by Council in services and infrastructure. Council also notes the tax deductibility of Council rates for commercial

properties which is not available to the residential sector, and also the income generating capability of commercial based properties.

The Commercial differential rate is applied to promote the economic development objectives for the Wodonga Council as outlined in the Council Plan. These objectives include an ongoing significant investment to create a vibrant economy and includes the maintenance and improvement of tourism infrastructure. Construction and maintenance of public infrastructure, development and provision of health and community services and the general provision of support services and promotion of business in the municipality.

### Rural – Farming Land

Any land that is “Farm Land” within the meaning of Section 2(1) of the Valuation of Land Act 1960 paragraphs (a) and (b) and other criteria as defined by Council (c) hereunder:

- (a) not less than 2 hectares in area; and
- (b) that is used primarily for grazing, dairying, pig farming, poultry farming, fish farming, tree farming, bee-keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and
- (c) That is used by a business –
  - That has a significant and substantial commercial purpose of character;
  - That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
  - That is making a profit from its activities on the land, or that has 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
  - is a primary producer as evidenced by a current ATO assessment.

Objective:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Rural Land - Farming Rate properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services with considerations to maintain agriculture as an industry in the municipal district, to facilitate the longevity of the farm sector and achieve a balance between providing for municipal growth and retaining the important agricultural economic base.

### Rural – Non Farming Land

Any land which is:

- greater than 8 hectares in size; or,
- less than 8 hectares in size and due to reasons of inappropriate subdivision is generally vacant, low valued land that has little utility to owners because the land is restricted to no development in its current form; and
- not Rural – Farming land, nor Development Use Land.

Objective:

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Rural Land – Non-Farming Rate properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

### Development Use Land

The valuer responsible for the returning of the general revaluation or any supplementary valuation may classify any land (or a portion of that land) that is in the process of being developed into the category of Development Use Land. Classification to Development Use Land will be at the valuer's discretion and based principally on the basis of applications and/or approvals for rezoning and/or development.

**Objective:**

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Development Use Land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services. It is also to encourage the development of land in a timely manner and to recognize the rating impact of vacant land.

### **Residential / Commercial / Industrial Vacant Land**

Residential/Commercial/Industrial vacant land is any land on which there does not exist any building obviously adapted for human habitation or for commercial or industrial use, and which does not have the characteristics of Development Use Land.

**Objective:**

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Vacant Land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services. It is also to encourage the development of land and to recognize the rating impact of vacant land.

### **Society / Social Club Land**

Any land which is not subject to the Cultural and Recreational Lands Act 1963, and used primarily for the activities of a club or society which are carried on for the benefit of its members or their guests.

**Objective:**

To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for Society/Social Club Land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services, acknowledging that similar clubs are exempt from the payment of rates under the Cultural and Recreational Lands Act.

### 4.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Infringements and costs	93	91	(3)	(2.69%)
Town planning fees	10	7	(4)	(36.42%)
Land information certificates	81	74	(7)	(8.64%)
Permits	410	369	(40)	(9.84%)
<b>Total statutory fees and fines</b>	<b>594</b>	<b>541</b>	<b>(54)</b>	<b>(9.03%)</b>

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, Public Health and Wellbeing Act 2008 registrations and parking fines. Increases in statutory fees are made in accordance with legislative requirements.

### 4.1.3 User fees

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Infrastructure fees	250	250	0	0.00%
Preschool fees	443	-	(443)	(100.00%)
The Cube	322	365	43	13.43%
Building Maintenance	135	177	42	31.11%
Tourism, culture and events	106	160	54	51.40%
Community centres	43	40	(3)	(6.42%)
Contract works	74	74	(0)	(0.54%)
Waste Fees	10	5	(5)	(50.00%)
Transfer station	700	789	89	12.71%
Health	362	442	80	22.03%
Property Management	586	149	(437)	(74.57%)
Recreation	180	138	(42)	(23.50%)
Civic service fees	596	442	(154)	(25.84%)
Gateway village fees	261	157	(104)	(39.81%)
Building and town planning service fees	1,264	984	(279)	(22.10%)
Library	93	96	3	3.20%
Rates cost recoveries	75	75	-	0.00%
Other fees and charges	142	354	211	148.94%
<b>Total user fees</b>	<b>5,640</b>	<b>4,696</b>	<b>(945)</b>	<b>(16.75%)</b>

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of leisure, entertainment and other community facilities. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases do not exceed CPI increases or market levels, to maintain parity between user charges and the costs of service delivery.



#### 4.1.4 Grants

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

	Forecast Actual	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonw ealth funded grants	11,544	7,103	(4,441)	(38.47%)
State funded grants	7,834	7,653	(181)	(2.31%)
Total grants received	19,378	14,756 -	4,622	(23.85%)
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	1,486	5,596	4,110	277%
Local Roads Funding	275	967	692	252%
Recurrent - State Government				
The Cube Wodonga	80	80	-	0.00%
Library	333	333	-	0.00%
Arts and Events	5	53	48	966.16%
Operating Projects	27	28	1	4.23%
School readiness	640	604	(36)	(5.70%)
Civic Services	162	175	13	8.32%
Emergency Management	93	94	1	1.08%
Preschools	3,236	4,161	925	28.58%
Maternal & Child Health	958	969	11	1.14%
Early Home Learning Study	279	283	4	1.34%
Youth Services	38	41	4	10.00%
Environmental Health	74	79	5	6.45%
Early Years Co-Ordination	157	128	(29)	(18.52%)
Inclusive and Safer Communities	102	-	(102)	(100.00%)
Recreation	40	34	(6)	(15.95%)
Baranduda Community Centre	89	92	3	3.33%
Felltimber Community Centre	89	92	3	3.33%
Total recurrent grants	8,163	13,809	5,646	69.17%
Non-recurrent - Commonwealth Government	-	-	-	0.00%
Non-recurrent - State Government	-	-	-	0.00%
Total non-recurrent grants	-	-	-	
Total operating grants	8,163	13,809	5,646	69.17%

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Operating grants are projected to increase by 69% or \$5.6 million compared to 2022-2023 predominantly due to timing of the receipt of the financial assistance grant.

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000		
<b>(b) Capital Grants</b>				
<b><i>Recurrent - Commonwealth Government</i></b>				
Roads to recovery	541	541	-	0.00%
<b><i>Recurrent - State Government</i></b>			-	
<b>Total recurrent grants</b>	<b>541</b>	<b>541</b>	<b>-</b>	<b>0.00%</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>				
Bridge Replacement	160	-	(160)	(100.00%)
Bushfire Recovery - Exhibition Centre Redevelopment	1,163	-	(1,163)	(100.00%)
Other small capital projects	919	-	(919)	(100.00%)
Recreation / Sporting Lighting upgrades	-	407	407	100.00%
Baranduda Fields	7,000	-	(7,000)	(100.00%)
<b><i>Non-recurrent - State Government</i></b>				
Public Conveniences	18	-	(18)	(100.00%)
Sustainability Centre	54	-	(54)	(100.00%)
Preschool Refurbishments	25	-	(25)	(100.00%)
Rail Trail	100	-	(100)	(100.00%)
Playgrounds	31	-	(31)	(100.00%)
Pump Track	15	-	(15)	(100.00%)
Recreation / Sporting Lighting upgrades	332	-	(332)	(100.00%)
Roads, drainage and path lighting	858	-	(858)	(100.00%)
<b>Total non-recurrent grants</b>	<b>10,674</b>	<b>407</b>	<b>(10,267)</b>	<b>(96.19%)</b>
<b>Total capital grants</b>	<b>11,215</b>	<b>948</b>	<b>(10,267)</b>	<b>(91.55%)</b>
<b>Total Grants</b>	<b>19,378</b>	<b>14,757</b>	<b>(4,621)</b>	<b>(23.85%)</b>

### 4.1.5 Contributions

	Forecast 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Monetary	45	-	45	(100.00%)
Non-monetary	-	-	-	
<b>Total contributions</b>	<b>45</b>	<b>-</b>	<b>45</b>	<b>(100.00%)</b>

Monetary contributions are non-government contributions to operating and capital projects and differ each year related to the operating projects and capital works program at the time. Only those contributions that Council is guaranteed of receiving are included in the budget.

### 4.1.6 Other income

	Forecast 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Interest	115	610	495	430.43%
Transfer From Reserves	393	302	(91)	(23.16%)
Contributions	257	211	(46)	(17.90%)
<b>Total other income</b>	<b>765</b>	<b>1,123</b>	<b>358</b>	<b>46.80%</b>

### 4.1.7 Employee costs

	Forecast 2022/23	Budget 2023/24	Change	
	\$'000	\$'000	\$'000	%
Wages and salaries	26,136	28,131	1,995	7.63%
Superannuation	2,632	3,141	509	19.34%
WorkCover	612	500	(112)	(18.30%)
Staff development	496	496	-	0.00%
Uniforms	72	72	-	0.00%
Travel and Accommodation	114	94	(20)	(17.54%)
FBT	139	143	4	2.88%
Miscellaneous staff costs	2,182	2,311	129	5.91%
<b>Total employee costs</b>	<b>32,383</b>	<b>34,888</b>	<b>2,505</b>	<b>7.74%</b>

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, rostered days off, etc.

#### 4.1.8 Materials and services

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Administration expenses: telephone, printing, stationary, photocopying, insurance, internet	1,351	1,187	(164)	(12.14%)
Bank and government fees	150	152	2	1.33%
Consultancy	2,071	596	(1,475)	(71.22%)
Contractors	2,449	2,350	(99)	(4.04%)
Contract payments - information management	1,440	1,255	(185)	(12.85%)
Contract payments - recreation	882	1,271	389	44.10%
Contracts - waste management	4,553	5,739	1,186	26.05%
Contract payments - Other	3,525	1,990	(1,535)	(43.55%)
Election Expenses	-	80	80	100.00%
Equipment	246	162	(84)	(34.15%)
Events, marketing, advertising, food and drink	1,482	1,229	(253)	(17.07%)
Fire Services Levy	87	87	-	0.00%
Legal	309	357	48	15.53%
Materials	1,571	1,649	78	4.96%
Operating projects	1,105	910	(195)	(17.65%)
Property related expenses: utilities, maintenance, rent, security and cleaning, Plant and Fleet	3,250	2,276	(974)	(29.97%)
Stock	241	258	17	7.05%
Strategy, plans and programs	692	987	295	42.63%
Water rates	361	364	3	0.83%
Other expenses	86	27	(59)	(68.60%)
<b>Total materials and services</b>	<b>25,851</b>	<b>22,926</b>	<b>(2,925)</b>	<b>(11.31%)</b>

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. The total of materials and services is forecast to reduce in 2023-2024 from the 2022-2023 forecast, which includes \$3.9 million of additional operational expenses made up of incomplete works rolled over from the 2021-2022 year and new operational grant expenditure, predominantly from operational grants. There is a \$1.4 million or 6.4% increase on the 2022-2023 adopted budget which is indicative of the increase in costs of materials and services.

#### 4.1.9 Depreciation

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains.

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Property	2,000	2,600	600	30.00%
Plant & equipment	1,075	945	(130)	(12.09%)
Infrastructure	7,175	7,825	650	9.06%
<b>Total depreciation</b>	<b>10,250</b>	<b>11,370</b>	<b>1,120</b>	<b>10.93%</b>

#### 4.1.10 Amortisation – Intangible Assets

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Intangible assets	-	-	-	
<b>Total amortisation - intangible assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	

#### 4.1.11 Amortisation – Right of use assets

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Property	25	21	(4)	(16.00%)
Vehicles	780	700	(80)	(10.26%)
IT	290	320	30	10.34%
<b>Total amortisation - right of use assets</b>	<b>1,095</b>	<b>1,041</b>	<b>(54)</b>	<b>(4.93%)</b>

#### 4.1.12 Other expenses

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Audit Fees	132	170	38	28.79%
Councillor Allow ances	307	320	13	4.23%
Contributions	354	105	(249)	(70.34%)
Memberships	201	190	(11)	(5.47%)
Reserve transfer - developer contributions	200	200	-	0.00%
<b>Total other expenses</b>	<b>1,194</b>	<b>985</b>	<b>(209)</b>	<b>(17.50%)</b>

Contributions expense is for Council grants and sponsorships of local community organisations. Reserves transfer offsets developer contributions income for future community amenities.

#### 4.1.13 Operational projects included in operating expenses

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Sporting Oval - Renew al	236	65	(171)	(72.46%)
Street & Reserve Tree Planting - Ongoing	180	150	(30)	(16.67%)
Parks Signage - signage across city parks - Ongoing	25	25	-	0.00%
Wodonga Regional Waterw ays Action Plan implementation	25	25	-	0.00%
City signage - Ongoing	20	20	-	0.00%
Dog Park	15	-	(15)	(100.00%)
Playground Trees and Natural Playspace	10	10	-	0.00%
Felltimber Children's Centre	50	-	(50)	(100.00%)
Huon Hill Lookout Improvements	84	-	(84)	(100.00%)
Future Proofing - Water	50	-	(50)	(100.00%)
Outdoor Activation - Immediate	193	-	(193)	(100.00%)
Outdoor Activation - Permanent	187	-	(187)	(100.00%)
Depot Renovation - Information Technology	30	-	(30)	(100.00%)
Baranduda Leneva PSP and DCP Review	-	125	125	100.00%
Senior Citizens Design Development	-	200	200	100.00%
Wodonga Central Business Area Drainage Strategy	-	60	60	100.00%
Community Vision	-	80	80	100.00%
Central Business Area Traffic Improvement	-	100	100	100.00%
Landfill Site Feasability Study	-	50	50	100.00%
<b>Total operating projects</b>	<b>1,105</b>	<b>910</b>	<b>(195)</b>	<b>(17.65%)</b>

## 4.2 Balance Sheet

### 4.2.1 Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are not expected to change significantly in the budget.

Total current assets in future years do not include unconfirmed non-recurring grants, anticipated proceeds from land sales, or the identification of operational and capital efficiencies.

Other assets include items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services and other revenues due to be received in the next 12 months.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc which has been built up by Council over many years. The increase in this balance is attributable to the net result of the capital works program each year less depreciation of assets.

### 4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain consistent with 2022-2023 levels.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are only expected to increase marginally due to more active management of entitlements despite factoring in an increase for Enterprise Agreement outcomes.

Interest-bearing loans and borrowings are borrowings of Council. Council has allowed for a \$5.0 million drawdown should the option to purchase strategic land and building assets be exercised or if the requirement for funds to be utilised as bridging finance as a result of the timing of when funds are received from land sales. This is partially offset by scheduled loan principal repayments of \$1.46 million over the year.

### 4.2.3 Borrowings

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

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	2024/25 \$'000	Projections 2025/26 \$'000	2026/27 \$'000
Amount borrowed as at 30 June of the prior year	14,607	<b>17,343</b>	20,874	18,745	16,492
Amount proposed to be borrowed	5,000	<b>5,000</b>	-	-	-
Amount projected to be redeemed	(2,264)	<b>(1,469)</b>	(2,129)	(2,253)	(2,385)
<b>Amount of borrowings as at 30 June</b>	<b>17,343</b>	<b>20,874</b>	<b>18,745</b>	<b>16,492</b>	<b>14,108</b>

#### 4.2.4 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 2022/23 \$	Budget 2023/24 \$
<b>Right-of-use assets</b>	-	-
Property	13	130
Vehicles	1,303	1,259
Other, etc.	298	276
<b>Total right-of-use assets</b>	<b>1,614</b>	<b>1,666</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	-	28
Plant and equipment	611	605
Other, etc.	144	122
<b>Total current lease liabilities</b>	<b>755</b>	<b>755</b>
<b>Non-current lease liabilities</b>		
Land and buildings	-	112
Plant and equipment	716	666
Other, etc.	142	133
<b>Total non-current lease liabilities</b>	<b>859</b>	<b>910</b>
<b>Total lease liabilities</b>	<b>1,614</b>	<b>1,666</b>

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 6.56%.

### 4.3 Statement of changes in Equity

Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The increase in accumulated surplus of \$0.9 million results directly from the surplus for the year.

### 4.4 Statement of Cash Flows

#### 4.4.1 Net cash flows provided by/used in operating activities

The net cash flows from operating activities does not equal the surplus (deficit) for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement.

#### 4.4.2 Net cash flows provided by/used in investing activities

The large increase in investing activities represents the budgeted capital projects for the 2023-2024 year. As mentioned previously, anticipated proceeds from potential sale of assets are not budgeted unless guaranteed under a contract.

#### 4.4.3 Net cash flows provided by/used in financing activities

For 2023-2024 there is provision for \$5 million of new borrowings, should the option to purchase strategic land and building assets be exercised or if the requirement for funds to be utilised as bridging finance as a result of the timing of when funds are received from land sales. The total of principal repayments is projected to be \$1.4 million and finance charges are projected to be \$1 million.



## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2023-2024 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### 4.5.1 Summary

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	17,226	3,946	(13,280)	(77.09%)
Plant and equipment	3,252	1,680	(1,572)	(48.34%)
Infrastructure	33,053	9,481	(23,572)	(71.32%)
<b>Total</b>	<b>53,531</b>	<b>15,108</b>	<b>(38,423)</b>	<b>(71.78%)</b>

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	3,946	500	2,596	-	850	-	-	3,946	-
Plant and equipment	1,680	650	830	200	-	-	-	1,680	-
Infrastructure	9,481	749	8,337	380	15	718	230	8,533	-
<b>Total</b>	<b>15,108</b>	<b>1,899</b>	<b>11,764</b>	<b>580</b>	<b>865</b>	<b>718</b>	<b>230</b>	<b>14,160</b>	<b>-</b>

## 4.5.2 Current Budget

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									
	-	-	-	-	-	-	-	-	-
Land Improvements									
Leneva Baranduda Growth Area DCP Capital	500	500	-	-	-	-	-	-	500
Buildings									
Buildings - Renewal	2,596	-	2,596	-	-	-	-	-	2,596
Depot Purchase and Upgrades	850	-	-	-	850	-	-	-	850
TOTAL PROPERTY	3,946	500	2,596	-	850	-	-	-	3,946
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Plant Replacement - Ongoing	700	-	700	-	-	-	-	-	700
Environmental Strategy Sustainability Projects	30	30	-	-	-	-	-	-	30
Fixtures, Fittings and Furniture									
Computers and telecommunications	80	-	80	-	-	-	-	-	80
Computers and telecommunications	40	40	-	-	-	-	-	-	40
Cube Replacement of Courtyard Big Screen	200	-	-	200	-	-	-	-	200
Computers and Telecommunications									
New Procurement and Contract Management System	110	110	-	-	-	-	-	-	110
CIP Lidar survey and elevation capture	30	30	-	-	-	-	-	-	30
Protective Marking Software/Consulting	15	15	-	-	-	-	-	-	15
Back scanning of Payroll and Personal files	40	40	-	-	-	-	-	-	40
Monitoring Software	35	35	-	-	-	-	-	-	35
Application Whitelisting Software	30	30	-	-	-	-	-	-	30
Two Factor Authentication Software For Admin Access	10	10	-	-	-	-	-	-	10
Penetration Test	20	20	-	-	-	-	-	-	20
Integration Data Connectors - Corporate Systems	90	90	-	-	-	-	-	-	90
Digital asset management system	50	-	50	-	-	-	-	-	50
Transition to SAAS for CIA	200	200	-	-	-	-	-	-	200
TOTAL PLANT AND EQUIPMENT	1,680	650	830	200	-	-	-	-	1,680

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
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Road Pavement - Renewal	567	-	567	-	-	-	-	567	-
Road Reseals - Renewal	1,936	-	1,936	-	-	-	-	1,936	-
Gravel Road Pavement - Renewal	98	-	98	-	-	-	-	98	-
Kerb - Renewal	206	-	206	-	-	-	-	206	-
Traffic Management - Ongoing	15	15	-	-	-	-	-	15	-
Roads to Recovery Income	541	-	541	-	-	541	-	-	-
William Page Drive	50	50	-	-	-	-	-	50	-
Kinchington Road Reconstruction	10	-	-	10	-	-	-	10	-
Road Repairs and Patching from flooding and inclement weather	500	-	500	-	-	-	-	500	-
Pearce Street Pedestrian Operated Signals	20	20	-	-	-	-	-	20	-
Wodonga Tennis Centre - Tree Removal	50	-	-	50	-	-	-	50	-
<b>Bridges</b>									
Bridge - Renewal	481	-	481	-	-	-	-	481	-
Brockley Street Bridge Replacement	2,675	-	2,675	-	-	-	-	2,675	-
<b>Footpaths and Cycleways</b>									
Footpath & Cyclepath - Renewal	322	-	322	-	-	-	-	322	-
<b>Drainage</b>									
Storm Water - Renewal	190	-	190	-	-	-	-	190	-
Cypress Crt Levee - House Creek	40	40	-	-	-	-	-	40	-
Ware Ave Drainage	30	30	-	-	-	-	-	30	-
<b>Recreational, Leisure &amp; Community Facilities</b>									
Wodonga Tennis Centre - Tennis Court surface Replacement program	150	-	150	-	-	-	-	150	-
Aquatics Facility - Renewal	110	-	110	-	-	-	-	110	-
La Trobe Soccer Facility - Pitch 1 Eastern Fence Replacement	30	30	-	-	-	-	-	30	-
Kelly Park Master Plan - Cricket Shed Demolition, New Storage Shed & Fencing	90	90	-	-	-	-	30	60	-
Baranduda Fields Electronic Scoreboards	236	236	-	-	-	177	-	59	-
Les Cheesley Oval LED Lighting Upgrade	320	-	-	320	-	-	200	120	-

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
<b>INFRASTRUCTURE</b>									
<b>Parks, Open Space and Streetscapes</b>									
<i>Playground - Renewal</i>	225	-	225	-	-	-	-	225	-
<i>Playground High Risk Replacement - Ongoing</i>	100	-	100	-	-	-	-	100	-
<i>Park equipment - Renewal</i>	161		161	-	-	-	-	161	-
<i>Bonegilla Migrant Experience Public Art - Arc</i>	38	38	-	-	-	-	-	38	-
<i>Recreation and playground shade</i>	50	50	-	-	-	-	-	50	-
<i>Wodonga Creek/Stock Route Upgrades</i>	100	100	-	-	-	-	-	100	-
<i>Birallee Park Master Plan - Playground &amp; Activity Node</i>	50	50	-	-	-	-	-	50	-
<i>Miscellaneous Streetlight Improvements</i>	15	-		-	15	-	-	15	-
<b>Off Street Car Parks</b>									
<i>Car Parks - Renewal</i>	74	-	74	-	-	-	-	74	-
<b>Other Infrastructure</b>									
<b>TOTAL INFRASTRUCTURE</b>	<b>9,481</b>	749	8,337	380	15	718	230	8,533	-
<b>TOTAL NEW CAPITAL WORKS</b>									
	<b>15,108</b>	<b>1,899</b>	<b>11,764</b>	<b>580</b>	<b>865</b>	<b>718</b>	<b>230</b>	<b>14,160</b>	<b>-</b>

### 4.5.3 Works to be carried forward from the 2022-2023 year

It is anticipated that several capital projects will not be completed by 30 June 2023. These projects will be rolled into the 2023-2024 capital program after the end of the financial year when re-budgets are prepared for adoption and will result in the cash balance at year end being higher by the unspent amounts. The estimated projects and amounts are as follows:

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									
Buildings									
Depot Project	650	-	-	650	-	-	-	650	-
Racecourse Grandstand	732	-	732	-	-	-	-	732	-
Martin Park Storage Facilities	81	-	-	81	-	-	-	81	-
Buildings Improvements									
Building Renewal	500	-	500	-	-	-	-	500	-
Exhibition Centre Redevelopment	300	-	300	-	-	-	-	300	-
WSLC Mechanical Switchboard Upgrade	100	-	-	100	-	-	-	100	-
WSLC Mains Switchboard Upgrade	100	-	-	100	-	-	-	100	-
WSLC BMS Upgrade	50	-	-	50	-	-	-	50	-
Band Hall Relocation	80	-	-	80	-	-	-	80	-
TOTAL PROPERTY	2,593	-	1,532	1,061	-	-	-	2,593	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Sustainability Projects	40	40	-	-	-	-	-	40	-
Plant Replacement	400	-	400	-	-	-	-	400	-
Fixtures, Fittings and Furniture									
Shared Paths Solar Lighting	77	-	77	-	-	-	-	77	-
Computers and Telecommunications									
Contracts Management System	110	110	-	-	-	-	-	110	-
Asset Management System	669	669	-	-	-	-	-	669	-
Baranduda Fields WAN Link	20	-	-	-	20	-	-	20	-
TOTAL PLANT AND EQUIPMENT	1,316	819	477	-	20	-	-	1,316	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Traffic Signals Silva Drv School Crossing	193	193	-	-	-	-	-	193	-
Bridges									
Sangsters Road Railway Bridge Decommission	193	-	193	-	-	-	-	193	-
Brockley St Bridge Replacement	194	-	194	-	-	-	-	194	-
Footpaths and Cycleways									
CBD Bike Hub	213	213	-	-	-	-	-	213	-
Footpath Renewal Program	100	-	100	-	-	-	-	100	-
Drainage									
Belvoir Park Stormwater Management	108	-	-	108	-	-	-	108	-
LOGIC Detention Basin Construction	100	100	-	-	-	-	-	100	-
Recreational, Leisure & Community Facilities									
New Playgrounds	100	100	-	-	-	-	-	100	-
Baranduda Fields Stage 1	7,000	7,000	-	-	-	-	-	7,000	-
La Trobe Sports Field Lighting	300	-	-	300	-	-	-	300	-
Cheesley Oval Infrastructure	49	-	49	-	-	-	-	49	-
Birallee Park Electronic Scoreboard	180	180	-	-	-	-	-	180	-
Parks, Open Space and Streetscapes									
Gateway Village Masterplan	82	82	-	-	-	-	-	82	-
Playground Renewal	106	-	106	-	-	-	-	106	-
Kinchington Playground	170	170	-	-	-	-	-	170	-
Bus Shelters	8	-	8	-	-	-	-	8	-
TOTAL INFRASTRUCTURE	9,096	8,038	650	408	-	-	-	9,096	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2022/23									
	13,005	8,857	2,659	1,469	20	-	-	13,005	-

## 4.6 Summary of Planned Capital Works Expenditure for years ending 30 June 2025, 2026 & 2027

2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	2,500	2,500	-	-	-	2,500	-	-	2,500	-
<b>Total Land</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>
Buildings	4,324	380	3,644	-	300	4,324	-	-	4,324	-
Building improvements	120	50	-	-	70	120	-	-	120	-
<b>Total Buildings</b>	<b>4,444</b>	<b>430</b>	<b>3,644</b>	<b>-</b>	<b>370</b>	<b>4,444</b>	<b>-</b>	<b>-</b>	<b>4,444</b>	<b>-</b>
<b>Total Property</b>	<b>6,944</b>	<b>2,930</b>	<b>3,644</b>	<b>-</b>	<b>370</b>	<b>6,944</b>	<b>-</b>	<b>-</b>	<b>6,944</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	350	-	350	-	-	350	-	-	350	-
Fixtures, fittings and furniture	135	40	95	-	-	135	-	-	135	-
Computers and telecommunications	650	650	-	-	-	650	-	-	650	-
<b>Total Plant and Equipment</b>	<b>1,135</b>	<b>690</b>	<b>445</b>	<b>-</b>	<b>-</b>	<b>1,135</b>	<b>-</b>	<b>-</b>	<b>1,135</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	5,917	1,202	3,915	800	-	5,917	541	-	5,376	-
Bridges	2,438	-	2,438	-	-	2,438	1,509	-	929	-
Footpaths and cycleways	714	293	391	30	-	714	-	-	714	-
Drainage	704	525	179	-	-	704	-	-	704	-
Recreational, leisure and community facilities	524	414	110	-	-	524	-	123	401	-
Waste management	110	110	-	-	-	110	-	-	110	-
Parks, open space and streetscapes	4,131	3,525	486	120	-	4,131	-	-	4,131	-
Off street car parks	407	330	77	-	-	407	-	-	407	-
Information technology infrastructure	800	800	-	-	-	800	-	-	800	-
<b>Total Infrastructure</b>	<b>15,745</b>	<b>7,199</b>	<b>7,596</b>	<b>950</b>	<b>-</b>	<b>15,745</b>	<b>2,050</b>	<b>123</b>	<b>13,572</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>23,824</b>	<b>10,819</b>	<b>11,685</b>	<b>950</b>	<b>370</b>	<b>23,824</b>	<b>2,050</b>	<b>123</b>	<b>21,651</b>	<b>-</b>

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	2,500	2,500	-	-	-	2,500	-	-	2,500	-
<b>Total Land</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>
Buildings	4,886	200	2,186	-	2,500	4,886	-	-	4,886	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>4,886</b>	<b>200</b>	<b>2,186</b>	<b>-</b>	<b>2,500</b>	<b>4,886</b>	<b>-</b>	<b>-</b>	<b>4,886</b>	<b>-</b>
<b>Total Property</b>	<b>7,386</b>	<b>2,700</b>	<b>2,186</b>	<b>-</b>	<b>2,500</b>	<b>7,386</b>	<b>-</b>	<b>-</b>	<b>7,386</b>	<b>-</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	860	500	360	-	-	860	-	-	860	-
Fixtures, fittings and furniture	95	40	55	-	-	95	-	-	95	-
Computers and telecommunications	680	680	-	-	-	680	-	-	680	-
Library books	-	-	-	-	-	-	-	-	0	-
<b>Total Plant and Equipment</b>	<b>1,635</b>	<b>1,220</b>	<b>415</b>	<b>-</b>	<b>-</b>	<b>1,635</b>	<b>-</b>	<b>-</b>	<b>1,635</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	4,782	425	3,957	400	-	4,782	541	-	4,241	-
Bridges	404	-	404	-	-	404	1,509	-	(1,105)	-
Footpaths and cycleways	672	183	489	-	-	672	-	-	672	-
Drainage	214	26	188	-	-	214	-	-	214	-
Recreational, leisure and community facilities	366	-	366	-	-	366	-	-	366	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	701	190	511	-	-	701	-	-	701	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	557	330	77	150	-	557	-	-	557	-
Information technology infrastructure	-	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	<b>7,696</b>	<b>1,154</b>	<b>5,992</b>	<b>550</b>	<b>-</b>	<b>7,696</b>	<b>2,050</b>	<b>-</b>	<b>5,646</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>16,717</b>	<b>5,074</b>	<b>8,593</b>	<b>550</b>	<b>2,500</b>	<b>16,717</b>	<b>2,050</b>	<b>-</b>	<b>14,667</b>	<b>-</b>



2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	2,500	2,500	-	-	-	2,500	-	-	2,500	-
<b>Total Land</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>
Buildings	2,078	-	2,078	-	0	2,078	-	-	2,078	-
Building improvements	500	500	-	-	-	500	-	-	500	-
<b>Total Buildings</b>	<b>2,578</b>	<b>500</b>	<b>2,078</b>	<b>-</b>	<b>0</b>	<b>2,578</b>	<b>-</b>	<b>-</b>	<b>2,578</b>	<b>-</b>
<b>Total Property</b>	<b>5,078</b>	<b>3,000</b>	<b>2,078</b>	<b>-</b>	<b>0</b>	<b>5,078</b>	<b>-</b>	<b>-</b>	<b>5,078</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	370	-	370	-	-	370	-	-	370	-
Fixtures, fittings and furniture	123	40	83	-	-	123	-	-	123	-
Computers and telecommunications	710	710	-	-	-	710	-	-	710	-
<b>Total Plant and Equipment</b>	<b>1,203</b>	<b>750</b>	<b>453</b>	<b>-</b>	<b>-</b>	<b>1,203</b>	<b>-</b>	<b>-</b>	<b>1,203</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	3,974	465	3,509	-	-	3,974	541	-	3,433	-
Bridges	372	-	372	-	-	372	754	-	(382)	-
Footpaths and cycleways	839	314	525	-	-	839	-	-	839	-
Drainage	229	27	202	-	-	229	-	-	229	-
Recreational, leisure and community facilities	121	-	121	-	-	121	-	-	121	-
Parks, open space and streetscapes	719	250	469	-	-	719	-	-	719	-
Off street car parks	311	230	81	-	-	311	-	-	311	-
<b>Total Infrastructure</b>	<b>6,565</b>	<b>1,286</b>	<b>5,279</b>	<b>-</b>	<b>-</b>	<b>6,565</b>	<b>1,295</b>	<b>-</b>	<b>5,270</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>12,846</b>	<b>5,036</b>	<b>7,810</b>	<b>-</b>	<b>0</b>	<b>12,846</b>	<b>1,295</b>	<b>-</b>	<b>11,551</b>	<b>-</b>

## 5a. Targeted performance Indicators

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

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

### Targeted Performance indicators – Service

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Target 2023/24	Target Projections			Trend +/-
						2024/25	2025/26	2026/27	
<b>Governance</b>									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	60	60	60	60	60	60	o
<b>Roads</b>									
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	2	99%	98%	98%	98%	98%	98%	o
<b>Statutory planning</b>									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	58%	60%	70%	70%	70%	70%	o
<b>Waste management</b>									
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	4	72%	72%	72%	72%	72%	72%	o

## Targeted Performance indicators – Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+o/-
Liquidity									
Working Capital	Current assets / current liabilities	5	439%	275%	264%	154%	97%	60%	-
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	80%	242%	109%	123%	88%	75%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	7	72%	72%	71%	71%	71%	72%	o
Efficiency									
Expenditure level	Total expenses / no. of property assessments	8	\$ 3,364	\$ 3,486	\$ 3,452	\$ 3,485	\$ 3,545	\$ 3,616	o

## 5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual 2021/22	Forecast 2022/23	Budget 2023/24	2024/25	Projections 2025/26      2026/27		Trend +/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	(2.5%)	(5.2%)	0.7%	0.8%	0.1%	(0.8%)	
<b>Liquidity</b>									
Unrestricted cash	Unrestricted cash / current liabilities	10	346%	138%	134%	23%	(33%)	(68%)	
<b>Obligations</b>									
Loans and borrow ings	Interest bearing loans and borrow ings / rate revenue	11	30%	35%	40%	35%	30%	25%	
Loans and borrow ings	Interest and principal repayments on interest bearing loans and borrow ings / rate revenue		7%	7%	5%	6%	6%	6%	
Indebtedness	Non-current liabilities / ow n source revenue		39%	32%	37%	32%	27%	23%	
<b>Stability</b>									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.63%	0.51%	0.46%	0.46%	0.47%	0.48%	
<b>Efficiency</b>									
Revenue level	General rates and municipal charges / no. of property assessments	13	\$2,384	\$2,429	\$2,491	\$2,525	\$2,560	\$2,594	

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. Satisfaction with community consultation and engagement

The community satisfaction rating out of 100 with the consultation and engagement efforts of the council. This includes consulting and engaging directly with the community on key local issues requiring decisions by council.

### 2. Sealed local roads below the intervention level

The percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal.

### 3. Planning applications decided within the relevant required time

The percentage of regular and VicSmart planning application decisions made within legislated time frames.

### 4. Kerbside collection waste diverted from landfill

The percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill.

### 5. Working capital

The proportion of current liabilities represented by current assets. Working capital is forecast to decrease over the next 4 years to fund the capital program.

### 6. Asset renewal

This percentage indicates the extent of Council's renewal of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). Generally, a percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.

### 7. Rates concentration

Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates that Council's reliance on rate revenue compared to all other revenue sources will remain steady.

### 8. Expenditure level

Measures whether a council is using resources efficiently. Trend indicates that Council is maintaining operating expenditure per property assessment.

### 9. Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. The financial performance is expected to fluctuate over the period in line with operating initiatives.

### 10. Unrestricted cash

This measure provides an indication of the level of funding available for any purpose. Council's unrestricted cash funds the ongoing capital program.

**11. Debt compared to rates**

Measures whether the level of debt and other long term obligations is appropriate to the size and nature of the council's activities. Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt.

**12. Rates effort**

Rate revenue as a percentage of the capital improved value of rateable properties in the municipality.

**13. Revenue level**

The average rate revenue per property assessment.

## 6. Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2023-2024 year.

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.

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>1. Finance</b>						
Land Information Certificate	S	F	\$27.80	\$27.80	0%	\$0.00
					<b>Total Income</b>	<b>\$50,000</b>
					<b>Estimated Cost to Council</b>	<b>\$50,000</b>
					<b>Net subsidy from Rates</b>	<b>\$0</b>
<b>2. Infrastructure</b>						
<b>Subdivisions</b>						
Engineering Plan Checking Fees	S	F	0.75% of Value of	0.75% of Value of		
Engineering Supervision Fees	S	F	2.5% of Value of	2.5% of Value of		
Engineering Supervision & Contract Admin Fees	S	F	N/A	N/A		
Engineering Survey & Design Fees	S	F	N/A	N/A		
Community Infrastructure Levy (formerly Community Facility Contributions per lot)	S	F	\$1,253.00	\$1,253.00	0%	\$0.00
Asset Protection	C	T	\$85.00	\$85.00	0%	\$0.00
Vehicle Crossing	C	T	\$125.00	\$125.00	0%	\$0.00
Stormwater connection	C	T	\$85.00	\$85.00	0%	\$0.00
Legal Point of Discharge request	C	T	\$62.60	\$149.40	139%	\$86.80
Mirroring / inspection of drainage lines as part of approval process for building over easements	C	T	\$294.70	\$294.70	0%	\$0.00
Road Opening Fees	S	F	N/A	N/A		
					<b>Total Income</b>	<b>\$530,000</b>
					<b>Estimated Cost to Council</b>	<b>\$777,053</b>
					<b>Net subsidy from Rates</b>	<b>(\$247,053)</b>

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>3. Building</b>						
<b>Class 1, 2 &amp; 10 - (Dwelling &amp; Outbuildings)</b>						
Minor works (eg fences, re-stumping, retaining walls)	C	T	\$315.00	\$325.00	3%	\$10.00
Out buildings (under \$5,000)	C	T	\$425.00	\$438.00	3%	\$13.00
Out buildings	C	T	\$615.00	\$635.00	3%	\$20.00
Inground pools	C	T	\$615.00	\$635.00	3%	\$20.00
Above ground pools & Spas	C	T	\$245.00	\$252.00	3%	\$7.00
New Dwellings	C	T	\$1,960.00	\$2,019.00	3%	\$59.00
Dwelling Internal Alterations (under \$5000)	C	T	\$520.00	\$535.00	3%	\$15.00
Dwelling Internal Alterations (Over \$5,000)	C	T	\$985.00	\$1,015.00	3%	\$30.00
Dwelling Additions	C	T	\$1,150.00	\$1,184.50	3%	\$34.50
Dwelling – Units	C	T	\$1,960.00	\$2,020.00	3%	\$60.00
Dwelling – Units	C	T	\$3,100.00	\$3,195.00	3%	\$95.00
Dwelling – Units	C	T	\$1,086.00	\$1,120.00	3%	\$34.00
Note:- Additional Inspections	C	T	\$140.00	\$150.00	7%	\$10.00
<b>Class 3, 4, 5, 6, 7, 8 and 9 Buildings – (Commercial &amp; Industrial etc.)</b>						
Commercial Fit Out	C	T	\$1,330.00	\$1,369.90	3%	\$39.90
Up to \$30,000	C	T	\$1,495.00	\$1,545.00	3%	\$50.00
\$30,000 - \$100,000	C	T	0.0155	0.01600	3%	\$0.00
\$100,000 - \$500,000	C	T	0.00725	0.00750	3%	\$0.00
\$500,000 - \$2,000,000	C	T	0.00345	0.00355	3%	\$0.00
\$2,000,000 & over	C	T	0.0018	0.00185	3%	\$0.00
Note:- Additional Inspections	C	T	\$150.00	\$155.00	3%	\$5.00
<b>Demolitions</b>						
Single storey building less than 6.0m in height any Class 1 or 10	C	T	\$430.00	\$445.00	3%	\$15.00
Any other building	C	T	\$855.00	\$880.00	3%	\$25.00
Swimming Pool	C	T	\$175.00	\$180.25	3%	\$5.25
Note:- Additional Inspections	C	T	\$140.00	\$150.00	7%	\$10.00

NB \*Computation checking will be charged for at cost, if a Form 11 is not provided

May be varied subject to commercial agreements



Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>General Services/Charges</b>						
Requests for Council Reports, Letter for Appeals Board and Siting Variations	C	T	\$230.00	\$238.00	3%	\$8.00
Lodgement Fee (Gazetted Oct)	S	F	\$125.85	\$123.70	-2%	(\$2.15)
Preliminary Inspection and Inspection of Used Materials (plus travelling outside the Municipality)	C	T	N/A	N/A		
Request for Building Particulars (Form 10) (Gazetted Oct)	S	T	\$48.80	\$47.95	-2%	(\$0.85)
Building File Retrieval – Residential	C	T	\$42.00	\$43.25	3%	\$1.25
Building File Retrieval – Commercial	C	T	\$130.00	\$134.00	3%	\$4.00
Request For Copy of Final Certificate/Occupancy Permit	C	T	\$45.00	\$46.35	3%	\$1.35
Illegal Building Works	C	T			N/A	\$0.00
Inspections for others (within Municipality)	C	T	\$185.00	\$190.00	3%	\$5.00
Heritage Check (Gazetted Oct)	S	T	\$87.92	\$86.40	-2%	(\$1.52)
Extension of Time of Building permit - 6 months	C	T	\$145.00	\$150.00	3%	\$5.00
Extension of Time of Building permit - 12 months	C	T	\$275.00	\$284.00	3%	\$9.00
Amendments to Building Permit - Minor	C	T	\$150.00	\$154.50	3%	\$4.50
Amendments to Building Permit - Major	C	T	\$270.00	\$278.00	3%	\$8.00
Pool fence compliance inspection (includes compliance certificate)	C	T	\$240.00	\$250.00	4%	\$10.00
Building Permit Levy – 0.128 cents in the dollar (contract value) payable when building costs are over \$10,000	S	F	0.128%	0.128%	0%	\$0.00
HH Levy – 0.032 cents in the dollar (contract value) payable when building costs are over \$10,000.	S	F	N/A	N/A		
<b>(Domestic work only)</b>						
Section 137B Inspection & Report						
- Minor works	C	T	\$290.00	\$300.00	3%	\$10.00
- Outbuildings	C	T	\$455.00	\$470.00	3%	\$15.00
- Alterations & Additions	C	T	\$770.00	\$795.00	3%	\$25.00
- Dwelling per storey	C	T	\$1,025.00	\$1,055.00	3%	\$30.00
Application for an Occupancy Permit/Certificate of Final Inspection.						
- Final Certificate	C	T	\$200.00	\$207.00	3%	\$7.00
- Occupancy Permit	C	T	\$480.00	\$495.00	3%	\$15.00
Application to Renew Building Permit						
- Outbuilding	C	T	\$300.00	\$310.00	3%	\$10.00
- Alterations & Additions	C	T	\$495.00	\$509.85	3%	\$14.85
- Dwellings	C	T	\$735.00	\$760.00	3%	\$25.00
- Commercial	C	T	N/A			
Consent to Build Over Easements & Siting Variations						
- 1 Referral	C	T	\$240.00	\$248.00	3%	\$8.00
- 2 Referrals	C	T	\$240.00	\$248.00	3%	\$8.00
Inspection for Issuing an Occupancy Permit for a Place of Public Entertainment	C	T	\$240.00	\$248.00	3%	\$8.00
External Permit Lodgement Fee	C	T	\$170.00	\$175.10	3%	\$5.10
					<b>Total Income</b>	<b>\$966,000</b>
					<b>Estimated Cost to Council</b>	<b>\$1,222,950</b>
					<b>Net subsidy from Rates</b>	<b>(\$256,950)</b>

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
4. Recreation						
Sporting Fields						
Pre Season Training						
Up to six sessions	C	T	\$104.00	\$107.00	3%	\$3.00
Six or more sessions	C	T	\$625.00	\$644.00	3%	\$19.00
Personal Trainers (1-16hrs)						
Personal Trainers - Premier monthly	C	T	\$116.00	\$119.00	3%	\$3.00
Personal Trainers - Standard	C	T	\$89.00	\$92.00	3%	\$3.00
Personal trainers - Basic	C	T	\$58.00	\$60.00	3%	\$2.00
Casual Use - full day	C	T	\$124.00	\$128.00	3%	\$4.00
Casual Use - half day	C	T	\$63.00	\$65.00	3%	\$2.00
Leased properties - contribution to ground maintenance costs.			Income		\$73,600	
			Estimated Cost to Council		\$245,333	
			Net subsidy from Rates		(\$171,733)	
Total Recreation				Total Income		\$176,018
			Estimated Cost to Council		\$928,120	
			Net subsidy from Rates		(\$752,102)	

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (Inc. GST)	2023/24 (Inc. GST)	% Change	\$ Change
<b>5. Planning &amp; Environment</b>						
Class 1 – Application to use land	S	F	\$1,360.80	\$1,360.80	0%	\$0.00
Amendment to change what the permit allows; or change any or all conditions	S	F	\$1,360.80	\$1,360.80	0%	\$0.00
			(fee units)	(fee units)		
<b>To Develop Land or to Use Land for Dwelling</b>						
Class 2 - < \$10,000	S	F	\$206.40	\$206.40	0%	\$0.00
Class 3 – \$10,001 to \$100,000	S	F	\$649.80	\$649.80	0%	\$0.00
Class 4 - \$100,001 to \$500,000	S	F	\$1,330.20	\$1,330.20	0%	\$0.00
Class 5 - \$500,001 to \$1,000,000	S	F	\$1,437.30	\$1,437.30	0%	\$0.00
Class 6 - \$1,000,001 to \$2,000,000	S	F	\$1,544.30	\$1,544.30	0%	\$0.00
<b>VicSmart</b>						
Class 7 - <\$10,000	S	F	\$206.40	\$206.40	0%	\$0.00
Class 8 - >\$10,000	S	F	\$443.40	\$443.40	0%	\$0.00
Class 9 - Subdivide or Consolidate land	S	F	\$206.40	\$206.40	0%	\$0.00
Class 10 - Application other than a class 7, 8 or 9 permit	S	F	\$206.40	\$206.40	0%	\$0.00
<b>To Develop Land</b>						
Class 11 < \$100,000	S	F	\$1,185.00	\$1,185.00	0%	\$0.00
Class 12 - \$100,000 to \$1,000,000	S	F	\$1,597.80	\$1,597.80	0%	\$0.00
Class 13 - \$1,000,000 to \$5,000,000	S	F	\$3,524.30	\$3,524.30	0%	\$0.00
Class 14 - \$5,000,000 to \$15,000,000	S	F	\$8,982.90	\$8,982.90	0%	\$0.00
Class 15- \$15,000,000 to \$50,000,000	S	F	\$26,489.90	\$26,489.90	0%	\$0.00
Class 16 - > \$50,000,000 (50% of this fee to charged until 13 Oct 2017)	S	F	\$59,539.30	\$59,539.30	0%	\$0.00
<b>Subdivision</b>						
Class 17 – Subdivide existing building.	S	F	\$1,360.80	\$1,360.80	0%	\$0.00
Class 18 – Subdivide land into 2 lots.	S	F	\$1,360.80	\$1,360.80	0%	\$0.00
Class 19 – To realign boundaries or consolidate.	S	F	\$1,360.80	\$1,360.80	0%	\$0.00
Class 20 - To subdivide land (\$1,318.10 for each 100 lots created)	S	F	\$1,360.80	\$1,360.80	0%	\$0.00
Class 21 – Remove restriction or right of way.	S	F	\$1,360.80	\$1,360.80	0%	\$0.00
Class 22 – A permit not otherwise provided for in this Regulation	S	F	\$1,360.80	\$1,360.80	0%	\$0.00
1. An application for more than one class. 2. An application to amend a permit in more than one class.	S	F	Sum of the highest of the fee and 50% of each of the other fees	Sum of the highest of the fee and 50% of each of the other fees		
			(fee units)	(fee units)		
<b>Planning Scheme Amendment</b>						
Reg 6(1) Consider a request to amend a planning scheme	S	F	\$3,149.70	\$3,149.70	0%	\$0.00
Reg 6(2) Considering submissions - up to 10 submission	S	F	\$15,611.10	\$15,611.10	0%	\$0.00
Reg 6(2) Considering submissions - up to 20 submission	S	F	\$31,191.60	\$31,191.60	0%	\$0.00
Reg 6(2) Considering submissions - up to 30 submission	S	F	\$41,695.80	\$41,695.80	0%	\$0.00
Reg 6(3) Council adoption of Amendment	S	F	\$496.90	\$496.90	0%	\$0.00
Reg 6(4) Considering a request to approve an amendment	S	F	\$496.90	\$496.90	0%	\$0.00

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
5. Planning & Environment						
Amend an application for planning approval or amendment to a planning approval after public notice has been given.	S	F	40% of the application fee for that class of permit or amendment to permit; and, Where the class of application is changing to a new class of higher application, the difference between the fee for the application to be amended and the fee for the new class.	40% of the application fee for that class of permit or amendment to permit; and, Where the class of application is changing to a new class of higher application, the difference between the fee for the application to be amended and the fee for the new class.		
			(fee units)	(fee units)		
Subdivision						
Certification of Plan of Subdivision	S	F	\$177.40	\$177.40	0%	\$0.00
Alteration of plan	S	F	\$112.70	\$112.70	0%	\$0.00
Amendment of certified plan	S	F	\$142.80	\$142.80	0%	\$0.00
			(fee units)	(fee units)		
Other						
Information Requests:						
> Conveyance & Permit History	C	T	\$208.00	\$215.00	3%	\$7.00
> Title and instruments	C	T	\$15 + cost of title and instrument	\$15 + cost of title and instrument	0%	\$0.00
> File Retrieval once closed residential	C	T	\$17.00	\$20.00	18%	\$3.00
-commercial	C	T	\$50.00	\$55.00	10%	\$5.00
File retrieval	C	T	\$64.00	\$66.00	3%	\$2.00
Advertising planning applications & planning scheme amendments *	C	T	\$229.95 + postage + cost of notice in new spaper	\$229.95 + postage + cost of notice in new spaper	0%	\$0.00
Provide copies of permits	C	T	Copy fee of 50c for each Black & white A4 page (after the first page is free)	Copy fee of 50c for each Black & white A4 page (after the first page is free)	0%	\$0.00
Cash in lieu for car parking, per space.	C	T	\$10,000.00	\$10,000.00	0%	\$0.00
Extension to Permit	C	T	\$0.00	\$100.00	100%	\$100.00
Variation to restriction on AWC Covenant	C	T	\$1,360.80	\$1,400.00	3%	\$39.20
Building envelope variation	C	T	\$0.00	\$50.00	100%	\$50.00
Prepare Section 173 agreements	C	T	Solicitors Fees + \$226 admin fee	Solicitors Fees + \$226 admin fee	0%	\$0.00
Amend Section 173 agreements	C	T	Solicitors Fees + \$226 admin fee	Solicitors Fees + \$226 admin fee	0%	\$0.00
For an agreement to a proposal to amend or end an agreement under Section 173 of the Act	S	T	\$680.40	\$680.40	0%	\$0.00
Secondary Consents (Including consent under s173 agreement)	C	T	\$336.40	\$345.00	3%	\$8.60
Consideration of matters to Council's satisfaction	S	F	\$336.40	\$336.40	0%	\$0.00
Application for compliance certificate S97N	S	F	\$336.40	\$336.40	0%	\$0.00
Consideration of requests for the demolition of buildings	C	F	\$64.40	\$66.50	3%	\$2.10
Assessing Development Plans - residential	C	T	\$336.40	\$345.00	3%	\$8.60
Assessing Development Plans - rural	C	T	\$336.40	\$345.00	3%	\$8.60
Amendment to Development Plans	C	T	\$336.40	\$345.00	3%	\$8.60
			(fee units)	(fee units)	Total income	\$297,547
					Estimated Cost to Council	\$758,609
					Net subsidy from Rates	(\$461,062)

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>7. WasteTransfer Station</b>						
<b>Waste Material</b>						
Bag 40 litres or less	C	T	\$5.00	\$5.00	0%	\$0.00
Bin	C	T	\$9.00	\$9.00	0%	\$0.00
1/4 cubic metre	C	T	\$13.00	\$14.00	8%	\$1.00
1/2 cubic metre	C	T	\$26.00	\$28.00	8%	\$2.00
3/4 cubic metre	C	T	\$39.00	\$42.00	8%	\$3.00
per cubic metre	C	T	\$52.00	\$56.00	8%	\$4.00
Unsorted builders waste per cubic metre (NEW)	C	T	\$0.00	\$104.00	100%	\$104.00
<b>Re-Use Material</b>						
1/4 cubic metre	C	T	\$5.00	\$5.00	0%	\$0.00
1/2 cubic metre	C	T	\$10.00	\$10.00	0%	\$0.00
3/4 cubic metre	C	T	\$15.00	\$15.00	0%	\$0.00
Green waste – Bag	C	T	\$4.00	\$4.00	0%	\$0.00
Green waste – per cubic metre	C	T	\$20.00	\$20.00	0%	\$0.00
Soil – per cubic metre	C	T	\$14.00	\$20.00	43%	\$6.00
Contaminated Soil	C	T	\$52.00	\$56.00	8%	\$4.00
Clay soil	C	T	\$14.00	\$20.00	43%	\$6.00
Mattresses Baby cot	C	T	\$10.00	\$11.00	10%	\$1.00
Mattresses - single	C	T	\$27.00	\$30.00	11%	\$3.00
Mattresses - Double and larger	C	T	\$31.00	\$34.00	10%	\$3.00
single and double chairs/couches	C	T	\$12.00	\$13.00	8%	\$1.00
three seater and larger couches	C	T	\$20.00	\$23.00	15%	\$3.00

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
Re-Use Material Continued						
Concrete, bricks and rubble – per cubic metre	C	T	\$21.00	\$24.00	14%	\$3.00
1/4 cubic metre	C	T	\$5.00	\$6.00	20%	\$1.00
1/2 cubic metre	C	T	\$10.00	\$12.00	20%	\$2.00
3/4 cubic metre	C	T	\$15.00	\$18.00	20%	\$3.00
Car /motorbike Tyre	C	T	\$6.00	\$7.00	17%	\$1.00
Small Truck Tyre /4WD	C	T	\$13.00	\$15.00	15%	\$2.00
Truck Tyre - Large	C	T	\$16.00	\$18.00	13%	\$2.00
Tractor Tyre (Front) 1 metre	C	T	\$75.00	\$85.00	13%	\$10.00
Tractor Tyre (Rear) > 1 metre	C	T	\$165.00	\$190.00	15%	\$25.00
Loader Tyre	C	T	\$165.00	\$190.00	15%	\$25.00
Refrigerator (for degassing)	C	T	\$5.00	\$5.00	0%	\$0.00
Fire Extinguisher	C	T	\$8.00	\$8.00	0%	\$0.00
Gas bottle	C	T	\$5.00	\$5.00	0%	\$0.00
LPG cylinder	C	T	\$50.00	\$50.00	0%	\$0.00
					<b>Total Income</b>	<b>\$789,000</b>
					<b>Estimated Cost to Council</b>	<b>\$1,755,793</b>
					<b>Net subsidy from waste management Levy</b>	<b>(\$966,793)</b>

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>8. Environmental Health</b>						
<b>Fixed Premises</b>						
Class 1 premise	C	F	\$501.00	\$516.00	3%	\$15.00
Class 2 premise	C	F	\$457.00	\$470.00	3%	\$13.00
Class 3 premise	C	F	\$312.00	\$321.00	3%	\$9.00
Class 3A premise	C	F	\$312.00	\$320.00	3%	\$8.00
Food Premises - for each additional EFT above 5 employees	C	F	\$36.00	\$37.00	3%	\$1.00
Class 2 Community Group (Unlicensed Premise)	C	F	\$234.00	\$241.00	3%	\$7.00
Class 3 Community Group (Unlicensed Premise)	C	F	\$159.00	\$163.00	3%	\$4.00
Plans approval food (fixed premises)			0.5 annual registration fee	0.5 annual registration fee	0%	\$0.00
Request for inspection/ Additional Inspection	C	F	\$104.00	\$107.00	3%	\$3.00
Additional Follow up Inspection	C	F	\$104.00	\$107.00	3%	\$3.00
<b>Temporary Food Premises</b>						
Once Off Registration	C	F	\$75.00	\$77.00	3%	\$2.00
Class 2	C	F	\$153.00	\$158.00	3%	\$5.00
Class 3	C	F	\$102.00	\$105.00	3%	\$3.00
Class 3A	C	F	\$102.00	\$105.00	3%	\$3.00
Community Group	C	F	\$0.00	\$0.00	0%	\$0.00
<b>Mobile Food Premises</b>						
Class 2	C	F	\$440.00	\$453.00	3%	\$13.00
Class 3 ( includes Water Carters)	C	F	\$258.00	\$266.00	3%	\$8.00
Plans approval / Inspection Fee Mobile Premises	C	F	\$104.00	\$107.00	3%	\$3.00
Each Class 2 Food Vehicle after the first one garaged at same address.	C	F	\$235.00	\$242.00	3%	\$7.00
Each Class 3 Food Vehicle after the first one garaged at same address. (Includes additional Water Carters)	C	F	\$133.00	\$137.00	3%	\$4.00
Vending machine class 2	C	F	\$108.00	\$111.00	3%	\$3.00
Vending machine class 2 additional after the first registered	C	F	\$54.00	\$56.00	4%	\$2.00
Vending machine class 3	C	F	\$89.00	\$92.00	3%	\$3.00
Vending machine class 3 additional after the first registered	C	F	\$44.00	\$45.00	2%	\$1.00
Mobile community group	C	F	\$0.00	\$0.00	0%	\$0.00
<b>Health Premises</b>						
Health Premises (Hair and Beauty)	C	F	\$179.00	\$184.00	3%	\$5.00
Health Premises (Hair Only) - once off	C	F	\$179.00	\$184.00	3%	\$5.00
Mobile Health Premises	C	F	\$179.00	\$184.00	3%	\$5.00
Skin Penetration Establishments	C	F	\$244.00	\$251.00	3%	\$7.00
Health Premise Transfer and/or information	C	F	0.5 annual registration fee	0.5 annual registration fee	0%	\$0.00
Additional Inspection	C	F	\$104.00	\$107.00	3%	\$3.00
Additional Follow up Inspection	C	F	\$104.00	\$107.00	3%	\$3.00
Plans approval Health Premise	C	F	0.5 annual registration fee	0.5 annual registration fee	0%	\$0.00

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>8. Environmental Health cont.....</b>						
<b>Accommodation Premises</b>						
Prescribed Accommodation 1 to 19 accomodation rooms	C	F	\$197.00	\$203.00	3%	\$6.00
Prescribed accomodation 20 to 59 accomodation rooms	C	F	\$244.00	\$251.00	3%	\$7.00
Prescribed accomodation 60 plus accomodation rooms	C	F	\$367.00	\$378.00	3%	\$11.00
Caravan Parks per site #	C	F	As determined by the state	As determined by the state	0%	\$0.00
Accomodation Plans approval	C	F	0.5 annual registration fee	0.5 annual registration fee	0%	\$0.00
Accomodation Transfer	C	F	0.5 annual registration fee	0.5 annual registration fee	0%	\$0.00
Additional Inspection	C	F	\$104.00	\$107.00	3%	\$3.00
Additional Follow up Inspection	C	F	\$104.00	\$107.00	3%	\$3.00
<b>Public Swimming Pools class 1</b>						
Category 1 - 1 single small, or 1 small interactive			\$183.00	\$188.00	3%	\$5.00
Category 1 - 1 single large, or 1 large interactive			\$214.00	\$220.00	3%	\$6.00
Category 1 - Up to and including 2 Pools inclusive interactive			\$187.00	\$193.00	3%	\$6.00
Category 1 - 3 or more pools including interactive			\$273.00	\$281.00	3%	\$8.00
<b>Additional Fees</b>						
Additional Inspection	C	F	\$104.00	\$107.00	3%	\$3.00
Additional Follow up Inspection	C	F	\$104.00	\$107.00	3%	\$3.00
Re-sample of failed samples	C	F	\$179.00	\$184.00	3%	\$5.00
Late fee for premises registration	C	F	0.5 annual registration fee	0.5 annual registration fee	0%	\$0.00
Justified Complaint Inspection	C	F	\$104.00	\$107.00	3%	\$3.00
<b>Immunisation</b>						
Influenza Vaccination (at clinic/pubic) Quadvalant	C	F	\$20.00	\$21.00	5%	\$1.00
Influenza Vaccination (Commercial)	C	T	\$22.00	\$23.00	5%	\$1.00
Supply of vaccination history statement	C	T	\$12.00	\$12.00	0%	\$0.00
Supply of vaccination history statement Update overseas history (NEW)	C	T	\$0.00	\$0.00	100%	\$0.00
Hepatitis B Vaccination (each vaccination)	C	F	\$27.00	\$28.00	4%	\$1.00
Hepatitis A Vaccination (each vaccination) - adult	C	F	\$70.00	\$72.00	3%	\$2.00
Combined Hepatitis A & B (each vaccination) - adult	C	F	\$95.00	\$98.00	3%	\$3.00
Meningiccal ACY and W	C	F	\$90.00	\$93.00	3%	\$3.00
Boostrix/Dip, Tetnus, Whooping Adult	C	F	\$45.00	\$46.00	2%	\$1.00
Chicken Pox	C	F	\$70.00	\$72.00	3%	\$2.00
Supply of 3.5Ltr syringe container - commercial purchase and disposal	C	T	\$32.00	\$33.00	3%	\$1.00
3.5Ltr Syringe containers - receive for purchase and disposal	C	T	\$32.00	\$33.00	3%	\$1.00
Supply of 6Ltr syringe container - commercial purchase and disposal	C	T	\$44.00	\$45.00	2%	\$1.00
6Ltr Syringe containers - receive for purchase and disposal	C	T	\$44.00	\$45.00	2%	\$1.00
Vaccine Administration Fee - for all unsubsidised vaccines provided by state and/or federal government authorities	C	F	\$25.00	\$26.00	4%	\$1.00



Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>8. Environmental Health cont.....</b>						
<b>Wastewater</b>						
* Construct, install or alter OWMS	S	F	\$550.00	\$747.38	36%	\$197.38
* Renew a permit	S	F	\$126.00	\$127.06	1%	\$1.06
* Minor alteration to OWMS	S	F	\$568.00	\$569.55	0%	\$1.55
* Amend a permit	S	F	\$158.00	\$158.71	0%	\$0.71
* Transfer a Permit	S	F	\$151.00	\$151.83	1%	\$0.83
Maintenance inspection - AWTS	C	F	\$102.00	\$105.00	3%	\$3.00
Maintenance inspection - all others	C	F	\$102.00	\$105.00	3%	\$3.00
*Note: Upper limit set by State - Council may vary below State cap					<b>Total Income</b>	<b>\$442,169</b>
					<b>Estimated Cost to Council</b>	<b>\$578,468</b>
*Note: Set by State Government					<b>Net subsidy from Rates</b>	<b>(\$136,299)</b>

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>9. Civic Services</b>						
<b>Animals</b>						
Unsterilised Dog and/or microchipped	C	F	\$162.00	\$165.00	2%	\$3.00
Sterilised Dog	C	F	\$54.00	\$30.00	(44%)	(\$24.00)
Pensioner Unsterilised Dog	C	F	\$81.00	\$82.50	2%	\$1.50
Pensioner Sterilised Dog	C	F	\$27.00	\$20.00	(26%)	(\$7.00)
Unsterilised Cat and/or microchipped	C	F	\$162.00	\$165.00	2%	\$3.00
Sterilised Cat	C	F	\$54.00	\$30.00	(44%)	(\$24.00)
Pensioner Unsterilised Cat	C	F	\$81.00	\$82.50	2%	\$1.50
Pensioner Sterilised Cat	C	F	\$27.00	\$20.00	(26%)	(\$7.00)
Registration of a Domestic Animal Business	S	F	\$167.00	\$170.00	2%	\$3.00
Relinquishment of a dog or cat	C	F	\$57.00	\$150.00	163%	\$93.00
Replacement Registration Tag -(Deleted)	C	F	\$14.00	\$0.00	0%	(\$14.00)
Release fee for dogs per day	C	F	\$40.00	\$40.00	0%	\$0.00
Release fee for cats per day	C	T	\$25.00	\$25.00	0%	\$0.00
Impounding cost (pound access)	C	T	\$100.00	\$100.00	0%	\$0.00
Registration refunds	C	F	Minimum refund is \$20.	Minimum refund is \$20.	0%	\$0.00
Veterinarian costs incurred by the council (e.g. desexing, microchipping, ill health)	C	T	Oncharged at actual cost to Council	Oncharged at actual cost to Council	0%	\$0.00
Release fee (w hich includes sustenance) for livestock – horses, cows, goats, sheep etc per day	C	T	\$40.00	\$40.00	0%	\$0.00
Impounding cost (saleyards access)	C	T	\$53.00	\$54.00	2%	\$1.00
Collection cost (including float charges per trip etc)	C	T	\$80.00	\$82.00	2%	\$2.00
Release fee for vehicles	C	T	\$109.00	\$111.00	2%	\$2.00
<b>Local laws</b>						
Application for Permits under Local Law No 1/1014 – general permit	C	F	\$40.00	\$41.00	2%	\$1.00
Application for Permits under Local Law No 1/2014 – general permit for registered charity for fundraising activities and NFP community events	C	F	\$0.00	\$0.00	0%	\$0.00
Permit for Street Trading Combined (Outdoor Dining, Goods for display/A-Frame) (New Fee)	C	F	\$75.00	\$77.00	3%	\$2.00
Permit application fee – temporary advertising sign	C	F	\$75.00	\$77.00	3%	\$2.00
Permit application fee – temporary real estate sign (up to three per sale)	C	F	\$217.00	\$223.00	3%	\$6.00
Cost of additional permit fee for timed parking bays cost of 1 bay per day	C	F	\$10.00	\$10.00	0%	\$0.00
Fail to comply to "Notice to Comply"	C	F	\$200.00	\$205.00	2%	\$5.00
Other contraventions	C	F	As listed in the local law	As listed in the local law		

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>9. Civic Services cont .....</b>						
<b>Parking</b>						
Parking - without fee	S*	F	0.5 penalty units	0.5 penalty units		
Parking - in no parking area	S*	F	0.5 penalty units	0.5 penalty units		
Parking - period longer	S*	F	0.5 penalty units	0.5 penalty units		
Parking - not within a bay	S*	F	0.5 penalty units	0.5 penalty units		
					<b>Total Income</b>	<b>\$496,330</b>
					<b>Estimated Cost to Council</b>	<b>\$871,040</b>
					<b>Net subsidy from Rates</b>	<b>(\$374,710)</b>

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>10. Hyphen, Bonegilla Migrant Experience, Gateway Island &amp; The Cube</b>						
<b>Hyphen - Gallery</b>						
<u>Hyphen Membership</u>						
Adult single	C	T	N/A	\$45.00	100%	\$0.00
Adult concession	C	T	N/A	\$35.00	100%	\$0.00
Family 2 adults, 2 children	C	T	N/A	\$90.00	100%	\$0.00
<u>DL Flyers: single sided, colour, 150gsm stock</u>						
1000	C	T	\$241.74	POA + 10%		
1200	C	T	\$272.34	POA + 10%		
1500	C	T	\$283.56	POA + 10%		
2000	C	T	\$346.80	POA + 10%		
<u>DL Flyers: Double-sided, colour, 150gsm stock</u>						
1000	C	T	\$332	POA + 10%		
1200	C	T	\$395	POA + 10%		
1500	C	T	\$480	POA + 10%		
2000	C	T	\$657	POA + 10%		
Meeting Room 1 OR 2 (Hourly) NFP	C	T	\$22.00	\$23.00	5%	\$1.00
Meeting Room 1 OR 2 (Hourly) COM/GOV	C	T	\$36.00	\$37.00	3%	\$1.00
Meeting Room 1 OR 2 (4 Hours) NFP	C	T	\$56.00	\$58.00	4%	\$2.00
Meeting Room 1 OR 2 (4 Hours) COM/GOV	C	T	\$93.00	\$96.00	3%	\$3.00
Meeting Room 1 OR 2 (8 Hours) NFP	C	T	\$90.00	\$93.00	3%	\$3.00
Meeting Room 1 OR 2 (8 Hours) COM/GOV	C	T	\$149.00	\$154.00	3%	\$5.00
Meeting Room 1 & 2 (Hourly) NFP	C	T	\$32.00	\$33.00	3%	\$1.00
Meeting Room 1 & 2 (Hourly) COM/GOV	C	T	\$46.00	\$48.00	4%	\$2.00
Meeting Room 1 & 2 (4 Hours) NFP	C	T	\$86.00	\$89.00	3%	\$3.00
Meeting Room 1 & 2 (4 Hours) COM/GOV	C	T	\$140.00	\$144.00	3%	\$4.00
Meeting Room 1 & 2 (8 Hours) NFP	C	T	\$135.00	\$139.00	3%	\$4.00
Meeting Room 1 & 2 (8 Hours) COM/GOV	C	T	\$225.00	\$231.00	3%	\$6.00
Meeting Room 3 (Hourly) NFP	C	T	\$20.00	\$21.00	5%	\$1.00
Meeting Room 3 (Hourly) COM/GOV	C	T	\$35.00	\$36.00	3%	\$1.00
Meeting Room 3 (4 Hours) NFP	C	T	\$46.00	\$48.00	4%	\$2.00
Meeting Room 3 (4 Hours) GOV	C	T	\$61.00	\$63.00	3%	\$2.00
Meeting Room 3 (4 Hours) COM/GOV	C	T	\$76.00	\$78.00	3%	\$2.00
Meeting Room 3 (8 Hours) NFP	C	T	\$74.00	\$76.00	3%	\$2.00
Meeting Room 3 (8 Hours) COM/GOV	C	T	\$123.00	\$127.00	3%	\$4.00
Meeting Room 3 (Student drop in study sessions) 10am - 6pm	C	T	N/A	N/A		
Multipurpose Room (Hourly) NFP	C	T	\$41.00	\$43.00	5%	\$2.00
Multipurpose Room (Hourly) COM/GOV	C	T	\$68.00	\$70.00	3%	\$2.00
Multipurpose Room (4 Hours) NFP	C	T	\$107.00	\$110.00	3%	\$3.00
Multipurpose Room (4 Hours) COM/GOV	C	T	\$177.00	\$182.00	3%	\$5.00
Multipurpose Room (8 Hours) NFP	C	T	\$188.00	\$194.00	3%	\$6.00
Multipurpose Room (8 Hours) COM/GOV	C	T	\$314.00	\$325.00	4%	\$11.00
Wet Studio Monthly (Monday-Sunday)	C	T	\$240.00	\$250.00	4%	\$10.00
Wet Studio Weekly (Monday - Sunday )	C	T	NEW	\$65.00	N/A	

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>10. Hyphen, Bonegilla Migrant Experience, Gateway Island &amp; The Cube</b>						
<b>Hyphen - Gallery Cont .....</b>						
Sound Booth, after first two hours (Hourly)	C	T	\$7.00	\$8.00	14%	\$1.00
Sculpture Terrace (Hourly) Operating Hours - Non private events	C	T	\$150.00	\$175.00	17%	\$25.00
Sculpture Terrace (Weeknights from 6.30pm-10pm) - Private events	C	T	\$500.00	\$550.00	10%	\$50.00
Foyer 4 Hours Afterhours Only	C	T	\$220.00	\$230.00	5%	\$10.00
FUNCTION HIRE Gallery 1 OR 3 (4 Hours) NFP	C	T	\$264.00	\$275.00	4%	\$11.00
FUNCTION HIRE Gallery 1 OR 3 (4 Hours) COM/GOV	C	T	\$440.00	\$454.00	3%	\$14.00
FUNCTION HIRE Gallery 1 OR 3 (8 Hours) NFP	C	T	\$528.00	\$545.00	3%	\$17.00
FUNCTION HIRE Gallery 1 OR 3 (8 Hours) COM/GOV	C	T	\$880.00	\$910.00	3%	\$30.00
FUNCTION HIRE Gallery 1 OR 3 (Weeknights from 6.30pm) (Hourly) NFP	C	T	\$78.00	\$80.00	3%	\$2.00
FUNCTION HIRE Gallery 1 OR 3 (Weeknights from 6.30pm) (Hourly) COM/GOV	C	T	\$130.00	\$135.00	4%	\$5.00
FUNCTION HIRE Gallery 1 OR 3 (Weekends Saturday from 1pm / All Day Sunday) (4 Hours) NFP	C	T	\$264.00	\$272.00	3%	\$8.00
FUNCTION HIRE Gallery 1 OR 3 (Weekends Saturday from 1pm / All Day Sunday) (4 Hours) COM/GOV	C	T	\$440.00	\$455.00	3%	\$15.00
FUNCTION HIRE Gallery 1 OR 3 (Weekends Saturday from 1pm / All Day Sunday) (8 Hours) NFP	C	T	\$456.00	\$470.00	3%	\$14.00
FUNCTION HIRE Gallery 1 OR 3 (Weekends Saturday from 1pm / All Day Sunday) (8 Hours) COM/GOV	C	T	\$760.00	\$780.00	3%	\$20.00
Gallery 1 OR 3 Exhibition hire Individual (4 Weeks)	C	T	\$750.00	\$775.00	3%	\$25.00
Gallery 1 OR 3 Exhibition hire group (4 Weeks)	C	T	\$900.00	\$925.00	3%	\$25.00
FUNCTION HIRE Gallery 2 – Community (4 Hours) NFP	C	T	\$180.00	\$185.00	3%	\$5.00
FUNCTION HIRE Gallery 2 – Community (4 Hours) COM/GOV	C	T	\$300.00	\$310.00	3%	\$10.00
FUNCTION HIRE Gallery 2 – Community (8 Hours) NFP	C	T	\$420.00	\$435.00	4%	\$15.00
FUNCTION HIRE Gallery 2 – Community (8 Hours) COM/GOV	C	T	\$700.00	\$720.00	3%	\$20.00
FUNCTION HIRE Gallery 2 – Community (Weeknights from 6.30pm) (Hourly) NFP	C	T	\$40.00	\$42.00	5%	\$2.00
FUNCTION HIRE Gallery 2 – Community (Weeknights from 6.30pm) (Hourly) COM/GOV	C	T	\$70.00	\$73.00	4%	\$3.00
Gallery 2 Exhibition hire Individual (4 Weeks)	C	T	\$600.00	\$620.00	3%	\$20.00
Gallery 2 Exhibition hire group (4 Weeks)	C	T	\$750.00	\$775.00	3%	\$25.00
Afterhours Access Fob (Per Lost Fob) Fee	C	T	\$50.00	\$55.00	10%	\$5.00
Marketing EDM	C	T	\$164.00	\$170.00	4%	\$6.00
Café Poster Drop Albury / Wodonga	C	T	\$231.00	\$240.00	4%	\$9.00
STAFFING - (Hourly) Supervisor	C	T	\$57.00	\$59.00	4%	\$2.00
STAFFING - (Hourly) Support	C	T	\$54.00	\$56.00	4%	\$2.00
STAFFING- Overtime/Public Holiday (Hourly) Supervisor	C	T	\$166.00	\$172.00	4%	\$6.00
CLEANING - Pre or Post event	C	T	POA	POA	N/A	
CLEANING – Pressure washing courtyard paved area	C	T	POA	POA	N/A	
CLEANING – Abnormal cleaning (eg: bulk cardboard removal, carpet cleaning, painting)	C	T	POA	POA	N/A	
Retail products, publications and merchandise	C	T	Variable	Variable	N/A	
Commission on sale of goods / Artw orks	C	T	30%	30%	0%	\$0.00
Postage: Online/Phone purchases	C	T	5% markup on Aust Post charges	5% markup on Aust Post charges	N/A	
Programing/Events	C	T	Variable	Variable	N/A	

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>Bonegilla Migrant Experience</b>						
Single adult guided tour (scheduled and/or group tours) 17 years or older	C	T	\$12.00	\$13.00	8%	\$1.00
Single child/student guided tour (scheduled and/or group tours) 16 year or younger	C	T	\$9.00	\$10.00	11%	\$1.00
Single Adult Concession tour price	C	T	\$10.00	\$11.00	10%	\$1.00
Family guided tour price (2 adults, 2 child/conc). Scheduled tours only.	C	T	\$32.00	\$36.00	13%	\$4.00
Site admission for plaque view ing w th plaque payment up to 2 people	C	T	\$0.00	\$0.00	0%	\$0.00
Fee to open on day outside days of operation	C	T	\$54.00	\$56.00	4%	\$2.00
Minimum fee for guided tour, pre-booked consisting of 14 or less people.	C	T	\$168.00	\$175.00	4%	\$7.00
School tour minimum fee for guided tour 10 students (NEW)	C	T	\$0.00	\$90.00	100%	\$90.00
Site admission fee Adult	C	T	\$5.00	\$6.00	20%	\$1.00
Site admission fee Concession	C	T	\$4.00	\$5.00	25%	\$1.00
Site admission fee Adult Annual fee - mutple visits per year (NEW)	C	T	\$0.00	\$12.00	100%	\$12.00
Site admission fee Concession Annual fee - mutple visits per year (NEW)	C	T	\$0.00	\$10.00	100%	\$10.00
Site admission Child - FREE	C	T	\$0.00	\$0.00	0%	\$0.00
Childrens food workshop - Full (minimum of 12 students)	C	T	\$9.00	\$10.00	11%	\$1.00
Childrens food workshop - mini (12-39 students) (NEW)	C	T	\$0.00	\$4.00	100%	\$4.00
Hume Club Hire 10am-4pm (Community NFP)	C	T	\$90.00	\$93.00	3%	\$3.00
Hume Club Hire 10am-4pm (Government/Commercial)	C	T	\$166.00	\$171.00	3%	\$5.00
Function Centre/Kitchen Hire - 10am-4pm (Community NFP)	C	T	\$141.00	\$145.00	3%	\$4.00
Function Centre/Kitchen Hire - 10am-4pm (Government/Commercial)	C	T	\$243.00	\$250.00	3%	\$7.00
Function Centre/Cafe Hire per 4 hours or part of - after 4pm (Community NFP)	C	T	\$206.00	\$212.00	3%	\$6.00
Function Centre/Kitchen Hire per 4 hours or part of - after 4pm (Government/Commercial)	C	T	\$346.00	\$356.00	3%	\$10.00
Tudor Hall (Community NFP) 10am - 4pm	C	T	\$89.00	\$92.00	3%	\$3.00
Tudor Hall (Government/Commercial) 10am - 4pm	C	T	\$166.00	\$171.00	3%	\$5.00
Chapel hire 10am to 4pm (Community NFP)	C	T	\$122.00	\$126.00	3%	\$4.00
Chapel hire 10am to 4pm (Government/Commercial)	C	T	\$183.00	\$188.00	3%	\$5.00
Additional cleaning fee per hour	C	T	\$54.00	\$56.00	4%	\$2.00
Setup/packdown, afterhours and additional staffing charge (per hour)	C	T	\$54.00	\$56.00	4%	\$2.00
Memorial plaques -	C	T	\$225.00	\$232.00	3%	\$7.00
Memorial plaques - Reprints (client errors only)	C	T	\$183.00	\$188.00	3%	\$5.00
photobooth hire - function onsite	C	T	\$208.00	\$214.00	3%	\$6.00
photobooth hire - function offsite	C	T	\$415.00	\$427.00	3%	\$12.00
Family Exhibition Room Hire - 1 year	C	T	\$520.00	\$535.00	3%	\$15.00
Photobooth (NEW)	C	T	\$0.00	\$2.00	100%	\$2.00
Wholesale charge on retail items (between ALM)	C	T	%	%		
Tudor Hall (Commercial / Government) 10am - 4pm	C	T	\$166.00	\$171.00	3%	\$5.00
Tudor Hall (Community NFP) 10am - 4pm	C	T	\$89.00	\$92.00	3%	\$3.00
STAFFING- Overtime/Public Holiday (Hourly) Supervisor	C	T	\$166.00	\$171.00	3%	\$5.00
Display buildings hire after business hours - 4 hours or part there of (NEW)	C	T	\$0.00	\$234.00	100%	\$234.00
Catering commission - charge for BME to arrange external catering	C	T	\$0.00	15%	200%	\$0.15

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>Gateway Lakes/Village Facilities</b>						
Gateway Lakes Event Site - commercial	C	T	\$428.00	\$500.00	17%	\$72.00
Gateway Lakes Event Site - non profit	C	T	\$428.00	\$440.00	3%	\$12.00
Cleaning of Gateway Lakes Toilets	C	T	\$162.00	\$167.00	3%	\$5.00
Gateway Village Circus Site - Per Day	C	T	\$349.00	\$359.00	3%	\$10.00
Gateway Village Circus Site - Per Day (Utilities Charge)	C	T	\$61.00	\$63.00	3%	\$2.00
Gateway Village Car Park Hire Fee - Per day	C	T	\$113.00	\$116.00	3%	\$3.00
<b>Junction Square</b>						
Junction Square - Commercial Hirer	C	T	\$113.00	\$116.00	3%	\$3.00
Promenade - Commercial Hirer	C	T	\$113.00	\$116.00	3%	\$3.00
Richardson Park - Commercial Hire - per day	C	T	\$113.00	\$116.00	3%	\$3.00
<b>GENERAL</b>						
Wedding / Memorial Fee	C	T	\$169.00	\$174.00	3%	\$5.00
Public Liability - 1 to 2 events per year	C	T	\$32.00	\$32.00	0%	\$0.00
Public Liability - 3 to 52 events per year	C	T	\$64.00	\$64.00	0%	\$0.00
Event Hire - Recreational Space - Commercial Hire	C	T	\$113.00	\$116.00	3%	\$3.00
<b>PIZZA OVEN</b>						
Community Hire	C	T	\$228.00	\$234.00	3%	\$6.00
Commercial Hire	C	T	\$342.00	\$352.00	3%	\$10.00
<b>FOOD / MARKET STALLS</b>						
Commercial Business - Food/Beverage - large event (over 2000 attendees)	C	T	\$159.00	\$164.00	3%	\$5.00
Commercial Business - Food/Beverage - small event (under 2000 attendees)	C	T	\$104.00	\$107.00	3%	\$3.00
Commercial Business - North East Food & Wine Festival (NEW)	C	T	\$0.00	\$164.00	100%	\$164.00
Commercial Business - Confectionary	C	T	\$85.00	\$88.00	4%	\$3.00
Not for Profit organisations - Food/Beverage - large and small events	C	T	\$52.00	\$54.00	4%	\$2.00
Commercial Market Stall	C	T	\$43.00	\$45.00	5%	\$2.00
10 amp / 15 amp power fees	C	T	\$22.00	\$23.00	5%	\$1.00
3 Phase power fee / Generator Fee	C	T	\$53.00	\$55.00	4%	\$2.00
<b>The Cube Wodonga</b>						
Whole Venue – 8 hour (NFP)	C	T	\$1,030.00	\$1,062.00	3.1%	\$32.00
Whole Venue – 4 hour (NFP)	C	T	\$578.00	\$596.00	3.1%	\$18.00
Whole Venue - Additional Hour (NFP)	C	T	\$176.00	\$182.00	3.4%	\$6.00
Whole Auditorium - 8 hour (NFP)	C	T	\$775.00	\$798.00	3.0%	\$23.00
Whole Auditorium - 4 hour(NFP)	C	T	\$436.00	\$449.00	3.0%	\$13.00
Whole Auditorium space -additional hour (NFP)	C	T	\$120.00	\$124.00	3.3%	\$4.00

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
The Cube Wodonga cont.....						
North Auditorium space -8 hour (NFP)	C	T	\$520.00	\$536.00	3.1%	\$16.00
North Auditorium space -4 hour (NFP)	C	T	\$317.00	\$327.00	3.2%	\$10.00
North Auditorium - additional hour ( NFP)	C	T	\$83.00	\$86.00	3.6%	\$3.00
South Auditorium space -8 hour ( NFP)	C	T	\$350.00	\$360.00	2.9%	\$10.00
South Auditorium space - 4 hour ( NFP)	C	T	\$210.00	\$217.00	3.3%	\$7.00
South Auditorium space -additional hour (NFP)	C	T	\$72.00	\$75.00	4.2%	\$3.00
Rehearsal Rate (NFP)	C	T	\$394.00	\$406.00	3.0%	\$12.00
additional hourly rate - performance (NFP)	C	T	\$287.00	\$296.00	3.1%	\$9.00
Foyer Space 8 hour (NFP)	C	T	\$350.00	\$361.00	3.1%	\$11.00
Foyer Space 4 hour (NFP)	C	T	\$210.00	\$217.00	3.3%	\$7.00
Foyer Space additional hour (NFP)	C	T	\$72.00	\$75.00	4.2%	\$3.00
Green room 8 hours - (NFP)	C	T	\$177.00	\$183.00	3.4%	\$6.00
Green room 4 hours - (NFP)	C	T	\$105.00	\$109.00	3.8%	\$4.00
Green room additional hours - (NFP)	C	T	\$38.00	\$40.00	5.3%	\$2.00
Meeting Room - 8 hour (NFP)	C	T	\$250.00	\$258.00	3.2%	\$8.00
Meeting Room - 4 hour (NFP)	C	T	\$143.00	\$148.00	3.5%	\$5.00
Meeting Room - Additional Hourly rate (NFP)	C	T	\$45.00	\$47.00	4.4%	\$2.00
Kitchen 4 hours ( NFP) - with staff	C	T	\$357.00	\$368.00	3.1%	\$11.00
Kitchen 8 hours ( NFP) - with staff	C	T	\$650.00	\$670.00	3.1%	\$20.00
Kitchen 4 hours ( NFP) - no staff	C	T	\$0.00	\$140.00	100.0%	\$140.00
Kitchen 8 hours ( NFP)- no staff	C	T	\$0.00	\$220.00	100.0%	\$220.00
Dressing room 2or 3 as meeting space 8 hours NFP	C	T	\$52.00	\$54.00	3.8%	\$2.00
Dressing room 2 or3 as meeting space 4 hours NFP	C	T	\$42.00	\$44.00	4.8%	\$2.00
Dressing room 2&3 as meeting space 8 hours NFP	C	T	\$105.00	\$109.00	3.8%	\$4.00
Dressing room 2&3 as meeting space 4 hours NFP	C	T	\$84.00	\$87.00	3.6%	\$3.00
Hire deposit (Community NFP) - Not refunded if cancelled less than 4 weeks prior to event.	C	T	\$250.00	\$258.00	3.2%	\$8.00
Free events registration only ticketing	C	T	\$0.40	\$0.40	0.0%	\$0.00
Ticketing fee - full price tickets (Community NFP)	C	T	\$2.25	\$2.35	4.4%	\$0.10
Ticketing fee - complimentary tickets (Community NFP)	C	T	\$1.20	\$1.25	4.2%	\$0.05
Staff costs - Ushers / FOH staff (Community NFP)	C	T	\$54.00	\$55.60	3.0%	\$1.60
Staff costs - Technical staff / FOH super (Community NFP)	C	T	\$57.00	\$58.70	3.0%	\$1.70
Tablecloth hire (Community NFP)	C	T	\$14.50	\$15.00	3.4%	\$0.50
Whole Venue – 8 hour (Govt/Ed)	C	T	\$1,264.00	\$1,303.00	3.1%	\$39.00
Whole Venue – 4 hour (Govt/Ed)	C	T	\$736.00	\$758.00	3.0%	\$22.00
Whole Venue –additional hour (Govt/Ed)	C	T	\$188.00	\$193.60	3.0%	\$5.60
Whole Auditorium space - 8 hour (Govt/Ed)	C	T	\$958.00	\$987.00	3.0%	\$29.00
Whole Auditorium space - 4 hour (Govt/Ed)	C	T	\$538.00	\$554.00	3.0%	\$16.00
Whole Auditorium space - additional hour (Govt/Ed)	C	T	\$142.00	\$147.00	3.5%	\$5.00



Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
The Cube Wodonga cont.....						
North Auditorium space -8 hour (Govt/Ed)	C	T	\$640.00	\$659.00	3.0%	\$19.00
North Auditorium space - 4 hour (Govt/Ed)	C	T	\$397.00	\$409.00	3.0%	\$12.00
North Auditorium space -additional hour (Govt/Ed)	C	T	\$94.00	\$97.00	3.2%	\$3.00
South Auditorium space -8 hour (Govt/Ed)	C	T	\$418.00	\$431.00	3.1%	\$13.00
South Auditorium space - 4 hour (Govt/Ed)	C	T	\$255.00	\$263.00	3.1%	\$8.00
South Auditorium space - additional hour (Govt/Ed)	C	T	\$72.00	\$75.00	4.2%	\$3.00
Rehearsal Rate (Govt/Ed)	C	T	\$418.00	\$431.00	3.1%	\$13.00
Rehearsal Rate - additional hourly rate - (Govt/Ed)	C	F	\$290.00	\$299.00	3.1%	\$9.00
Foyer Space 8 hour (Govt/Ed)	C	T	\$399.00	\$411.00	3.0%	\$12.00
Foyer Space 4 hour (Govt/Ed)	C	T	\$232.00	\$239.00	3.0%	\$7.00
Foyer Space additional hour (Govt/Ed)	C	T	\$71.00	\$74.00	4.2%	\$3.00
Green room 8 hours - (Govt/Ed)	C	T	\$234.00	\$241.00	3.0%	\$7.00
Green room 4 hours - (Govt/Ed)	C	T	\$132.00	\$136.00	3.0%	\$4.00
Green room additional hours - (Govt/Ed)	C	T	\$42.00	\$44.00	4.8%	\$2.00
Meeting Room - 8 hour(Govt/Ed)	C	T	\$306.00	\$316.00	3.3%	\$10.00
Meeting Room - 4 hour(Govt/Ed)	C	T	\$174.00	\$180.00	3.4%	\$6.00
Meeting Room - Additional hours (Govt/Ed)	C	T	\$54.00	\$56.00	3.7%	\$2.00
Dressing room 2 OR 3 as meeting space 8 hour (Govt/ Ed)	C	T	\$71.00	\$74.00	4.2%	\$3.00
Dressing room 2 OR 3 as meeting space - 4 hour (Govt Ed)	C	T	\$52.00	\$54.00	3.8%	\$2.00
Dressing room 2&3 as meeting space 8 hour (Govt/ Ed)	C	T	\$142.00	\$147.00	3.5%	\$5.00
Dressing room 2&3 as meeting space - 4 hour (Govt Ed)	C	T	\$105.00	\$109.00	3.8%	\$4.00
Hire deposit (Govt/Ed) - Not refunded if cancelled less than 4 weeks prior to event.	C	T	\$260.00	\$268.00	3.1%	\$8.00
Staff costs - Ushers / FOH staff (Govt/Ed)	C	T	\$54.00	\$55.60	3.0%	\$1.60
Staff costs - Technical/ FOH supervisor staff (Govt/Ed)	C	T	\$57.00	\$58.70	3.0%	\$1.70
Ticketing fee - full price tickets (Govt/Ed)	C	T	\$2.25	\$2.35	4.4%	\$0.10
Ticketing fee - complimentary tickets (Govt/Ed)	C	T	\$1.20	\$1.25	4.2%	\$0.05
Tablecloth hire (Govt/Ed)	C	T	\$14.50	\$15.00	3.4%	\$0.50
Whole Venue - 8 hour (Commercial)	C	T	\$1,697.00	\$1,748.00	3.0%	\$51.00
Whole Venue - 4 hour (Commercial)	C	T	\$986.00	\$1,016.00	3.0%	\$30.00
Whole Venue - Additional Hour (Commercial)	C	T	\$289.00	\$298.00	3.1%	\$9.00
Whole Auditorium space - 8 hour(Commercial)	C	T	\$1,278.00	\$1,316.00	3.0%	\$38.00
Whole Auditorium space - 4 hour (Commercial)	C	T	\$726.00	\$748.00	3.0%	\$22.00
Whole Auditorium space -Additional Hour (Commercial)	C	T	\$177.00	\$183.00	3.4%	\$6.00
North Auditorium space - 8 hour (Commercial)	C	T	\$856.00	\$882.00	3.0%	\$26.00
North Auditorium space -4 hour (Commercial)	C	T	\$535.00	\$551.00	3.0%	\$16.00
North Auditorium space -Additional Hour (Commercial)	C	T	\$132.00	\$136.00	3.0%	\$4.00
South Auditorium space -8 hour (Commercial)	C	T	\$601.80	\$620.00	3.0%	\$18.20
South Auditorium space -4 hour (Commercial)	C	T	\$372.00	\$383.00	3.0%	\$11.00
South Auditorium space - additional hour (Commercial)	C	T	\$105.00	\$109.00	3.8%	\$4.00
additional hourly rate	C	T	\$443.00	\$457.00	3.2%	\$14.00
Foyer Space 8 hour (Commercial)	C	T	\$555.00	\$572.00	3.1%	\$17.00
Foyer Space 4 hour(Commercial)	C	T	\$301.00	\$310.00	3.0%	\$9.00
Foyer Space additional hour (Commercial)	C	T	\$94.00	\$97.00	3.2%	\$3.00

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
The Cube Wodonga cont.....						
Green room 8 hours - (Commercial)	C	T	\$350.00	\$361.00	3.1%	\$11.00
Green room 4 hours - (Commercial)	C	T	\$189.00	\$195.00	3.2%	\$6.00
Green room additional hours - (Commercial)	C	T	\$48.00	\$50.00	4.2%	\$2.00
Meeting Room - 8 hour (Commercial)	C	T	\$408.00	\$421.00	3.2%	\$13.00
Meeting Room - 4 hour (Commercial)	C	T	\$228.00	\$235.00	3.1%	\$7.00
Meeting Room - Hourly rate (Commercial)	C	T	\$57.00	\$59.00	3.5%	\$2.00
Dressing room 2 or 3 as meeting space - 8 hour (Commercial)	c	t	\$88.00	\$91.00	3.4%	\$3.00
Dressing room 2 or 3 as meeting space - 4 hour (Commercial)	c	t	\$65.00	\$67.00	3.1%	\$2.00
Dressing room 2&3 as meeting space - 8 hour (Commercial)	C	T	\$177.00	\$183.00	3.4%	\$6.00
Dressing room 2&3 as meeting space - 4 hour (Commercial)	C	T	\$130.00	\$134.00	3.1%	\$4.00
Hire Deposit (Commercial)	C	T	\$255.00	\$263.00	3.1%	\$8.00
Staff costs - Ushers / FOH staff (Commercial)	C	T	\$54.00	\$55.60	3.0%	\$1.60
Staff costs - Technical staff FOH super (Commercial)	C	T	\$57.00	\$58.70	3.0%	\$1.70
Ticketing fee - full price tickets (Commercial)	C	T	\$4.50	\$4.65	3.3%	\$0.15
Ticketing fee - complimentary tickets (Commercial)	C	T	\$2.20	\$2.30	5%	\$0.10
Tablecloth hire (Commercial)	C	T	\$14.50	\$15.00	3%	\$0.50
Credit card charges	C	T	1.60%	3.00%	0%	\$0.00
Cleaning costs - Mon-Fri per hour	C	T	\$46.00	\$48.00	4%	\$2.00
Cleaning costs -Weekends per hour	C	T	\$63.00	\$65.00	3%	\$2.00
Admin fee for changes to ticketing after on sale	C	T	\$59.00	\$61.00	3%	\$2.00
Mailing fee for tickets - per ticket	C	T	\$3.10	\$3.20	3%	\$0.10
Kitchen BOND - returned if kitchen in clean state	C	T	\$255.00	\$263.00	3%	\$8.00
Marketing -AD in Bordermail per slot size 62mm W x 73mm H	C	T	POA	POA	N/A	
Deposits for functions with total venue, equipment and catering costs over \$500 will be 50% of total charges. Not refunded if cancelled less than 4 weeks prior to event.	C	T	50%	50%	0%	\$0.00
Staff Charge out for Front of House Supervisor	C	T	\$57.00	\$58.70	3%	\$1.70
Staff Charge out for Usher	C	T	\$54.00	\$55.60	3%	\$1.60
Overtime & Public holiday rate for FoH Ushers	C	T	\$135.00	\$139.00	3.0%	\$4.00
Overtime & Public holiday rate for FoH Supervisor	C	T	\$145.00	\$149.50	3.1%	\$4.50
Overtime & Public Holiday rate for BoH staff	C	T	\$145.00	\$149.50	3.1%	\$4.50
Public Liability - 1 to 2 events per year	C	T	\$32.00	\$33.00	3%	\$1.00
Public Liability - 3 to 52 events per year	C	T	\$64.00	N/A	-100%	\$0.00
Cube membership	C	T	\$45.00	\$46.00	2.2%	\$1.00
Cube membership discounts on tickets	C	T	25%	25%	0.0%	\$0.00
EDM blast	C	T	\$171.00	\$176.20	3.0%	\$5.20
70 inch LED screen	C	T	\$62.00	\$64.00	3.2%	\$2.00
Linen napkin hire	C	T	\$2.10	\$2.20	4.8%	\$0.10

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
The Cube Wodonga cont.....						
New commercial ticketing charge w rist band	C	T	\$5.30	\$5.50	3.8%	\$0.20
Refund/exchange ticket cost to patron per transaction	C	T	\$3.10	\$3.15	1.6%	\$0.05
Marketing - Poster drop Albury and Wodonga	C	T	\$250.00	\$258.00	3.2%	\$8.00
Brochure inclusion for hirers	C	T	\$420.00	\$433.00	3.1%	\$13.00
Courtyard clean - Full	C	T	\$838.00	\$863.00	3.0%	\$25.00
Security Guards	C	T	POA	POA	N/A	
Bulk ticketing on NFP and Govt/Edu - minimum allocation 257 ticket - Price per ticket	C	T	\$4.40	\$4.55	3.4%	\$0.15
Surcharge for hired in equipment to cover admin costs	C	T	15%	15%	0.0%	\$0.00
Venue Deposit NFP, COM and GOV/T events. Not refunded if cancelled less than 4 weeks prior to event.	C	T	\$250.00	\$250.00	0.0%	\$0.00
Cancellation fee - Charged if cancelled less than 4 weeks prior to event.	C	T	\$250.00	\$258.00	3.2%	\$8.00
Event with Catering Cancellation Fee. Charged if event cancelled less than 7 days prior to event.	C	T	N/A	N/A	N/A	
Portable PA - per day	C	T	\$54.00	\$56.00	3.7%	\$2.00
Offsite ticketing setup fee	C	T	\$107.00	\$107.00	0.0%	\$0.00
Venue deposit community/government ticketed events - New fee - Not refunded if cancelled less than 4 weeks prior to event.	C	T	\$500.00	\$500.00	0.0%	\$0.00
Venue deposit commercial ticketed events - New fee - Not refunded if cancelled less than 4 weeks prior to event.	C	T	\$1,000.00	\$1,030.00	3.0%	\$30.00
Venue discount 3 or more consecutive days hire - Commerical hirers only	C	T	10%	10%	N/A	\$0.00
Venue discount for 5 or more days consecutive days hire - Commerical hirers only	C	T	15%	15%	N/A	\$0.00
Off peak venue discount for selected months January, Feburary. Applied to Commercial hirers only	C	T	20%	20%	N/A	\$0.00
Seating Pit open for additional seating or orchestra pit- cost to cover opening and closing of pit	C	T	\$190.00	\$196.00	3.2%	\$6.00
Relocation of Technical postion from balcony to level 2	C	T	\$190.00	\$196.00	3.2%	\$6.00
Guest register/door list only - Free entry events - held at Cube - set up charge -	C	T	\$60.00	\$62.00	3.3%	\$2.00
Guest register/door list only - Free entry general admission events - hosted by Council off site - set up charge	C	T	\$60.00	\$63.00	5.0%	\$3.00
Set up charges BOH meeting room 2 and 3	C	T	\$51.00	\$53.00	3.9%	\$2.00
Set up charges BOH meeting room 2 or 3	C	T	\$51.00	\$53.00	3.9%	\$2.00
Set up Charges Meeting room round table/theatre	C	T	\$51.00	\$53.00	3.9%	\$2.00
Set up Charges Meeting room over 20 pax	C	T	\$51.00	\$53.00	3.9%	\$2.00
Set up Charges Green room over 16 pax	C	T	\$51.00	\$53.00	3.9%	\$2.00
Set up Charges South Auditorium standard	C	T	\$102.00	\$106.00	3.9%	\$4.00
Set up Charges South Auditorium internal meetings	C	T	\$51.00	\$53.00	3.9%	\$2.00

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
The Cube Wodonga cont.....						
Set up Charges North Auditorium standard	C	T	\$51.00	\$53.00	3.9%	\$2.00
Set up Charges North Auditorium with screen	C	T	\$102.00	\$106.00	3.9%	\$4.00
Set up Charges Auditorium - theatre event	C	T	\$204.00	\$211.00	3.4%	\$7.00
Set up Charges Foyer cocktail function	C	T	\$51.00	\$53.00	3.9%	\$2.00
Set up Charges Foyer large conference set up	C	T	\$102.00	\$106.00	3.9%	\$4.00
Set up Charges Auditorium for dinner/gala	C	T	POA	POA	N/A	
Set up Charges indoor standing room events	C	T	POA	POA	N/A	
Set up Charges indoor/outdoor standing room events	C	T	POA	POA	N/A	
Set up Charges Courtyard	C	T	POA	POA	N/A	
SMS notification charge	C	T	\$0.25	\$0.25	0.0%	\$0.00
Internal COW set up fee for Free registration only events - per registration	C	T	\$60.00	\$60.00	0.0%	\$0.00
Catering commission - charge for Cube to arrange external catering	C	T	15%	15%	0.0%	\$0.00
BYO catering equipment fee events between 30-100 pax (NEW)	C	T	0.0%	\$28.00	100.0%	\$28.00
BYO catering equipment fee events 100 pax (NEW)	C	T	0.0%	\$56.00	100.0%	\$56.00
					<b>Total Income</b>	<b>\$289,909</b>
					<b>Estimated Cost to Council</b>	<b>\$3,046,948</b>
					<b>Net subsidy from Rates</b>	<b>(\$2,757,039)</b>

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>11. Hyphen - Library</b>						
Photocopying / Printing A4 BW	C	T	\$0.30	\$0.40	33%	\$0.10
Photocopying / Printing A3 BW	C	T	\$0.60	\$0.70	17%	\$0.10
Photocopying / Printing A4 Colour	C	T	\$1.30	\$1.40	8%	\$0.10
Photocopying / Printing A3 Colour	C	T	\$2.20	\$2.30	5%	\$0.10
Lost item default - cost of item applies	C	T	POA	POA		
Lost item processing fee	C	T	\$6.00	\$7.00	17%	\$1.00
Lost magazine fee	C	T	\$12.90	\$14.00	9%	\$1.10
Inter-library Loan - as charged by institution	C	T	POA	POA		
Book club membership - 12 sets over 1 year	C	T	\$39.00	\$40.00	3%	\$1.00
Book club membership - 6 sets over 1 year	C	T	\$20.00	\$21.00	5%	\$1.00
Maker Space 3D Printing (3 Hours or less) Individual	C	T	\$4.00	\$5.00	25%	\$1.00
Maker Space 3D Printing (3 Hours or less) Student (NEW)	C	T	\$0.00	\$2.00	100%	\$2.00
Maker Space 3D Printing (3 Hours or more) Individual	C	T	\$8.00	\$9.00	13%	\$1.00
Maker Space 3D Printing (3 Hours or more) Student (NEW)	C	T	\$0.00	\$4.00	100%	\$4.00
Maker Space Laser Cutting (3 Hours or less) Individual	C	T	\$4.00	\$5.00	25%	\$1.00
Maker Space Laser Cutting (3 Hours or less) Student (NEW)	C	T	\$0.00	\$2.00	100%	\$2.00
Maker Space Laser Cutting (3 Hours or more) Individual	C	T	\$8.00	\$9.00	13%	\$1.00
Maker Space Laser Cutting (3 Hours or more) Student (NEW)	C	T	\$0.00	\$4.00	100%	\$4.00
Laser Cutter Consumables Individual	C	T	\$5.00	\$6.00	20%	\$1.00
Laser Cutter Consumables Student (NEW)	C	T	\$0.00	\$2.00	100%	\$2.00
Vacforming Consumables Individual	C	T	\$5.00	\$6.00	20%	\$1.00
Vacforming Consumables Student (NEW)	C	T	\$0.00	\$2.00	100%	\$2.00
					<b>Total Income</b>	<b>\$18,500</b>
					<b>Estimated Cost to Council</b>	<b>\$932,667</b>
					<b>Net subsidy from Rates</b>	<b>(\$914,167)</b>

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>12a. Exhibition Centre</b>						
Hire of Exhibition Centre (Non cattle sales) per day	C	T	\$1,210.00	\$1,800.00	49%	\$590.00
<b><u>Cattle presented for sale at the Exhibition Centre</u></b>						
- Registered Led Bulls	C	T	\$114.00	\$120.00	5%	\$6.00
- Registered Unled Bulls	C	T	\$103.00	\$113.00	10%	\$10.00
- Registered Led Females	C	T	\$103.00	\$113.00	10%	\$10.00
- Junior Events	C	T	\$38.00	\$40.00	5%	\$2.00
Horses - Clydesdale	C	T	\$44.00	\$48.00	9%	\$4.00
Thoroughbred horse sales	C	T	\$44.00	\$48.00	9%	\$4.00
Alpacas presented for sale at the Exhibition Centre	C	T	\$44.00	\$48.00	9%	\$4.00
Cattle for which an agents fee was charged	C	T	\$3.40	\$3.60	6%	\$0.20
Use of stock yards per head per day (cleaned by RW staff)	C	T	\$38.00	\$40.00	5%	\$2.00
Use of stock yards per head per day (cleaned by hirer)	C	T	\$21.00	\$23.00	10%	\$2.00
Site charges - Caterers per day	C	T	\$114.00	\$117.00	3%	\$3.00
Dispersal Sales – per head of cattle (<100 head)	C	T	\$38.00	\$40.00	5%	\$2.00
Dispersal Sales – per head of cattle (> 100 head)	C	T	\$36.00	\$38.00	6%	\$2.00
Saw dust – per cubic metre	C	T	At current price	At current price	N/A	
Cost of electricity	C	T	At current price	At current price	N/A	
<b><u>Cutting Horse Associations/Jumps Clubs/Pony Club – All NFP groups</u></b>						
Hire of complex (per day)	C	T	\$352.00	\$422.00	20%	\$70.00
Charge per yard (Outdoor – cleaned by hirer)	C	T	\$21.00	\$23.00	10%	\$2.00
Charge per yard (Indoor – cleaned by hirer)	C	T	\$34.00	\$40.00	18%	\$6.00
<b><u>Additional Charges</u></b>						
Set up of portable seating bank (full bank of 1500 seats)	C	T	Quoted per event	Quoted per event		
Set up of portable seating bank (less than 1500 seats)	C	T	Quoted per event	Quoted per event		
Carparking Fee – major events require car fee to be paid to Wodonga Show Society	C	T	Quoted per event	Quoted per event		

**12b. Nell Wilson Pavilion**

<b><u>Not for Profit Groups</u></b>						
Not for Profit Community groups - half day rate (up to 4 hours)	C	T	\$133.00	\$153.00	15%	\$20.00
Not for Profit Community groups - full day rate	C	T	\$245.00	\$265.00	8%	\$20.00
Business/Commercial entities - (Max 4 hours)	C	T	\$245.00	\$265.00	8%	\$20.00
Business/Commercial entities -full day rate	C	T	\$505.00	\$525.00	4%	\$20.00
<b><u>Nell Wilson Kitchen</u></b>						
Half day rate (up to 5 hours)	C	T	\$98.00	\$110.00	12%	\$12.00
Full day rate	C	T	\$178.00	\$190.00	7%	\$12.00
<b>Note: As per the management agreement the operators of the Nell Wilson Pavilion receive the fee income.</b>					<b>Total Income</b>	<b>\$0</b>
					<b>Estimated Cost to Council</b>	<b>\$120,950</b>
					<b>Net subsidy from Rates</b>	<b>(\$120,950)</b>

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>13. Community and Marketing</b>						
Community use of flagpoles - cost for installation per pod	C	T	\$76.00	\$78.00	3%	\$2.00
Community use of flagpoles - cost for storage per tub	C	T	\$11.00	\$12.00	9%	\$1.00
Community use of flagpoles - administration fee	C	T	\$39.00	\$40.00	3%	\$1.00
Community use of flagpoles - maintenance fee per pod	C	T	\$76.00	\$78.00	3%	\$2.00
					<b>Total Income</b>	<b>\$1,000</b>
					<b>Estimated Cost to Council</b>	<b>\$1,000</b>
					<b>Net subsidy from Rates</b>	<b>\$0</b>

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	\$ Change
<b>14. Community Centres</b>						
<b>Baranduda Community Centre</b>						
<b>Not for Profit</b>						
Not for Profit - Hire per room fee per hour	C	T	\$8.25	\$8.50	3%	\$0.25
Not for Profit- Hire per room per half day (4 hours) (NEW)	C	T	\$0.00	\$34.00	100%	\$34.00
Not for Profit - Hire per room per full day (8 hours) (NEW)	C	T	\$0.00	\$68.00	100%	\$68.00
Not for Profit - Kitchen Hire per hour	C	T	\$8.25	\$8.50	3%	\$0.25
Not for Profit- Kitchen Hire per half day (4 hours) (NEW)	C	T	\$0.00	\$34.00	100%	\$34.00
Not for Profit - Kitchen Hire per full day (8 hours) (NEW)	C	T	\$0.00	\$68.00	100%	\$68.00
<b>Business/Commercial</b>						
Commercial - Hire per room fee per hour	C	T	\$18.70	\$19.20	3%	\$0.50
Commercial- Hire per room per half day (4 hours) (NEW)	C	T	\$0.00	\$76.80	100%	\$76.80
Commercial - Hire per room per full day (8 hours) (NEW)	C	T	\$0.00	\$153.60	100%	\$153.60
Commercial - Kitchen Hire per hour	C	T	\$18.70	\$19.20	3%	\$0.50
Commercial- Kitchen Hire per half day (4 hours) (NEW)	C	T	\$0.00	\$76.80	100%	\$76.80
Commercial - Kitchen Hire per full day (8 hours) (NEW)	C	T	\$0.00	\$153.60	100%	\$153.60
<b>Private</b>						
Private- Hire per room fee per hour	C	T	\$25.90	\$26.60	3%	\$0.70
Private- Hire per room per half day (4 hours) (NEW)	C	T	\$0.00	\$106.40	100%	\$106.40
Private- Hire per room per full day (8 hours) (NEW)	C	T	\$0.00	\$212.80	100%	\$212.80
Private- Kitchen Hire per hour (NEW)	C	T	\$0.00	\$10.00	100%	\$10.00
Private- Kitchen Hire per half day (4 hours) (NEW)	C	T	\$0.00	\$40.00	100%	\$40.00
Private- Kitchen Hire per full day (8 hours) (NEW)	C	T	\$0.00	\$80.00	100%	\$80.00
Private- Entire Venue per hour (NEW)	C	T	\$0.00	\$50.00	100%	\$50.00
Private- Entire Venue per half day (4 hours) (NEW)	C	T	\$0.00	\$198.00	100%	\$198.00
Private- Entire Venue per whole day (8 hours) (NEW)	C	T	\$343.35	\$355.00	3%	\$11.65
<b>Other Fees applicable to all entities</b>						
Social Event (Evening) - Bond	C	T	\$520.20	\$550.00	6%	\$29.80
IT Equipment Hire (w ith hall hire) - Bond only	C	T	POA depending on	Variable		
Equipment Hire (w ith hall hire) - Bond only	C	T	POA depending on	Variable		
Early Years - Playgroup Session Hire per session	C	T	\$34.70	\$35.60	3%	\$0.90



Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	(inc. GST)	% Change	\$ Change
<b>14. Community Centres cont.....</b>							
<b>Felltimber Community Centre</b>							
<b>Not for Profit Rates (weekday, evening and weekend rate same)</b>							
Not for Profit - Hire per room fee per hour	C	T	\$8.25	\$8.50		3%	\$0.25
Not for Profit- Hire per room per half day (4 hours) (NEW)	C	T	\$0.00	\$34.00		100%	\$34.00
Not for Profit - Hire per room per full day (8 hours) (NEW)	C	T	\$0.00	\$68.00		100%	\$68.00
Not for Profit - Hire per half room fee per hour (sunshine room) (NEW)	C	T	\$0.00	\$4.50		100%	\$4.50
Not for Profit- Hire per half room per half day (4 hours) (sunshine room) (NEW)	C	T	\$0.00	\$18.00		100%	\$18.00
Not for Profit - Hire per half room per full day (8 hours) (sunshine room) (NEW)	C	T	\$0.00	\$36.00		100%	\$36.00
Not for Profit - Kitchen Hire per hour	C	T	\$8.25	\$8.50		3%	\$0.25
Not for Profit- Kitchen Hire per half day (4 hours) (NEW)	C	T	\$0.00	\$34.00		100%	\$34.00
Not for Profit - Kitchen Hire per full day (8 hours) (NEW)	C	T	\$0.00	\$68.00		100%	\$68.00
Not for Profit - BBQ Hire per hour	C	T	\$8.25	\$8.50		3%	\$0.25
Not for Profit- BBQ Hire per half day (4 hours) (NEW)	C	T	\$0.00	\$34.00		100%	\$34.00
Not for Profit - BBQ Hire per full day (8 hours) (NEW)	C	T	\$0.00	\$68.00		100%	\$68.00
<b>Business/Commercial</b>							
Commercial - Hire per room fee per hour	C	T	\$18.70	\$19.20		3%	\$0.50
Commercial - Hire per half room per hour (sunshine room) (NEW)	C	T	\$0.00	\$10.00		100%	\$10.00
Commercial- Hire per room per half day (4 hours) (NEW)	C	T	\$0.00	\$76.80		100%	\$76.80
Commercial - Hire per half room per half day (4 hours) (sunshine room)	C	T	\$0.00	\$40.00		100%	\$40.00
Commercial- Hire per room per full day (8 hours) (NEW)	C	T	\$0.00	\$153.60		100%	\$153.60
Commercial - Hire per room per full day (8 hours) (sunshine room) (NEW)	C	T	\$0.00	\$80.00		100%	\$80.00
Commercial- Kitchen Hire per hour	C	T	\$18.70	\$19.20		3%	\$0.50
Commercial- Kitchen Hire per half day (4 hours) (NEW)	C	T	\$0.00	\$76.80		100%	\$76.80
Commercial - Kitchen Hire per full day (8 hours) (NEW)	C	T	\$0.00	\$153.60		100%	\$153.60
Commercial - BBQ Hire per hour (NEW)	C	T	\$0.00	\$19.20		100%	\$19.20
Commercial- BBQ Hire per half day (4 hours) (NEW)	C	T	\$0.00	\$76.80		100%	\$76.80
Commercial - BBQ Hire per full day (8 hours) (NEW)	C	T	\$0.00	\$153.60		100%	\$153.60

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	(inc. GST)	% Change	\$ Change
<b>14. Community Centres cont</b>							
.....							
Felltimber Community Centre							
<b>Not for Profit Rates</b> (weekday,							
Not for Profit - Hire per room fee per hour	C	T	\$8.25	\$8.50		3%	\$0.25
Not for Profit- Hire per room per half day (4 hours) (NEW)	C	T	\$0.00	\$34.00		100%	\$34.00
Not for Profit - Hire per room per full day (8 hours) (NEW)	C	T	\$0.00	\$68.00		100%	\$68.00
Not for Profit - Hire per half room fee per hour (sunshine room) (NEW)	C	T	\$0.00	\$4.50		100%	\$4.50
Not for Profit- Hire per half room per half day (4 hours) (sunshine room) (NEW)	C	T	\$0.00	\$18.00		100%	\$18.00
Not for Profit - Hire per half room per full day (8 hours) (sunshine room) (NEW)	C	T	\$0.00	\$36.00		100%	\$36.00
Not for Profit - Kitchen Hire per hour	C	T	\$8.25	\$8.50		3%	\$0.25
Not for Profit- Kitchen Hire per half day (4 hours) (NEW)	C	T	\$0.00	\$34.00		100%	\$34.00
Not for Profit - Kitchen Hire per full day (8 hours) (NEW)	C	T	\$0.00	\$68.00		100%	\$68.00
Not for Profit - BBQ Hire per hour	C	T	\$8.25	\$8.50		3%	\$0.25
Not for Profit- BBQ Hire per half day (4 hours) (NEW)	C	T	\$0.00	\$34.00		100%	\$34.00
Not for Profit - BBQ Hire per full day (8 hours) (NEW)	C	T	\$0.00	\$68.00		100%	\$68.00
<b>Business/Commercial</b>							
Commercial - Hire per room fee per hour	C	T	\$18.70	\$19.20		3%	\$0.50
Commercial - Hire per half room per hour (sunshine room) (NEW)	C	T	\$0.00	\$10.00		100%	\$10.00
Commercial- Hire per room per half day (4 hours) (NEW)	C	T	\$0.00	\$76.80		100%	\$76.80
Commercial - Hire per half room per half day (4 hours) (sunshine room)	C	T	\$0.00	\$40.00		100%	\$40.00
Commercial- Hire per room per full day (8 hours) (NEW)	C	T	\$0.00	\$153.60		100%	\$153.60
Commercial - Hire per room per full day (8 hours) (sunshine room) (NEW)	C	T	\$0.00	\$80.00		100%	\$80.00
Commercial- Kitchen Hire per hour	C	T	\$18.70	\$19.20		3%	\$0.50
Commercial- Kitchen Hire per half day (4 hours) (NEW)	C	T	\$0.00	\$76.80		100%	\$76.80
Commercial - Kitchen Hire per full day (8 hours) (NEW)	C	T	\$0.00	\$153.60		100%	\$153.60
Commercial - BBQ Hire per hour (NEW)	C	T	\$0.00	\$19.20		100%	\$19.20
Commercial- BBQ Hire per half day (4 hours) (NEW)	C	T	\$0.00	\$76.80		100%	\$76.80
Commercial - BBQ Hire per full day (8 hours) (NEW)	C	T	\$0.00	\$153.60		100%	\$153.60
<b>Private</b>							
Private- Hire per room fee per hour	C	T	\$25.90	\$26.60		3%	\$0.70
Private- Hire per half room per hour (sunshine room) (NEW)	C	T	\$0.00	\$10.00		100%	\$10.00
Private- Hire per room per half day (4 hours) (NEW)	C	T	\$0.00	\$106.40		100%	\$106.40
Private- Hire per half room per half day (4 hours) (sunshine room) (NEW)	C	T	\$0.00	\$40.00		100%	\$40.00

Activity/Function	Statutory (S) or Council (C) charge	GST Status Free (F) Taxable (T)	2022/23 (inc. GST)	2023/24 (inc. GST)	(inc. % Change	\$ Change
<b>14. Community Centres cont</b>						
.....						
<b>Felltimber Community Centre</b>						
Private- Hire per room per full day (8 hours) (NEW)	C	T	\$0.00	\$212.80	100%	\$212.80
Private- Hire per room per full day (8 hours) (sunshine room) (NEW)	C	T	\$0.00	\$80.00	100%	\$80.00
Private- Kitchen Hire per hour (NEW)	C	T	\$0.00	\$10.00	100%	\$10.00
Private- Kitchen Hire per half day (4 hours) (NEW)	C	T	\$0.00	\$40.00	100%	\$40.00
Private- Kitchen Hire per full day (8 hours) (NEW)	C	T	\$0.00	\$80.00	100%	\$80.00
Private - BBQ Hire per hour (NEW)	C	T	\$0.00	\$10.00	100%	\$10.00
Private- BBQ Hire per half day (4 hours) (NEW)	C	T	\$0.00	\$40.00	100%	\$40.00
Private - BBQ Hire per full day (8 hours) (NEW)	C	T	\$0.00	\$80.00	100%	\$80.00
Private- Entire Venue per hour (NEW)	C	T	\$0.00	\$50.00	100%	\$50.00
Private- Entire Venue per half day (4 hours) (NEW)	C	T	\$0.00	\$198.00	100%	\$198.00
Private- Entire Venue per whole day (8 hours)	C	T	\$343.35	\$355.00	3%	\$11.65
<b>Other Fees applicable to all entities</b>						
Social Event (Evening) - Bond	C	T	\$520.20	\$550.00	6%	\$29.80
IT Equipment Hire (w ith hall hire) - Bond only	C	T	POA depending on equipment required	Variable		
Equipment Hire (w ith hall hire) - Bond only	C	T	POA depending on equipment required	Variable		
Early Years - Playgroup Session Hire per session	C	T	\$34.70	\$35.60	3%	\$0.90
<b>* Per hourly rate.</b>  <b>Grand Total All Fees and</b>					<b>Total Income</b>	<b>\$40,000</b>
					<b>Estimated Cost to Council</b>	<b>\$211,866</b>
					<b>Net subsidy from Rates</b>	<b>(\$171,866)</b>
					<b>Total Income</b>	<b>\$4,096,473</b>
					<b>Estimated Cost to Council</b>	<b>\$11,255,464</b>
					<b>Net subsidy from Rates</b>	<b>(\$7,158,991)</b>

**Aquatic Fees** – For information purposes only, as Council does not receive any of the aquatic fees listed below

Activity/Function	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	% Change
<b>15. Aquatic Fees</b>				
<b>Wodonga Sports and Leisure Centre</b>				
<b>Health &amp; Fitness Membership</b>				
Commitment Start Up (6 months)	\$29.20	\$30.10	3%	\$0.90
Results Plus FMF	\$59.40	\$61.10	3%	\$20.00
Health & Wellness Start Up Fee	\$93.00	\$95.80	3%	\$2.80
Health & Wellness FMF	\$40.80	\$42.10	3%	\$30.00
Health & Wellness - 6 month term	\$556.70	\$573.50	3%	\$16.80
Health & Wellness - 3 month term (insurance only)	\$394.40	\$406.30	3%	\$20.00
Health & Wellness Start Up Fee (concession / kids gym / Teen Gym / Pryme Movers)	\$75.70	\$78.00	3%	\$2.30
Health & Wellness FMF Concession / Corporate	\$32.70	\$33.20	2%	\$0.50
Health & Wellness FMF - Family	\$36.80	\$38.00	3%	\$1.20
Health & Wellness - Concession 6 month term	\$451.20	\$464.80	3%	\$13.60
Health & Wellness FMF - Concession Family	\$24.60	\$25.40	3%	\$0.80
Health & Wellness FMF - Family Concession	\$28.70	\$29.60	3%	\$0.90
Kids Gym / Teen Gym / Pryme Movers FMF	\$23.70	\$24.50	3%	\$0.80
Kids Gym / Teen Gym / Pryme Movers - 6 month term	\$333.70	\$343.80	3%	\$10.10
Kids Gym / Teen Gym / Pryme Movers - FMF Family (existing)	\$19.20	\$19.80	3%	\$0.60
Kids Gym / Teen Gym / Pryme - Family Concession	\$21.50	\$22.20	3%	\$0.70
<b>Aquatic Membership</b>				
Aquatic Start Up Fee	\$75.70	\$78.00	3%	\$2.30
Aquatic FMF	\$24.20	\$25.00	3%	\$0.80
Aquatic - 6 month term	\$339.70	\$349.90	3%	\$10.20
Aquatic - 3 month term (insurance only)	\$238.00	\$245.20	3%	\$7.20
Aquatic Start Up Fee - Concession / Junior	\$60.60	\$62.50	3%	\$1.90
Aquatic FMF - Concession / Family (existing) / Junior	\$19.40	\$20.00	3%	\$0.60
Aquatic Family	\$21.70	\$22.40	3%	\$0.70
Aquatic - 6 month term concession / Junior	\$277.90	\$286.30	3%	\$8.40
Aquatic FMF - Concession / Junior Family	\$14.60	\$15.10	3%	\$0.50
Aquatic Family Concession	\$16.90	\$17.40	3%	\$0.50

**15. Aquatic Fees****Wodonga Sports and Leisure Centre****Swimming Lessons (no GST)**

Class Fee	\$17.70	\$18.30	3%	\$0.60
Swimming Lessons FMF	\$33.80	\$34.90	3%	\$1.10
Swimming Lessons FMF Multi-Child Incentive	\$32.20	\$33.20	3%	\$1.00
Swimming Lessons FMF - Family	\$27.10			
Swimming Lessons Term Fee (based on 10 weeks)	\$193.14			

**Health & Fitness Casual**

Health Club - Adult	\$16.00	\$16.50	3%	\$0.50
Health Club - Concession	\$13.00	\$13.40	3%	\$0.40
Health Club - Adult Off Peak	\$13.00	\$13.40	3%	\$0.40
Group Fitness	\$16.00	\$16.50	3%	\$0.50
Group Fitness - Concession	\$13.00	\$13.40	3%	\$0.40
Casual Gym Consultation	N/A	N/A		
Personal Training (member) - 30min	\$45.20	\$46.60	3%	\$1.40
Personal Training (non-member) - 30min	\$48.60	\$50.10	3%	\$1.50
Personal Training (member) - 60min	N/A	N/A		
Personal Training (non-member) - 60min	N/A	N/A		

**Aquatics Casual**

Rec Swim - Adult	\$7.60	\$7.80	3%	\$0.20
Rec Swim - Concession / Off Peak (weekdays 12pm - 3pm)	\$6.00	\$6.20	3%	\$0.20
Rec Swim - Child / Supervised Swim	\$5.90	\$6.10	3%	\$0.20
Rec Swim - Family	\$18.20	\$18.70	3%	\$0.50
Aquatic Inflatable rental - 1 hour with 3 staff	\$232.00	\$238.00	3%	\$6.00

**Multi Visit Passes**

Health Club 20 x MVP - Adult	\$304.00	\$313.10	3%	\$9.10
Health Club 20 x MVP - Concession	\$247.00	\$254.40	3%	\$7.40
Group Fitness 20 x MVP - Adult	\$304.00	\$313.10	3%	\$9.10
Group Fitness 20 x MVP - Concession	\$247.00	\$254.40	3%	\$7.40
Rec Swim 20 x MVP - Adult	\$144.40	\$148.70	3%	\$4.30
Rec Swim 20 x MVP - Concession / Off Peak (weekdays 12pm - 3pm)	\$114.00	\$117.40	3%	\$3.40
Rec Swim 20 x MVP - Child / Supervised Swim	\$112.10	\$115.40	3%	\$3.30
Rec Swim 20 x MVP - Family	\$345.80	\$356.10	3%	\$10.30
Personal Training - 10 visit pass (member)	\$406.80	\$419.00	3%	\$12.20
Personal Training - 10 visit pass (non-member)	\$437.40	\$450.50	3%	\$13.10

Activity/Function	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	% Change
<b>15. Aquatic Fees</b>				
<b>Wodonga Sports and Leisure Centre</b>				
<b>School Programs</b>				
Swimming Lesson Participant Fee	\$8.90	\$9.15	3%	\$0.25
Rec Swim - per participant	\$4.20	\$4.32	3%	\$0.12
Stadium entry - casual	\$5.00	\$5.15	3%	\$0.15
<b>Stadium &amp; Sports Programs</b>				
Stadium rental	\$39.70	\$40.90	3%	\$1.20
Netball - Junior Team Sheet	\$46.60	\$48.00	3%	\$1.40
Netball - Junior Registration Fee	\$17.60	\$18.20	3%	\$0.60
Netball - Ladies Morning Competition	\$9.00	\$9.30	3%	\$0.30
Netball - Mixed Team Sheet	\$58.10	\$59.90	3%	\$1.80
Netball - Team Registration / Insurance Fee	\$116.00	\$119.50	3%	\$3.50
Basketball - Junior	\$4.00	\$4.20	5%	\$0.20
<b>Children's Programs</b>				
Childcare	\$4.00	\$4.15	4%	\$0.15
Childcare 20 x MVP	\$72.20	\$74.40	3%	\$2.20
Birthday Parties	\$204.40	\$210.60	3%	\$6.20
<b>Facility Rental</b>				
Aquatic - Lane Hire	\$31.60	\$32.60	3%	\$1.00
Aquatic - Lane Hire (Swimming Clubs)	\$11.60			
Aquatic - Lane Hire (Waterpolo Clubs)	\$5.80			
Room Hire - Multipurpose, Meeting Room, Group Fitness (Commercial)	\$31.60	\$32.60	3%	\$1.00
Room Hire - Multipurpose, Meeting Room, Group Fitness (Community)	\$25.30	\$26.10	3%	\$0.80
Room Hire - Physio	\$24,542.70			

Activity/Function	2022/23 (inc. GST)	2023/24 (inc. GST)	% Change	% Change
<b>15. Aquatic Fees</b>				
<b>Wodonga Sports and Leisure Centre</b>				
<b>Seasonal Aquatic Facilities</b>				
Aquatics (Casual)				
Rec Sw im - Adult	\$6.20	\$6.40	3%	\$0.20
Rec Sw im - Concession / Supervised Sw im	\$5.20	\$5.40	4%	\$0.20
Rec Sw im - Child	\$5.20	\$5.40	4%	\$0.20
Rec Sw im - Family	\$17.00	\$17.60	4%	\$0.60
Rec Sw im - Spectator	\$3.00	\$3.10	3%	\$0.10
Inflatable Rental - 1 hour with 3 staff	\$232.00	\$239.00	3%	\$7.00
<b>Aquatics Membership</b>				
Aquatic Membership - Adult	\$22.70	\$23.40	3%	\$0.70
Aquatic Membership - Concession / Child	\$18.20	\$18.80	3%	\$0.60
Aquatic Membership - Family	\$28.30	\$29.20	3%	\$0.90
<b>Multi Visit Passes</b>				
Rec Sw im 20 x MVP - Adult	\$115.60	\$119.10	3%	\$3.50
Rec Sw im 20 x MVP - Concession	\$94.30	\$97.20	3%	\$2.90
Rec Sw im 20 x MVP - Child	\$94.30	\$97.20	3%	\$2.90
Rec Sw im 20 x MVP - Family	\$321.00	\$330.70	3%	\$9.70
<b>Swimming Lessons (no GST)</b>				
Class Fee (multiplied by the number of classes in term)	\$19.60	\$20.20	3%	\$0.60
<b>Schools Programs</b>				
Sw imming Lesson participant fee	\$8.90	\$9.20	3%	\$0.30
Recreation Sw im - per participant	\$4.20	\$4.40	5%	\$0.20
<b>Facility Rental</b>				
Lane Hire	\$29.20	\$30.10	3%	\$0.90
Aquatic - Lane Hire (Sw imming Clubs)	\$11.60	\$11.60	0%	\$0.00
Aquatic - Lane Hire (Waterpolo Clubs)	\$5.80	\$5.80	0%	\$0.00
Pool Hire (off peak season)	\$203.20	\$209.30	3%	\$6.10
Pool Hire (peak season)	\$377.00	\$388.40	3%	\$11.40
Dive Block and Turn Board set up price	\$174.10	\$179.40	3%	\$5.30
Room Hire (commercial rate)	\$29.20	\$30.10	3%	\$0.90
Room Hire (community rate)	\$17.60	\$18.20	3%	\$0.60

## Appendix A – Budget process

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020* (the Regulations).

Under the Act, Council is required to prepare and adopt an annual budget for each financial year. The budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations which support the Act.

The 2023-2024 budget, which is included in this report, is for the year 1 July 2023 to 30 June 2024 and is prepared in accordance with the Act and Regulations. The budget includes financial statements being a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ending 30 June 2024 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards and the Local Government Model Accounts. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

A 'proposed' budget is prepared in accordance with the Act and submitted to Council in May for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the budget. It must give 21 days' notice of its intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web site. A person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

With the introduction of the State Governments Rate Capping legislation in 2015 Councils are now unable to determine the level of rate increase and instead must use no more than the maximum rate increase determined by the Minister for Local Government which is announced in December for application in the following financial year.

If a Council wishes to seek a rate increase above the maximum allowable it must submit a rate variation submission to the Essential Services Commission (ESC). The ESC will determine whether the rate increase variation submission has been successful by 31 May. In many cases this will require Councils to undertake 'public notice' on two separate proposed budgets simultaneously, i.e. the Ministers maximum rate increase and the Council's required rate increase.

The final step is for Council to adopt the budget after receiving and considering any submissions from interested parties. The budget is required to be adopted by 30 June and a copy submitted to the Minister within 28 days after adoption. The key dates for the budget process are summarised below:

Budget process	Timing
1. Minister of Local Government announces maximum rate increase	Dec
2. Officers update Council's long term financial projections	Dec
3. Council to advise ESC if it intends to make a rate variation submission	Jan
4. Council submits formal rate variation submission to ESC	Mar
5. Proposed budget(s) submitted to Council for approval	Apr/May
6. ESC advises whether rate variation submission is successful	May
7. Public notice advising intention to adopt budget	May
8. Budget available for public inspection and comment	May
9. Public submission process undertaken	May/Jun
10. Submissions period closes (21 days)	Jun
11. Submissions considered by Council/Committee	Jun
12. Budget and submissions presented to Council for adoption	Jun
13. Copy of adopted budget submitted to the Minister	Jul
14. Revised budget where a material change has arisen	As required