CITY OF WODONGA VIC

WODONGA COUNCIL

Draft Budget 2024-2025



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Disclaimer

The Draft Budget 2024-25, including financial statements, has been prepared in accordance with the requirements of the *Local Government Act 2020 (Vic)* and the *Local Government (Planning and Reporting) Regulations 2020 (Vic)* . While every effort has been made to ensure that the information contained in this document is accurate and complies with relevant Victorian legislation, Wodonga Council makes no representation, warranty, assurance or guarantee as to the accuracy or completeness. Please note, forecasts may not reflect actual future outcomes due to imperfect data, assumptions not materialising as expected, unforeseen events or changes in market conditions.

The 2023-24 Forecast is as at 31 December 2023 and not the date of publication.

Mayor's Introduction

Building the 2024 – 2025 Draft Budget has been challenging, with the council having to navigate a difficult financial environment and forecast.

In facing these challenges head on, the council must balance how it can best serve the people of Wodonga while making the necessary budgetary decisions to future proof its financial sustainability. The Finance and Budget Delegated Committee, particularly the council's Finance Team, worked well to research and deliver solutions in the short term of this Draft Budget while also taking into consideration structural and longer term outcomes.

This year's budget process has markedly improved transparency and accountability to the community, with community consultation and access to the process in place from the beginning and, wherever practicable, the open reporting of decision making and justifications.

This Draft Budget includes a 2.75 per cent rate rise, in line with that set by the Victorian government. In determining a way forward, we must consider other modes of revenue raising beyond simply increasing rates, prioritising prudent expenditure management. It is increasingly evident that the council must keep a rein on recurrent expenditure.

The Finance and Budget Delegated Committee, whose meetings are open to the public, recognised the recurrent expenditure issues in the order of an estimated $2.8m and set in place a set of principles to offer guidance to the Chief Executive Officer (CEO) to reach a solution. The CEO undertook an organisational restructure and commenced the rationalisation of the council's assets, resulting in significant savings. Additionally, the Finance Team continue to develop long term structural processes and controls to manage the identified issues into the future.

This Draft Budget is not simply about cost-cutting. It represents an in-depth analysis and informed reallocation of expenditure that seeks to optimise the council's performance. This is not a novel exercise as every publically funded organisation should be hyper aware of its use of tax-payer money and regularly review its systems and processes.

Decisions of this councillor group are made with the community at the forefront. In this challenging fiscal climate, the council is reassessing how it currently delivers services but will ensure that the Service Performance Principles (Local Government Act 2020) remain at the forefront in the continued delivery of responsive, accessible and equitable services that are of good value to the community. Priorities may change but the main principle is to retain service standards that the broader community values.

The council has also commenced the development of a new 2050 plan. This community-led and informed document will outline aspirations for the future of our city. The budgetary and structural changes set in place as part of this budget process will in the medium term place Wodonga Council in a much stronger position to deliver the priorities derived from the 2050 planning.

The long term fiscal sustainability of Wodonga Council relies on the current structural changes to be in place to ensure we have the right tools to craft a better Wodonga and the vision established through the 2050 planning.

While the next 12 months will focus on control of recurrent expenditure, there is still considerable capital expenditure each year over the 10 year forward estimates.

This Draft Budget will deliver a $15 million capital works program, with the opening of the Baranduda Fields Sporting Complex and further development of Logic Wodonga.

Earlier this year, the council consulted with the community to seek feedback to inform this Draft Budget. More than 250 people provided valuable feedback. I want to thank everyone who gave input into this process.

This budget is a step forward on our path to financial sustainability. The right decisions today build a brighter future tomorrow.

The council now presents the Draft Budget 2024 – 2025 to our community for feedback and we encourage you to review it, consider the benefits a fiscally responsible budget brings and to have your say.

Cr Ron Mildren
Wodonga Mayor

CEO's Introduction

The council has prepared a Draft Budget for the 2024 – 2025 financial year that aims to achieve a financially sustainable operating position while continuing to deliver vital services to our community.

Heeding early warning signs of financial sustainability issues, an independent review of the council was undertaken, which recommended that the council achieve a net recurring savings objective to ensure the financial sustainability of the council. To reach this goal, an organisational restructure was undertaken and the council will continue to carry out a series of asset refinements.

Wodonga Council is not alone in the financial sustainability challenges it currently faces. In March of this year a federal inquiry into local government sustainability was announced, seeking to understand the challenges impacting councils and how they deliver services to the community. In May the Victorian Government announced a similar inquiry. The council will make submissions to these inquiries.

At present, Wodonga Council's service catalogue spans 26 service areas, including Immunisation, Planning and Building, Emergency Management and, Parks and Gardens. It is a diverse offering that requires constant review to ensure it is optimised in both delivery and cost.

As we seek to enhance our financial operating position, we also acknowledge the long term effort that looks beyond the next 12 months. This sensible budget is one component of an ongoing endeavour to build the councils' resources for future years.

Local Government elections will be held in October 2024, with a new councillor group in place from November. Caretaker period will commence at the end of September and remain in place until all votes are counted and a new council term commences.

The induction of the next councillor group will be prioritised to ensure they can provide rigorous and informed input into the 2025 – 2026 budget and this will be informed by our 2050 Community Vision exercise, now underway.

The council remains committed to its mission of strengthening the community in all that we do. Part of this is ensuring that we are in a financial position to deliver vital services. This Draft Budget sets out a clear path back to a strong financial position, shoring up the council's capacity to reinvest back into Wodonga.

We look forward to talking with our community during this consultation process and to working with you to deliver what's next for Wodonga.

How can our community have input?

Members of our community are encouraged to have their say on all documents. Information including the draft documents will be available along with how you can have your say at 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 2024 – 2025 can be made in writing or via email to makewodongayours@wodonga.vic.gov.au, and must be clearly marked and received by Wednesday, June 5.

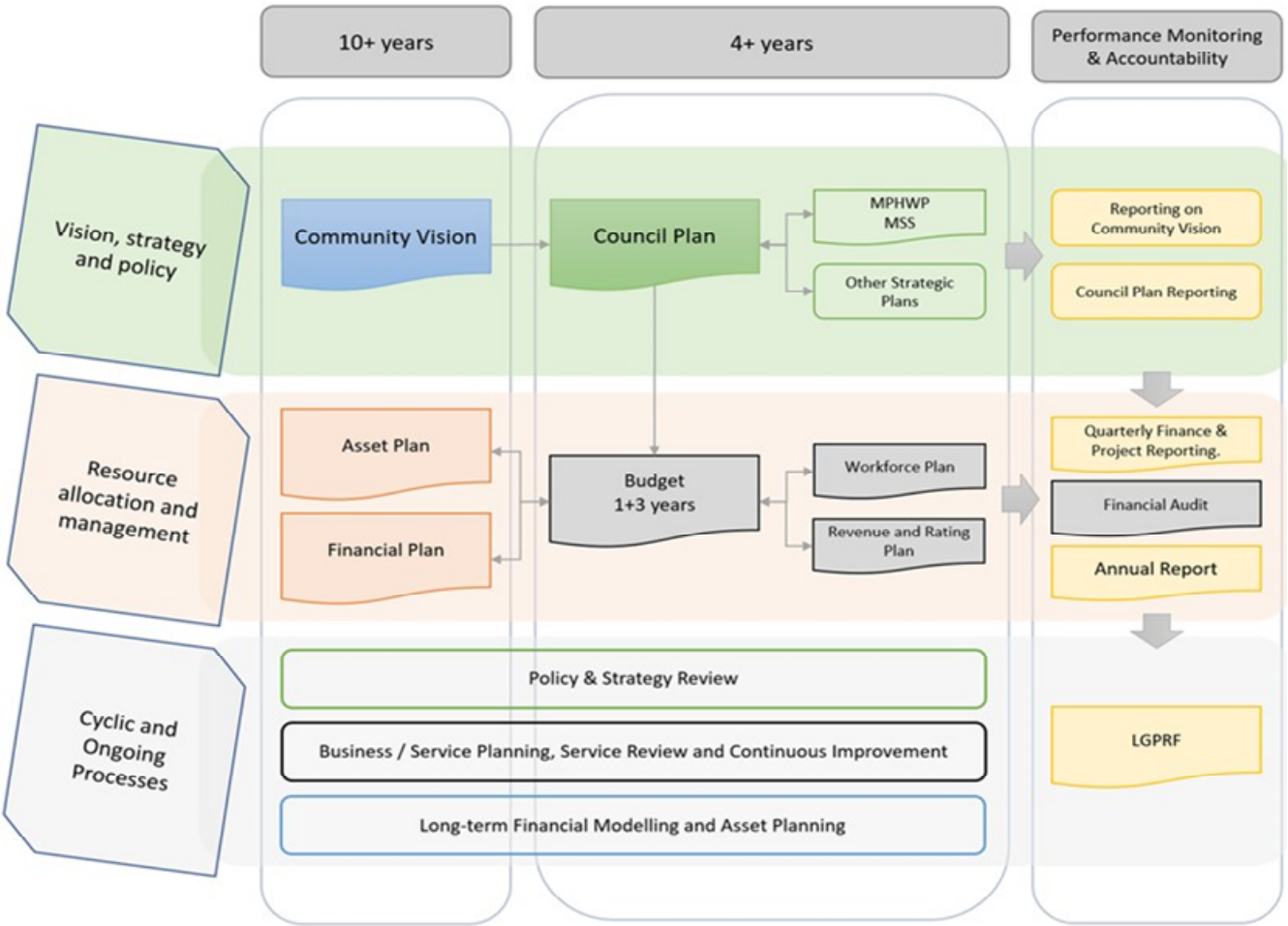
Matt Hyde
Wodonga Chief Executive Officer

1. Link to the Integrated Strategic Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated 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 integrated strategic planning and reporting framework is critical to the successful achievement of the planned outcomes.

1.1.2 Key planning considerations

Service level planning

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

1.2 Our purpose

Our Vision

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

Compassion; Learning and education; Socially responsible growth; Creative and innovative; Inclusiveness and diversity; Resilience; Freedom; and Community Connection.

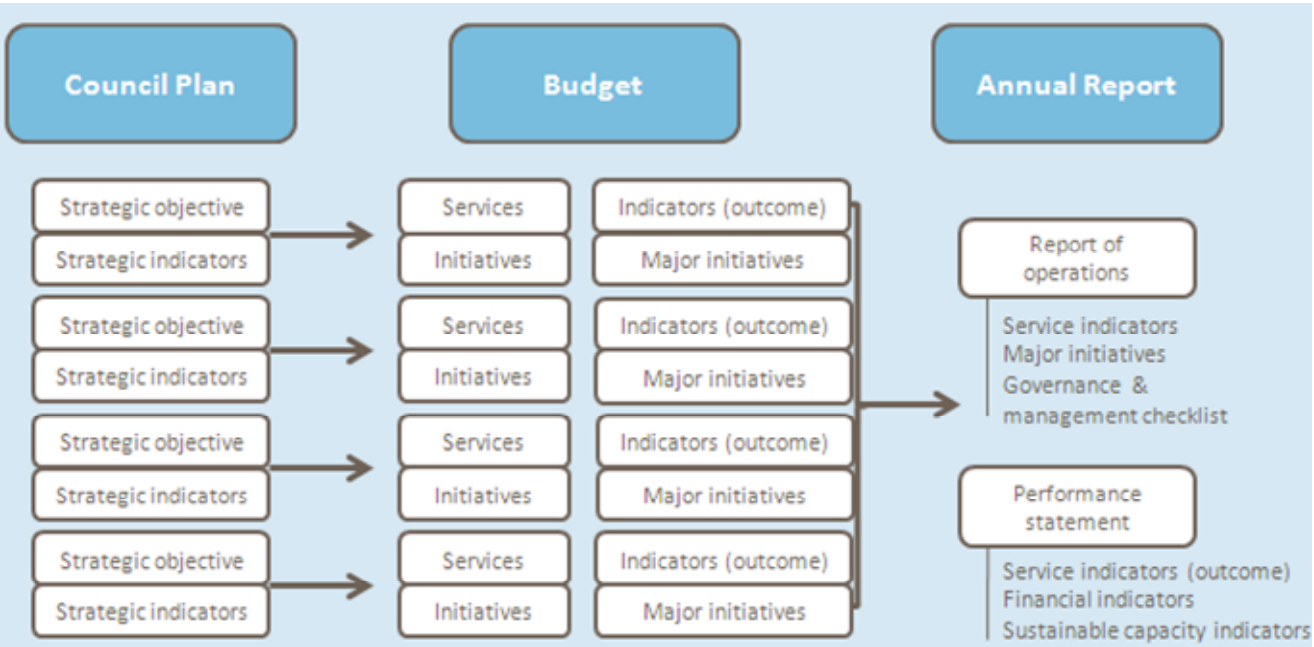
1.3 Strategic objectives

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 24 - 25 year, which are an integral part of achieving the Council Plan. The annual budget convers 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.

Strategic Objective	Description
1 Strong, responsible and sound leadership	Provide transparent governance and stong leadership, demonstrating excellence in the way we do business while being innovative and responsive
2 Sustainable and forward-thinking	Planning for growth, demonstrating stewardship through protecting, enhancing and managing our unique natural and built environments
3 Healthy, safe and resilient community	Improve the health and social outcomes for all people in Woodnga to create a healthy, safe, equitable and inclusive community.
4 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.
5 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 2024/25 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

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

Service area	Description of services provided		2023/24 Forecast $'000	2024/25 Budget $'000
Finance	Finance manages budgets, issues rates notices, handles transactions such as accounts payable and payroll whilst ensuring compliance with financial standards. It also manages financial risks and procurement to maintain acceptable risk levels and ensure good governance.	*Inc*	52	**47**
		Exp	1,197	**1,243**
		Surplus / (deficit)	(1,145)	**(1,196)**
Business Innovation and Assurance	Business Innovation & Assurance drive a culture of excellence, accountability and probity to undertake Council's risk management, insurance, business continuity, service management and governance responsibilities.	*Inc*	-	**20**
		Exp	1,586	**2,249**
		Surplus / (deficit)	(1,586)	**(2,229)**
People and Safety	The People & Safety team provides high quality specialist advice, support, leadership and assistance to the organisation relating to all people and safety matters. We work to improve staff health and wellbeing by employing effective workforce management and drive a culture of safety.	*Inc*	-	**-**
		Exp	1,678	**1,630**
		Surplus / (deficit)	(1,678)	**(1,630)**
Information Services	Information Services ensures a stable, secure, and responsive ICT environment for our business users. We empower users through innovative software and hardware infrastructure while maintaining data and record confidentiality and integrity.	*Inc*	-	**-**
		Exp	1,857	**1,989**
		Surplus / (deficit)	(1,857)	**(1,989)**
Office of the CEO	Managers and directors lead teams, translating plans into action and navigating various challenges. They foster collaboration, empower individuals, and ensure organisational success through strategic planning and effective execution.	*Inc*	-	**-**
		Exp	1,058	**750**
		Surplus / (deficit)	(1,058)	**(750)**
Management	Managers and directors lead teams, translating plans into action and navigating various challenges. They foster collaboration, empower individuals, and ensure organisational success through strategic planning and effective execution.	*Inc*	-	**-**
		Exp	4,061	**3,205**
		Surplus / (deficit)	(4,061)	**(3,205)**

Major Initiatives

1) To facilitate the 2024 council election and subsquent councillor induction process
2) The implementation of recommendations as outlined in the Financial Sustainability Review
3) To negotiate a new Enterprise Bargaining Agreement
4) To review and optimise services offered by the council in its service catalogue
5) To upgrade information and communication systems and technology

Minor Initiatives

6) The review and optimisation of business processes
7) The implementation of recommendations as outlined in the Procurement and Contract Management Review

Service Performance Outcome Indicators

Service	Indicator	2023/24 Forecast	2024/25 Budget
Governance	Overall Performance	70	63
Governance	Consultation and engagement	61	58
Governance	Satisfaction in decision making	61	81
Governance	Satisfaction with level of advocacy	65	71

*** 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

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

Service area	Description of services provided		2023/24 Forecast $'000	2024/25 Budget $'000
Asset Management	Asset Management is dedicated to overseeing and maintaining the council's assets and infrastructure. This service guarantees that assets are efficiently managed, maintained, and capable of meeting technical, regulatory, lessee, and customer needs.	*Inc*	483	**592**
		Exp	1,565	**1,406**
		Surplus / (deficit)	(1,082)	**(814)**
Project and Design	The Projects and Design team delivers diverse projects and provides support to internal and external customers to improve the quality of life to our residents. This service has expertise in project management, contract management and engineering services.	*Inc*	450	**250**
		Exp	2,771	**1,988**
		Surplus / (deficit)	(2,321)	**(1,738)**
Parks and Gardens	The Parks and Gardens service aims to maintain and improve safe open spaces promoting health and wellbeing through well-maintained landscapes. We work to preserve, safegaurd and improve the municipalities reserves and rural roadsides and the associated habitats.	*Inc*	440	**134**
		Exp	8,825	**8,210**
		Surplus / (deficit)	(8,385)	**(8,076)**
Roads Maintenance	The Roads Maintenance service ensures that our roads, paths and drains are well-maintained, safe and accessible for everyone in our vibrant community.	*Inc*	45	**1,056**
		Exp	3,727	**3,094**
		Surplus / (deficit)	(3,682)	**(2,037)**
Waste Management	The Waste Management Team manages, delivers and educates the community on kerbside, street garbage and transfer station waste to promote a sustainable and environmentally concious city. We work to reduce wastage promoting reuse, recycling and organics.	*Inc*	794	**855**
		Exp	7,514	**8,490**
		Surplus / (deficit)	(6,720)	**(7,635)**
Building Services	The Building Services team ensures buildings meet safety and compliance standards under the Building Act. They review plans, conduct inspections, and issue occupancy certificates, crucial for safeguarding our built environment's integrity and safety.	*Inc*	966	**992**
		Exp	1,256	**1,394**
		Surplus / (deficit)	(290)	**(402)**
Strategic and Statutory Planning	This service guides sustainable city growth through urban design, land use strategies, and environmental protection initiatives. They oversee rezonings, subdivisions, planning permits, development management and provides high quality advice to internal and external customers.	*Inc*	304	**364**
		Exp	2,198	**1,755**
		Surplus / (deficit)	(1,893)	**(1,391)**

Major Initiatives

1) Adoption of the Wodonga 2050 - Community Vision and update and implementation of council plans and strategies as required

Other Initiatives

2) Administration of the Leneva-Baranduda Development Contribution Plan

Service Performance Outcome Indicators

Service	Indicator	2023/24 Forecast	2024/25 Budget
Infrastructure	Community satisfaction with local streets and footpaths	66	63
Parks and Gardens	Community satisfaction with the appearance of public areas	81	79
Roads	Satisfaction	65	63
Waste Management	Amount of kerbside waste diverted from landfill	71.99%	71.50%
Statutory Planning	Community satisfaction with planning for population growth	68	62
Sustainability	Community satisfaction with environmental sustainability performance	70	68

*** 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

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

Service area	Description of services provided		2023/24 Forecast $'000	2024/25 Budget $'000
Emergency Management	Emergency Management coordinates government, voluntary and private agencies to address the prevention and recovery of an emergency event. This includes risk assessments, preparedness planning, reponse and recovery to meet our statutory requirements.	*Inc*	94	**94**
		Exp	124	**127**
		Surplus / (deficit)	(30)	**(33)**
Immunisation	The Immunisation service administers vaccinations under the National Immunisation Program to eligible individuals in Wodonga and neighboring areas, including schools and councils in the northeast region of Victoria.	*Inc*	290	**282**
		Exp	531	**563**
		Surplus / (deficit)	(241)	**(280)**
Kindergarten	Kindergartens offer high-quality early learning, prioritising inclusion for all children aged 3 to 5. Our programs focus on social, emotional, and educational development, providing individualised support for lifelong learning success.	*Inc*	4,923	**4,652**
		Exp	6,201	**4,801**
		Surplus / (deficit)	(1,278)	**(150)**
Maternal and Child Health	The Maternal and Child Health (MCH) service provides free primary healthcare for children from birth to school age and their families, focusing on promoting wellbeing by detecting and intervening in physical, emotional, and social factors that impact young families.	*Inc*	1,252	**1,197**
		Exp	2,660	**1,669**
		Surplus / (deficit)	(1,408)	**(472)**
Compliance	The Compliance team safeguards our community by managing animal welfare, enforcing local laws, maintaining parking order, inspecting properties for fire safety, monitoring building and planning compliance, safeguarding school crossings and managing infringements.	*Inc*	808	**908**
		Exp	1,772	**1,978**
		Surplus / (deficit)	(964)	**(1,070)**
Environmental Health	The Environmental Health service monitors, regulates, educates, and enforces legislation to protect public health and the environment. Our aim is to prevent illness and disease by safeguarding against health risks in natural and built environments.	*Inc*	292	**239**
		Exp	777	**607**
		Surplus / (deficit)	(486)	**(368)**
Population Health	The Population Health service prioritises community well-being and inclusion through engagement, data analysis, and targeted initiatives, including policies to support vulnerable individuals, prevent family violence, and promote harm prevention.	*Inc*	397	**20**
		Exp	2,081	**1,041**
		Surplus / (deficit)	(1,685)	**(1,022)**

Sport and Recreation	The Sport & Recreation service promotes an active, healthy, engaged, and inclusive lifestyle for all residents. We provide access to quality sporting and leisure facilities, managed sustainably for safe and enjoyable participation, aiming to enhance community health and happiness.	*Inc*	115	**145**
		Exp	2,073	**1,661**
		Surplus / (deficit)	(1,958)	**(1,516)**

Major Initiatives

1) Review the place-based Kindergarten Infrastructure and Services Plan (KISP) taking into consideration the State Government's program expansions

Other Initiatives

2) Advocate for affordable housing, harm prevention, gender equality and a new single-site purpose built hospital

3) Effectively respond to adverse weather events and emergencies

Service Performance Outcome Indicators

Service	Indicator	2023/24 Forecast	2024/25 Budget
Maternal and Child Health	Participation (Total)	72.00%	72.00%
Maternal and Child Health	Participation (Aboriginal)	71.00%	68.00%
Animal Management	Health and safety	0%	0%
Food Safety	Health and safety	100%	100%
Aquatic Facilities	Utilisation	5.00	6.50

*** 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

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

Service area	Description of services provided		2023/24 Forecast $'000	2024/25 Budget $'000
Cultural and Visitor Services	Cultural and Visitor Services creates memorable experiences for residents and visitors through the management of Bonegilla Migrant Experience, The Cube and a diverse range of events and art installations.	*Inc*	740	**801**
		Exp	3,344	**3,150**
		Surplus / (deficit)	(2,604)	**(2,349)**
Marketing and Communications	The Marketing & Communications team cultivates effective communication and engagement with the community to share key information and showcase the wide variety of programs and events happening within the municipality.	*Inc*	1	**1**
		Exp	1,415	**1,384**
		Surplus / (deficit)	(1,414)	**(1,383)**
Customer Experience	The Customer Experience team serves the community through various channels, disseminating information and resolving customer inquiries efficiently.	*Inc*	16	**22**
		Exp	1,104	**1,155**
		Surplus / (deficit)	(1,088)	**(1,133)**

Major Initiatives

1) Delivery of a $15m+ Capital Works Program

Other Initiatives

2) Bring Baranduda Fields Sporting Complex into operation

Service Performance Outcome Indicators

Service	Indicator	2023/24 Forecast	2024/25 Budget
Cultural Services	Community satisfaction with community and cultural activities	68	68
Communication	Community satisfaction with how council informs community	64	60
Customer Focus	Satisfaction with customer service	80	77

*** 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

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

Service area	Description of services provided		2023/24 Forecast $'000	2024/25 Budget $'000
Economic Development	The Economic Development service promotes balanced and sustainable community growth by influencing investment in wealth, human capital, and job creation. It achieves this through facilitating investment attraction, land development, and securing government funding.	*Inc*	-	**-**
		Exp	521	**355**
		Surplus / (deficit)	(521)	**(355)**
Hyphen Gallery and Library	Hyphen Gallery & Library enriches the community by fostering connection, creativity, education, and culture within a contemporary space. We offer diverse programs and collections to inspire and engage our community and visitors.	*Inc*	442	**469**
		Exp	2,373	**2,086**
		Surplus / (deficit)	(1,931)	**(1,617)**

Major Initiatives

1) Facilitate further development of the Logic industrial precinct

Other Initiatives

2) Increase visitation to Bonegilla Migrant Experience, The Cube Wodonga and Hyphen – Wodonga Library Gallery
3) Coordination of community events and festivals

Service Performance Outcome Indicators

Service	Indicator	2023/24 Forecast	2024/25 Budget
Libraries	Participation	8%	8%

*** 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 the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100

Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100

2.3 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	$'000	$'000	$'000
Strategic Objective 1 : Strong, responsible and sound leadership	(10,999)	11,066	67
Strategic Objective 2 : Sustainable and forward-thinking	(22,093)	26,337	4,244
Strategic Objective 3 : Healthy, safe and resilient community	(4,910)	12,447	7,537
Strategic Objective 4 : Engaged and connected community	(4,864)	5,688	824
Strategic Objective 5 : Thriving and vibrant city	(1,972)	2,441	469
Total	**(44,838)**	**57,979**	**13,141**

Expenses added in:	
Depreciation	14,621
Amortisation	923
Finance costs	1,230
Other non-attributable (revenue)/expenditure	(11,695)
Surplus/(Deficit) before funding sources	**5,080**
Funding sources added in:	
Rates and charges revenue	47,403
Waste charge revenue	7,635
Capital grants, contributions, sale of assets	4,572
Total funding sources	**59,610**
Rounding	1
Operating surplus/(deficit) for the year	**9,693**

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2024/25 has been supplemented with projections to 2027/28

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 2028

	NOTES	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Projections 2025/26 $'000	2026/27 $'000	2027/28 $'000
Income / Revenue						
Rates and charges	4.1.1	52,302	**55,038**	56,291	58,019	59,788
Statutory fees and fines	4.1.2	541	**683**	696	710	724
User fees	4.1.3	4,698	**5,186**	5,290	5,396	5,504
Grants - operating	4.1.4	7,815	**13,841**	14,118	14,400	14,688
Grants - capital	4.1.4	6,491	**4,572**	500	-	-
Contributions - monetary	4.1.5	200	**2,316**	2,316	2,316	2,316
Contributions - non-monetary	4.1.5	-	**2,031**	2,031	2,031	2,031
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		1,870	**-**	-	-	-
Fair value adjustments for investment property		-	**-**	-	-	-
Share of net profits (or loss) of associates and joint ventures		-	**-**	-	-	-
Other income	4.1.6	934	**1,389**	1,655	1,376	1,034
Rounding		(1)	**-**	-	-	-
Total income / revenue		74,850	**85,056**	82,897	84,248	86,085
Expenses						
Employee costs	4.1.7	35,553	**34,078**	35,262	36,320	37,409
Materials and services	4.1.8	28,162	**24,462**	24,662	25,678	26,923
Depreciation	4.1.9	11,341	**14,621**	14,737	14,906	15,075
Amortisation - intangible assets	4.1.10	29	**29**	29	29	29
Depreciation - right of use assets	4.1.11					
Allowance for impairment losses						
Borrowing costs		964	**1,147**	879	876	806
Finance costs - leases		115	**83**	83	85	88
Other expenses	4.1.12	908	**942**	980	1,019	1,060
Rounding		(1)	**-**	-	-	-
Total expenses		77,071	**75,363**	76,632	78,913	81,390
Rounding		(1)	**-**	-	-	-
Surplus / (deficit) for the year		(2,222)	**9,693**	6,265	5,335	4,695
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain / (loss)		-	**-**	-	-	-
Share of other comprehensive income of associates and joint ventures		-	**-**	-	-	-
Items that may be reclassified to surplus or deficit in future periods (detail as appropriate)		-	**-**	-	-	-
Total other comprehensive income		-	**-**	-	-	-
Total comprehensive result		(2,222)	**9,693**	6,265	5,335	4,695
Adjusted Underlying Surplus / (Deficit)		(8,913)	**774**	1,418	988	348

Balance Sheet

For the four years ending 30 June 2028

	NOTES	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Projections 2025/26 $'000	2026/27 $'000	2027/28 $'000
Assets						
Current assets						
Cash and cash equivalents		26,331	**33,778**	35,917	32,071	25,942
Trade and other receivables		3,200	**3,200**	3,259	3,320	3,398
Other financial assets		518	**518**	513	508	503
Inventories		50	**50**	53	55	58
Prepayments		657	**657**	670	683	696
Non-current assets classified as held for sale		5,990	**3,650**	3,650	3,650	3,650
Contract assets		-	**-**	-	-	-
Other assets		-	**-**	-	-	-
Total current assets	4.2.1	36,746	**41,853**	44,062	40,287	34,247
Non-current assets						
Trade and other receivables		-	**-**	-	-	-
Other financial assets		-	**-**	-	-	-
Investments in associates, joint arrangement and subsidiaries		-	**-**	-	-	-
Property, infrastructure, plant & equipment		753,990	**757,283**	758,577	766,645	776,252
Right-of-use assets	4.2.4	1,819	**1,819**	1,819	1,819	1,819
Investment property		-	**-**	-	-	-
Intangible assets		133	**104**	75	46	17
Rounding		-	**-**	(1)	-	1
Total non-current assets	4.2.1	755,942	**759,206**	760,470	768,510	778,089
Total assets		792,688	**801,059**	804,532	808,797	812,336
Liabilities						
Current liabilities						
Trade and other payables		5,000	**5,000**	3,324	3,456	3,594
Trust funds and deposits		1,300	**1,300**	1,281	1,261	1,242
Contract and other liabilities		-	**-**	-	-	-
Provisions		6,198	**6,198**	6,389	6,583	6,784
Interest-bearing liabilities	4.2.3	1,322	**1,396**	1,445	1,544	1,651
Lease liabilities	4.2.4	817	**817**	817	817	817
Rounding		-	**-**	-	2	-
Total current liabilities	4.2.2	14,637	**14,711**	13,256	13,663	14,088
Non-current liabilities						
Provisions		3,538	**3,538**	3,602	3,670	3,739
Interest-bearing liabilities	4.2.3	9,769	**8,373**	6,972	5,427	3,777
Lease liabilities	4.2.4	1,026	**1,026**	1,026	1,026	1,026
Rounding		-	**-**	-	-	1
Total non-current liabilities	4.2.2	14,333	**12,937**	11,600	10,123	8,543
Total liabilities		28,970	**27,648**	24,856	23,786	22,631
Rounding		-	**-**	-	-	1
Net assets		763,718	**773,411**	779,676	785,011	789,706
Equity						
Total equity		763,718	**773,411**	779,676	785,011	789,706

Statement of Changes in Equity

For the four years ending 30 June 2028

	NOTES	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
		$'000	$'000	$'000	$'000
2024 Forecast Actual					
Balance at beginning of the financial year		764,978	368,917	391,304	4,757
Surplus / (deficit) for the year		(2,222)	(2,222)	-	-
Net asset revaluation gain / (loss)		-	-	-	-
Transfers to other reserves	4.3.1	(629)	(629)	-	-
Transfers from other reserves	4.3.1	1,591	-	-	1,591
Balance at end of the financial year		**763,718**	**366,066**	**391,304**	**6,348**
2025 Budget					
Balance at beginning of the financial year		763,718	366,066	391,304	6,348
Surplus / (deficit) for the year		9,693	9,693	-	-
Net asset revaluation gain / (loss)		-	-	-	-
Transfers to other reserves	4.3.1	-	-	-	-
Transfers from other reserves	4.3.1	-	-	-	-
Balance at end of the financial year		**773,411**	**375,759**	**391,304**	**6,348**
2026					
Balance at beginning of the financial year		773,411	375,759	391,304	6,348
Surplus / (deficit) for the year		6,265	6,265	-	-
Net asset revaluation gain / (loss)		-	-	-	-
Transfers to other reserves	4.3.1	-	(580)	-	580
Transfers from other reserves	4.3.1	-	-	-	-
Balance at end of the financial year		**779,676**	**381,444**	**391,304**	**6,928**
2027					
Balance at beginning of the financial year		779,676	381,444	391,304	6,928
Surplus / (deficit) for the year		5,335	5,335	-	-
Net asset revaluation gain / (loss)		-	-	-	-
Transfers to other reserves	4.3.1	-	-	-	-
Transfers from other reserves	4.3.1	-	5,971	-	(5,971)
Balance at end of the financial year		**785,011**	**392,750**	**391,304**	**957**
2028					
Balance at beginning of the financial year		785,011	392,750	391,304	957
Surplus / (deficit) for the year		4,695	4,695	-	-
Net asset revaluation gain / (loss)		-	-	-	-
Transfers to other reserves	4.3.1	-	-	-	-
Transfers from other reserves	4.3.1	-	-	-	-
Balance at end of the financial year		**789,706**	**397,445**	**391,304**	**957**

Statement of Cash Flows

For the four years ending 30 June 2028

	NOTES	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Projections 2025/26 $'000	2026/27 $'000	2027/28 $'000
		Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		52,302	**55,038**	57,335	59,067	60,872
Statutory fees and fines		-	**-**	-	-	-
User fees		5,239	**5,869**	5,984	6,101	6,224
Grants - operating		7,815	**13,841**	14,106	14,387	14,677
Grants - capital		6,491	**4,572**	500	25	-
Contributions - monetary		-	**-**	-	-	-
Interest received		610	**1,320**	1,584	1,303	959
Dividends received		-	**-**	-	-	-
Trust funds and deposits taken		-	**-**	-	-	-
Other receipts		524	**2,384**	1,305	1,279	1,248
Net GST refund / payment		-	**-**	-	-	-
Employee costs		(35,553)	**(34,079)**	(35,595)	(36,030)	(37,115)
Materials and services		(27,131)	**(23,568)**	(23,836)	(23,671)	(24,625)
Short-term, low value and variable lease payments		-	**-**	-	-	-
Trust funds and deposits repaid		-	**-**	(20)	(19)	(19)
Other payments		(908)	**(942)**	(2,260)	(2,351)	(2,673)
Net cash provided by / (used in) operating activities	4.4.1	9,389	**24,435**	19,103	20,091	19,548
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(26,011)	**(15,882)**	(14,000)	(20,943)	(22,652)
Proceeds from sale of property, infrastructure, plant and equipment		1,870	**2,340**	-	-	-
Payments for investments		-	**-**	-	-	-
Proceeds from sale of investments		33,700	**-**	-	-	-
Loans and advances made		-	**-**	-	-	-
Payments of loans and advances		-	**-**	-	-	-
Net cash provided by / (used in) investing activities		9,559	**(13,542)**	(14,000)	(20,943)	(22,652)
Cash flows from financing activities						
Finance costs		(964)	**(1,147)**	(608)	(515)	(416)
Proceeds from borrowings		-	**-**	-	-	-
Repayment of borrowings		(1,344)	**(1,322)**	(1,352)	(1,445)	(1,544)
Interest paid - lease liability		(115)	**(83)**	(83)	(86)	(88)
Repayment of lease liabilities		(1,041)	**(894)**	(921)	(948)	(977)
Net cash provided by / (used in) financing activities		(3,464)	**(3,446)**	(2,964)	(2,994)	(3,025)
Net increase / (decrease) in cash & cash equivalents		15,484	**7,447**	2,139	(3,846)	(6,129)
Cash and cash equivalents at the beginning of the financial year		10,847	**26,331**	33,778	35,917	32,071
Cash and cash equivalents at the end of the financial year		26,331	**33,778**	35,917	32,071	25,942

Statement of Capital Works

For the four years ending 30 June 2028

	NOTES	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Projections 2025/26 $'000	2026/27 $'000	2027/28 $'000
Property						
Land		-	**-**	822	84	26
Land improvements		-	**-**	-	-	-
Total land		-	**-**	822	84	26
Buildings		5,046	**3,413**	2,086	2,726	9,177
Heritage buildings		-	**-**	-	-	-
Building improvements		-	**-**	50	-	-
Leasehold improvements		-	**-**	-	-	-
Total buildings		5,046	**3,413**	2,136	2,726	9,177
Total property	4.5.2	5,046	**3,413**	2,958	2,810	9,203
Plant and equipment						
Heritage plant and equipment		-	**-**	-	-	-
Plant, machinery and equipment		762	**1,110**	1,455	1,150	1,455
Fixtures, fittings and furniture		230	**140**	145	138	130
Computers and telecommunications		1,384	**120**	204	213	222
Library books		-	**-**	-	-	-
Total plant and equipment	4.5.2	2,376	**1,370**	1,804	1,501	1,807
Infrastructure						
Roads		4,039	**3,165**	4,189	11,919	6,778
Bridges		1,657	**3,703**	554	2,150	477
Footpaths and cycleways		639	**401**	439	696	621
Drainage		368	**226**	227	229	252
Recreational, leisure and community facilities		9,378	**151**	266	241	647
Waste management		87	**-**	-	-	-
Parks, open space and streetscapes		1,575	**3,376**	3,236	1,317	1,532
Aerodromes		-	**-**	-	-	-
Off street car parks		146	**77**	327	80	1,335
Other infrastructure		700	**-**	-	-	-
Total infrastructure		18,589	**11,099**	9,238	16,632	11,642
Total capital works expenditure	4.5.1	26,011	**15,882**	14,000	20,943	22,652
Represented by:						
New asset expenditure		10,238	**2,816**	5,300	10,724	12,039
Asset renewal expenditure		11,268	**12,121**	8,274	9,994	10,088
Asset expansion expenditure		1,057	**300**	-	-	-
Asset upgrade expenditure		3,448	**645**	425	225	525
Total capital works expenditure	4.5.1	26,011	**15,882**	13,999	20,943	22,652
Funding sources represented by:						
Grants		6,491	**4,572**	500	-	-
Council cash		19,520	**11,310**	13,500	20,943	22,652
Borrowings		-	**-**	-	-	-
Total capital works expenditure	4.5.1	26,011	**15,882**	14,000	20,943	22,652

Statement of Human Resources

For the four years ending 30 June 2028

	Forecast Actual	Budget	Projections		
	2023/24	2024/25	2025/26	2026/27	2027/28
	$'000	$'000	$'000	$'000	$'000
Staff expenditure					
Employee costs - operating	35,553	**34,078**	35,007	36,057	37,139
Total staff expenditure	35,553	**34,078**	35,007	36,057	37,139
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	-	**297.07**	296.07	296.07	296.07
Total staff numbers	-	**297.07**	296.07	296.07	296.07

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
	2024/25	Full Time	Part time		
	$'000	$'000	$'000	$'000	$'000
Office of the CEO, inc. Economic Development	**1,396**	1,396		-	-
Infrastructure and Growth	**16,870**	14,533	1,961	377	-
Community and Corporate	**15,812**	9,506	5,661	531	114
Total permanent staff expenditure	**34,078**	25,435	7,622	908	114
Other employee related expenditure	**-**				
Capitalised labour costs	**-**				
Total expenditure	**34,078**				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
	2024/25	Full Time	Part time		
Office of the CEO, inc. Economic Development	**6.00**	6.00	-	-	-
Infrastructure and Growth	**151.24**	128.00	19.65	3.59	-
Community and Corporate	**139.83**	78.00	56.36	4.47	1.00
Total staff	**297.07**	212.00	76.01	8.06	1.00

Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2028

	2024/25 $'000	2025/26 $'000	2026/27 $'000	2027/28 $'000
Office of the CEO, inc. Economic Development				
Permanent - Full time	**1,396**	1,439	1,482	1,527
Women	**650**	670	690	710
Men	**747**	770	793	816
Persons of self-described gender	**0**	0	0	0
Permanent - Part time	**0**	0	0	0
Women	**0**	0	0	0
Men	**0**	0	0	0
Persons of self-described gender	**0**	0	0	0
Total Office of the CEO, inc. Economic Development	**1,396**	1,439	1,482	1,527
Infrastructure & Growth				
Permanent - Full time	**14,533**	14,979	15,428	15,891
Women	**3,449**	3,555	3,662	3,772
Men	**10,965**	11,301	11,640	11,989
Persons of self-described gender	**119**	123	126	130
Permanent - Part time	**1,961**	2,021	2,082	2,144
Women	**1,124**	1,158	1,193	1,229
Men	**766**	789	813	837
Persons of self-described gender	**71**	73	76	78
Total Infrastructure & Growth	**16,494**	17,000	17,510	18,035
Community & Corporate				
Permanent - Full time	**9,506**	9,797	10,091	10,394
Women	**7,548**	7,780	8,013	8,253
Men	**1,958**	2,018	2,078	2,141
Persons of self-described gender	**0**	0	0	0
Permanent - Part time	**5,661**	5,835	6,010	6,190
Women	**5,202**	5,362	5,523	5,689
Men	**459**	473	487	502
Persons of self-described gender	**0**	0	0	0
Total Community & Corporate	**15,167**	15,632	16,101	16,584
Casuals, temporary and other expenditure	**1,022**	935	963	992
Capitalised labour costs	**0**	0	0	0
Total staff expenditure	**34,078**	35,007	36,057	37,139

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

As per the *Local Government Act 2020 (Vic)* , 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 24-25 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.75% in line with the rate cap.

This will raise total rates and charges for 24-25 of $55 million

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

	2023/24 Forecast Actual $'000	2024/25 Budget $'000	Change $'000	%
General rates	44,863	**47,417**	2,554	5.69%
Garbage and recycling	4,466	**5,367**	901	20.17%
Waste management levy	2,373	**2,268**	(105)	(4.42%)
LOGIC rate concessions	-	**(614)**	(614)	100.00%
Supplementary rates and rate adjustments	600	**600**	-	0.00%
Total rates and charges	52,302	**55,038**	2,736	5.23%

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	2023/24 cents/$CIV	2024/25 cents/$CIV	Change
Residential Occupied	0.003597	**0.003493**	(2.89%)
Residential Vacant	0.007194	**0.006986**	(2.89%)
Commercial Occupied	0.005755	**0.005589**	(2.88%)
Commercial Vacant	0.007194	**0.006986**	(2.89%)
Industrial Occupied	0.005755	**0.005589**	(2.88%)
Industrial Vacant	0.007194	**0.006986**	(2.89%)
Rural Farming	0.002518	**0.002445**	(2.90%)
Rural Non-Farming	0.003597	**0.003493**	(2.89%)
Social Clubs/Society	0.003345	**0.003248**	(2.90%)
Development Use Land	0.007374	**0.007159**	(2.92%)

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	2023/24	2024/25	Change	
	$'000	$'000	$'000	%
Residential Occupied	31,786	**31,848**	62	0.20%
Residential Vacant	1,310	**1,336**	26	1.98%
Commercial Occupied	4,567	**5,391**	824	18.04%
Commercial Vacant	105	**96**	(9)	(8.57%)
Industrial Occupied	4,356	**6,092**	1,736	39.85%
Industrial Vacant	272	**334**	62	22.79%
Rural Farming	1,190	**1,165**	(25)	(2.10%)
Rural Non-Farming	538	**517**	(21)	(3.90%)
Social Clubs/Society	7	**9**	2	28.57%
Development Use Land	733	**629**	(104)	(14.19%)
Total amount to be raised by general rates	44,864	**47,417**	2,553	5.69%

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	2023/24	2024/25	Change	
	Number	Number	Number	%
Residential Occupied	18,367	**18,633**	266	1.45%
Residential Vacant	715	**820**	105	14.69%
Commercial Occupied	742	**745**	3	0.40%
Commercial Vacant	14	**14**	-	0.00%
Industrial Occupied	645	**654**	9	1.40%
Industrial Vacant	62	**65**	3	4.84%
Rural Farming	291	**294**	3	1.03%
Rural Non-Farming	117	**113**	(4)	(3.42%)
Social Clubs/Society	3	**3**	-	0.00%
Development Use Land	42	**43**	1	2.38%
Total number of assessments	20,998	**21,384**	386	1.84%

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	2023/24	2024/25	Change	
	$'000	$'000	$'000	%
Residential Occupied	8,836,801	**9,117,624**	280,823	3.18%
Residential Vacant	182,135	**191,243**	9,108	5.00%
Commercial Occupied	793,467	**964,563**	171,096	21.56%
Commercial Vacant	14,614	**13,825**	(789)	(5.40%)
Industrial Occupied	756,805	**1,089,969**	333,164	44.02%
Industrial Vacant	37,749	**47,752**	10,003	26.50%
Rural Farming	472,744	**476,709**	3,965	0.84%
Rural Non-Farming	149,486	**148,015**	(1,471)	(0.98%)
Social Clubs/Society	1,958	**2,699**	741	37.84%
Development Use Land	99,352	**87,856**	(11,496)	(11.57%)
Total value of land	11,345,111	**12,140,255**	795,144	7.01%

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 2023/24	Per Rateable Property 2024/25	Change	
	$	$	$	%
Municipal	-	-	-	0.00%

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

Type of Charge	2023/24	2024/25	Change	
	$	$	$	%
Municipal	-	-	-	0.00%

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 2023/24	Per Rateable Property 2024/25	Change	
	$	$	$	%
Garbage and recycling	233.50	**276.45**	42.95	18.39%
Waste management levy	117.50	**110.80**	(7)	(5.70%)
Total	351.00	**387.25**	36.25	10.33%

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	2023/24	2024/25	Change	
	$	$	$	%
Garbage and recycling	4,466	**5,367**	901	20.17%
Waste management levy	2,373	**2,268**	(105)	(4.42%)
Total	6,839	**7,635**	796	11.64%

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

	2023/24	2024/25	Change	
	$'000	$'000	$'000	%
General rates	44,863	**47,417**	2,554	5.69%
Garbage and recycling	4,466	**5,367**	901	20.17%
Waste management levy	2,373	**2,268**	(105)	(4.42%)
Total Rates and charges	**51,702**	**55,052**	3,350	6.48%

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.

	2023/24	2024/25
Total General Rates	44,863	**47,417**
Number of rateable properties	20,998	**21,384**
Base Average Rate	2,094.50	**2,157.96**
Maximum Rate Increase (set by the State Government)	3.50%	**2.75%**
Capped Average Rate	2,136.51	**2,217.41**
Maximum General Rates and Municipal Charges Revenue	44,863	**47,417**
Budgeted General Rates and Municipal Charges Revenue	44,863	**47,147**
Budgeted Supplementary Rates	600	**600**
Budgeted Total Rates and Municipal Charges Revenue	45,463	**47,747**

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
- 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

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

- A general rate of 0.3493% (0.3493 cents in the dollar of CIV) for all rateable occupied residential properties
- A general rate of 0.6986% (0.6986 cents in the dollar of CIV) for all residential rateable vacant land
- A general rate of 0.5589% (0.5589 cents in the dollar of CIV) for all rateable occupied commercial properties
- A general rate of 0.6986% (0.6986 cents in the dollar of CIV) for all commercial rateable vacant land
- A general rate of 0.5589% (0.5589 cents in the dollar of CIV) for all rateable occupied industrial properties
- A general rate of 0.6986% (0.6986 cents in the dollar of CIV) for all industrial rateable vacant land
- A general rate of 0.2445% (0.2445 cents in the dollar of CIV) for all rateable Rural Farming properties
- A general rate of 0.3493% (0.3493 cents in the dollar of CIV) for all rateable Rural Non-Farming properties
- A general rate of 0.3248% (0.3248 cents in the dollar of CIV) for all rateable Social Clubs/Society properties.
- A general rate of 0.7159% (0.7159 cents in the dollar of CIV) for all rateable Development Use Land

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 23-24 to 26-27 sets out the Wodonga Council rating structure and comprises ten differential rating categories. An objective for a council under the *Local Government Act 2020* (VIC) 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

(a) 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 2023/24 $'000	Budget 2024/25 $'000	Change $'000	Change %
Infringements and costs	91	**111**	20	21.98%
Town planning fees	7	**11**	4	57.14%
Land information certificates	50	**45**	(5)	(10.00%)
Permits	393	**516**	123	31.30%
Total statutory fees and fines	541	**683**	142	26.25%

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations and parking fines. Increases in statutory fees are made in accordance with legislative requirements.

4.1.3 User fees

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	Change %
Infrastructure fees	250	**250**	(0)	(0.00%)
The Cube	365	**493**	128	35.14%
Building Maintenance	177	**177**	-	0.00%
Tourism, culture and events	146	**211**	65	44.64%
Community Centres	40	**-**	(40)	(100.00%)
Contract works	74	**76**	2	3.26%
Waste Fees	5	**5**	0	0.00%
Transfer station	789	**850**	61	7.73%
Health	442	**446**	4	0.92%
Property Management	149	**154**	4	3.00%
Recreation	111	**145**	34	30.67%
Environmental Lands	26	**29**	2	9.43%
Civic service fees	444	**484**	40	8.97%
Gateway village fees	157	**262**	105	66.56%
Building and town planning service fees	984	**1,008**	24	2.40%
Hyphen - Library	19	**25**	6	31.05%
Hyphen - Gallery	77	**53**	(24)	(30.96%)
Rates cost recoveries	77	**9**	(69)	(88.96%)
Other fees and charges	366	**511**	145	39.70%
Total user fees	4,698	**5,186**	489	10.40%

Use 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.

4.1.4 Grants

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

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	Change %
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	5,589	**11,770**	6,181	111%
State funded grants	8,717	**6,643**	- 2,073	(23.79%)
Total grants received	14,306	**18,413**	4,107	29%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	258	**6,141**	5,883	2276%
Local Roads Funding	45	**1,056**	1,011	2228%
Recurrent - State Government				
The Cube Wodonga	83	**80**	(3)	(3.61%)
Hyphen - Library	333	**333**	-	0.00%
Hyphen - Gallery	1	**-**	(1)	(100.00%)
Arts & Events	53	**6**	(48)	(89.68%)
Environmental Health	101	**35**	(66)	(65.18%)
Immunisation	39	**39**	(0)	(1.03%)
Recreation	4	**-**	(4)	(100.00%)
Maternal and Child Health	969	**913**	(55)	(5.73%)
Environmental Lands	11	**-**	(11)	(100.00%)
Parks & Gardens	18	**19**	1	5.04%
Civic Services	176	**170**	(6)	(3.44%)
Emergency Management	94	**94**	0	0.00%
School Readiness	604	**568**	(36)	(5.89%)
Early Home Learning	283	**284**	0	0.15%
Preschools	4,319	**4,084**	(235)	(5.45%)
Funded Community Projects	135	**-**	(135)	(100.00%)
Youth Services	38	**20**	(18)	(47.33%)
Baranduda Community Centre	92	**-**	(92)	(100.00%)
Felltimber Community Centre	92	**-**	(92)	(100.00%)
Total recurrent grants	7,747	**13,841**	6,094	79%
Non-recurrent - State Government			-	
Operating Projects	68	-	(68)	(100.00%)
Total non-recurrent grants	68	**-**	(68)	(100.00%)
Total operating grants	7,815	**13,841**	6,026	77%

(b) Capital Grants				
Non-recurrent - Commonwealth Government				
Roads to Recovery	541	**-**	(541)	(100.00%)
Sustainability Advice Centre	54	**-**	(54)	(100.00%)
Bushfire Recovery - Exhibition Centre Redevelopment	582	**-**	(582)	(100.00%)
Baranduda Fields	4,000	**-**	(4,000)	(100.00%)
Roche Drive	108	**-**	(108)	(100.00%)
Brockley St Bridge Replacemnet	-	**2,572**	2,572	100.00%
Wodonga Creek Precinct Activation	-	**2,000**	2,000	100.00%
Non-recurrent - State Government			-	
Glass Recycling Shed	92	**-**	(92)	(100.00%)
HotHouse Theatre Renovations	150	**-**	(150)	(100.00%)
Wodonga Creek Precinct Activation	500	**-**	(500)	(100.00%)
La Trobe Sports Field Lighting	40	**-**	(40)	(100.00%)
Cheesley Oval Infrastructure	7	**-**	(7)	(100.00%)
Birallee Park Electronic Scoreboard	10	**-**	(10)	(100.00%)
Kelly Park Storgae Facility & Fencing	30	**-**	(30)	(100.00%)
Baranduda Fields Electronic Scoreboards	177	**-**	(177)	(100.00%)
Cheesley Oval Lighting	200	**-**	(200)	(100.00%)
Total non-recurrent grants	6,491	**4,572**	(1,919)	(29.56%)
Total capital grants	6,491	**4,572**	(1,919)	(29.56%)
Total Grants	14,306	**18,413**	4,107	29%

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 77% or $6.0 million compared to 2023-2024 predominately due to timing of the receipt of the financial assistance grant.

4.1.5 Contributions

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	Change %
Monetary	200	**2,316**	2,116	1058.00%
Non-monetary	-	**2,031**	2,031	100.00%
Total contributions	200	**4,347**	4,147	2073.50%

Monetary contributions relate to assets for the Development Contribution Plan (DCP). Non-monetary contributions are for assets not related to the DCP.

4.1.6 Other income

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	Change %
Interest	610	**1,320**	710	116.39%
Transfer from Reserves	301	**-**	(301)	(100.00%)
Contributions	23	**69**	46	200.00%
Total other income	934	**1,389**	455	48.72%

4.1.7 Employee costs

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	Change %
Wages and salaries	28,495	**26,837**	(1,658)	(5.82%)
Superannuation	3,141	**3,095**	(46)	(1.45%)
Workcover	836	**1,010**	174	20.83%
Staff development	492	**450**	(42)	(8.57%)
Uniforms	72	**64**	(8)	(11.64%)
Travel and acccommodation	94	**49**	(45)	(47.73%)
FBT	143	**93**	(50)	(34.70%)
Miscellaneous staff costs	2,280	**2,480**	200	8.76%
Total employee costs	35,553	**34,078**	(1,475)	(4.15%)

4.1.8 Materials and services

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	Change %
Administration expenses: telephone, printing, stationery, photcopying, insurance, internet	1,526	**1,764**	238	15.58%
Bank and government fees	148	**146**	(2)	(1.55%)
Contractors	3,949	**1,932**	(2,017)	(51.08%)
Contract payments - information management	1,255	**1,733**	478	38.09%
Contract payments - recreation	1,390	**1,073**	(317)	(22.83%)
Contract payments - waste management	4,849	**5,946**	1,097	22.61%
Contract payments - other	3,486	**2,876**	(610)	(17.50%)
Consultants	1,143	**300**	(843)	(73.75%)
Equipment	196	**169**	(26)	(13.48%)
Events, marketing, advertising, food and drink	1,283	**1,084**	(199)	(15.52%)
Fire Services Levy	87	**90**	3	3.93%
Leases	1,041	**894**	(147)	
Legal	357	**405**	48	13.35%
Materials	1,708	**1,631**	(77)	(4.50%)
Operating projects	915	**-**	(915)	(100.00%)
Property and Plant & Fleet related expenses: maintenance, rent, security, cleaning	1,762	**1,932**	170	9.65%
Stock	250	**253**	4	1.46%
Strategy, plans and programs	1,250	**304**	(946)	(75.67%)
Utilities	1,186	**1,065**	(121)	(10.20%)
Water rates	364	**392**	28	7.83%
Other expenses	19	**473**	454	2378.90%
Total materials and services	28,163	**24,462**	(3,701)	(13.14%)

4.1.9 Depreciation

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	Change %
Property	2,600	**3,699**	1,099	42.27%
Plant & equipment	870	**1,048**	178	20.46%
Infrastructure	7,871	**9,874**	2,003	25.45%
Total depreciation	11,341	**14,621**	3,280	28.92%

4.1.10 Amortisation - Intangible assets

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	Change %
Intangible assets	29	**29**	-	0.00%
Total amortisation - intangible assets	29	**29**	-	0.00%

4.1.11 Depreciation - Right of use assets

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	Change %
Right of use assets				
Property	21	**13**	(8)	(38.10%)
Vehicles	700	**675**	(25)	(3.57%)
I.T.	320	**206**	(114)	(35.63%)
Total depreciation - right of use assets	1,041	**894**	(147)	(14.12%)

4.1.12 Other expenses

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	Change %
Audit Fees	180	**185**	5	2.78%
Councillor Allowances	320	**327**	7	2.19%
Contributions	210	**205**	(5)	(2.38%)
Memberships	198	**225**	27	13.64%
Total other expenses	908	**942**	34	3.74%

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.

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 Liabilies

Trade and other payables are those to whom Council owes money as at 30 June.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees.

Interest-bearing loans and borrowings are borrowings of Council. There are no new borrrowings budgeted for.

4.2.3 Borrowings

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

	Forecast Actual	Budget	Projections	
	2023/24 $	2024/25 $	2025/26 $	2026/27 $
Amount borrowed as at 30 June of the prior year	12,435	**11,091**	9,769	8,417
Amount proposed to be borrowed	-	**-**	-	-
Amount projected to be redeemed	(1,344)	**(1,322)**	(1,352)	(1,445)
Amount of borrowings as at 30 June	11,091	**9,769**	8,417	6,972
Amount (of opening balance) to be refinanced	-	-	-	-

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 Actual	Budget
	2023/24 $	2024/25 $
Right-of-use assets		
Property	54	**54**
Vehicles	1,270	**1,270**
Other, etc.	495	**495**
Total right-of-use assets	1,819	**1,819**
Lease liabilities		
Current lease Liabilities		
Land and buildings	24	**24**
Plant and equipment	563	**563**
Other, etc.	220	**220**
Total current lease liabilities	807	**807**
Non-current lease liabilities		
Land and buildings	30	**30**
Plant and equipment	707	**707**
Other, etc.	276	**276**
Total non-current lease liabilities	1,013	**1,013**
Total lease liabilities	1,819	**1,819**

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 6.81%.

4.3 Statement of changes in Equity

4.3 Reserves

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.

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.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2024/25 year, classified by expenditure type and funding source.

4.5.1 Summary

	Forecast Actual 2023/24 $'000	Budget 2024/25 $'000	Change $'000	%
Property	5,046	**3,413**	(1,633)	(32.36%)
Plant and equipment	2,376	**1,370**	(1,006)	(42.34%)
Infrastructure	18,589	**11,099**	(7,490)	(40.29%)
Total	26,011	**15,882**	(10,129)	(38.94%)

		Asset expenditure types				Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property	3,413	-	2,963	150	300	-	-	3,413	-
Plant and equipment	1,370	90	1,160	120	-	-	-	1,370	-
Infrastructure	11,099	2,726	7,998	375	-	4,572	-	6,527	-
Total	**15,882**	**2,816**	**12,121**	**645**	**300**	**4,572**	**-**	**11,310**	**-**

4.5.2 Current Budget

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Cash	Borrowings
PROPERTY									
Buildings									
Building - Renewal	2,963		2,963	-	-	-	-	2,963	-
Depot Purchase & Upgrades	300	-	-	-	300	-	-	300	-
Baranduda Fields Depot Fitout	150	-	-	150	-	-	-	150	-
TOTAL PROPERTY	**3,413**	**-**	**2,963**	**150**	**300**	**-**	**-**	**3,413**	**-**
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Plant Replacement - Ongoing	1,080	-	1,080	-	-	-	-	1,080	-
Environmental Strategy Sustainability Projects	30	30	-	-	-	-	-	30	
Fixtures, Fittings and Furniture									
Cube - Building Renewal	80	-	80	-	-	-	-	80	-
Shared Paths Solar Lighting - Ongoing	40	40	-	-	-	-	-	40	-
Parks Signage - signage across city parks - Ongoing	10	10	-	-	-	-	-	10	-
City signage - Ongoing	10	10	-	-	-	-	-	10	-
Computers and Telecommunications									
Council Chamber AV Upgrade	120	-	-	120	-	-	-	120	-
TOTAL PLANT AND EQUIPMENT	**1,370**	**90**	**1,160**	**120**	**-**	**-**	**-**	**1,370**	**-**

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council Cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
INFRASTRUCTURE									
Roads									
Road Pavement - Renewal	625	-	625	-	-	-	-	625	-
Road Reseals - Renewal	1,921	-	1,921	-	-	-	-	1,921	-
Gravel Road Pavement - Renewal	99	-	99	-	-	-	-	99	-
Kerb - Renewal	146	-	146	-	-	-	-	146	-
Traffic Management - Ongoing	25	-	-	25	-	-	-	25	-
Wodonga Tennis Centre - Lawrence Street Reconstruction	350	-	-	350	-	-	-	350	-
Bridges									
Bridge - Renewal	232	-	232	-	-	-	-	232	-
Bridge - RenewalBridge Renewal - Asset Condition Works	206	-	206	-	-	-	-	206	-
Brockley Street Bridge Replacement	3,265	-	3,265	-	-	2,572	-	693	-
Footpaths and Cycleways									
Footpath & Cyclepath - Renewal	351	-	351	-	-	-	-	351	-
New Footpath - Provision	50	50						50	-
Drainage									
Storm Water - Renewal	200	-	200	-	-	-	-	200	-
Misc Drainage Works - Ongoing	26	-	26	-	-	-	-	26	-
Recreational, Leisure & Community Facilities									
New Playground - Provision	110	-	110	-	-	-	-	110	-
Baranduda Fields Electronic Scoreboard	41	41	-	-	-	-	-	41	-
Parks, Open Space and Streetscapes									
Playground - Renewal	125	-	125	-	-	-	-	125	-
Playground High Risk Replacement - Ongoing	100	-	100	-	-	-	-	100	-
Park equipment - Renewal	150	-	150	-	-	-	-	150	-
Wodonga Creek Waterway Activation	2,500	2,500	-	-	-	2,000	-	500	-
Sporting Oval - Renewal	350	-	350	-	-	-	-	350	-
Wodonga Regional Waterways Action Plan implementation	25	25	-	-	-	-	-	25	-
Street & reserve Tree Planting	100	100	-	-	-	-	-	100	-
Playground Trees and Natural Playspace	10	10	-	-	-	-	-	10	-
Miscellaneous Streetlight Improvements	15	-	15	-	-	-	-	15	-
Off Street Car Parks									
Car Parks - Renewal	77	-	77	-	-	-	-	77	-
TOTAL INFRASTRUCTURE	**11,099**	**2,726**	**7,998**	**375**	**-**	**4,572**	**-**	**6,527**	**-**
TOTAL NEW CAPITAL WORKS	**15,882**	**2,816**	**12,121**	**645**	**300**	**4,572**	**-**	**11,310**	**-**

Summary of Planned Capital Works Expenditure
For the years ending 30 June 2026, 2027 & 2028

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
Property										
Land	822	822	0	0	0	822	0	0	822	0
Total Land	822	822	0	0	0	822	0	0	822	0
Buildings	2,086	0	1,886	200	0	2,086	0	0	2,086	0
Building improvements	50	50	0	0	0	50	0	0	50	0
Total Buildings	2,136	50	1,886	200	0	2,136	0	0	2,136	0
Total Property	**2,958**	**872**	**1,886**	**200**	**0**	**2,958**	**0**	**0**	**2,958**	**0**
Plant and Equipment										
Plant, machinery and equipment	1,455	0	1,455	0	0	1,455	0	0	1,455	0
Fixtures, fittings and furniture	145	60	85	0	0	145	0	0	145	0
Computers and telecommunications	204	204	0	0	0	204	0	0	204	0
Total Plant and Equipment	**1,804**	**264**	**1,540**	**0**	**0**	**1,804**	**0**	**0**	**1,804**	**0**
Infrastructure										
Roads	4,189	1,164	2,800	225	0	4,189	0	0	4,189	0
Bridges	554	0	554	0	0	554	0	0	554	0
Footpaths and cycleways	439	50	389	0	0	439	0	0	439	0
Drainage	227	0	227	0	0	227	0	0	227	0
Recreational, leisure and community facilities	266	0	266	0	0	266	0	0	266	0
Parks, open space and streetscapes	3,236	2,700	536	0	0	3,236	500	0	2,736	0
Off street car parks	327	250	77	0	0	327	0	0	327	0
Total Infrastructure	**9,238**	**4,164**	**4,849**	**225**	**0**	**9,238**	**500**	**0**	**8,738**	**0**
Total Capital Works Expenditure	**14,000**	**5,300**	**8,275**	**425**	**0**	**14,000**	**500**	**0**	**13,500**	**0**

2026/27	Asset Expenditure Types					Funding Sources				
	Total	New	Renewal	Upgrade	Expansion	Total	Grants	Contributions	Council Cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property										
Land	84	84	0	0	0	84	0	0	84	0
Total Land	84	84	0	0	0	84	0	0	84	0
Buildings	2,726	587	2,139	0	0	2,726	0	0	2,726	0
Total Buildings	2,726	587	2,139	0	0	2,726	0	0	2,726	0
Total Property	**2,810**	**671**	**2,139**	**0**	**0**	**2,810**	**0**	**0**	**2,810**	**0**
Plant and Equipment										
Plant, machinery and equipment	1,150	0	1,150	0	0	1,150	0	0	1,150	0
Fixtures, fittings and furniture	138	60	78	0	0	138	0	0	138	0
Computers and telecommunications	213	213	0	0	0	213	0	0	213	0
Total Plant and Equipment	**1,501**	**273**	**1,228**	**0**	**0**	**1,501**	**0**	**0**	**1,501**	**0**
Infrastructure										
Roads	11,919	8,881	2,813	225	0	11,919	0	0	11,919	0
Bridges	2,150	0	2,150	0	0	2,150	0	0	2,150	0
Footpaths and cycleways	696	270	426	0	0	696	0	0	696	0
Drainage	229	0	229	0	0	229	0	0	229	0
Recreational, leisure and community facilities	241	120	121	0	0	241	0	0	241	0
Parks, open space and streetscapes	1,316	509	807	0	0	1,316	0	0	1,316	0
Off street car parks	81	0	81	0	0	81	0	0	81	0
Total Infrastructure	**16,632**	**9,780**	**6,627**	**225**	**0**	**16,632**	**0**	**0**	**16,632**	**0**
Total Capital Works Expenditure	**20,943**	**10,724**	**9,994**	**225**	**0**	**20,943**	**0**	**0**	**20,943**	**0**

2027/28	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
Property										
Land	26	26	0	0	0	26	0	0	26	0
Total Land	26	26	0	0	0	26	0	0	26	0
Buildings	9,176	5,662	3,164	350	0	9,176	0	0	9,176	0
Total Buildings	9,176	5,662	3,164	350	0	9,176	0	0	9,176	0
Total Property	**9,202**	**5,688**	**3,164**	**350**	**0**	**9,202**	**0**	**0**	**9,202**	**0**
Plant and Equipment										
Plant, machinery and equipment	1,455	0	1,455	0	0	1,455	0	0	1,455	0
Fixtures, fittings and furniture	130	60	70	0	0	130	0	0	130	0
Computers and telecommunications	222	222	0	0	0	222	0	0	222	0
Total Plant and Equipment	**1,807**	**282**	**1,525**	**0**	**0**	**1,807**	**0**	**0**	**1,807**	**0**
Infrastructure										
Roads	6,778	3,923	2,830	25	0	6,778	0	0	6,778	0
Bridges	477	0	477	0	0	477	0	0	477	0
Footpaths and cycleways	621	150	471	0	0	621	0	0	621	0
Drainage	252	0	252	0	0	252	0	0	252	0
Recreational, leisure and community facilities	647	270	377	0	0	647	0	0	647	0
Parks, open space and streetscapes	1,533	626	907	0	0	1,533	0	0	1,533	0
Off street car parks	1,335	1,100	85	150	0	1,335	0	0	1,335	0
Total Infrastructure	**11,643**	**6,069**	**5,399**	**175**	**0**	**11,643**	**0**	**0**	**11,643**	**0**
Total Capital Works Expenditure	**22,652**	**12,039**	**10,088**	**525**	**0**	**22,652**	**0**	**0**	**22,652**	**0**

5a. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.
The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/o/-
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	**Satisfaction with community consultation and engagement** Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	55	60	60	60	60	60	**o**
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	**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	97%	98%	98%	98%	98%	98%	**o**
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	**Planning applications decided within the relevant required time** Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	67%	71%	75%	80%	80%	80%	**+**
Waste management									
Waste diversion (amount of waste diverted from landfill is maximised)	**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	70.89%	71.99%	71.50%	72.50%	74.00%	75.00%	**+**

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/o/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	**Current assets compared to current liabilities** Current assets / current liabilities	5	342%	251%	260%	310%	268%	217%	**o**
Obligations									
Asset renewal (assets are renewed as planned)	**Asset renewal compared to depreciation** Asset renewal and upgrade expense / Asset depreciation	6	60%	99%	83%	56%	67%	67%	**o**
Stability									
Rates concentration (revenue is generated from a range of sources)	**Rates compared to adjusted underlying revenue** Rate revenue / adjusted underlying revenue	7	65%	76%	72%	73%	73%	74%	**+**
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	**Expenses per property assessment** Total expenses / no. of property assessments	8	$3,637	$3,670	$3,524	$3,526	$3,573	$3,628	**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	Forecast	Budget	Projections			Trend
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+/o/-
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	**Adjusted underlying surplus (or deficit)** Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	2.2%	-13.1%	**1.0%**	1.8%	1.2%	0.4%	-
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	**Unrestricted cash compared to current liabilities** Unrestricted cash / current liabilities	2	62%	133%	**184%**	216%	225%	175%	+
Obligations									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	**Loans and borrowings compared to rates** Interest bearing loans and borrowings / rate revenue		25%	21%	**18%**	15%	12%	9%	-
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	**Loans and borrowings repayments compared to rates** Interest and principal repayments on interest bearing loans and borrowings / rate revenue		6%	4%	**4%**	3%	3%	3%	o
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	**Non-current liabilities compared to own-source revenue** Non-current liabilities / own source revenue	3	25%	24%	**21%**	18%	15%	13%	+
Stability									
Rates effort (rating level is set based on the community's capacity to pay)	**Rates compared to property values** Rate revenue / CIV of rateable properties in the municipal district	4	0.51%	0.46%	**0.45%**	0.45%	0.44%	0.43%	o
Efficiency									
Revenue level (resources are used efficiently in the delivery of services)	**Average rate per property assessment** General rates and municipal charges / no. of property assessments	5	$2,433	$2,462	**$2,574**	$2,612	$2,650	$2,688	+

Key to Forecast Trend:

+ Forecasts improvement in Council's financial performance/financial position indicator

o Forecasts that Council's financial performance/financial position indicator will be steady

- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to indicators

5a

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.

5b

1. Adjusted underlying result

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

2. 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.

3. 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.

4. Rates effort

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

5. Revenue level

The average rate revenue per property assessment.

6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2024/25.

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

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Finance							
Land Information Certificate	Per Application	Non -Taxable	$ 28.90	**$ 29.70**	$ 0.80	2.77%	Statutory
Rates notice reprints	Per Page	Taxable	N/A	**$ 20.00**	N/A	N/A	Non-statutory
Infrastructure							
Subdivisions							
Engineering Plan Checking Fees	Per Request	Non -Taxable	0.75% of Value of Works	**0.75% of Value of Works**	N/A	N/A	Statutory
Engineering Supervision Fees	Per Request	Non -Taxable	2.5% of Value of Works	**2.5% of Value of Works**	N/A	N/A	Statutory
Community Infrastructure Levy	Per Request	Non -Taxable	$ 1,346.00	**$ 1,383.00**	$ 37.00	2.75%	Statutory
Asset Protection	Per Request	Taxable	$ 87.50	**$ 113.75**	$ 26.25	30.00%	Non-statutory
Vehicle Crossing	Per Request	Taxable	$ 128.75	**$ 167.40**	$ 38.65	30.02%	Non-statutory
Stormwater connection	Per Request	Taxable	$ 87.50	**$ 113.75**	$ 26.25	30.00%	Non-statutory
Legal Point of Discharge request	Per Request	Taxable	$ 155.30	**$ 159.57**	$ 4.27	2.75%	Statutory
Mirroring / inspection of drainage lines as part of approval process for building over easements	Per Request	Taxable	$ 303.50	**$ 318.70**	$ 15.20	5.01%	Non-statutory
Road Opening Fees	Per Request	Non -Taxable	N/A	**N/A**	N/A	N/A	Statutory
Building							
Class 1, 2 & 10 - (Dwelling & Outbuildings)							
Minor works (eg fences, re-stumping etc…)	Per Application	Taxable	$ 325.00	**$ 350.00**	$ 25.00	7.69%	Non-statutory
Out buildings & Retaining Walls (under $5,000)	Per Application	Taxable	$ 438.00	**$ 470.00**	$ 32.00	7.31%	Non-statutory
Out buildings & Retaining Walls	Per Application	Taxable	$ 635.00	**$ 683.00**	$ 48.00	7.56%	Non-statutory
Inground pools	Per Application	Taxable	$ 635.00	**$ 686.00**	$ 51.00	8.03%	Non-statutory
Above ground pools & Spas	Per Application	Taxable	$ 252.00	**$ 272.00**	$ 20.00	7.94%	Non-statutory
New Dwellings / Per Unit	Per Unit	Taxable	$ 2,019.00	**$ 2,220.00**	$ 201.00	9.96%	Non-statutory
New Dwellings - Owner Builder	Per Application	Taxable	N/A	**$ 2,345.00**	N/A	N/A	Non-statutory
Dwelling Internal Alterations (under $5000)	Per Application	Taxable	$ 535.00	**$ 578.00**	$ 43.00	8.04%	Non-statutory
Dwelling Internal Alterations (Over $5,000)	Per Application	Taxable	$ 1,015.00	**$ 1,096.00**	$ 81.00	7.98%	Non-statutory
Dwelling Additions	Per Application	Taxable	$ 1,184.50	**$ 1,279.00**	$ 94.50	7.98%	Non-statutory
Note:- Additional Inspections	Per Application	Taxable	$ 150.00	**$ 161.00**	$ 11.00	7.33%	Non-statutory
Class 3, 4, 5, 6, 7, 8 and 9 Buildings – (Commercial & Industrial etc.)							
Commercial Fit Out	Per Application	Taxable	$ 1,369.90	**$ 1,411.00**	$ 41.10	3.00%	Non-statutory
Up to $30,000	Per Application	Taxable	$ 1,545.00	**$ 1,597.00**	$ 52.00	3.37%	Non-statutory
$30,000 - $100,000	Per Application	Taxable	$ 0.02	**$ 0.02**	N/A	10.00%	Non-statutory
$100,000 - $500,000	Per Application	Taxable	$ 0.01	**$ 0.01**	N/A	10.00%	Non-statutory
$500,000 - $2,000,000	Per Application	Taxable	$ 0.00	**$ 0.00**	N/A	10.00%	Non-statutory
$2,000,000 & over	Per Application	Taxable	$ 0.00	**$ 0.00**	N/A	10.00%	Non-statutory
Note:- Additional Inspections	Per Application	Taxable	$ 155.00	**$ 260.00**	$ 105.00	67.74%	Non-statutory
Demolitions							
Single storey building less than 6.0m in height any Class 1 or 10	Per Application	Taxable	$ 445.00	**$ 478.00**	$ 33.00	7.42%	Non-statutory
Any other building	Per Application	Taxable	$ 880.00	**$ 950.00**	$ 70.00	7.95%	Non-statutory
Swimming Pool	Per Application	Taxable	$ 180.25	**$ 195.00**	$ 14.75	8.18%	Non-statutory
Note:- Additional Inspections	Per Application	Taxable	$ 150.00	**$ 160.00**	$ 10.00	6.67%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
General Services/Charges							
Requests for Council Reports, Letter for Appeals Board and Siting Variations	Per Request	Taxable	$ 238.00	**$ 262.00**	$ 24.00	10.08%	Non-statutory
Lodgement Fee	Per Application	Non -Taxable	$ 130.85	**$ 137.00**	$ 6.15	4.70%	Statutory
Request for Building Particulars (Form 10)	Per Application	Taxable	$ 47.95	**$ 50.00**	$ 2.05	4.28%	Statutory
Late Payment Fee	Per Application	Taxable	N/A	**$ 50.00**	N/A	N/A	Non-statutory
Request For Copy of Final Certificate/Occupancy Permit	Per Request	Taxable	$ 46.35	**$ 51.00**	$ 4.65	10.03%	Non-statutory
Unauthorised Building Works	Per Request	Taxable	N/A	**$ 1,200.00**	N/A	N/A	Non-statutory
Inspections for others (within Municipality)	Per Request	Taxable	$ 190.00	**N/A**	N/A	N/A	Non-statutory
Heritage Check	Per Application	Taxable	$ 86.40	**$ 89.00**	$ 2.60	3.01%	Statutory
Extension of Time of Building permit - 6 months	Per Application	Taxable	$ 150.00	**$ 165.00**	$ 15.00	10.00%	Non-statutory
Extension of Time of Building permit - 12 months	Per Application	Taxable	$ 284.00	**$ 312.00**	$ 28.00	9.86%	Non-statutory
Amendments to Building Permit - Minor	Per Application	Taxable	$ 154.50	**$ 185.00**	$ 30.50	19.74%	Non-statutory
Amendments to Building Permit - Major	Per Application	Taxable	$ 278.00	**$ 333.00**	$ 55.00	19.78%	Non-statutory
Pool or Spa Registration Fee	Per Registration	Non -Taxable	$ 34.19	**$ 35.00**	$ 0.81	2.37%	Statutory
Information Search Fee	Per Registration	Non -Taxable	$ 50.72	**$ 52.00**	$ 1.28	2.52%	Statutory
Lodge Certificate of Barrier Compliance	Per Registration	Non -Taxable	$ 21.94	**$ 22.55**	$ 0.61	2.78%	Statutory
Lodge Certificate of Barrier Non-Compliance	Per Registration	Non -Taxable	$ 413.47	**$ 425.00**	$ 11.53	2.79%	Statutory
Failure to Lodge Certificate of Barrier Compliance	Per Registration	Non -Taxable	$ 1,923.10	**$ 1,976.94**	$ 53.84	2.80%	Statutory
Failure to Lodge Certificate of Barrier Non-Compliance	Per Registration	Non -Taxable	$ 1,923.10	**$ 1,976.94**	$ 53.84	2.80%	Statutory
Failure to Comply with barrier improvement notice by date specified	Per Registration	Non -Taxable	$ 1,923.10	**$ 1,976.94**	$ 53.84	2.80%	Statutory
Pool fence compliance inspection (includes compliance certificate)	Per Registration	Taxable	$ 250.00	**$ 300.00**	$ 50.00	20.00%	Non-statutory
Building Permit Levy – 0.128 cents in the dollar (contract value) payable when building costs are over $10,000.	Per Application	Non -Taxable	$ 0.00	**N/A**	N/A	N/A	Statutory
HIH Levy – 0.032 cents in the dollar (contract value) payable when building costs are over $10,000.	Per Application	Non -Taxable	$ 0.00	**N/A**	N/A	N/A	Statutory
Domestic work only							
Section 137B Inspection & Report							
Minor works	Per Application	Taxable	$ 300.00	**$ 316.00**	$ 16.00	5.33%	Non-statutory
Outbuildings	Per Application	Taxable	$ 470.00	**$ 495.00**	$ 25.00	5.32%	Non-statutory
Alterations & Additions	Per Application	Taxable	$ 795.00	**$ 838.00**	$ 43.00	5.41%	Non-statutory
Dwelling per storey	Per Storey	Taxable	$ 1,055.00	**$ 1,113.00**	$ 58.00	5.50%	Non-statutory
Application for an Occupancy Permit/Certificate of Final Inspection.							
Final Certificate	Per Application	Taxable	$ 207.00	**$ 227.00**	$ 20.00	9.66%	Non-statutory
Occupancy Permit	Per Application	Taxable	$ 495.00	**$ 544.00**	$ 49.00	9.90%	Non-statutory
Application to Renew Building Permit							
Outbuilding	Per Application	Taxable	$ 310.00	**$ 341.00**	$ 31.00	10.00%	Non-statutory
Alterations & Additions	Per Application	Taxable	$ 509.85	**$ 560.00**	$ 50.15	9.84%	Non-statutory
Dwellings	Per Application	Taxable	$ 760.00	**$ 836.00**	$ 76.00	10.00%	Non-statutory
Consent to Build Over Easements & Sitting Variations							
1 Referral	Per Referral	Taxable	$ 248.00	**$ 320.52**	$ 72.52	29.24%	Non-statutory
2 Referrals	Per Referral	Taxable	$ 248.00	**$ 641.04**	$ 393.04	158.48%	Non-statutory
Inspection for Issuing an Occupancy Permit for a Place of Public Entertainment	Per Application	Taxable	$ 248.00	**$ 500.00**	$ 252.00	101.61%	Non-statutory
External Permit Lodgement Fee	Per Application	Taxable	$ 175.10	**$ 360.00**	$ 184.90	105.60%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Recreation							
Sporting Fields							
Pre Season Training							
Up to six sessions	Per Group	Taxable	$ 107.00	**$ 112.35**	$ 5.35	5.00%	Non-statutory
Six or more sessions	Per Group	Taxable	$ 644.00	**$ 676.20**	$ 32.20	5.00%	Non-statutory
Personal Trainers (1-16hrs)							
Personal Trainers - Premier monthly	Per Trainer	Taxable	$ 119.00	**$ 124.95**	$ 5.95	5.00%	Non-statutory
Personal Trainers - Standard	Per Trainer	Taxable	$ 92.00	**$ 96.60**	$ 4.60	5.00%	Non-statutory
Personal trainers - Basic	Per Trainer	Taxable	$ 60.00	**$ 63.00**	$ 3.00	5.00%	Non-statutory
Casual Use - full day	Per Trainer	Taxable	$ 128.00	**$ 134.40**	$ 6.40	5.00%	Non-statutory
Casual Use - half day	Per Trainer	Taxable	$ 65.00	**$ 68.25**	$ 3.25	5.00%	Non-statutory
Planning & Environment							
Class 1 - Application to use land	Per Application	Non -Taxable	$ 1,415.10	**$ 1,454.00**	$ 38.90	2.75%	Statutory
Amendment to change what the permit allows; or change any or all conditions	Per Application	Non -Taxable	$ 1,415.10	**$ 1,454.00**	$ 38.90	2.75%	Statutory
To Develop Land or to Use Land for Dwelling							
Class 2 - < $10,000	Per Application	Non -Taxable	$ 214.70	**$ 220.60**	$ 5.90	2.75%	Statutory
Class 3 - $10,001 to $100,000	Per Application	Non -Taxable	$ 675.80	**$ 694.38**	$ 18.58	2.75%	Statutory
Class 4 - $100,001 to $500,000	Per Application	Non -Taxable	$ 1,383.30	**$ 1,421.30**	$ 38.00	2.75%	Statutory
Class 5 - $500,001 to $1,000,000	Per Application	Non -Taxable	$ 1,494.60	**$ 1,535.70**	$ 41.10	2.75%	Statutory
Class 6 - $1,000,001 to $2,000,000	Per Application	Non -Taxable	$ 1,605.90	**$ 1,650.10**	$ 44.20	2.75%	Statutory
VicSmart							
Class 7 - <$10,000	Per Application	Non -Taxable	$ 214.70	**$ 220.60**	$ 5.90	2.75%	Statutory
Class 8 - >$10,000	Per Application	Non -Taxable	$ 461.10	**$ 473.80**	$ 12.70	2.75%	Statutory
Class 9 - Subdivide or Consolidate land	Per Application	Non -Taxable	$ 214.70	**$ 220.60**	$ 5.90	2.75%	Statutory
Class 10 - Application other than a class 7, 8 or 9 permit	Per Application	Non -Taxable	$ 214.70	**$ 220.60**	$ 5.90	2.75%	Statutory
To Develop Land							
Class 11 - < $100,000	Per Application	Non -Taxable	$ 1,232.30	**$ 1,266.20**	$ 33.90	2.75%	Statutory
Class 12 - $100,000 to $1,000,000	Per Application	Non -Taxable	$ 1,661.60	**$ 1,707.29**	$ 45.69	2.75%	Statutory
Class 13 - $1,000,000 to $5,000,000	Per Application	Non -Taxable	$ 3,665.00	**$ 3,765.70**	$ 100.70	2.75%	Statutory
Class 14 - $5,000,000 to $15,000,000	Per Application	Non -Taxable	$ 9,341.30	**$ 9,598.10**	$ 256.80	2.75%	Statutory
Class 15 - $15,000,000 to $50,000,000	Per Application	Non -Taxable	$ 27,456.80	**$ 28,211.86**	$ 755.06	2.75%	Statutory
Class 16 - > $50,000,000	Per Application	Non -Taxable	$ 61,914.60	**$ 63,617.30**	$ 1,702.70	2.75%	Statutory
Subdivision							
Class 17 - Subdivide existing building.	Per Application	Non -Taxable	$ 1,415.10	**$ 1,454.00**	$ 38.90	2.75%	Statutory
Class 18 - Subdivide land into 2 lots.	Per Application	Non -Taxable	$ 1,415.10	**$ 1,454.00**	$ 38.90	2.75%	Statutory
Class 19 - To realign boundaries or consolidate.	Per Application	Non -Taxable	$ 1,415.10	**$ 1,454.00**	$ 38.90	2.75%	Statutory
Class 20 - To subdivide land ($1,318.10 for each 100 lots created)	Per Application	Non -Taxable	$ 1,415.10	**$ 1,454.00**	$ 38.90	2.75%	Statutory
Class 21 - Remove restriction or right of way.	Per Application	Non -Taxable	$ 1,415.10	**$ 1,454.00**	$ 38.90	2.75%	Statutory
Class 22 - A permit not otherwise provided for in this Regulation	Per Application	Non -Taxable	$ 1,415.10	**$ 1,454.00**	$ 38.90	2.75%	Statutory
1. An application for more than one class. 2. An application to amend a permit in more than one class.	Per Application	Non -Taxable	the other fees	**Sum of the highest of the fee and 50% of each of the other fees**	N/A	N/A	Statutory
Planning Scheme Amendment							
Reg 6(1) Consider a request to amend a planning scheme	Per Application	Non -Taxable	$ 3,275.40	**$ 3,365.50**	$ 90.10	2.75%	Statutory
Reg 6(2) Considering submissions - up to 10 submission	Per Application	Non -Taxable	$ 16,233.90	**$ 16,680.30**	$ 446.40	2.75%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Reg 6(2) Considering submissions - up to 20 submission	Per Application	Non -Taxable	$ 32,436.00	**$ 33,328.00**	$ 892.00	2.75%	Statutory
Reg 6(2) Considering submissions - up to 30 submission	Per Application	Non -Taxable	$ 43,359.30	**$ 44,551.70**	$ 1,192.40	2.75%	Statutory
Reg 6(3) Council adoption of Amendment	Per Application	Non -Taxable	$ 516.80	**$ 531.00**	$ 14.20	2.75%	Statutory
Reg 6(4) Considering a request to approve an amendment	Per Application	Non -Taxable	$ 516.80	**$ 531.00**	$ 14.20	2.75%	Statutory
Amend an application for planning approval or amendment to a planning approval after public notice has been given.	Per Application	Non -Taxable	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 differnce 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 differnce between the fee for the application to be amended and the fee for the new class.**	N/A	N/A	Statutory
<u>Subdivision</u>							
Certification of Plan of Subdivision	Per Application	Non -Taxable	$ 180.40	**$ 185.36**	$ 4.96	2.75%	Statutory
Alteration of plan	Per Application	Non -Taxable	$ 114.70	**$ 117.85**	$ 3.15	2.75%	Statutory
Amendment of certified plan	Per Application	Non -Taxable	$ 145.30	**$ 149.29**	$ 3.99	2.75%	Statutory
<u>Other</u>							
<u>Information Requests:</u>							
Conveyance & Permit History	Per Request	Taxable	$ 215.00	**$ 225.75**	$ 10.75	5.00%	Non-statutory
Title and instruments	Per Request	Taxable	$15 + cost of title and instrument	**$15 + cost of title and instrument**	N/A	N/A	Non-statutory
File Retrieval once closed - residential	Per Request	Taxable	$ 20.00	**$ 21.00**	$ 1.00	5.00%	Non-statutory
File Retrieval once closed - commercial	Per Request	Taxable	$ 55.00	**$ 57.75**	$ 2.75	5.00%	Non-statutory
File retrieval	Per Request	Taxable	$ 66.00	**$ 69.30**	$ 3.30	5.00%	Non-statutory
Advertising planning applications & planning scheme amendments *	Per Application	Taxable	$229.95 + postage + cost of notice in newspaper	**$250 + postage + cost of notice in newspaper**	$ 20.05	8.72%	Non-statutory
Provide copies of permits	Per Request	Taxable	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)**	N/A	N/A	Non-statutory
Cash in lieu for car parking, per space.	Per Space	Taxable	$ 10,000.00	**$ 10,500.00**	$ 500.00	5.00%	Non-statutory
Extension to Permit	Per Application	Taxable	$ 100.00	**$ 105.00**	$ 5.00	5.00%	Non-statutory
Variation to restriction on AWC Covenant	Per Application	Taxable	$ 1,400.00	**$ 1,470.00**	$ 70.00	5.00%	Non-statutory
Building envelope variation	Per Application	Taxable	$ 50.00	**$ 52.50**	$ 2.50	5.00%	Non-statutory
Prepare Section 173 agreements	Per Request	Taxable	Solicitors Fees + $226 admin fee	**Solicitors Fees + $250 admin fee**	$ 24.00	10.62%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Amend Section 173 agreements	Per Request	Taxable	Solicitors Fees + $226 admin fee	**Solicitors Fees + $250 admin fee**	$ 24.00	10.62%	Non-statutory
For an agreement to a proposal to amend or end an agreement under Section 173 of the Act	Per Application	Taxable	$ 707.60	**$ 727.06**	$ 19.46	2.75%	Statutory
Secondary Consents (Including consent under s173 agreement)	Per Application	Taxable	$ 345.00	**$ 362.00**	$ 17.00	4.93%	Non-statutory
Consideration of matters to Council's satisfaction	Per Application	Non -Taxable	$ 349.80	**$ 359.41**	$ 9.61	2.75%	Statutory
Application for compliance certificate S97N	Per Application	Non -Taxable	$ 349.80	**$ 359.41**	$ 9.61	2.75%	Statutory
Consideration of requests for the demolition of buildings	Per Request	Non -Taxable	$ 66.50	**$ 69.90**	$ 3.40	5.11%	Non-statutory
Assessing Development Plans - residential	Per Application	Taxable	$ 345.00	**$ 362.00**	$ 17.00	4.93%	Non-statutory
Assessing Development Plans - rural	Per Application	Taxable	$ 345.00	**$ 362.00**	$ 17.00	4.93%	Non-statutory
Amendment to Development Plans	Per Application	Taxable	$ 345.00	**$ 362.00**	$ 17.00	4.93%	Non-statutory
Resource Recovery Centre							
Waste Material							
Bag 40 litres or less	Per Item	Taxable	$ 5.00	**$ 6.00**	$ 1.00	20.00%	Non-statutory
Bin	Per Item	Taxable	$ 9.00	**$ 10.00**	$ 1.00	11.11%	Non-statutory
1/4 cubic metre	Per Item	Taxable	$ 14.00	**$ 16.00**	$ 2.00	14.29%	Non-statutory
1/2 cubic metre	Per Item	Taxable	$ 28.00	**$ 32.00**	$ 4.00	14.29%	Non-statutory
3/4 cubic metre	Per Item	Taxable	$ 42.00	**$ 46.00**	$ 4.00	9.52%	Non-statutory
Per cubic metre	Per Item	Taxable	$ 56.00	**$ 62.00**	$ 6.00	10.71%	Non-statutory
Unsorted builders waste per cubic metre	Per Item	Taxable	$ 104.00	**$ 110.00**	$ 6.00	5.77%	Non-statutory
Re-Use Material							
1/4 cubic metre	Per Item	Taxable	$ 5.00	**$ 6.00**	$ 1.00	20.00%	Non-statutory
1/2 cubic metre	Per Item	Taxable	$ 10.00	**$ 11.00**	$ 1.00	10.00%	Non-statutory
3/4 cubic metre	Per Item	Taxable	$ 15.00	**$ 17.00**	$ 2.00	13.33%	Non-statutory
Green waste – Bag	Per Item	Taxable	$ 4.00	**$ 5.00**	$ 1.00	25.00%	Non-statutory
Green waste – per cubic metre	Per Item	Taxable	$ 20.00	**$ 22.00**	$ 2.00	10.00%	Non-statutory
Soil – per cubic metre	Per Item	Taxable	$ 20.00	**$ 30.00**	$ 10.00	50.00%	Non-statutory
Contaminated Soil	Per Item	Taxable	$ 56.00	**$ 62.00**	$ 6.00	10.71%	Non-statutory
Clay soil	Per Item	Taxable	$ 20.00	**$ 30.00**	$ 10.00	50.00%	Non-statutory
Mattresses - baby cot	Per Item	Taxable	$ 11.00	**$ 13.00**	$ 2.00	18.18%	Non-statutory
Matresses - single	Per Item	Taxable	$ 30.00	**$ 33.00**	$ 3.00	10.00%	Non-statutory
Matresses - double and larger	Per Item	Taxable	$ 34.00	**$ 38.00**	$ 4.00	11.76%	Non-statutory
Single and double chairs/couches	Per Item	Taxable	$ 13.00	**$ 15.00**	$ 2.00	15.38%	Non-statutory
Three seater and larger couches	Per Item	Taxable	$ 23.00	**$ 26.00**	$ 3.00	13.04%	Non-statutory
Concrete, bricks and rubble – per cubic metre	Per Item	Taxable	$ 24.00	**$ 34.00**	$ 10.00	41.67%	Non-statutory
1/4 cubic metre	Per Item	Taxable	$ 6.00	**$ 9.00**	$ 3.00	50.00%	Non-statutory
1/2 cubic metre	Per Item	Taxable	$ 12.00	**$ 17.00**	$ 5.00	41.67%	Non-statutory
3/4 cubic metre	Per Item	Taxable	$ 18.00	**$ 26.00**	$ 8.00	44.44%	Non-statutory
Car/motorbike Tyre	Per Item	Taxable	$ 7.00	**$ 8.00**	$ 1.00	14.29%	Non-statutory
Small Truck Tyre/4WD	Per Item	Taxable	$ 15.00	**$ 16.00**	$ 1.00	6.67%	Non-statutory
Truck Tyre - Large	Per Item	Taxable	$ 18.00	**$ 20.00**	$ 2.00	11.11%	Non-statutory
Tractor Tyre (Front) 1 metre	Per Item	Taxable	$ 85.00	**$ 95.00**	$ 10.00	11.76%	Non-statutory
Tractor Tyre (Rear) > 1 metre	Per Item	Taxable	$ 190.00	**$ 210.00**	$ 20.00	10.53%	Non-statutory
Loader Tyre	Per Item	Taxable	$ 190.00	**$ 210.00**	$ 20.00	10.53%	Non-statutory
Refrigerator (for degassing)	Per Item	Taxable	$ 5.00	**$ 10.00**	$ 5.00	100.00%	Non-statutory
Fire Extingusher	Per Item	Taxable	$ 8.00	**$ 9.00**	$ 1.00	12.50%	Non-statutory
Gas bottle	Per Item	Taxable	$ 5.00	**$ 10.00**	$ 5.00	100.00%	Non-statutory
LPG cylinder	Per Item	Taxable	$ 50.00	**$ 55.00**	$ 5.00	10.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Environmental Health							
Fixed Premises							
Class 1 Food Registration	Per Premises	Non -Taxable	N/A	**$ 752.00**	N/A	N/A	Non-statutory
Class 1 Food Renewal	Per Premises	Non -Taxable	$ 516.00	**$ 580.00**	$ 64.00	12.40%	Non-statutory
Class 2 Food Registration	Per Premises	Non -Taxable	N/A	**$ 712.00**	N/A	N/A	Non-statutory
Class 2 Food premise	Per Premises	Non -Taxable	$ 470.00	**$ 540.00**	$ 70.00	14.89%	Non-statutory
Class 3 Food Registration	Per Premises	Non -Taxable	N/A	**$ 532.00**	N/A	N/A	Non-statutory
Class 3 Food Renewal	Per Premises	Non -Taxable	$ 321.00	**$ 360.00**	$ 39.00	12.15%	Non-statutory
Class 3A Food Registration	Per Premises	Non -Taxable	N/A	**$ 532.00**	N/A	N/A	Non-statutory
Class 3A Food Renewal	Per Premises	Non -Taxable	$ 320.00	**$ 360.00**	$ 40.00	12.50%	Non-statutory
Food Premises - for each additional EFT above 5 employees	Per Person Above 5 EFT	Non -Taxable	$ 37.00	**$ 38.00**	$ 1.00	2.70%	Non-statutory
Class 2 Community Group/NFP Registration	Per Premises	Non -Taxable	N/A	**$ 442.00**	N/A	N/A	Non-statutory
Class 2 Community Group/NFP Renewal	Per Premises	Non -Taxable	$ 241.00	**$ 270.00**	$ 29.00	12.03%	Non-statutory
Class 3 Community Group/NFP Registration	Per Premises	Non -Taxable	N/A	**$ 352.00**	N/A	N/A	Non-statutory
Class 3 Community Group/NFP Renewal	Per Premises	Non -Taxable	$ 163.00	**$ 180.00**	$ 17.00	10.43%	Non-statutory
Plans approval food (fixed premises)	Per Assessment	Non -Taxable	0.5 annual registration fee	**$ 220.00**	N/A	N/A	Non-statutory
Request for inspection/ Additional Inspection	Per Inspection	Non -Taxable	$ 107.00	**$ 112.00**	$ 5.00	4.67%	Non-statutory
Additional Follow up Inspection	Per Inspection	Non -Taxable	$ 107.00	**$ 112.00**	$ 5.00	4.67%	Non-statutory
Temporary Food Premises							
Class 2	Per Premises	Non -Taxable	$ 158.00	**$ 166.00**	$ 8.00	5.06%	Non-statutory
Class 3	Per Premises	Non -Taxable	$ 105.00	**$ 110.00**	$ 5.00	4.76%	Non-statutory
Class 3A	Per Premises	Non -Taxable	$ 105.00	**$ 110.00**	$ 5.00	4.76%	Non-statutory
Community Group/NFP	Per Premises	Non -Taxable	$ -	**$ -**	$ -	0.00%	Non-statutory
Mobile Food Premises							
Class 2 Registration	Per Premises	Non -Taxable	N/A	**$ 588.00**	N/A	N/A	Non-statutory
Class 2 Renewal	Per Premises	Non -Taxable	$ 453.00	**$ 476.00**	$ 23.00	5.08%	Non-statutory
Class 3 & 3A Registration	Per Premises	Non -Taxable	N/A	**$ 391.00**	N/A	N/A	Non-statutory
Class 3 & 3A Renewal	Per Premises	Non -Taxable	$ 266.00	**$ 279.00**	$ 13.00	4.89%	Non-statutory
Plans approval / Inspection Fee Mobile Premises	Per Assessment or Inspection	Non -Taxable	$ 107.00	**$ 112.00**	$ 5.00	4.67%	Non-statutory
Each additional temporary or mobile food premises after the first registered is charged at 50% of the Renewal fee.	Per Premises	Non -Taxable	$ -	**50% of renewal fee**	N/A	N/A	Non-statutory
Vending machine class 2	Per Machine	Non -Taxable	$ 111.00	**$ 117.00**	$ 6.00	5.41%	Non-statutory
Vending machine class 3	Per Machine	Non -Taxable	$ 92.00	**$ 97.00**	$ 5.00	5.43%	Non-statutory
Mobile community group/NFP	Per Premises	Non -Taxable	$ -	**$ -**	$ -	0.00%	Non-statutory
Health Premises							
Health Premises (Hair and Beauty) Registration	Per Premises	Non -Taxable	N/A	**$ 363.00**	N/A	N/A	Non-statutory
Health Premises (Hair and Beauty) Renewal	Per Premises	Non -Taxable	$ 184.00	**$ 193.00**	$ 9.00	4.89%	Non-statutory
Health Premises (Hair Only) - once off registratio	Per Premises	Non -Taxable	N/A	**$ 363.00**	N/A	N/A	Non-statutory
Skin Penetration Registration	Per Premises	Non -Taxable	N/A	**$ 434.00**	N/A	N/A	Non-statutory
Skin Penetration Renewal	Per Premises	Non -Taxable	$ 251.00	**$ 264.00**	$ 13.00	5.18%	Non-statutory
Health Premises Transfer	Per Transfer	Non -Taxable	0.5 annual registration fee	**$ 170.00**	N/A	N/A	Non-statutory
Additional Inspection	Per Inspection	Non -Taxable	$ 107.00	**$ 112.00**	$ 5.00	4.67%	Non-statutory
Additional Follow up Inspection	Per Inspection	Non -Taxable	$ 107.00	**$ 112.00**	$ 5.00	4.67%	Non-statutory
Plans approval Health Premise	Per Assessment	Non -Taxable	0.5 annual registration fee	**$ 170.00**	N/A	N/A	Non-statutory
Accommodation Premises							
Prescribed Accommodation 1 to 19 accomodation rooms	Per Premises	Non -Taxable	N/A	**$ 712.00**	N/A	N/A	Non-statutory
Prescribed accomodation 20 to 59 accomodation rooms	Per Premises	Non -Taxable	$ 470.00	**$ 540.00**	$ 70.00	14.89%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Prescribed accomodation 60 plus accomodation rooms	Per Premises	Non -Taxable	N/A	**$ 752.00**	N/A	N/A	Non-statutory
Caravan Parks per site #	Per Premises	Non -Taxable	$ 516.00	**$ 580.00**	$ 64.00	12.40%	Statutory
Transfer Caravan Park	Per Premises	Non -Taxable	N/A	**$ 712.00**	N/A	N/A	Statutory
Accomodation/Caravan Park Plans approval	Per Premises	Non -Taxable	0.5 annual registration fee	**$ 170.00**	N/A	N/A	Non-statutory
Accomodation/Caravan Park Transfer inspection	Per Premises	Non -Taxable	0.5 annual registration fee	**$ 170.00**	N/A	N/A	Non-statutory
Additional Inspection	Per Inspection	Non -Taxable	$ 107.00	**$ 112.00**	$ 5.00	4.67%	Non-statutory
Additional Follow up Inspection	Per Inspection	Non -Taxable	$ 107.00	**$ 112.00**	$ 5.00	4.67%	Non-statutory
<u>Public Swimming Pools class 1</u>							
Category 1 - 1 single small, or 1 small interactive	Per Premises	Non -Taxable	$ 188.00	**$ 197.00**	$ 9.00	4.79%	Non-statutory
Category 1 - 1 single large, or 1 large interactive	Per Premises	Non -Taxable	$ 220.00	**$ 231.00**	$ 11.00	5.00%	Non-statutory
Category 1 - Up to and including 2 pools inclusive interactive	Per Premises	Non -Taxable	$ 193.00	**$ 203.00**	$ 10.00	5.18%	Non-statutory
Category 1 - 3 or more pools including interactive	Per Premises	Non -Taxable	$ 281.00	**$ 294.00**	$ 13.00	4.63%	Non-statutory
<u>Additional Fees</u>							
Additional Inspection	Per Inspection	Non -Taxable	$ 107.00	**$ 112.00**	$ 5.00	4.67%	Non-statutory
Additional Follow up Inspection	Per Inspection	Non -Taxable	$ 107.00	**$ 112.00**	$ 5.00	4.67%	Non-statutory
Re-sample of failed samples	Per Sample	Non -Taxable	$ 184.00	**$ 193.00**	$ 9.00	4.89%	Non-statutory
Late fee for premises registration	Per Premises	Non -Taxable	0.5 annual registration fee	**$ 250.00**	N/A	N/A	Non-statutory
Justified Complaint Inspection	Per Inspection	Non -Taxable	$ 107.00	**$ 112.00**	$ 5.00	4.67%	Non-statutory
<u>Wastewater</u>							
Construct, install or alter OWMS	Per Application	Non -Taxable	$ 777.19	**$ 799.00**	$ 21.81	2.81%	Statutory
Renew a permit	Per Application	Non -Taxable	$ 132.13	**$ 136.00**	$ 3.87	2.93%	Statutory
Minor altertion to OWMS	Per Application	Non -Taxable	$ 592.28	**$ 609.00**	$ 16.72	2.82%	Statutory
Amend a permit	Per Application	Non -Taxable	$ 165.04	**$ 170.00**	$ 4.96	3.01%	Statutory
Transfer a Permit	Per Application	Non -Taxable	$ 157.89	**$ 162.00**	$ 4.11	2.60%	Statutory
Maintenance inspection - AWTS	Per Inspection	Non -Taxable	$ 105.00	**$ 112.00**	$ 7.00	6.67%	Non-statutory
Maintenance inspection - all others	Per Inspection	Non -Taxable	$ 105.00	**$ 112.00**	$ 7.00	6.67%	Non-statutory
<u>Immunisation</u>							
Influenza Vaccination (at clinic/pubic) Quadvalant	Per Unit Administered	Non -Taxable	$ 21.00	**$ 22.00**	$ 1.00	4.76%	Non-statutory
Influenza Vaccination (Commercial)	Per Unit Administered	Taxable	$ 23.00	**$ 24.00**	$ 1.00	4.35%	Non-statutory
Supply of vaccination history statement	Per Statement	Taxable	$ 12.00	**$ 20.00**	$ 8.00	66.67%	Non-statutory
Supply of vaccination history statement Update overseas history	Per Statement	Taxable	N/A	**$ 40.00**	N/A	N/A	Non-statutory
Hepatitis B Vaccination (each vaccination)	Per Unit Administered	Non -Taxable	$ 28.00	**$ 29.50**	$ 1.50	5.36%	Non-statutory
Hepatitis A Vaccination (each vaccination) - adult	Per Unit Administered	Non -Taxable	$ 72.00	**$ 75.50**	$ 3.50	4.86%	Non-statutory
Combined Hepatitis A & B (each vaccination) - adult	Per Unit Administered	Non -Taxable	$ 98.00	**$ 103.00**	$ 5.00	5.10%	Non-statutory
Meningciccal ACY and W	Per Unit Administered	Non -Taxable	$ 93.00	**$ 98.00**	$ 5.00	5.38%	Non-statutory
Boostrix/Dip, Tetnus, Whooping Adult	Per Unit Administered	Non -Taxable	$ 46.00	**$ 48.50**	$ 2.50	5.43%	Non-statutory
Chicken Pox	Per Unit Administered	Non -Taxable	$ 72.00	**$ 75.50**	$ 3.50	4.86%	Non-statutory
Purchase and disposal of syringe container (up to 5L)	Per Container	Taxable	$ 33.00	**$ 35.00**	$ 2.00	6.06%	Non-statutory
Purchase and disposal of syringe container (greater than 5L)	Per Container	Taxable	$ 45.00	**$ 47.00**	$ 2.00	4.44%	Non-statutory
Vaccine Administration Fee - for all unsubsidised vaccines provided by state and/or federal government authorities	Per Encounter	Non -Taxable	$ 26.00	**$ 27.00**	$ 1.00	3.85%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Immunisation - Commercial							
Travel 0 - 50 kms no additional charge	Per Service	Taxable	N/A	**N/A**	N/A	N/A	Non-statutory
Travel 51 - 100 kms	Per Service	Taxable	N/A	**$ 93.50**	N/A	N/A	Non-statutory
Travel 101 - 150 kms	Per Service	Taxable	N/A	**$ 140.25**	N/A	N/A	Non-statutory
Travel 151 - 200 kms	Per Service	Taxable	N/A	**$ 187.00**	N/A	N/A	Non-statutory
Travel 201 - 250 kms	Per Service	Taxable	N/A	**$ 233.75**	N/A	N/A	Non-statutory
Travel 251 - 300 kms	Per Service	Taxable	N/A	**$ 280.50**	N/A	N/A	Non-statutory
Immunisation - Administration							
Customers with < 50 staff to service no additional charge	Per Service	Taxable	N/A	**N/A**	N/A	N/A	Non-statutory
Customers with 50 - 99 staff adminstration fee	Per Service	Taxable	N/A	**$ 110.00**	N/A	N/A	Non-statutory
Customers with 100+ staff adminstration fee	Per Service	Taxable	N/A	**$ 220.00**	N/A	N/A	Non-statutory
Civic Services							
Animals							
Unsterilised Dog and/or microchipped	Per Animal	Non -Taxable	$ 165.00	**$ 174.00**	$ 9.00	5.45%	Non-statutory
Sterilised Dog	Per Animal	Non -Taxable	$ 32.00	**$ 33.75**	$ 1.75	5.47%	Non-statutory
Pensioner Unsterilised Dog	Per Animal	Non -Taxable	$ 82.50	**$ 87.00**	$ 4.50	5.45%	Non-statutory
Pensioner Sterilised Dog	Per Animal	Non -Taxable	$ 16.00	**$ 16.90**	$ 0.90	5.62%	Non-statutory
Unsterilised Cat and/or microchipped	Per Animal	Non -Taxable	$ 165.00	**$ 174.00**	$ 9.00	5.45%	Non-statutory
Sterilised Cat	Per Animal	Non -Taxable	$ 32.00	**$ 33.75**	$ 1.75	5.47%	Non-statutory
Pensioner Unsterilised Cat	Per Animal	Non -Taxable	$ 82.50	**$ 87.00**	$ 4.50	5.45%	Non-statutory
Pensioner Sterilised Cat	Per Animal	Non -Taxable	$ 16.00	**$ 16.90**	$ 0.90	5.62%	Non-statutory
Registration of a Domestic Animal Business	Per Application	Non -Taxable	$ 170.00	**$ 178.50**	$ 8.50	5.00%	Statutory
Relinquishment of a dog or cat	Per Animal	Non -Taxable	$ 150.00	**$ 157.50**	$ 7.50	5.00%	Non-statutory
Release fee for dogs per day	Per Animal	Non -Taxable	$ 40.00	**$ 40.00**	$ -	0.00%	Non-statutory
Release fee for cats per day	Per Animal	Taxable	$ 25.00	**$ 25.00**	$ -	0.00%	Non-statutory
Impounding cost (pound access)	Per Animal	Taxable	$ 100.00	**$ 100.00**	$ -	0.00%	Non-statutory
Registration refunds	Per Animal	Non -Taxable	Minimum refund is $20	**Minimum refund is $20**	N/A	N/A	Non-statutory
Veterinarian costs incurred by the council (e.g. desexing, microchipping, ill health)	Per Animal	Taxable	Oncharged at actual cost to Council	**Oncharged at actual cost to Council**	N/A	N/A	Non-statutory
Release fee (which includes sustenance) for livestock – horses, cows, goats, sheep etc per day	Per Animal	Taxable	$ 40.00	**$ 42.00**	$ 2.00	5.00%	Non-statutory
Impounding cost (saleyards access)	Per Animal	Taxable	$ 54.00	**$ 56.70**	$ 2.70	5.00%	Non-statutory
Collection cost (including float charges per trip etc)	Per Animal	Taxable	$ 82.00	**$ 86.10**	$ 4.10	5.00%	Non-statutory
Collection of impounded goods	Per Item	Taxable	$ 50.00	**$ 52.50**	$ 2.50	5.00%	Non-statutory
Release fee for vehicles	Per Vehicle	Taxable	$ 111.00	**$ 116.50**	$ 5.50	4.95%	Non-statutory
Local Laws							
Application for Permits under Local Law No 1/1014 – general permit	Per Application	Non -Taxable	$ 41.00	**$ 53.30**	$ 12.30	30.00%	Non-statutory
Application for Permits under Local Law No 1/2014 – general permit for registered charity for fundraising activities and NFP community events	Per Application	Non -Taxable	$ -	**$ -**	$ -	0.00%	Non-statutory
Permit for Street Trading Combined (Outdoor Dining.Goods for display/A-Frame)	Per Application	Non -Taxable	$ 77.00	**$ 100.10**	$ 23.10	30.00%	Non-statutory
Permit application fee – temporary advertising sign	Per Application	Non -Taxable	$ 77.00	**$ 100.10**	$ 23.10	30.00%	Non-statutory
Permit application fee – temporary real estate sign (up to three per sale)	Per Application	Non -Taxable	$ 223.00	**$ 289.90**	$ 66.90	30.00%	Non-statutory
Cost of additional permit fee for timed parking bays cost of 1 bay per day	Per Bay Per Day	Non -Taxable	$ 10.00	**$ 13.00**	$ 3.00	30.00%	Non-statutory
Fail to comply to “Notice to Comply”	Per Breach	Non -Taxable	$ 200.00	**As listed in the local law**	N/A	N/A	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Other contraventions	Per Breach	Non -Taxable	As listed in the local law	**As listed in the local law**	N/A	N/A	Statutory
Parking							
Parking - without fee	Per Infrengement	Non -Taxable	0.5 penalty units	**0.5 penalty units**	N/A	2.75%	Statutory
Parking - in no parking area	Per Infrengement	Non -Taxable	0.5 penalty units	**0.5 penalty units**	N/A	2.75%	Statutory
Parking - period longer	Per Infrengement	Non -Taxable	0.5 penalty units	**0.5 penalty units**	N/A	2.75%	Statutory
Parking - not within a bay	Per Infrengement	Non -Taxable	0.5 penalty units	**0.5 penalty units**	N/A	2.75%	Statutory
Hyphen, Bonegilla Migrant Experience, Gateway Island & The Cube							
Hyphen - Gallery							
Hyphen Membership							
Adult single	Per Person	Taxable	$ 45.00	**$ 48.00**	$ 3.00	6.67%	Non-statutory
Adult concession	Per Person	Taxable	$ 35.00	**$ 37.00**	$ 2.00	5.71%	Non-statutory
Family 2 adults, 2 children	Per Family	Taxable	$ 90.00	**$ 95.00**	$ 5.00	5.56%	Non-statutory
DL Flyers: single sided, colour, 150gsm stock							
1000	Per 1000 Flyers	Taxable	POA + 10%	**POA + 10%**	N/A	N/A	Non-statutory
1200	Per 1200 Flyers	Taxable	POA + 10%	**POA + 10%**	N/A	N/A	Non-statutory
1500	Per 1500 Flyers	Taxable	POA + 10%	**POA + 10%**	N/A	N/A	Non-statutory
2000	Per 2000 Flyers	Taxable	POA + 10%	**POA + 10%**	N/A	N/A	Non-statutory
DL Flyers: Double-sided, colour, 150gsm stock							
1000	Per 1000 Flyers	Taxable	POA + 10%	**POA + 10%**	N/A	N/A	Non-statutory
1200	Per 1200 Flyers	Taxable	POA + 10%	**POA + 10%**	N/A	N/A	Non-statutory
1500	Per 1500 Flyers	Taxable	POA + 10%	**POA + 10%**	N/A	N/A	Non-statutory
2000	Per 2000 Flyers	Taxable	POA + 10%	**POA + 10%**	N/A	N/A	Non-statutory
Room Hire							
In Room Tea and Coffee	Per Event	Taxable	N/A	**$ 10.00**	N/A	N/A	Non-statutory
Meeting Room 1 OR 2 (Hourly) NFP	Per Hour	Taxable	$ 23.00	**$ 25.00**	$ 2.00	8.70%	Non-statutory
Meeting Room 1 OR 2 (Hourly) COM/GOV	Per Hour	Taxable	$ 37.00	**$ 40.00**	$ 3.00	8.11%	Non-statutory
Meeting Room 1 OR 2 (4 Hours) NFP	Per 4 Hours	Taxable	$ 58.00	**$ 65.00**	$ 7.00	12.07%	Non-statutory
Meeting Room 1 OR 2 (4 Hours) COM/GOV	Per 4 Hours	Taxable	$ 96.00	**$ 105.00**	$ 9.00	9.38%	Non-statutory
Meeting Room 1 OR 2 (8 Hours) NFP	Per 8 Hours	Taxable	$ 93.00	**$ 100.00**	$ 7.00	7.53%	Non-statutory
Meeting Room 1 OR 2 (8 Hours) COM/GOV	Per 8 Hours	Taxable	$ 154.00	**$ 165.00**	$ 11.00	7.14%	Non-statutory
Meeting Room 1 & 2 (Hourly) NFP	Per Hour	Taxable	$ 33.00	**$ 35.00**	$ 2.00	6.06%	Non-statutory
Meeting Room 1 & 2 (Hourly) COM/GOV	Per Hour	Taxable	$ 48.00	**$ 55.00**	$ 7.00	14.58%	Non-statutory
Meeting Room 1 & 2 (4 Hours) NFP	Per 4 Hours	Taxable	$ 89.00	**$ 95.00**	$ 6.00	6.74%	Non-statutory
Meeting Room 1 & 2 (4 Hours) COM/GOV	Per 4 Hours	Taxable	$ 144.00	**$ 150.00**	$ 6.00	4.17%	Non-statutory
Meeting Room 1 & 2 (8 Hours) NFP	Per 8 Hours	Taxable	$ 139.00	**$ 145.00**	$ 6.00	4.32%	Non-statutory
Meeting Room 1 & 2 (8 Hours) COM/GOV	Per 8 Hours	Taxable	$ 231.00	**$ 240.00**	$ 9.00	3.90%	Non-statutory
Meeting Room 3 (Hourly) NFP	Per Hour	Taxable	$ 21.00	**$ 22.00**	$ 1.00	4.76%	Non-statutory
Meeting Room 3 (Hourly) COM/GOV	Per Hour	Taxable	$ 36.00	**$ 38.00**	$ 2.00	5.56%	Non-statutory
Meeting Room 3 (4 Hours) NFP	Per 4 Hours	Taxable	$ 48.00	**$ 55.00**	$ 7.00	14.58%	Non-statutory
Meeting Room 3 (4 Hours) COM/GOV	Per 4 Hours	Taxable	$ 78.00	**$ 85.00**	$ 7.00	8.97%	Non-statutory
Meeting Room 3 (8 Hours) NFP	Per 8 Hours	Taxable	$ 76.00	**$ 80.00**	$ 4.00	5.26%	Non-statutory
Meeting Room 3 (8 Hours) COM/GOV	Per 8 Hours	Taxable	$ 127.00	**$ 135.00**	$ 8.00	6.30%	Non-statutory
Multipurpose Room (Hourly) NFP	Per Hour	Taxable	$ 43.00	**$ 45.00**	$ 2.00	4.65%	Non-statutory
Multipurpose Room (Hourly) COM/GOV	Per Hour	Taxable	$ 70.00	**$ 75.00**	$ 5.00	7.14%	Non-statutory
Multipurpose Room (4 Hours) NFP	Per 4 Hours	Taxable	$ 110.00	**$ 115.00**	$ 5.00	4.55%	Non-statutory
Multipurpose Room (4 Hours) COM/GOV	Per 4 Hours	Taxable	$ 182.00	**$ 195.00**	$ 13.00	7.14%	Non-statutory
Multipurpose Room (8 Hours) NFP	Per 8 Hours	Taxable	$ 194.00	**$ 205.00**	$ 11.00	5.67%	Non-statutory
Multipurpose Room (8 Hours) COM/GOV	Per 8 Hours	Taxable	$ 325.00	**$ 340.00**	$ 15.00	4.62%	Non-statutory
Wet Studio Monthly (Monday-Sunday)	Per Month	Taxable	$ 250.00	**$ 265.00**	$ 15.00	6.00%	Non-statutory
Wet Studio Weekly (Monday - Sunday)	Per Week	Taxable	$ 65.00	**$ 65.00**	$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Sound Booth, after first two hours (Hourly)	Per Hour	Taxable	$ 8.00	**$ 9.00**	$ 1.00	12.50%	Non-statutory
Sculpture Terrace (Hourly) Operating Hours - Non private events	Per Hour	Taxable	$ 175.00	**$ 185.00**	$ 10.00	5.71%	Non-statutory
Sculpture Terrace (Weeknights from 6.30pm-10pm) - Private events	Per Event	Taxable	$ 550.00	**$ 575.00**	$ 25.00	4.55%	Non-statutory
Foyer 4 Hours Afterhours Only	Per 4 Hours	Taxable	$ 230.00	**$ 245.00**	$ 15.00	6.52%	Non-statutory
Function Hire Exhibition Hire - Gallery							
Function Hire Gallery 1 OR 3 (4 Hours) NFP	Per 4 Hours	Taxable	$ 275.00	**$ 290.00**	$ 15.00	5.45%	Non-statutory
Function Hire Gallery 1 OR 3 (4 Hours) COM/GOV	Per 4 Hours	Taxable	$ 454.00	**$ 475.00**	$ 21.00	4.63%	Non-statutory
Function Hire Gallery 1 OR 3 (8 Hours) NFP	Per 8 Hours	Taxable	$ 528.00	**$ 555.00**	$ 27.00	5.11%	Non-statutory
Function Hire Gallery 1 OR 3 (8 Hours) COM/GOV	Per 8 Hours	Taxable	$ 910.00	**$ 955.00**	$ 45.00	4.95%	Non-statutory
Function Hire Gallery 1 OR 3 (Weeknights from 6.30pm) (Hourly) NFP	Per Hour	Taxable	$ 80.00	**$ 85.00**	$ 5.00	6.25%	Non-statutory
Function Hire Gallery 1 OR 3 (Weeknights from 6.30pm) (Hourly) COM/GOV	Per Hour	Taxable	$ 135.00	**$ 145.00**	$ 10.00	7.41%	Non-statutory
Function Hire Gallery 1 OR 3 (Weekends Saturday from 1pm / All Day Sunday) (4 Hours) NFP	Per 4 Hours	Taxable	$ 272.00	**$ 285.00**	$ 13.00	4.78%	Non-statutory
Function Hire Gallery 1 OR 3 (Weekends Saturday from 1pm / All Day Sunday) (4 Hours) COM/GOV	Per 4 Hours	Taxable	$ 455.00	**$ 480.00**	$ 25.00	5.49%	Non-statutory
Function Hire Gallery 1 OR 3 (Weekends Saturday from 1pm / All Day Sunday) (8 Hours) NFP	Per 8 Hours	Taxable	$ 470.00	**$ 495.00**	$ 25.00	5.32%	Non-statutory
Function Hire Gallery 1 OR 3 (Weekends Saturday from 1pm / All Day Sunday) (8 Hours) COM/GOV	Per 8 Hours	Taxable	$ 780.00	**$ 820.00**	$ 40.00	5.13%	Non-statutory
Gallery 1 OR 3 Exhibition hire Individual (4 Weeks)	Per 4 Weeks	Taxable	$ 775.00	**$ 810.00**	$ 35.00	4.52%	Non-statutory
Gallery 1 OR 3 Exhibition hire group (4 Weeks)	Per 4 Weeks	Taxable	$ 925.00	**$ 970.00**	$ 45.00	4.86%	Non-statutory
Function Hire Gallery 2 – Community (4 Hours) NFP	Per 4 Hours	Taxable	$ 185.00	**$ 195.00**	$ 10.00	5.41%	Non-statutory
Function Hire Gallery 2 – Community (4 Hours) COM/GOV	Per 4 Hours	Taxable	$ 310.00	**$ 325.00**	$ 15.00	4.84%	Non-statutory
Function Hire Gallery 2 – Community (8 Hours) NFP	Per 8 Hours	Taxable	$ 435.00	**$ 455.00**	$ 20.00	4.60%	Non-statutory
Function Hire Gallery 2 – Community (8 Hours) COM/GOV	Per 8 Hours	Taxable	$ 720.00	**$ 755.00**	$ 35.00	4.86%	Non-statutory
Function Hire Gallery 2 – Community (Weeknights from 6.30pm) (Hourly) NFP	Per Hour	Taxable	$ 42.00	**$ 45.00**	$ 3.00	7.14%	Non-statutory
Function Hire Gallery 2 – Community (Weeknights from 6.30pm) (Hourly) COM/GOV	Per Hour	Taxable	$ 73.00	**$ 80.00**	$ 7.00	9.59%	Non-statutory
Gallery 2 – Exhibition hire individual (4 Weeks)	Per 4 Weeks	Taxable	$ 620.00	**$ 650.00**	$ 30.00	4.84%	Non-statutory
Gallery 2 – Exhibition hire group (4 Weeks)	Per 4 Weeks	Taxable	$ 775.00	**$ 810.00**	$ 35.00	4.52%	Non-statutory
Operations							
Afterhours Access Fob (Per Lost Fob) Fee	Per Lost Fob	Taxable	$ 55.00	**$ 60.00**	$ 5.00	9.09%	Non-statutory
Marketing EDM	Per EDM	Taxable	$ 170.00	**$ 180.00**	$ 10.00	5.88%	Non-statutory
Café Poster Drop Albury / Wodonga	Per Drop	Taxable	$ 240.00	**$ 255.00**	$ 15.00	6.25%	Non-statutory
Staffing - (Hourly) Supervisor	Per Hour	Taxable	$ 59.00	**$ 65.00**	$ 6.00	10.17%	Non-statutory
Staffing - (Hourly) Support	Per Hour	Taxable	$ 56.00	**$ 60.00**	$ 4.00	7.14%	Non-statutory
Staffing- Overtime/Public Holiday (Hourly) Supervisor	Per Hour	Taxable	$ 172.00	**$ 180.00**	$ 8.00	4.65%	Non-statutory
Cleaning - Pre or Post event	Per Clean	Taxable	POA	**POA**	N/A	N/A	Non-statutory
Cleaning – Pressure washing courtyard paved area	Per Clean	Taxable	POA	**POA**	N/A	N/A	Non-statutory
Cleaning – Abnormal Cleaning (eg: bulk cardboard removal, carpet cleaning, painting)	Per Clean	Taxable	POA	**POA**	N/A	N/A	Non-statutory
Retail products, publications and merchandise	Per Item	Taxable	Variable	**Variable**	N/A	N/A	Non-statutory
Commission on sale of goods / Artworks	Per Item	Taxable	$ 0.30	**$ 0.30**	N/A	N/A	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Postage: Online/Phone purchases	Per Sale	Taxable	5% markup on Aust Post charges	**5% markup on Aust Post charges**	N/A	N/A	Non-statutory
Programing/Events	Per Event	Taxable	Variable	**Variable**	N/A	N/A	Non-statutory
Bonegilla Migrant Experience							
Single adult guided tour plus admission (scheduled and/or group tours) 17 years or older	Per Person	Taxable	$ 19.00	**$ 20.00**	$ 1.00	5.26%	Non-statutory
Single child/student guided tour (scheduled and/or group tours) 16 year or younger	Per Person	Taxable	$ 10.00	**$ 10.50**	$ 0.50	5.00%	Non-statutory
Single Adult Concession tour price plus admission	Per Person	Taxable	$ 16.00	**$ 17.00**	$ 1.00	6.25%	Non-statutory
Family guided tour price (2 adults, 2 child/conc). Scheduled tours only.	Per Family	Taxable	$ 46.00	**$ 50.00**	$ 4.00	8.70%	Non-statutory
Fee to open outside hours of operation	Per Person	Taxable	$ 56.00	**$ 59.00**	$ 3.00	5.36%	Non-statutory
Minimum fee for guided tour, pre-booked consisting of 14 or less people.	Per Tour	Taxable	$ 175.00	**$ 192.00**	$ 17.00	9.71%	Non-statutory
School tour minimum fee for guided tour 10 students when booked around another guided tour to share guide cost	Per Tour	Taxable	$ 90.00	**$ 99.00**	$ 9.00	10.00%	Non-statutory
Site admission fee Adult	Per Person	Taxable	$ 6.00	**$ 7.00**	$ 1.00	16.67%	Non-statutory
Site admission fee Concession	Per Person	Taxable	$ 5.00	**$ 6.00**	$ 1.00	20.00%	Non-statutory
Site admission fee Adult Annual fee - mutiple visits per year	Per Person	Taxable	$ 12.00	**$ 13.00**	$ 1.00	8.33%	Non-statutory
Site admission fee Concession Annual fee - mutiple visits per year	Per Person	Taxable	$ 10.00	**$ 11.00**	$ 1.00	10.00%	Non-statutory
Site admission Child - FREE	Per Person	Taxable	$ -	**$ -**	$ -	#DIV/0!	Non-statutory
Childrens food workshop - Full (minimum of 12 students) price is per participant	Per Person	Taxable	$ 10.00	**$ 10.50**	$ 0.50	5.00%	Non-statutory
Childrens food workshop - mini (12-39 students) price is per participant	Per Person	Taxable	$ 4.00	**$ 4.50**	$ 0.50	12.50%	Non-statutory
Hume Club Hire 10am-4pm (Community NFP)	Per Hire	Taxable	$ 93.00	**$ 98.00**	$ 5.00	5.38%	Non-statutory
Hume Club Hire 10am-4pm (Government/Commercial)	Per Hire	Taxable	$ 171.00	**$ 179.00**	$ 8.00	4.68%	Non-statutory
Function Centre/Kitchen Hire - 10am-4pm (Community NFP)	Per Hire	Taxable	$ 145.00	**$ 152.00**	$ 7.00	4.83%	Non-statutory
Function Centre/Kitchen Hire - 10am-4pm (Government/Commercial)	Per Hire	Taxable	$ 250.00	**$ 262.00**	$ 12.00	4.80%	Non-statutory
Function Centre/Cafe Hire per 4 hours or part of - after 4pm (Community NFP)	Per Hire	Taxable	$ 212.00	**$ 222.00**	$ 10.00	4.72%	Non-statutory
Function Centre/Kitchen Hire per 4 hours or part of - after 4pm (Government/Commercial)	Per Hire	Taxable	$ 356.00	**$ 373.00**	$ 17.00	4.78%	Non-statutory
Tudor Hall (Community NFP) 10am - 4pm	Per Hire	Taxable	$ 92.00	**$ 97.00**	$ 5.00	5.43%	Non-statutory
Tudor Hall (Government/Commercial) 10am - 4pm	Per Hire	Taxable	$ 171.00	**$ 179.00**	$ 8.00	4.68%	Non-statutory
Chapel hire 10am to 4pm (Community NFP)	Per Hire	Taxable	$ 126.00	**$ 132.00**	$ 6.00	4.76%	Non-statutory
Chapel hire 10am to 4pm (Government/Commercial)	Per Hire	Taxable	$ 188.00	**$ 197.00**	$ 9.00	4.79%	Non-statutory
Additional Cleaning fee per hour	Per Hour	Taxable	$ 56.00	**$ 59.00**	$ 3.00	5.36%	Non-statutory
Setup/packdown, afterhours and additional stafffing charge (per hour)	Per Hour	Taxable	$ 56.00	**$ 59.00**	$ 3.00	5.36%	Non-statutory
Memorial plaques	Per Item	Taxable	$ 232.00	**$ 243.00**	$ 11.00	4.74%	Non-statutory
Memorial plaques - Reprints (client errors only)	Per Item	Taxable	$ 188.00	**$ 197.00**	$ 9.00	4.79%	Non-statutory
Photobooth hire - Function onsite	Per Hire	Taxable	$ 214.00	**$ 224.00**	$ 10.00	4.67%	Non-statutory
Photobooth hire - Function offsite	Per Hire	Taxable	$ 427.00	**$ 448.00**	$ 21.00	4.92%	Non-statutory
Family Exhibition Room Hire - 1 year	Per Hire	Taxable	$ 535.00	**$ 561.00**	$ 26.00	4.86%	Non-statutory
Photobooth	Per Hire	Taxable	$ 2.00	**$ 3.00**	$ 1.00	50.00%	Non-statutory
Tudor Hall (Commercial / Government) 10am - 4pm	Per Hire	Taxable	$ 171.00	**$ 179.00**	$ 8.00	4.68%	Non-statutory
Tudor Hall (Community NFP) 10am - 4pm	Per Hire	Taxable	$ 92.00	**$ 97.00**	$ 5.00	5.43%	Non-statutory
Staffing- Overtime/Public Holiday (Hourly) Supervisor	Per Hour	Taxable	$ 171.00	**$ 179.00**	$ 8.00	4.68%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Display buildings hire after business hours - 4 hours or part there of	Per Hire	Taxable	$ 234.00	**$ 245.00**	$ 11.00	4.70%	Non-statutory
Research fee first half hour - includes 30 mins research, 10 min report and hand over	Per Person	Taxable	N/A	**$ 42.00**	N/A	N/A	Non-statutory
Research fee every half hour after initial half hour	Per Person	Taxable	N/A	**$ 30.00**	N/A	N/A	Non-statutory
Printing of ID cards for visitors	Per Person	Taxable	N/A	**$ 5.00**	N/A	N/A	Non-statutory
Photocopying / Printing A4 BW	Per Page	Taxable	N/A	**$ 0.40**	N/A	N/A	Non-statutory
Photocopying / Printing A4 Colour	Per Page	Taxable	N/A	**$ 1.40**	N/A	N/A	Non-statutory
Tours on Public Holiday	Per Person	Taxable	N/A	**$ 0.50**	N/A	N/A	Non-statutory
Catering commission - charge for BME to arrange external catering	Per Cater	Taxable	$ -	**POA + 15%**	N/A	15.00%	Non-statutory
<u>Gateway Lakes/Village Facilities</u>							
Gateway Lakes Event Site - Commercial	Per Day	Taxable	$ 500.00	**$ 525.00**	$ 25.00	5.00%	Non-statutory
Gateway Lakes Event Site - Not for Profit	Per Day	Taxable	$ 440.00	**$ 462.00**	$ 22.00	5.00%	Non-statutory
Cleaning of Gateway Lakes Toilets	Per Day	Taxable	$ 167.00	**$ 175.00**	$ 8.00	4.79%	Non-statutory
Gateway Village Circus Site - Per Day	Per Day	Taxable	$ 359.00	**$ 377.00**	$ 18.00	5.01%	Non-statutory
Gateway Village Circus Site - Per Day (Utilities Charge)	Per Day	Taxable	$ 63.00	**$ 66.00**	$ 3.00	4.76%	Non-statutory
Gateway Village Car Park Hire Fee - Per day	Per Day	Taxable	$ 116.00	**$ 122.00**	$ 6.00	5.17%	Non-statutory
<u>Junction Square</u>							
Junction Square - Commercial Hirer	Per Hire	Taxable	$ 116.00	**$ 122.00**	$ 6.00	5.17%	Non-statutory
Promenade - Commercial Hirer	Per Hire	Taxable	$ 116.00	**$ 122.00**	$ 6.00	5.17%	Non-statutory
Richardson Park - Commercial Hire - per day	Per Hire	Taxable	$ 116.00	**$ 122.00**	$ 6.00	5.17%	Non-statutory
<u>General</u>							
Wedding / Memorial Fee	Per Event	Taxable	$ 174.00	**$ 183.00**	$ 9.00	5.17%	Non-statutory
Public Liability - 1 to 2 events per year	Per Event	Taxable	$ 32.00	**$ 34.00**	$ 2.00	6.25%	Non-statutory
Public Liability - 3 to 52 events per year	Per Event	Taxable	$ 64.00	**$ 67.00**	$ 3.00	4.69%	Non-statutory
Event Hire - Recreational Space - Commercial Hire	Per Event	Taxable	$ 116.00	**$ 122.00**	$ 6.00	5.17%	Non-statutory
<u>Pizza Oven</u>							
Community Hire	Per Hire	Taxable	$ 234.00	**$ 246.00**	$ 12.00	5.13%	Non-statutory
Commercial Hire	Per Hire	Taxable	$ 352.00	**$ 370.00**	$ 18.00	5.11%	Non-statutory
<u>Food / Market Stalls</u>							
Commercial Business - Food/Beverage - large event (over 2000 attendees)	Per Event	Taxable	$ 164.00	**$ 172.00**	$ 8.00	4.88%	Non-statutory
Commercial Business - Food/Beverage - small event (under 2000 attendees)	Per Event	Taxable	$ 107.00	**$ 112.00**	$ 5.00	4.67%	Non-statutory
Commercial Business - North East Food & Wine Festival	Per Event	Taxable	$ 164.00	**$ 250.00**	$ 86.00	52.44%	Non-statutory
Commercial Business - Confectionary	Per Event	Taxable	$ 88.00	**$ 92.00**	$ 4.00	4.55%	Non-statutory
Not for Profit organisations - Food/Beverage - large and small events	Per Event	Taxable	$ 54.00	**$ 57.00**	$ 3.00	5.56%	Non-statutory
Commercial Market Stall	Per Event	Taxable	$ 45.00	**$ 48.00**	$ 3.00	6.67%	Non-statutory
10 amp / 15 amp power fees	Per Event	Taxable	$ 23.00	**$ 25.00**	$ 2.00	8.70%	Non-statutory
3 Phase power fee / Generator Fee	Per Event	Taxable	$ 55.00	**$ 58.00**	$ 3.00	5.45%	Non-statutory
<u>The Cube Wodonga</u>							
Whole Venue – 8 hour (NFP)	Per 8 Hours	Taxable	$ 1,062.00	**$ 1,115.00**	$ 53.00	4.99%	Non-statutory
Whole Venue – 4 hour (NFP)	Per 4 Hours	Taxable	$ 596.00	**$ 625.00**	$ 29.00	4.87%	Non-statutory
Whole Venue - Additional Hour (NFP)	Per Hour	Taxable	$ 182.00	**$ 191.00**	$ 9.00	4.95%	Non-statutory
Whole Auditorium - 8 hour (NFP)	Per 8 Hours	Taxable	$ 798.00	**$ 798.00**	$ -	0.00%	Non-statutory
Whole Auditorium - 4 hour (NFP)	Per 4 Hours	Taxable	$ 449.00	**$ 449.00**	$ -	0.00%	Non-statutory
Whole Auditorium space - additional hour (NFP)	Per Hour	Taxable	$ 124.00	**$ 124.00**	$ -	0.00%	Non-statutory
Additional hourly rate - performance (NFP)	Per Hour	Taxable	$ 296.00	**$ 311.00**	$ 15.00	5.07%	Non-statutory
North Auditorium space - 8 hour (NFP)	Per 8 Hours	Taxable	$ 536.00	**$ 563.00**	$ 27.00	5.04%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
North Auditorium space - 4 hour (NFP)	Per 4 Hours	Taxable	$ 327.00	**$ 343.00**	$ 16.00	4.89%	Non-statutory
North Auditorium - additional hourly rate (NFP)	Per Hour	Taxable	$ 86.00	**$ 91.00**	$ 5.00	5.81%	Non-statutory
South Auditorium space -8 hour (NFP)	Per 8 Hours	Taxable	$ 360.00	**$ 300.00**	$ (60.00)	(16.67%)	Non-statutory
South Auditorium space - 4 hour (NFP)	Per 4 Hours	Taxable	$ 217.00	**$ 180.00**	$ (37.00)	(17.05%)	Non-statutory
South Auditorium space -additional hourly rate (NFP)	Per Hour	Taxable	$ 75.00	**$ 40.00**	$ (35.00)	(46.67%)	Non-statutory
Rehearsal Rate (NFP)	Per Rehearsal	Taxable	$ 406.00	**$ 300.00**	$ (106.00)	(26.11%)	Non-statutory
Foyer Space 8 hour (NFP)	Per 8 Hours	Taxable	$ 361.00	**$ 380.00**	$ 19.00	5.26%	Non-statutory
Foyer Space 4 hour (NFP)	Per 4 Hours	Taxable	$ 217.00	**$ 228.00**	$ 11.00	5.07%	Non-statutory
Foyer Space additional hour (NFP)	Per Hour	Taxable	$ 75.00	**$ 79.00**	$ 4.00	5.33%	Non-statutory
Green room 8 hours - (NFP)	Per 8 Hours	Taxable	$ 183.00	**$ 183.00**	$ -	0.00%	Non-statutory
Green room 4 hours - (NFP)	Per 4 Hours	Taxable	$ 109.00	**$ 109.00**	$ -	0.00%	Non-statutory
Green room additional hours - (NFP)	Per Hour	Taxable	$ 40.00	**$ 40.00**	$ -	0.00%	Non-statutory
Meeting Room - 8 hour (NFP)	Per 8 Hours	Taxable	$ 258.00	**$ 258.00**	$ -	0.00%	Non-statutory
Meeting Room - 4 hour (NFP)	Per 4 Hours	Taxable	$ 148.00	**$ 148.00**	$ -	0.00%	Non-statutory
Meeting Room - Additional Hourly rate (NFP)	Per Hour	Taxable	$ 47.00	**$ 47.00**	$ -	0.00%	Non-statutory
Kitchen 4 hours - with staff (NFP)	Per 4 Hours	Taxable	$ 368.00	**$ 386.00**	$ 18.00	4.89%	Non-statutory
Kitchen 8 hours - with staff (NFP)	Per 8 Hours	Taxable	$ 670.00	**$ 704.00**	$ 34.00	5.07%	Non-statutory
Kitchen 4 hours - no staff (NFP)	Per 4 Hours	Taxable	$ 140.00	**$ 147.00**	$ 7.00	5.00%	Non-statutory
Kitchen 8 hours - no staff (NFP)	Per 8 Hours	Taxable	$ 220.00	**$ 231.00**	$ 11.00	5.00%	Non-statutory
Dressing room 2 or 3 as meeting space 8 hours (NFP)	Per 8 Hours	Taxable	$ 54.00	**$ 57.00**	$ 3.00	5.56%	Non-statutory
Dressing room 2 or3 as meeting space 4 hours (NFP)	Per 4 Hours	Taxable	$ 44.00	**$ 47.00**	$ 3.00	6.82%	Non-statutory
Dressing room 2 & 3 as meeting space 8 hours (NFP)	Per 8 Hours	Taxable	$ 109.00	**$ 127.00**	$ 18.00	16.51%	Non-statutory
Dressing room 2 & 3 as meeting space 4 hours (NFP)	Per 4 Hours	Taxable	$ 87.00	**$ 96.00**	$ 9.00	10.34%	Non-statutory
Whole Venue – 8 hour (Govt/Ed)	Per 8 Hours	Taxable	$ 1,303.00	**$ 1,368.00**	$ 65.00	4.99%	Non-statutory
Whole Venue – 4 hour (Govt/Ed)	Per 4 Hours	Taxable	$ 758.00	**$ 796.00**	$ 38.00	5.01%	Non-statutory
Whole Venue –additional hour (Govt/Ed)	Per Hour	Taxable	$ 193.60	**$ 203.00**	$ 9.40	4.86%	Non-statutory
Whole Auditorium space - 8 hour (Govt/Ed)	Per 8 Hours	Taxable	$ 987.00	**$ 987.00**	$ -	0.00%	Non-statutory
Whole Auditorium space - 4 hour (Govt/Ed)	Per 4 Hours	Taxable	$ 554.00	**$ 554.00**	$ -	0.00%	Non-statutory
Whole Auditorium space - additional hour (Govt/Ed)	Per Hour	Taxable	$ 147.00	**$ 147.00**	$ -	0.00%	Non-statutory
North Auditorium space - 8 hour (Govt/Ed)	Per 8 Hours	Taxable	$ 659.00	**$ 692.00**	$ 33.00	5.01%	Non-statutory
North Auditorium space - 4 hour (Govt/Ed)	Per 4 Hours	Taxable	$ 409.00	**$ 430.00**	$ 21.00	5.13%	Non-statutory
North Auditorium space - additional hour (Govt/Ed)	Per Hour	Taxable	$ 97.00	**$ 102.00**	$ 5.00	5.15%	Non-statutory
South Auditorium space -8 hour (Govt/Ed)	Per 8 Hours	Taxable	$ 431.00	**$ 400.00**	$ (31.00)	(7.19%)	Non-statutory
South Auditorium space - 4 hour (Govt/Ed)	Per 4 Hours	Taxable	$ 263.00	**$ 250.00**	$ (13.00)	(4.94%)	Non-statutory
South Auditorium space - additional hour (Govt/Ed)	Per Hour	Taxable	$ 75.00	**$ 80.00**	$ 5.00	6.67%	Non-statutory
Rehearsal Rate (Govt/Ed)	Per Rehearsal	Taxable	$ 431.00	**$ 400.00**	$ (31.00)	(7.19%)	Non-statutory
Rehearsal Rate - additional hourly rate - (Govt/Ed)	Per Hour	Non -Taxable	$ 299.00	**N/A**	N/A	NA	Non-statutory
Foyer Space 8 hour (Govt/Ed)	Per 8 Hours	Taxable	$ 411.00	**$ 432.00**	$ 21.00	5.11%	Non-statutory
Foyer Space 4 hour (Govt/Ed)	Per 4 Hours	Taxable	$ 239.00	**$ 251.00**	$ 12.00	5.02%	Non-statutory
Foyer Space additional hour (Govt/Ed)	Per Hour	Taxable	$ 74.00	**$ 78.00**	$ 4.00	5.41%	Non-statutory
Green room 8 hours - (Govt/Ed)	Per 8 Hours	Taxable	$ 241.00	**$ 241.00**	$ -	0.00%	Non-statutory
Green room 4 hours - (Govt/Ed)	Per 4 Hours	Taxable	$ 136.00	**$ 136.00**	$ -	0.00%	Non-statutory
Green room additional hours - (Govt/Ed)	Per Hour	Taxable	$ 44.00	**$ 44.00**	$ -	0.00%	Non-statutory
Meeting Room - 8 hour(Govt/Ed)	Per 8 Hours	Taxable	$ 316.00	**$ 316.00**	$ -	0.00%	Non-statutory
Meeting Room - 4 hour(Govt/Ed)	Per 4 Hours	Taxable	$ 180.00	**$ 180.00**	$ -	0.00%	Non-statutory
Meeting Room - Additional hours (Govt/Ed)	Per Hour	Taxable	$ 56.00	**$ 56.00**	$ -	0.00%	Non-statutory
Dressing room 2 OR 3 as meeting space 8 hour (Govt/ Ed)	Per 8 Hours	Taxable	$ 74.00	**$ 78.00**	$ 4.00	5.41%	Non-statutory
Dressing room 2 OR 3 as meeting space - 4 hour (Govt Ed)	Per 4 Hours	Taxable	$ 54.00	**$ 57.00**	$ 3.00	5.56%	Non-statutory
Dressing room 2&3 as meeting space 8 hour (Govt/ Ed)	Per 8 Hours	Taxable	$ 147.00	**$ 185.00**	$ 38.00	25.85%	Non-statutory
Dressing room 2&3 as meeting space - 4 hour (Govt Ed)	Per 4 Hours	Taxable	$ 109.00	**$ 110.00**	$ 1.00	0.92%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Whole Venue - 8 hour (Commercial)	Per 8 Hours	Taxable	$ 1,748.00	**$ 1,835.00**	$ 87.00	4.98%	Non-statutory
Whole Venue - 4 hour (Commercial)	Per 4 Hours	Taxable	$ 1,016.00	**$ 1,066.00**	$ 50.00	4.92%	Non-statutory
Whole Venue - Additional Hour (Commercial)	Per Hour	Taxable	$ 298.00	**$ 312.00**	$ 14.00	4.70%	Non-statutory
Whole Auditorium space - 8 hour (Commercial)	Per 8 Hours	Taxable	$ 1,316.00	**$ 1,316.00**	$ -	0.00%	Non-statutory
Whole Auditorium space - 4 hour (Commercial)	Per 4 Hours	Taxable	$ 748.00	**$ 748.00**	$ -	0.00%	Non-statutory
Whole Auditorium space - Additional Hour (Commercial)	Per Hour	Taxable	$ 183.00	**$ 183.00**	$ -	0.00%	Non-statutory
North Auditorium space - 8 hour (Commercial)	Per 8 Hours	Taxable	$ 882.00	**$ 926.00**	$ 44.00	4.99%	Non-statutory
North Auditorium space - 4 hour (Commercial)	Per 4 Hours	Taxable	$ 551.00	**$ 578.00**	$ 27.00	4.90%	Non-statutory
North Auditorium space - Additional Hour (Commercial)	Per Hour	Taxable	$ 136.00	**$ 143.00**	$ 7.00	5.15%	Non-statutory
South Auditorium space - 8 hour (Commercial)	Per 8 Hours	Taxable	$ 620.00	**$ 500.00**	$ (120.00)	(19.35%)	Non-statutory
South Auditorium space - 4 hour (Commercial)	Per 4 Hours	Taxable	$ 383.00	**$ 312.50**	$ (70.50)	(18.41%)	Non-statutory
South Auditorium space - additional hour (Commercial)	Per Hour	Taxable	$ 109.00	**$ 100.00**	$ (9.00)	(8.26%)	Non-statutory
Additional hourly rate	Per Hour	Taxable	$ 457.00	**$ 480.00**	$ 23.00	5.03%	Non-statutory
Foyer Space 8 hour (Commercial)	Per 8 Hours	Taxable	$ 572.00	**$ 600.00**	$ 28.00	4.90%	Non-statutory
Foyer Space 4 hour(Commercial)	Per 4 Hours	Taxable	$ 310.00	**$ 326.00**	$ 16.00	5.16%	Non-statutory
Foyer Space additional hour (Commercial)	Per Hour	Taxable	$ 97.00	**$ 102.00**	$ 5.00	5.15%	Non-statutory
Green room 8 hours - (Commercial)	Per 8 Hours	Taxable	$ 361.00	**$ 361.00**	$ -	0.00%	Non-statutory
Green room 4 hours - (Commercial)	Per 4 Hours	Taxable	$ 195.00	**$ 195.00**	$ -	0.00%	Non-statutory
Green room additional hours - (Commercial)	Per Hour	Taxable	$ 50.00	**$ 50.00**	$ -	0.00%	Non-statutory
Meeting Room - 8 hour (Commercial)	Per 8 Hours	Taxable	$ 421.00	**$ 421.00**	$ -	0.00%	Non-statutory
Meeting Room - 4 hour (Commercial)	Per 4 Hours	Taxable	$ 235.00	**$ 235.00**	$ -	0.00%	Non-statutory
Meeting Room - Hourly rate (Commercial)	Per Hour	Taxable	$ 59.00	**$ 59.00**	$ -	0.00%	Non-statutory
Dressing room 2 or 3 as meeting space - 8 hour (Commerical)	Per 8 Hours	Taxable	$ 91.00	**$ 96.00**	$ 5.00	5.49%	Non-statutory
Dressing room 2 or 3 as meeting space - 4 hour (Commerical)	Per 4 Hours	Taxable	$ 67.00	**$ 71.00**	$ 4.00	5.97%	Non-statutory
Dressing room 2&3 as meeting space - 8 hour (Commerical)	Per 8 Hours	Taxable	$ 183.00	**$ 255.00**	$ 72.00	39.34%	Non-statutory
Dressing room 2&3 as meeting space - 4 hour (Commerical)	Per 4 Hours	Taxable	$ 134.00	**$ 180.00**	$ 46.00	34.33%	Non-statutory
Staff costs - Ushers / FOH staff (Community NFP Com) Sat - Sun	Per Hour	Taxable	$ 55.60	**$ 56.00**	$ 0.40	0.72%	Non-statutory
Staff costs - Technical staff / FOH super (Community NFP Com) Sat - Sun	Per Hour	Taxable	$ 58.70	**$ 59.00**	$ 0.30	0.51%	Non-statutory
Over time rate - Ushers / FOH staff (Community NFP Com) Sat - Sun	Per Hour	Taxable	N/A	**$ 112.00**	N/A	N/A	Non-statutory
Over time rate - Technical staff / FOH super (Community NFP Com) Sat - Sun	Per Hour	Taxable	N/A	**$ 118.00**	N/A	N/A	Non-statutory
Staff costs - Ushers / FOH staff (Community NFP Com) Mon - Fri	Per Hour	Taxable	N/A	**$ 46.00**	N/A	N/A	Non-statutory
Staff costs - Technical staff / FOH super (Community NFP Com) Mon - Fri	Per Hour	Taxable	N/A	**$ 53.00**	N/A	N/A	Non-statutory
Over time rate - Ushers / FOH staff (Community NFP Com) Mon - Fri	Per Hour	Taxable	N/A	**$ 92.00**	N/A	N/A	Non-statutory
Over time rate - Technical staff / FOH super (Community NFP Com) Mon - Fri	Per Hour	Taxable	N/A	**$ 106.00**	N/A	N/A	Non-statutory
Public holday rate for FoH Ushers - any day	Per Hour	Taxable	$ 139.00	**$ 146.00**	$ 7.00	5.04%	Non-statutory
Public holday rate for FoH Supervisor - any day	Per Hour	Taxable	$ 149.50	**$ 157.00**	$ 7.50	5.02%	Non-statutory
Public Holiday rate for BoH staff - any day	Per Hour	Taxable	$ 149.50	**$ 157.00**	$ 7.50	5.02%	Non-statutory
Cleaning costs - Mon-Fri per hour	Per Hour	Taxable	$ 48.00	**$ 51.00**	$ 3.00	6.25%	Non-statutory
Cleaning costs -Weekends per hour	Per Hour	Taxable	$ 65.00	**$ 69.00**	$ 4.00	6.15%	Non-statutory
Public Liability - 1 to 2 events per year	Per Year	Taxable	$ 32.00	**$ 34.00**	$ 2.00	6.25%	Non-statutory
Public Liability - 3 to 52 events per year	Per Year	Taxable	N/A	**N/A**	N/A	N/A	Non-statutory
Cube membership	Per Membership	Taxable	$ 46.00	**$ 49.00**	$ 3.00	6.52%	Non-statutory
Cube membership discounts on tickets	Per Membership	Taxable	$ 0.25	**$ 0.25**	$ -	0.00%	Non-statutory
Guest register/door list only - Free entry events - held at Cube - set up charge	Per Event	Taxable	$ 62.00	**$ 65.00**	$ 3.00	4.84%	Non-statutory
Guest register/door list only - Free entry general admission events - hosted by Council off site - set up charge	Per Event	Taxable	$ 63.00	**$ 66.00**	$ 3.00	4.76%	Non-statutory
New commercial ticketing charge wrist band	Per Band	Taxable	$ 5.50	**$ 5.80**	$ 0.30	5.45%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Bulk ticketing on NFP and Govt/Edu - minimum allocation 257 ticket - Price per ticket	Per Ticket	Taxable	$ 4.55	**$ 4.60**	$ 0.05	1.10%	Non-statutory
Refund/exchange ticket cost to patron per transaction	Per Transaction	Taxable	$ 3.15	**$ 2.10**	$ (1.05)	(33.33%)	Non-statutory
SMS notification charge	Per SMS	Taxable	$ 0.25	**$ 0.25**	$ -	0.00%	Non-statutory
Internal COW set up fee for Free registration only events - per registration	Per Registration	Taxable	$ 60.00	**$ 63.00**	$ 3.00	5.00%	Non-statutory
Offsite ticketing setup fee	Per Event	Taxable	$ 107.00	**$ 113.00**	$ 6.00	5.61%	Non-statutory
Free events registration only ticketing	Per Registration	Taxable	$ 0.40	**$ 0.40**	$ -	0.00%	Non-statutory
Credit card charges - charged to hirer	Per Charge	Taxable	$ 0.02	**$ 0.02**	$ -	0.00%	Non-statutory
Ticketing fee - Cancellation (Commercial)	Per Cancellation	Taxable	$ 4.65	**$ 4.65**	$ -	0.00%	Non-statutory
Ticketing fee - Full ticket (Commercial)	Per Ticket	Taxable	$ 4.65	**$ 4.20**	$ (0.45)	(9.68%)	Non-statutory
Ticketing fee - complimentary tickets (Commercial)	Per Ticket	Taxable	$ 2.35	**$ 2.10**	$ (0.25)	(10.64%)	Non-statutory
Ticketing fee - full price tickets (Community NFP) (Govt/Ed)	Per Ticket	Taxable	$ 2.35	**$ 2.35**	$ -	0.00%	Non-statutory
Ticketing fee - complimentary tickets (Community NFP) (Govt/Ed)	Per Ticket	Taxable	$ 1.25	**$ 1.25**	$ -	0.00%	Non-statutory
Admin fee for changes to ticketing after on sale	Per Ticket	Taxable	$ 61.00	**$ 64.00**	$ 3.00	4.92%	Non-statutory
Mailing fee for tickets - per ticket	Per Ticket	Taxable	$ 3.20	**$ 3.40**	$ 0.20	6.25%	Non-statutory
EDM blast	Per List	Taxable	$ 176.20	**$ 185.00**	$ 8.80	4.99%	Non-statutory
Marketing - Poster drop Albury and Wodonga	Per Event	Taxable	$ 258.00	**$ 271.00**	$ 13.00	5.04%	Non-statutory
Marketing - AD in Bordermail per slot size 62mm W x 73mm H	Per Advertisement	Taxable	POA	**POA**	N/A	N/A	Non-statutory
Brochure inclusion for hirers	Per Hirer	Taxable	$ 433.00	**$ 455.00**	$ 22.00	5.08%	Non-statutory
Courtyard clean - Full	Per Clean	Taxable	$ 863.00	**$ 906.00**	$ 43.00	4.98%	Non-statutory
Security Guards	Per Guard	Taxable	POA	**POA**	N/A	N/A	Non-statutory
Hire deposit (Govt/Ed) - Not refunded if cancelled less than 4 weeks prior to event.	Per Hire	Taxable	$ 268.00	**$ 281.00**	$ 13.00	4.85%	Non-statutory
Venue Deposit COMMERICAL event. Not refunded if cancelled less than 4 weeks prior to event.	Per Deposit	Taxable	$ 250.00	**$ 262.00**	$ 12.00	4.80%	Non-statutory
Event with Catering Cancellation Fee if less than 7 days out = 50% of quoted charges (deposit amount)	Per Cancellation	Taxable	$ 0.50	**$ 0.50**	$ -	0.00%	Non-statutory
Event with Catering Cancellation Fee. Standard cancellation fee plus any client incurred costs.if less than 4 weeks notice	Per Cancellation	Taxable	POA	**POA**	N/A	N/A	Non-statutory
Deposits for Functions with catering over $500 will equal 50% of quoted charges required 2 weeks prior event	Per Deposit	Taxable	$ 0.50	**$ 0.50**	$ -	0.00%	Non-statutory
Hire deposit/ Cancellations Fee (Commerical and Gvt Events) - Not refunded if cancelled less than 4 weeks prior to event.	Per Deposit or Cancellation	Taxable	$ 263.00	**$ 276.00**	$ 13.00	4.94%	Non-statutory
Hire deposit/ Cancellations Fee (Community NFP) - Not refunded if cancelled less than 4 weeks prior to event.	Per Deposit or Cancellation	Taxable	$ 258.00	**$ 271.00**	$ 13.00	5.04%	Non-statutory
Venue deposit/Cancellation Fee comty/gov ticketed events - Not refunded if cancelled less than 4 weeks prior to event. Plus any marketing and client requested charges. (eg, edm/ticket setup/changes etc) and ticketing charges	Per Deposit or Cancellation	Taxable	$ 500.00	**$ 525.00**	$ 25.00	5.00%	Non-statutory
Com/CMTY/GVT Ticket Event cancellion less than 7 days prior to event is all contracted and incurred charges.	Per Event	Taxable	As quoted	**As quoted**	N/A	N/A	Non-statutory
Commerical Performance cancellion less than four weeks and more than 7 daysprior to event. Plus any other incurred charges. (eg, marketing / ticketing etc).	Per Cancellation	Taxable	$ 1,030.00	**$ 1,081.00**	$ 51.00	4.95%	Non-statutory
Kitchen BOND - returned if kitchen in clean state	Per Bond	Taxable	$ 263.00	**$ 276.00**	$ 13.00	4.94%	Non-statutory
Venue discount 3 or more consecutive days hire	Per Venue	Taxable	$ 0.10	**$ 0.10**	$ -	0.00%	Non-statutory
Venue discount for 5 or more days consecutive days hire	Per Venue	Taxable	$ 0.15	**$ 0.15**	$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Off peak venue discount for selected months January, Feburary	Per Venue	Taxable	$ 0.20	**$ 0.20**	$ -	0.00%	Non-statutory
Surcharge for hired in equipment to cover admin costs	Per Event	Taxable	$ 0.15	**$ 0.15**	$ -	0.00%	Non-statutory
Portable PA - per day	Per Day	Taxable	$ 56.00	**$ 59.00**	$ 3.00	5.36%	Non-statutory
Table hire	Per Hire	Taxable	POA	**POA**	N/A	N/A	Non-statutory
Chair hire	Per Hire	Taxable	N/A	**N/A**	N/A	N/A	Non-statutory
Tablecloth hire	Per Hire	Taxable	$ 15.00	**$ 15.00**	$ -	0.00%	Non-statutory
Linen napkin hire	Per Hire	Taxable	$ 2.20	**$ 2.20**	$ -	0.00%	Non-statutory
70 inch LED screen	Per Screen	Taxable	$ 64.00	**$ 68.00**	$ 4.00	6.25%	Non-statutory
Seating Pit open for additional seating or orchestra pit- cost to cover opening and closing of pit	Per Event	Taxable	$ 196.00	**$ 206.00**	$ 10.00	5.10%	Non-statutory
Relocation of Technical postion from balcony to level 2	Per Event	Taxable	$ 196.00	**$ 206.00**	$ 10.00	5.10%	Non-statutory
Set up charges BOH meeting room 2 and 3	Per Event	Taxable	$ 53.00	**$ 56.00**	$ 3.00	5.66%	Non-statutory
Set up charges BOH meeting room 2 or 3	Per Event	Taxable	$ 53.00	**$ 56.00**	$ 3.00	5.66%	Non-statutory
Set up Charges Meeting room round table/theatre	Per Event	Taxable	$ 53.00	**$ 56.00**	$ 3.00	5.66%	Non-statutory
Set up Charges Meeting room over 20 pax	Per Event	Taxable	$ 53.00	**$ 56.00**	$ 3.00	5.66%	Non-statutory
Set up Charges Green room over 16 pax	Per Event	Taxable	$ 53.00	**$ 56.00**	$ 3.00	5.66%	Non-statutory
Set up Charges South Auditorium standard	Per Event	Taxable	$ 106.00	**$ 112.00**	$ 6.00	5.66%	Non-statutory
Set up Charges South Auditorium internal meetings	Per Event	Taxable	$ 53.00	**$ 56.00**	$ 3.00	5.66%	Non-statutory
Set up Charges North Auditorium standard	Per Event	Taxable	$ 53.00	**$ 56.00**	$ 3.00	5.66%	Non-statutory
Set up Charges North Auditorium with screen	Per Event	Taxable	$ 106.00	**$ 112.00**	$ 6.00	5.66%	Non-statutory
Set up Charges Auditorium theatre event	Per Event	Taxable	$ 211.00	**$ 222.00**	$ 11.00	5.21%	Non-statutory
Set up Charges Foyer cocktail Function	Per Event	Taxable	$ 53.00	**$ 56.00**	$ 3.00	5.66%	Non-statutory
Set up Charges Foyer large conference set up	Per Event	Taxable	$ 106.00	**$ 112.00**	$ 6.00	5.66%	Non-statutory
Set up Charges Auditorium for dinner/gala	Per Event	Taxable	POA	**POA**	N/A	N/A	Non-statutory
Set up Charges indoor standing room events	Per Event	Taxable	POA	**POA**	N/A	N/A	Non-statutory
Set up Charges indoor/outdoor standing room events	Per Event	Taxable	POA	**POA**	N/A	N/A	Non-statutory
Set up Charges Courtyard	Per Event	Taxable	POA	**POA**	N/A	N/A	Non-statutory
Catering commission - charge for Cube to arrange external catering	Per Event	Taxable	$ 0.15	**$ 0.15**	$ -	0.00%	Non-statutory
BYO catering equipment fee events between 30-100 pax	Per Event	Taxable	$ 28.00	**$ 30.00**	$ 2.00	7.14%	Non-statutory
BYO catering equipment fee events 100 pax	Per Event	Taxable	$ 56.00	**$ 60.00**	$ 4.00	7.14%	Non-statutory
Hyphen - Library							
Photocopying / Printing A4 BW	Per Page	Taxable	$ 0.40	**$ 0.40**	$ -	0.00%	Non-statutory
Photocopying / Printing A3 BW	Per Page	Taxable	$ 0.70	**$ 0.70**	$ -	0.00%	Non-statutory
Photocopying / Printing A4 Colour	Per Page	Taxable	$ 1.40	**$ 1.40**	$ -	0.00%	Non-statutory
Photocopying / Printing A3 Colour	Per Page	Taxable	$ 2.30	**$ 2.30**	$ -	0.00%	Non-statutory
Lost item default - cost of item applies	Per Item	Taxable	POA	**POA**	N/A	N/A	Non-statutory
Lost item processing fee	Per Item	Taxable	$ 7.00	**$ 8.00**	$ 1.00	14.29%	Non-statutory
Lost magazine fee	Per Item	Taxable	$ 14.00	**$ 15.00**	$ 1.00	7.14%	Non-statutory
Inter-library Loan - as charged by institution	Per Loan	Taxable	POA	**POA**	N/A	N/A	Non-statutory
Book club membership - 12 sets over 1 year	Per Year	Taxable	$ 40.00	**$ 42.00**	$ 2.00	5.00%	Non-statutory
Book club membership - 6 sets over 1 year	Per Year	Taxable	$ 21.00	**$ 22.00**	$ 1.00	4.76%	Non-statutory
Maker Space 3D Printing (3 Hours or more) Individual	Per Session	Taxable	$ 9.00	**$ 10.00**	$ 1.00	11.11%	Non-statutory
Maker Space 3D Printing (3 Hours or more) Student	Per Session	Taxable	$ 4.00	**$ 5.00**	$ 1.00	25.00%	Non-statutory
Maker Space Laser Cutting (3 Hours or more) Individual	Per Session	Taxable	$ 9.00	**$ 10.00**	$ 1.00	11.11%	Non-statutory
Maker Space Laser Cutting (3 Hours or more) Student	Per Session	Taxable	$ 4.00	**$ 5.00**	$ 1.00	25.00%	Non-statutory
Laser Cutter Consumables Individual	Per Unit	Taxable	$ 6.00	**$ 7.00**	$ 1.00	16.67%	Non-statutory
Laser Cutter Consumables Student	Per Unit	Taxable	$ 2.00	**$ 3.00**	$ 1.00	50.00%	Non-statutory
Vacforming Consumables Individual	Per Unit	Taxable	$ 6.00	**$ 7.00**	$ 1.00	16.67%	Non-statutory
Vacforming Consumables Student	Per Unit	Taxable	$ 2.00	**$ 3.00**	$ 1.00	50.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Exhibition Centre							
Hire of Exhibition Centre (Non cattle sales) per day	Per Day	Taxable	$ 1,800.00	**$ 1,800.00**	$ -	0.00%	Non-statutory
Cattle presented for sale at the Exhibition Centre							
Registered Led Bulls	Per Head	Taxable	$ 120.00	**$ 120.00**	$ -	0.00%	Non-statutory
Registered Unled Bulls	Per Head	Taxable	$ 113.00	**$ 113.00**	$ -	0.00%	Non-statutory
Registered Led Females	Per Head	Taxable	$ 113.00	**$ 113.00**	$ -	0.00%	Non-statutory
Junior Events	Per Event	Taxable	$ 40.00	**$ 40.00**	$ -	0.00%	Non-statutory
Horses - Clydesdale	Per Head	Taxable	$ 48.00	**$ 48.00**	$ -	0.00%	Non-statutory
Thoroughbred horse sales	Per Sale	Taxable	$ 48.00	**$ 48.00**	$ -	0.00%	Non-statutory
Alpacas presented for sale at the Exhibition Centre	Per Sale	Taxable	$ 48.00	**$ 48.00**	$ -	0.00%	Non-statutory
Cattle for which an agents fee was charged	Per Head	Taxable	$ 3.60	**$ 3.60**	$ -	0.00%	Non-statutory
Use of stock yards per head per day (cleaned by RW staff)	Per Day	Taxable	$ 40.00	**$ 40.00**	$ -	0.00%	Non-statutory
Use of stock yards per head per day (cleaned by hirer)	Per Day	Taxable	$ 23.00	**$ 23.00**	$ -	0.00%	Non-statutory
Site charges - Caterers per day	Per Day	Taxable	$ 117.00	**$ 117.00**	$ -	0.00%	Non-statutory
Dispersal Sales – per head of cattle (<100 head)	Per Head	Taxable	$ 40.00	**$ 40.00**	$ -	0.00%	Non-statutory
Dispersal Sales – per head of cattle (> 100 head)	Per Head	Taxable	$ 38.00	**$ 38.00**	$ -	0.00%	Non-statutory
Sawdust – per cubic metre	Per Cubic Metre	Taxable	At current price	**At current price**		N/A	N/A	Non-statutory
Cost of electricity	Per Event	Taxable	At current price	**At current price**		N/A	N/A	Non-statutory
Cutting Horse Associations/Jumps Clubs/Pony Club – All NFP groups							
Hire of complex (per day)	Per Day	Taxable	$ 422.00	**$ 422.00**	$ -	0.00%	Non-statutory
Charge per yard (Outdoor – cleaned by hirer)	Per Yard	Taxable	$ 23.00	**$ 23.00**	$ -	0.00%	Non-statutory
Charge per yard (Indoor – cleaned by hirer)	Per Yard	Taxable	$ 40.00	**$ 40.00**	$ -	0.00%	Non-statutory
Additional Charges							
Set up of portable seating bank (full bank of 1500 seats)	Per Event	Taxable	Quoted per event	**Quoted per event**		N/A	N/A	Non-statutory
Set up of portable seating bank (less than 1500 seats)	Per Event	Taxable	Quoted per event	**Quoted per event**		N/A	N/A	Non-statutory
Carparking Fee – major events require car fee to be paid to Wodonga Show Society	Per Event	Taxable	Quoted per event	**Quoted per event**		N/A	N/A	Non-statutory
Nell Wilson Pavilion							
Not for Profit Groups							
Not for Profit Community groups - half day rate (up to 4 hours)	Per Group	Taxable	$ 153.00	**$ 153.00**	$ -	0.00%	Non-statutory
Not for Profit Community groups - full day rate	Per Group	Taxable	$ 265.00	**$ 265.00**	$ -	0.00%	Non-statutory
Business/Commercial entities - (Max 4 hours)	Per Group	Taxable	$ 265.00	**$ 265.00**	$ -	0.00%	Non-statutory
Business/Commercial entities -full day rate	Per Group	Taxable	$ 525.00	**$ 525.00**	$ -	0.00%	Non-statutory
Nell Wilson Kitchen							
Half day rate (up to 5 hours)	Per Group	Taxable	$ 110.00	**$ 110.00**	$ -	0.00%	Non-statutory
Full day rate	Per Group	Taxable	$ 190.00	**$ 190.00**	$ -	0.00%	Non-statutory
Community and Marketing							
Community use of flagpoles - cost for installation per pod	Per Pod	Taxable	$ 78.00	**$ 85.00**	$ 7.00	8.97%	Non-statutory
Community use of flagpoles - cost for storage per tub	Per Tub	Taxable	$ 12.00	**$ 70.00**	$ 58.00	483.33%	Non-statutory
Community use of flagpoles - administration fee	Per Event	Taxable	$ 40.00	**$ 41.00**	$ 1.00	2.50%	Non-statutory
Community use of flagpoles - maintenance fee per pod	Per Pod	Taxable	$ 78.00	**$ 85.00**	$ 7.00	8.97%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Aquatic Fees							
Wodonga Sports and Leisure Centre							
Health & Fitness Membership							
Commitment Start Up (6 months)	Per Membership		$ 30.10	**$ 31.00**	$ 0.90	2.99%	
Results Plus FMF	Per Membership		$ 61.10	**$ 62.90**	$ 1.80	2.95%	
Health & Wellness Start Up Fee	Per Membership		$ 95.80	**$ 98.70**	$ 2.90	3.03%	
Health & Wellness FMF	Per Membership		$ 42.10	**$ 43.40**	$ 1.30	3.09%	
Health & Wellness - 6 month term	Per Membership		$ 573.50	**$ 590.70**	$ 17.20	3.00%	
Health & Wellness - 3 month term (insurance only)	Per Membership		$ 406.30	**$ 418.50**	$ 12.20	3.00%	
Health & Wellness Start Up Fee (Concession / Kids Gym / Teen Gym / Prime Movers	Per Membership		$ 78.00	**$ 80.30**	$ 2.30	2.95%	
Health & Wellness FMF Concession / Corporate	Per Membership		$ 33.20	**$ 34.20**	$ 1.00	3.01%	
Health & Wellness FMF - Family	Per Membership		$ 38.00	**$ 39.10**	$ 1.10	2.89%	
Health & Wellness - Concession 6 month term	Per Membership		$ 464.80	**$ 478.70**	$ 13.90	2.99%	
Health & Wellness FMF - Concession Family	Per Membership		$ 25.40	**$ 26.20**	$ 0.80	3.15%	
Health & Wellness FMF - Family Concession	Per Membership		$ 29.60	**$ 30.50**	$ 0.90	3.04%	
Kids Gym / Teen Gym / Pryme Movers FMF	Per Membership		$ 24.50	**$ 25.20**	$ 0.70	2.86%	
Kids Gym / Teen Gym / Pryme Movers - 6 month term	Per Membership		$ 343.80	**$ 354.10**	$ 10.30	3.00%	
Kids Gym / Teen Gym / Pryme Movers - FMF Family (existing)	Per Membership		$ 19.80	**$ 20.40**	$ 0.60	3.03%	
Kids Gym / Teen Gym / Pryme - Family Concession	Per Membership		$ 22.20	**$ 22.90**	$ 0.70	3.15%	
Aquatic Membership							
Aquatic Start Up Fee	Per Membership		$ 78.00	**$ 80.30**	$ 2.30	2.95%	
Aquatic FMF	Per Membership		$ 25.00	**$ 25.80**	$ 0.80	3.20%	
Aquatic - 6 month term	Per Membership		$ 349.90	**$ 360.40**	$ 10.50	3.00%	
Aquatic - 3 month term (insurance only)	Per Membership		$ 245.20	**$ 252.60**	$ 7.40	3.02%	
Aquatic Start Up Fee - Concession / Junior	Per Membership		$ 62.50	**$ 64.40**	$ 1.90	3.04%	
Aquatic FMF - Concession / Family (existing) / Junior	Per Membership		$ 20.00	**$ 20.60**	$ 0.60	3.00%	
Aquatic Family	Per Membership		$ 22.40	**$ 23.10**	$ 0.70	3.13%	
Aquatic - 6 month term concession / Junior	Per Membership		$ 286.30	**$ 294.90**	$ 8.60	3.00%	
Aquatic FMF - Concession / Junior Family	Per Membership		$ 15.10	**$ 15.60**	$ 0.50	3.31%	
Aquatic Family Concession	Per Membership		$ 17.40	**$ 17.90**	$ 0.50	2.87%	
Swimming Lessons (no GST)							
Class Fee	Per Person		$ 18.30	**$ 18.80**	$ 0.50	2.73%	
Swimming Lessons FMF	Per Person		$ 34.90	**$ 35.90**	$ 1.00	2.87%	
Swimming Lessons FMF Multi-Child Incentive	Per Person		$ 33.20	**$ 34.20**	$ 1.00	3.01%	
Health & Fitness Casual							
Health Club - Adult	Per Person		$ 16.50	**$ 17.00**	$ 0.50	3.03%	
Health Club - Concession	Per Person		$ 13.40	**$ 13.80**	$ 0.40	2.99%	
Health Club - Adult Off Peak	Per Person		$ 13.40	**$ 13.80**	$ 0.40	2.99%	
Group Fitness	Per Person		$ 16.50	**$ 17.00**	$ 0.50	3.03%	
Group Fitness - Concession	Per Person		$ 13.40	**$ 13.80**	$ 0.40	2.99%	
Casual Gym Consultation	Per Person		N/A	**N/A**	N/A	N/A	
Personal Training (member) - 30min	Per Person		$ 46.60	**$ 48.00**	$ 1.40	3.00%	
Personal Training (non-member) - 30min	Per Person		$ 50.10	**$ 51.60**	$ 1.50	2.99%	
Personal Training (member) - 60min	Per Person		N/A	**N/A**	N/A	N/A	
Personal Training (non-member) - 60min	Per Person		N/A	**N/A**	N/A	N/A	
Aquatics Casual							
Rec Swim - Adult	Per Person		$ 7.80	**$ 8.00**	$ 0.20	2.56%	
Rec Swim - Concession / Off Peak (weekdays 12pm - 3pm)	Per Person		$ 6.20	**$ 6.40**	$ 0.20	3.23%	
Rec Swim - Child / Supervised Swim	Per Person		$ 6.10	**$ 6.30**	$ 0.20	3.28%	

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Rec Swim - Family	Per Person		$ 18.70	**$ 19.30**	$ 0.60	3.21%	
Aquatic Inflatable rental - 1 hour with 3 staff	Per Person		$ 238.00	**$ 245.10**	$ 7.10	2.98%	
Multi Visit Passes							
Health Club 20 x MVP - Adult	Per Person		$ 313.10	**$ 322.50**	$ 9.40	3.00%	
Health Club 20 x MVP - Concession	Per Person		$ 254.40	**$ 262.00**	$ 7.60	2.99%	
Group Fitness 20 x MVP - Adult	Per Person		$ 313.10	**$ 322.50**	$ 9.40	3.00%	
Group Fitness 20 x MVP - Concession	Per Person		$ 254.40	**$ 262.00**	$ 7.60	2.99%	
Rec Swim 20 x MVP - Adult	Per Person		$ 148.70	**$ 153.20**	$ 4.50	3.03%	
Rec Swim 20 x MVP - Concession / Off Peak (weekdays 12pm - 3pm)	Per Person		$ 117.40	**$ 120.90**	$ 3.50	2.98%	
Rec Swim 20 x MVP - Child / Supervised Swim	Per Person		$ 115.40	**$ 118.90**	$ 3.50	3.03%	
Rec Swim 20 x MVP - Family	Per Person		$ 356.10	**$ 366.80**	$ 10.70	3.00%	
Personal Training - 10 visit pass (member)	Per Person		$ 419.00	**$ 431.60**	$ 12.60	3.01%	
Personal Training - 10 visit pass (non-member)	Per Person		$ 450.50	**$ 464.00**	$ 13.50	3.00%	
School Programs							
Swimming Lesson Participant Fee	Per Person		$ 9.15	**$ 9.40**	$ 0.25	2.73%	
Rec Swim - per participant	Per Person		$ 4.32	**$ 4.40**	$ 0.08	1.85%	
Stadium entry - casual	Per Person		$ 5.15	**$ 5.30**	$ 0.15	2.91%	
Stadium & Sports Programs							
Stadium rental	Per Team		$ 40.90	**$ 42.10**	$ 1.20	2.93%	
Netball - Junior Team Sheet	Per Team		$ 48.00	**$ 49.40**	$ 1.40	2.92%	
Netball - Junior Registration Fee	Per Team		$ 18.20	**$ 18.70**	$ 0.50	2.75%	
Netball - Ladies Morning Competition	Per Team		$ 9.30	**$ 9.60**	$ 0.30	3.23%	
Netball - Mixed Team Sheet	Per Team		$ 59.90	**$ 61.70**	$ 1.80	3.01%	
Netball - Team Registration / Insurance Fee	Per Team		$ 119.50	**$ 123.10**	$ 3.60	3.01%	
Basketball - Junior	Per Team		$ 4.20	**$ 4.30**	$ 0.10	2.38%	
Children's Programs							
Childcare	Per Person		$ 4.15	**$ 4.30**	$ 0.15	3.61%	
Childcare 20 x MVP	Per Person		$ 74.40	**$ 76.60**	$ 2.20	2.96%	
Birthday Parties	Per Party		$ 210.60	**$ 216.90**	$ 6.30	2.99%	
Facility Rental							
Aquatic - Lane Hire	Per Rental		$ 32.60	**$ 33.60**	$ 1.00	3.07%	
Room Hire - Multipurpose, Meeting Room, Group Fitness (Commercial)	Per Rental		$ 32.60	**$ 33.60**	$ 1.00	3.07%	
Room Hire - Multipurpose, Meeting Room, Group Fitness (Community)	Per Rental		$ 26.10	**$ 26.90**	$ 0.80	3.07%	
Seasonal Aquatic Facilities							
Aquatics (Casual)							
Rec Swim - Adult	Per Person		$ 6.40	**$ 6.60**	$ 0.20	3.12%	
Rec Swim - Concession / Supervised Swim	Per Person		$ 5.40	**$ 5.60**	$ 0.20	3.70%	
Rec Swim - Child	Per Person		$ 5.40	**$ 5.60**	$ 0.20	3.70%	
Rec Swim - Family	Per Person		$ 17.60	**$ 18.10**	$ 0.50	2.84%	
Rec Swim - Spectator	Per Person		$ 3.10	**$ 3.20**	$ 0.10	3.23%	
Inflatable Rental - 1 hour with 3 staff	Per Person		$ 239.00	**$ 246.20**	$ 7.20	3.01%	
Albury Swim Centre Waterslide - 1 ride	Per Person		N/A	**N/A**	N/A	N/A	
Albury Swim Centre Waterslide - 5 rides	Per Person		N/A	**N/A**	N/A	N/A	
Albury Swim Centre Waterslide - day pass	Per Person		N/A	**N/A**	N/A	N/A	
Aquatics Membership							
Aquatic Membership - Adult	Per Membership		$ 23.40	**$ 24.10**	$ 0.70	2.99%	
Aquatic Membership - Concession / Child	Per Membership		$ 18.80	**$ 19.40**	$ 0.60	3.19%	
Aquatic Membership - Family	Per Membership		$ 29.20	**$ 30.10**	$ 0.90	3.08%	

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			$	$	$	%	
Multi Visit Passes							
Rec Swim 20 x MVP - Adult	Per Pass		$ 119.10	**$ 122.70**	$ 3.60	3.02%	
Rec Swim 20 x MVP - Concession	Per Pass		$ 97.20	**$ 100.10**	$ 2.90	2.98%	
Rec Swim 20 x MVP - Child	Per Pass		$ 97.20	**$ 100.10**	$ 2.90	2.98%	
Rec Swim 20 x MVP - Family	Per Pass		$ 330.70	**$ 340.60**	$ 9.90	2.99%	
Swimming Lessons (no GST)							
Class Fee (multiplied by the number of classes in term)	Per Class		$ 20.20	**$ 20.80**	$ 0.60	2.97%	
Schools Programs							
Swimming Lesson participant fee	Per Person		$ 9.20	**$ 9.50**	$ 0.30	3.26%	
Recreation Swim - per participant	Per Person		$ 4.40	**$ 4.50**	$ 0.10	2.27%	
Facility Rental							
Lane Hire	Per Rental		$ 30.10	**$ 31.00**	$ 0.90	2.99%	
Aquatic - Lane Hire (Swimming Clubs)	Per Rental		$ 11.60	**$ 11.90**	$ 0.30	2.59%	
Aquatic - Lane Hire (Waterpolo Clubs)	Per Rental		$ 5.80	**$ 6.00**	$ 0.20	3.45%	
Pool Hire (off peak season)	Per Rental		$ 209.30	**$ 215.60**	$ 6.30	3.01%	
Pool Hire (peak season)	Per Rental		$ 388.40	**$ 400.10**	$ 11.70	3.01%	
Dive Block and Turn Board set up price	Per Rental		$ 179.40	**$ 184.80**	$ 5.40	3.01%	
Room Hire (commercial rate)	Per Rental		$ 30.10	**$ 31.00**	$ 0.90	2.99%	
Room Hire (community rate)	Per Rental		$ 18.20	**$ 18.70**	$ 0.50	2.75%	