



WODONGA COUNCIL

Council Budget
Report
2022-2023

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Mayor's Introduction

In building a budget for the next 12 months, our council has balanced the very real challenges still being faced with the ongoing pandemic while also looking ahead to our future.

This budget, the second of this council term, reflects the economic realities of emerging from the COVID-19 pandemic while also ensuring we can maintain our long-term financial sustainability and continue to deliver services and facilities that meet our community's expectations.

This budget includes a 1.5 per cent rate rise, under the Victorian Government rate cap of 1.75 per cent, representing about 49 cents per week in rates and charges for the average household.

At our April council meeting, in preparation for this draft budget and in response to the bullish property market, we amended the proportions of rates for the rating differentials for the 2022-2023 year to ensure a fairer and more equitable distribution of rates across properties in our city.

I thank the staff for being agile in responding to these economic changes following the delivery of the Victorian Valuer General's draft revaluations only weeks before to result in better outcomes for our ratepayers.

The draft budget for 2022-2023 supports the delivery of our *Council Plan 2021-2025* with key projects in this financial year including the continuing delivery of Baranduda Fields, the purchase of the council's existing depot site, traffic lights to improve safety at key intersections in our city, new playgrounds and recreational upgrades.

Our renewal program continues to be fully funded with \$6.6 million spent on renewing our community assets and facilities.

The budget includes funding activities from key strategies and plans including our Reconciliation Action Plan, Gateway Island Masterplan, destination management plan and recreation precinct masterplans.

It includes key advocacy projects including the construction of William Page Drive to open up industrial land.

Earlier this year, we went out to the community to ask for their feedback in informing this draft budget. I want to thank the more than 300 people that provided input into this process.

We heard that key areas for people were our roads, parks and gardens, the need for footpaths and bike paths and that ongoing support for things to see and do in our city.

This budget delivers with more than \$3 million spent on roads, almost \$400,000 in walking and cycle path renewals and extensions, \$425,000 in new and upgraded playgrounds, more than \$400,000 for tree plantings and park infrastructure and more than \$300,000 for new and ongoing events.

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

The council endorses the draft budget as being financially responsible while continuing to look ahead to how Wodonga will continue transform into a vibrant and progressive and city.

We now present it to our community for their review and feedback and encourage people to have their say through the many avenues available.

Cr Kev Poulton
Wodonga Mayor

Chief Executive Officer's summary

As our community continues to be affected by the COVID-19 pandemic, the council has prepared its budget for the 2022-2023 financial year with continued focus on being conservative while continuing to deliver on major projects and undertaking the planning required to meet the needs for the future growth of our city.

The budget has been prepared with a 1.5 per cent rate rise, 0.25 per cent below the Victorian Government rate cap.

The capital works program for 2022-2022 will be \$30 million. This includes more than \$11 million for the delivery of stage one of Baranduda Fields, \$1.9 million for the redevelopment of the Wodonga Exhibition Centre and more than \$7 million for the purchase and refurbishment of our depot site.

The council delivers many essential services in our community including preschools, maternal and child health, waste management, school crossing supervisors, parks and gardens, maintenance crews, business support and too many more to mention.

We continue to review all of council's operations to ensure our service delivery outcomes are fully aligned with the Council Plan, asset management plans and long-term financial plan and are evaluated for effectiveness, efficiency and innovation opportunities.

We are introducing initiatives that streamline our digital services, saving customers' time and ensuring more timely outcomes.

We have continued to identify efficiencies and savings in operational budgets while introducing a handful of new positions in growth areas including our parks and gardens, building services, assets and sustainability.

We also continue to invest in Logic with enabling infrastructure and the supports to continue to drive land sales and in turn, create jobs and provide an economic boost for our community.

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

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

How can our community have input?

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

Information including the draft documents will be available along with how you can have your say at makewodongayours.com.au 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 and Council Plan adjusted 2022 must be received by June 13, 2022 and should be clearly marked and can either be in writing or emailed to makewodongayours@wodonga.vic.gov.au.

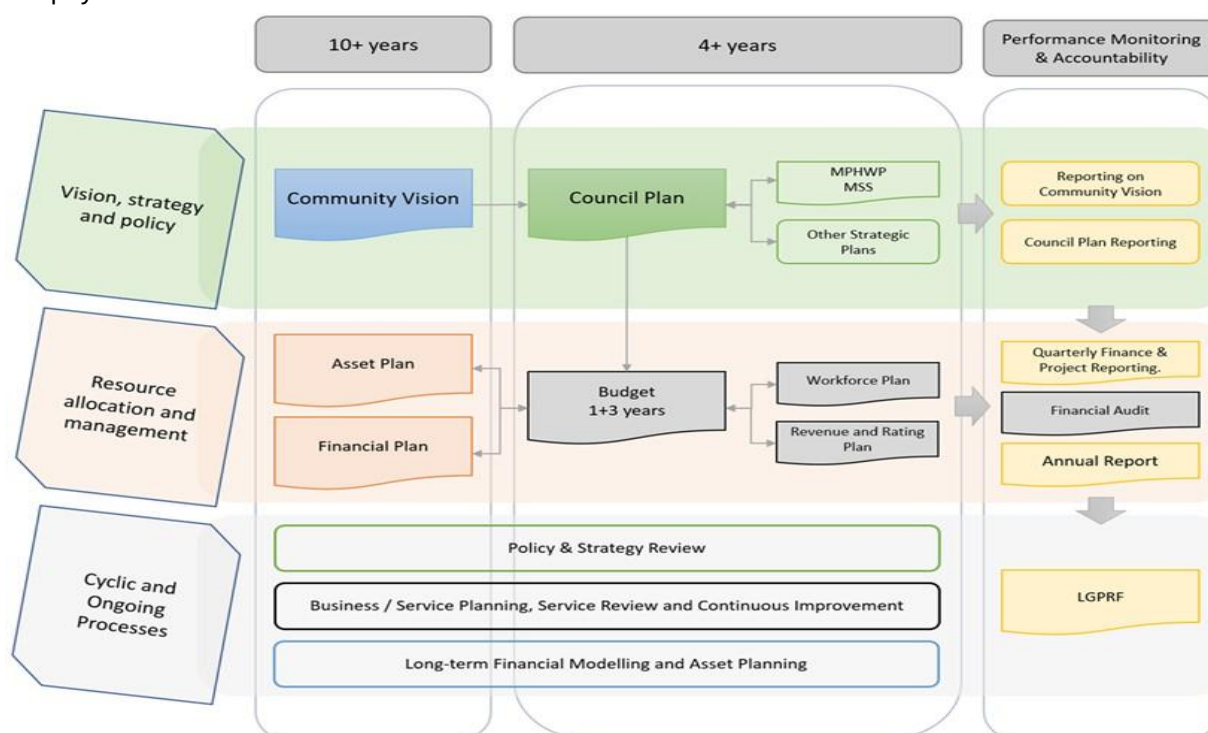
Debra Mudra
Acting Chief Executive Officer

1. Link to the Integrated Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated 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 planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions

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

1.1.1 Key Planning Considerations

Service Level Planning

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

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

1.2 Our purpose

Our vision

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

Our mission

We will strengthen our community in everything we do.

Our values

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

1.3 Strategic objectives

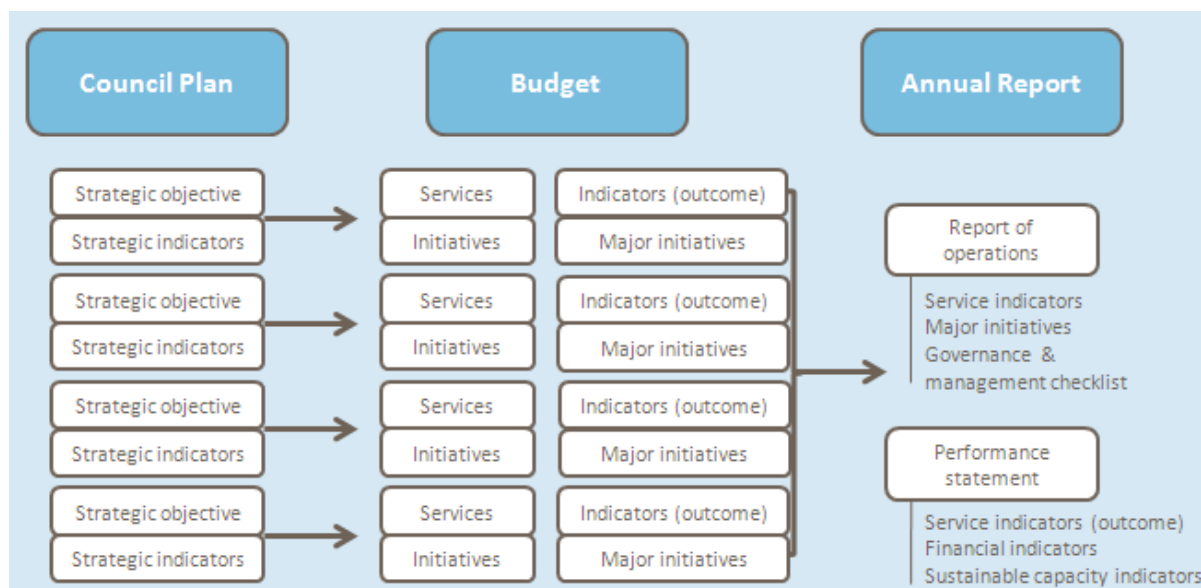
The council delivers activities and initiatives under five themes. Each contributes to the achievement of outcomes under the five themes as set out in the Council Plan for the 2022-2026 years. In addition council has identified a series of initiatives for the 2022-2023 year, which are an integral part of achieving the Council Plan. The annual budget converts these initiatives into financial terms to ensure that there are sufficient resources for their achievement.

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

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

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2022-2023 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 organisation.

Theme

Strong, responsible and sound organization.

Strategic objective

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

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

Services (Operating budget)

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Executive Services	CEO , executive and council support, communications	<i>Inc</i>	-	-	-
		<i>Exp</i>	673	998	773
		<i>Surplus/ (deficit)</i>	(673)	(998)	(773)
Deputy CEO	Directorate of City Growth, Engagement and People	<i>Inc</i>	-	-	-
		<i>Exp</i>	500	486	492
		<i>Surplus/ (deficit)</i>	(500)	(486)	(492)
Governance	Councillor support and elections	<i>Inc</i>	22	44	-
		<i>Exp</i>	679	537	564
		<i>Surplus/ (deficit)</i>	(658)	(493)	(564)
Property management	Management of council owned properties	<i>Inc</i>	519	162	586
		<i>Exp</i>	256	217	289
		<i>Surplus/ (deficit)</i>	263	(54)	297
Customer focus	Operation of Council front counter and call centre	<i>Inc</i>	-	0	-
		<i>Exp</i>	995	1,040	1,052
		<i>Surplus/ (deficit)</i>	(995)	(1,040)	(1,052)
Building services	Building inspections , issuing of permits	<i>Inc</i>	1,496	1,166	1,342
		<i>Exp</i>	933	1,080	1,200
		<i>Surplus/ (deficit)</i>	563	86	141
Directorate – Finance and Systems	Management of the Finance and Systems directorate	<i>Inc</i>	-	-	-
		<i>Exp</i>	293	282	286
		<i>Surplus/ (deficit)</i>	(293)	(282)	(286)
Business Innovation and Assurance	Service planning, risk and assurance, continuous improvement	<i>Inc</i>	1	-	-
		<i>Exp</i>	398	423	509
		<i>Surplus/ (deficit)</i>	(396)	(423)	(509)
Finance and rates	Finance, rating and valuation services, depreciation, Federal Assistance Grants,	<i>Inc</i>	5,251	6,769	1,306
		<i>Exp</i>	1,223	768	921
		<i>Surplus/ (deficit)</i>	4,028	6,001	384
Information management	Administering and maintaining Council's records management systems	<i>Inc</i>	0	-	-
		<i>Exp</i>	391	416	421
		<i>Surplus/ (deficit)</i>	(391)	(416)	(421)
People and workplace	Human resources and OHS	<i>Inc</i>	-	-	-
		<i>Exp</i>	975	1,327	1,390
		<i>Surplus/ (deficit)</i>	(975)	(1,327)	(1,390)

What we want to see

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

What we will do

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

Service performance outcome indicators

Service	Indicator	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Governance	Satisfaction	60	60	61
Governance	Consultation and engagement	60	60	61
Governance	Satisfaction with level of advocacy	62	62	63
Governance	Satisfaction in decision making	60	60	61
Customer Focus	Satisfaction with customer service	76	76	77

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

2.2 Strategic objective 2: Sustainable and forward-looking.

Theme

Sustainable and forward-looking

Strategic objective

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

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

Services (Operating budget)

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Infrastructure, planning, works and building management	Planning and implementing future sustainable actions and strategies	<i>Inc</i>	-	-	-
		<i>Exp</i>	710	871	726
		<i>Surplus/ (deficit)</i>	(710)	(871)	(726)
Community planning	Planning for future community infrastructure and service needs	<i>Inc</i>	949	745	1,170
		<i>Exp</i>	4,179	4,320	4,522
		<i>Surplus/ (deficit)</i>	(3,230)	(3,575)	(3,352)
Asset management	Asset inspections, maintenance demand planning	<i>Inc</i>	-	-	-
		<i>Exp</i>	271	537	363
		<i>Surplus/ (deficit)</i>	(271)	(537)	(363)
Information services	Administering and maintaining Council's information technology and communication	<i>Inc</i>	-	-	-
		<i>Exp</i>	1,098	1,376	1,351
		<i>Surplus/ (deficit)</i>	(1,098)	(1,376)	(1,351)

What we want to see

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

What we will do

1. Ensure assets are well-maintained through long-term renewal strategies.
2. Undertake detailed planning and design for key community assets and recreational precincts.
3. Undertake precinct planning and product development for Gateway Island, Wodonga Creek and the Bonegilla township.
4. Explore opportunities to convert underutilised open space to usable natural environments.
5. Develop approaches for a sustainable future with a key focus on climate change mitigation and adaptation.
6. Develop a governance structure for the efficient implementation of the Development Contribution Plan.

Service performance outcome indicators

Service	Indicator	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Parks and Gardens	Community satisfaction with the appearance of public areas	80	80	81
Statutory planning	Community satisfaction with planning for population growth	68	68	68
Waste Management	Amount of kerbside waste diverted from landfill	72.64%	72.14%	73%
Sustainability	Community satisfaction with environmental sustainability performance	69	69	70

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

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

Theme

Healthy, safe and resilient community

Strategic objective

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

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

Services (Operating budget)

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Civic services	Animal control, by-laws and school crossing supervision	<i>Inc</i>	805	815	848
		<i>Exp</i>	1,677	1,914	2,002
		<i>Surplus / (deficit)</i>	(873)	(1,100)	(1,154)
Waste	Waste and recycling collection, monitoring of landfill, transfer station	<i>Inc</i>	756	968	814
		<i>Exp</i>	6,694	7,177	7,311
		<i>Surplus / (deficit)</i>	(5,938)	(6,209)	(6,496)
Emergency Management	Management of emergency management plans and activities	<i>Inc</i>	204	293	93
		<i>Exp</i>	117	386	120
		<i>Surplus / (deficit)</i>	87	(92)	(27)
Pre-schools	Operation of pre-schools and occasional care	<i>Inc</i>	2,995	3,176	3,678
		<i>Exp</i>	3,157	3,192	3,678
		<i>Surplus / (deficit)</i>	(163)	(16)	0
Early years	Management of pre-schools, children's services co ordination, school readiness, and other early years activities	<i>Inc</i>	1,113	915	1,077
		<i>Exp</i>	1,497	1,759	1,697
		<i>Surplus / (deficit)</i>	(384)	(844)	(620)
Maternal and child health	Operation of maternal and child health centres and services	<i>Inc</i>	444	1,003	958
		<i>Exp</i>	896	1,936	1,503
		<i>Surplus / (deficit)</i>	(452)	(933)	(545)
Community and neighbourhoods	Aims to increase the spirit of neighbourliness and support the development of community driven activities	<i>Inc</i>	0	-	-
		<i>Exp</i>	152	430	432
		<i>Surplus / (deficit)</i>	(152)	(430)	(432)
Healthy and active communities	Supporting local communities to make healthy eating and physical activity a positive, normal and easy part of everyday activities	<i>Inc</i>	12	41	-
		<i>Exp</i>	299	596	341
		<i>Surplus / (deficit)</i>	(287)	(554)	(341)
Environmental health	Immunisations, food licencing	<i>Inc</i>	513	419	442
		<i>Exp</i>	977	1,037	1,057
		<i>Surplus / (deficit)</i>	(464)	(618)	(615)
Community centres	Felltimber and Baranduda community centres	<i>Inc</i>	202	215	221
		<i>Exp</i>	309	386	395
		<i>Surplus / (deficit)</i>	(107)	(171)	(174)
Recreation services and WAVES	Recreation planning and liaison with community groups and operation of outdoor pool	<i>Inc</i>	108	102	137
		<i>Exp</i>	1,680	1,886	1,873
		<i>Surplus / (deficit)</i>	(1,571)	(1,784)	(1,736)

What we want to see

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

What we will do

1. Demonstrate strong regional and local partnership to improve physical health and wellbeing.
2. Ensure gender equality and equity is embedded in council policy and decision-making.
3. Advocate for and promote the prevention of all forms of violence.
4. Advocate for regional and local services and programs that support the reduction of alcohol and drug abuse.
5. Optimise the liveability in our key neighbourhood precincts.
6. Advocate to support affordable housing options.
7. Lead, plan and promote environments that support mental health and build community resilience.

Service performance outcome indicators

Service	Indicator	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Aquatic facilities	Utilisation	3.55	3.58	3.75
Animal management	Health and safety	100%	100%	100%
Food safety	Health and safety	100%	100%	100%
Maternal and child health	Participation (Total)	72.56%	71.46%	75.00%
Maternal and child health	Participation (Aboriginal)	63.99%	50.78%	75.00%

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

2.4 Strategic objective 4: Connected and engaged community.

Theme

Connected and engaged community

Strategic objective

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

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

Services (Operating budget)

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
The Cube	Management and operation of The Cube	<i>Inc</i>	201	303	380
		<i>Exp</i>	892	1,062	1,036
		<i>Surplus/ (deficit)</i>	(691)	(759)	(656)
Library	Library services	<i>Inc</i>	328	346	337
		<i>Exp</i>	1,156	1,536	1,231
		<i>Surplus/ (deficit)</i>	(828)	(1,190)	(893)
Youth services	Operation of youth programs	<i>Inc</i>	47	58	38
		<i>Exp</i>	163	255	174
		<i>Surplus/ (deficit)</i>	(116)	(197)	(136)
Community Development	Operation of community development programs	<i>Inc</i>	-	-	-
		<i>Exp</i>	-	-	251
		<i>Surplus/ (deficit)</i>	0	0	(251)
Marketing	Promotion of the city	<i>Inc</i>	0	2	-
		<i>Exp</i>	570	892	857
		<i>Surplus/ (deficit)</i>	(570)	(890)	(857)
Community relations	Informing the community of council activities and related feedback	<i>Inc</i>	-	-	-
		<i>Exp</i>	616	725	814
		<i>Surplus/ (deficit)</i>	(616)	(725)	(814)

What we want to see

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

What we will do

1. Build a connected and inclusive community that has access to information and the opportunity to engage.

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

Service performance outcome indicators

Service	Indicator	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Libraries	Participation	8.45%	7.05%	10%
Cultural services	Community satisfaction with community and cultural activities	65	65	66
Communication	Community satisfaction with how council informs community	63	63	64
Infrastructure	Community satisfaction with local streets and footpaths	66	66	67

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

2.5 Strategic objective 5: Thriving and vibrant community.

Theme

Thriving and vibrant community

Strategic objective

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

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

Services (Operating budget)

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Economic development	Investment attraction; support for business development	<i>Inc</i>	59	117	282
		<i>Exp</i>	819	619	863
		<i>Surplus/ (deficit)</i>	(760)	(502)	(581)
Events program	Coordinate the events program	<i>Inc</i>	32	43	16
		<i>Exp</i>	372	576	701
		<i>Surplus/ (deficit)</i>	(339)	(533)	(685)
Event attraction	Attraction of major events to the region	<i>Inc</i>	7	35	10
		<i>Exp</i>	94	156	162
		<i>Surplus/ (deficit)</i>	(86)	(121)	(152)
Tourism	Tourism	<i>Inc</i>	-	-	-
		<i>Exp</i>	249	302	331
		<i>Surplus/ (deficit)</i>	(249)	(302)	(331)
Bonegilla Migrant Experience	Operation of Bonegilla Migrant Experience	<i>Inc</i>	91	68	92
		<i>Exp</i>	260	477	508
		<i>Surplus/ (deficit)</i>	(169)	(409)	(416)
Arts development	Operation of Council's arts program	<i>Inc</i>	64	-	-
		<i>Exp</i>	555	362	384
		<i>Surplus/ (deficit)</i>	(491)	(362)	(384)
Arts Space	Operation of Arts Space Wodonga	<i>Inc</i>	-	68	77
		<i>Exp</i>	386	741	1,003
		<i>Surplus/ (deficit)</i>	(386)	(672)	(926)
Building maintenance	Manage Council's buildings	<i>Inc</i>	191	135	135
		<i>Exp</i>	- 402	562	583
		<i>Surplus/ (deficit)</i>	593	(427)	(448)
Roads and parks maintenance,	Parks, gardens and roads maintenance. Road construction and external works	<i>Inc</i>	1,048	1,665	777
		<i>Exp</i>	9,443	10,501	12,117
		<i>Surplus/ (deficit)</i>	(8,395)	(8,835)	(11,340)
Two cities one community	Joint initiatives with Albury City Council	<i>Inc</i>	-	-	-
		<i>Exp</i>	12	-	-
		<i>Surplus/ (deficit)</i>	(12)	0	0

What we want to see

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

What we will do

1. Attract investment and jobs to Wodonga by strategically targeting industry sectors to realise land divestment at Logic.
2. Seek to grow and build the visitor economy.
3. Freight, logistics and other enabling infrastructure is planned and developed to accommodate future growth and industrial land sales.
4. Work to attract and expand the retail and dining offering in the CBD with a focus on activating the night-time economy.
5. Identify opportunities post-COVID for employment, population migration and remote working to attract people wanting to relocate to regional areas.
6. Attract and grow major events to the city.
7. Support existing business to grow and/or innovate.

Service performance outcome indicators

Service	Indicator	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Roads	Satisfaction	67	67	68

* 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	Satisfaction	Satisfaction with Council decisions.	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community.
Governance	Consultation and engagement	Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement.
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction	Satisfaction with sealed local roads.	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Participation	Active library borrowers. (Percentage of the municipal population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

Service	Indicator	Performance Measure	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities.	Number of visits to aquatic facilities / Municipal population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
		Participation in MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

2.6 Reconciliation with budgeted operating result

	Net Cost/ (Revenue)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Strategic objective 1: Strong, responsible and sound organisation	4,666	7,899	3,233
Strategic objective 2: Sustainable and forward-looking	5,791	6,961	1,170
Strategic objective 3 : Healthy, safe and resilient community	12,141	20,409	8,268
Strategic objective 4: Engaged and connected community	3,608	4,363	755
Strategic objective 5: Thriving and vibrant city	15,264	16,653	1,389
Total	41,470	56,285	14,815
Financial reporting adjustments:			
Depreciation	10,250		
Amortisation of right of use assets	1,095		
Finance costs	1,135		
Other non-attributable (revenue)/expenditure	(1,374)		
Surplus/(Deficit) before funding sources	52,576		
Funding sources added in:			
Rates and charges revenue	(43,619)		
Waste charge revenue	(6,485)		
Capital grants, contributions, sale of assets	(9,523)		
Total funding sources	(59,627)		
Operating (surplus)/deficit for the year	(7,051)		

3. Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2022-2023 has been supplemented with projection to 2025-2026.

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

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Comprehensive Income Statement

For the four years ending 30 June 2026

		Forecast Actual	Budget	Projections		
		2021/22	2022/23	2023/24	2024/25	2025/26
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	4.1.1	48,423	50,104	51,712	53,358	55,044
Statutory fees and fines	4.1.2	612	594	548	548	548
User fees	4.1.3	5,073	5,645	5,786	5,931	6,079
Grants - operating	4.1.4	14,671	7,559	12,412	12,660	12,913
Grants - capital	4.1.4	14,124	9,108	4,202	1,457	1,082
Contributions - monetary	4.1.5	-	-	-	-	-
Contributions - non-monetary	4.1.5	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	4.1.7	5,611	415	447	470	493
Other income	4.1.6	812	743	743	743	743
Total income		89,326	74,167	75,850	75,166	76,902
Expenses						
Employee costs	4.1.8	30,074	31,968	33,055	34,179	35,341
Materials and services	4.1.9	24,863	21,612	22,554	23,444	24,735
Depreciation	4.1.10	9,975	10,250	10,175	10,270	10,365
Amortisation - right of use assets	4.1.11	1,305	1,095	1,100	1,133	1,167
Bad and doubtful debts		-	-	-	-	-
Borrowing costs		1,083	1,040	862	773	678
Finance costs - leases		245	95	100	100	100
Other expenses	4.1.12	1,210	1,056	1,876	2,243	2,011
Total expenses		68,754	67,116	69,722	72,141	74,396
Surplus/(deficit) for the year		20,572	7,051	6,128	3,026	2,506
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment/(decrement)		-	-	-	-	-
Total other comprehensive income		-	-	-	-	-
Total comprehensive result		20,572	7,051	6,128	3,026	2,506

Balance Sheet

For the four years ending 30 June 2026

		Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Projections 2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		31,120	24,401	19,504	18,002	13,840
Trade and other receivables		3,100	3,100	3,209	3,151	3,216
Inventories		50	50	50	50	50
Non-current assets classified as held for sale		1,810	-	-	-	-
Other assets		1,143	1,143	1,143	1,143	1,143
Total current assets	4.2.1	37,223	28,694	23,907	22,346	18,249
Non-current assets						
Property, infrastructure, plant & equipment		759,407	774,710	784,316	787,378	792,519
Right-of-use assets	4.2.4	6,002	1,892	1,892	1,892	1,892
Total non-current assets	4.2.1	765,409	776,602	786,208	789,270	794,411
Total assets		802,632	805,296	810,115	811,616	812,660
Liabilities						
Current liabilities						
Trade and other payables		3,300	3,300	3,400	3,376	3,507
Trust funds and deposits		1,300	1,300	1,300	1,300	1,300
Provisions		4,800	4,800	4,800	4,800	4,800
Interest-bearing liabilities	4.2.3	2,166	1,252	1,499	1,594	1,695
Lease liabilities	4.2.4	959	739	739	739	739
Total current liabilities	4.2.2	12,525	11,391	11,738	11,808	12,041
Non-current liabilities						
Provisions		2,000	2,000	2,000	2,000	2,000
Interest-bearing liabilities	4.2.3	12,342	13,591	11,934	10,340	8,645
Lease liabilities	4.2.4	5,043	1,154	1,154	1,154	1,154
Total non-current liabilities	4.2.2	19,385	16,745	15,088	13,494	11,798
Total liabilities		31,910	28,135	26,826	25,302	23,839
Net assets		770,722	777,161	783,289	786,314	788,821
Equity						
Accumulated surplus		469,616	476,055	481,983	484,808	487,115
Reserves		301,106	301,106	301,306	301,506	301,706
Total equity		770,722	777,161	783,289	786,314	788,821

Statement of Changes in Equity

For the four years ending 30 June 2026

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2022 Forecast Actual					
Balance at beginning of the financial year		746,384	445,328	296,625	4,431
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		746,384	445,328	296,625	4,431
Surplus/(deficit) for the year		20,572	20,572	-	-
Net asset revaluation increment/(decrement)		3,466	3,466	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		300	250	-	50
Balance at end of the financial year		770,722	469,616	296,625	4,481
2023 Budget					
Balance at beginning of the financial year		770,722	469,616	296,625	4,481
Surplus/(deficit) for the year		7,051	7,051	-	-
Net asset revaluation increment/(decrement)		(415)	(415)	-	-
Transfers to other reserves	4.3.1	(197)	(197)	-	-
Transfers from other reserves	4.3.1	-	-	-	-
Balance at end of the financial year	4.3.2	777,161	476,055	296,625	4,481
2024					
Balance at beginning of the financial year		777,161	476,055	296,625	4,481
Surplus/(deficit) for the year		6,128	6,128	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	(200)	-	200
Balance at end of the financial year		783,289	481,983	296,625	4,681
2025					
Balance at beginning of the financial year		783,289	481,983	296,625	4,681
Surplus/(deficit) for the year		3,026	3,026	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	(200)	-	200
Balance at end of the financial year		786,314	484,808	296,625	4,881
2026					
Balance at beginning of the financial year		786,314	484,808	296,625	4,881
Surplus/(deficit) for the year		2,506	2,506	-	-
Net asset revaluation increment/(decrement)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	(200)	-	200
Balance at end of the financial year		788,821	487,115	296,625	5,081

Statement of Cash Flows

For the four years ending 30 June 2026

	Notes	Forecast Actual	Budget	Projections		
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		48,423	50,104	51,645	53,290	54,979
Statutory fees and fines		612	594	547	548	548
User fees		5,073	5,645	5,777	5,923	6,072
Grants - operating		14,671	7,559	12,389	12,645	12,900
Grants - capital		14,124	9,108	4,194	1,607	1,103
Contributions - monetary		-	-	-	-	-
Interest received		152	115	115	115	115
Other receipts		660	628	1,074	1,097	1,121
Net GST refund / payment		-	-	-	-	-
Employee costs		(30,074)	(31,968)	(33,017)	(34,319)	(35,302)
Materials and services		(25,174)	(21,808)	(21,622)	(22,622)	(23,646)
Other payments		(1,009)	(1,057)	(2,745)	(2,948)	(3,007)
Net cash provided by/(used in) operating activities	4.4.1	27,458	18,920	18,356	15,335	14,882
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(40,708)	(30,553)	(19,781)	(13,332)	(15,506)
Proceeds from sale of property, infrastructure, plant and equipment		5,611	5,000	-	-	-
Proceeds from Investment Property		3,465	1,810	-	-	-
Proceeds from sale of investments		21,500	-	-	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(10,132)	(23,743)	(19,781)	(13,332)	(15,506)
Cash flows from financing activities						
Finance costs		(1,083)	(1,040)	(862)	(773)	(678)
Proceeds from borrowings		-	5,000	-	-	-
Repayment of borrowings		(2,140)	(4,666)	(1,410)	(1,499)	(1,594)
Interest paid - lease liability		(245)	(95)	(100)	(100)	(100)
Repayment of lease liabilities		(1,305)	(1,095)	(1,100)	(1,133)	(1,167)
Net cash provided by/(used in) financing activities	4.4.3	(4,773)	(1,896)	(3,472)	(3,505)	(3,539)
Net increase/(decrease) in cash & cash equivalents		12,553	(6,719)	(4,897)	(1,502)	(4,162)
Cash and cash equivalents at the beginning of the financial year		18,567	31,120	24,401	19,504	18,002
Cash and cash equivalents at the end of the financial year		31,120	24,401	19,504	18,002	13,840

Statement of Capital Works

For the four years ending 30 June 2026

	NOTES	Forecast Actual	Budget	Projections		
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Property						
Land		150	-	-	-	-
Total land		150	-	-	-	-
Buildings		3,702	9,181	4,596	3,294	7,986
Building improvements		3,697	1,939	45	-	-
Total buildings		7,399	11,120	4,641	3,294	7,986
Total property		7,549	11,120	4,641	3,294	7,986
Plant and equipment						
Plant, machinery and equipment		835	1,220	730	350	860
Fixtures, fittings and furniture		34	115	120	135	95
Computers and telecommunications		377	132	-	-	-
IT Projects - Software		688	520	645	650	680
Library books		-	-	-	-	-
Total plant and equipment		1,935	1,987	1,495	1,135	1,635
Infrastructure						
Roads		5,911	3,586	7,111	3,292	3,310
Bridges		819	600	4,381	438	404
Footpaths and cycleways		1,008	395	462	451	489
Drainage		3,572	258	285	704	214
Recreational, leisure and community facilities		15,492	12,042	360	275	566
Waste management		85	-	110	-	-
Parks, open space and streetscapes		4,010	494	831	3,436	826
Off street car parks		147	72	104	307	77
Other infrastructure		180	-	-	-	-
Total infrastructure		31,224	17,446	13,644	8,903	5,885
Total capital works expenditure	4.5.1	40,708	30,553	19,781	13,332	15,506
Represented by:						
New asset expenditure		24,750	20,610	5,317	4,875	2,176
Asset renewal expenditure		9,451	7,542	13,439	6,157	8,830
Asset expansion expenditure		124	2,401	995	1,300	4,500
Asset upgrade expenditure		6,383	-	30	1,000	-
Total capital works expenditure	4.5.1	40,708	30,553	19,781	13,332	15,506
Funding sources represented by:						
Grants		14,124	9,108	3,661	916	541
Contributions		200	-	-	-	-
Council cash		26,384	18,945	16,120	12,416	14,965
Borrowings		-	2,500	-	-	-
Total capital works expenditure	4.5.1	40,708	30,553	19,781	13,332	15,506

Statement of Human Resources

For the four years ending 30 June 2026

	Forecast Actual	Budget	Projections		
	2021/22	2022/23	2023/24	2024/25	2025/26
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	30,074	31,968	33,055	34,179	35,341
Employee costs - capital	285	291	297	303	309
Total staff expenditure	30,359	32,259	33,352	34,481	35,650
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	283.0	294.3	298.4	302.5	306.8
Total staff numbers	283.0	294.3	298.4	302.5	306.8

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

Department	Budget 2022/23 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part time \$'000	\$'000	\$'000
Planning & Infrastructure	13,307	10,251	3,056	-	-
Finance and Systems	3,650	3,181	469	-	-
Community Development	9,322	4,193	5,129	-	-
City Growth, Engagement and People	3,701	2,658	1,043	-	-
Executive Governance	1,668	1,668	-	-	-
Total permanent staff expenditure	31,648	21,951	9,697	-	-
Other employee related expenditure	320				
Capitalised labour costs	291				
Total expenditure	32,259				

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

Department	Budget 2022/23	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Planning & Infrastructure	133.2	104.0	29.2	-	-
Finance and Systems	33.0	29.0	4.0	-	-
Community Development	83.1	34.0	49.1	-	-
City Growth, Engagement and People	30.6	22.0	8.6	-	-
Executive Governance	8.0	8.0	-	-	-
Total staff	288.0	197.0	91.0	-	-
Casual staff	3.9				
Capitalised labour staff	2.4				
Total Staff	294.3				

Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2026

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Planning & Infrastructure				
Permanent - Full time	10,251	10,600	10,960	11,333
Women	1,971	2,019	2,171	2,224
Men	8,280	8,581	8,789	9,108
Persons of self-described gender	-	-	-	-
Permanent - Part time	3,056	3,160	3,267	3,378
Women	1,736	1,795	1,856	1,920
Men	1,320	1,365	1,411	1,459
Persons of self-described gender	-	-	-	-
Total Planning & Infrastructure	13,307	13,759	14,227	14,711
Finance & Systems				
Permanent - Full time	3,181	3,289	3,401	3,517
Women	1,536	1,645	1,646	1,758
Men	1,645	1,645	1,755	1,758
Persons of self-described gender	-	-	-	-
Permanent - Part time	469	485	501	518
Women	391	404	418	432
Men	78	81	84	86
Persons of self-described gender	-	-	-	-
Total Finance & Systems	3,650	3,774	3,902	4,035
Community Development				
Permanent - Full time	4,193	4,336	4,483	4,635
Women	3,700	3,716	3,860	3,884
Men	493	619	623	752
Persons of self-described gender	-	-	-	-
Permanent - Part time	5,129	5,303	5,484	5,670
Women	5,060	5,232	5,410	5,594
Men	69	72	74	77
Persons of self-described gender	-	-	-	-
Total Community Development	9,322	9,639	9,967	10,306
City Growth, Engagement and People				
Permanent - Full time	2,658	2,748	2,842	2,938
Women	1,812	1,912	1,895	1,998
Men	846	836	947	940
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,043	1,078	1,115	1,153
Women	963	996	1,029	1,064
Men	80	83	86	89
Persons of self-described gender	-	-	-	-
Total City Growth, Engagement and People	3,701	3,827	3,957	4,091
Executive Governance				
Permanent - Full time	1,668	1,703	1,725	1,733
Women	1,460	1,509	1,525	1,577
Men	209	194	201	157
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	22	58	111
Women	-	-	36	37
Men	-	22	22	74
Persons of self-described gender	-	-	-	-
Total Executive Governance	1,668	1,725	1,783	1,844
Casuals, temporary and other expenditure	320	331	342	353
Capitalised labour costs	291	297	303	309
Total staff expenditure	32,259	33,352	34,481	35,650

	2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE
Planning & Infrastructure				
Permanent - Full time	104.0	105.0	106.0	107.0
Women	20.0	20.0	21.0	21.0
Men	84.0	85.0	85.0	86.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	29.2	29.2	29.2	29.2
Women	16.6	16.6	16.6	16.6
Men	12.6	12.6	12.6	12.6
Persons of self-described gender	-	-	-	-
Total Planning & Infrastructure	133.2	134.2	135.2	136.2
Finance & Systems				
Permanent - Full time	29.0	30.0	31.0	32.0
Women	14.0	15.0	15.0	16.0
Men	15.0	15.0	16.0	16.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	4.0	4.0	4.0	4.0
Women	3.3	3.3	3.3	3.3
Men	0.7	0.7	0.7	0.7
Persons of self-described gender	-	-	-	-
Total Finance & Systems	33.0	34.0	35.0	36.0
Community Development				
Permanent - Full time	34.0	35.0	36.0	37.0
Women	30.0	30.0	31.0	31.0
Men	4.0	5.0	5.0	6.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	49.1	49.1	49.1	49.1
Women	48.5	48.5	48.5	48.5
Men	0.7	0.7	0.7	0.7
Persons of self-described gender	-	-	-	-
Total Community Development	83.1	84.1	85.1	86.1
City Growth, Engagement and People				
Permanent - Full time	22.0	23.0	24.0	25.0
Women	15.0	16.0	16.0	17.0
Men	7.0	7.0	8.0	8.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	8.6	8.6	8.6	8.6
Women	8.0	8.0	8.0	8.0
Men	0.7	0.7	0.7	0.7
Persons of self-described gender	-	-	-	-
Total City Growth, Engagement and People	30.6	31.6	32.6	33.6
Executive Governance				
Permanent - Full time	8.0	8.0	8.0	8.0
Women	7.0	7.0	7.0	7.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	0.0	0.1	0.3	0.5
Women	0.0	0.0	0.2	0.2
Men	0.0	0.1	0.1	0.3
Persons of self-described gender	-	-	-	-
Total Executive Governance	8.0	8.1	8.3	8.5
Casuals and temporary staff	3.9	3.9	3.9	3.9
Capitalised labour	2.4	2.4	2.4	2.4
Total staff numbers	294.3	298.4	302.5	306.8

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2022-2023 the FGRS cap has been set at 1.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 1.5% which is below maximum rate cap.

This will raise total rates and charges for 2022-2023 of \$50.1 million.

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

	2021/22 Forecast Actual \$'000	2022/23 Budget \$'000	Change \$'000	%
General rates*	41,600	43,019	1,419	3.41%
Municipal charge*	-	-	-	-
Garbage and recycling	4,113	4,245	132	3.21%
Waste management levy**	2,210	2,240	30	1.36%
Service rates and charges	-	-	-	-
Supplementary rates and rate adjustments	500	600	100	20.00%
Total rates and charges	48,423	50,104	1,681	3.47%

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

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

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

Type or class of land	2021/22 cents/\$CIV*	2022/23 cents/\$CIV*	Change
Residential Occupied	0.00505353	0.0040100	(20.65%)
Residential Vacant	0.01010706	0.0072180	(28.58%)
Commercial Occupied	0.00707495	0.0066160	(6.49%)
Commercial Vacant	0.01010706	0.0082200	(18.67%)
Industrial Occupied	0.00707495	0.0066160	(6.49%)
Industrial Vacant	0.01010706	0.0082200	(18.67%)
Rural Farming	0.00378964	0.0027270	(28.04%)
Rural Non-Farming	0.00505353	0.0038090	(24.63%)
Social Clubs/Society	0.00469979	0.0037290	(20.66%)
Development Land Use	0.01010706	0.0082200	(18.67%)

* As a result of the substantial fluctuations in the 2022-2023 revaluations, Council resolved to adopt new rating differential proportions at the April 2022 council meeting. Accordingly the rate-in-the-dollar for all classes have been adjusted to reflect the resolution. The purpose was to reinstate the intended rate distribution prior to the impact of the revaluation, to provide for a more fair and equitable distribution of rates.

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

Type or class of land	2021/22 \$'000	2022/23 \$'000	Change \$'000	%
Residential Occupied	29,631	30,679	1,048	3.54%
Residential Vacant	1,086	980	- 106	(9.76%)
Commercial Occupied	4,481	4,690	209	4.66%
Commercial Vacant	66	54	- 12	(18.18%)
Industrial Occupied	4,085	4,353	268	6.56%
Industrial Vacant	242	251	9	3.72%
Rural Farming	1,039	1,053	14	1.35%
Rural Non-Farming	406	410	4	0.99%
Social Clubs/Society	6	5	- 1	(16.67%)
Development Land Use	558	544	- 14	(2.51%)
Total amount to be raised by general rates	41,600	43,019	1,419	3.41%

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

Type or class of land	2021/22 Number	2022/23 Number	Change Number	%
Residential Occupied	17,675	18,029	354	2.00%
Residential Vacant	777	694	(83)	(10.68%)
Commercial Occupied	727	744	17	2.34%
Commercial Vacant	11	10	(1)	(9.09%)
Industrial Occupied	635	636	1	0.16%
Industrial Vacant	64	63	(1)	(1.56%)
Rural Farming	297	295	(2)	(0.67%)
Rural Non-Farming	115	115	0	0.00%
Social Clubs/Society	3	3	0	0.00%
Development Land Use	38	36	(2)	(5.26%)
Total number of assessments	20,342	20,625	283	1.39%

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	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
Residential Occupied	5,875,314	7,650,716	1,775,402	30.22%
Residential Vacant	115,682	135,804	20,122	17.39%
Commercial Occupied	606,560	708,933	102,373	16.88%
Commercial Vacant	7,537	6,551	(986)	(13.08%)
Industrial Occupied	572,295	657,879	85,584	14.95%
Industrial Vacant	24,252	30,492	6,240	25.73%
Rural Farming	283,503	386,118	102,615	36.20%
Rural Non-Farming	80,834	107,410	26,576	32.88%
Social Clubs/Society	1,219	1,394	175	14.36%
Development Land Use	58,291	66,244	7,953	13.64%
Total value of land	7,625,487	9,751,541	2,126,054	27.88%

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

Type of Charge	Per Rateable Property 2021/22	Per Rateable Property 2022/23	Change	
	\$	\$	\$	%
Municipal	-	-	-	-

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

Type of Charge	2021/22	2022/23	Change	
	\$	\$	\$	%
Municipal	-	-	-	-

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

Type of Charge	Per Rateable Property 2021/22	Per Rateable Property 2022/23	Change	
	\$	\$	\$	%
Garbage and recycling	220.50	226.50	6.00	2.72%
Waste management levy ²	113.80	113.30	(0.50)	(0.44%)
Waste water charge ¹	54.90	-	(54.90)	(100.00%)
Total	389.20	339.80	(49.40)	(12.69%)

1 The environmental levy was applied only to properties with a septic tank system. This charge ceased in 2021-2022 following a review and subsequent change to waste water inspection services and changes to the Environment Protection Act 2017.

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

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

Type of Charge	2021/22	2022/23	Change	
	\$	\$	\$	%
Garbage and recycling	4,113	4,245	132	3.21%
Waste management levy ²	2,210	2,240	30	1.36%
Waste water charge ¹	-	-	-	-
Total	6,323	6,485	162	2.56%

- 1 The environmental levy was applied only to properties with a septic tank system. This charge ceased in 2021-2022 following a review and subsequent change to waste water inspection services and changes to the Environment Protection Act 2017.
- 2 This levy is tied to the actual costs of providing public waste related services and will fluctuate each year from growth of the service as the city grows, increased costs and the number of rateable properties.

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

	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
General rates	41,600	43,019	1,419	3.41%
Municipal charge	-	-	-	-
Garbage and recycling	4,113	4,245	132	3.21%
Waste management levy ²	2,210	2,240	30	1.36%
Waste water charge ¹	-	-	-	-
Total Rates and charges	47,923	49,504	1,581	3.30%

- 1 The environmental levy was applied only to properties with a septic tank system. This charge ceased in 2021-2022 following a review and subsequent change to waste water inspection services and changes to the Environment Protection Act 2017.
- 2 This levy is tied to the actual costs of providing public waste related services and will fluctuate each year from growth of the service as the city grows, increased costs and the number of rateable properties.

4.1.1(l) Fair Go Rates System Compliance

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

	2021/22	2022/23
Number of rateable properties	20,342.00	20,625.00
Base Average Rate	\$ 2,045.01	\$ 2,085.76
Maximum Rate Increase (set by the State Government)	1.50%	1.75%
Capped Average Rate	\$ 2,045.02	\$ 2,090.91
Maximum General Rates and Municipal Charges Revenue	\$41,599,797	\$43,124,946
Budgeted General Rates and Municipal Charges Revenue	\$41,599,678	\$43,018,720
Budgeted Supplementary Rates	\$ 500,000	\$ 600,000
Budgeted Total Rates and Municipal Charges Revenue	\$42,099,678	\$43,618,720

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

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

- The making of supplementary valuations (2022-2023: estimated \$600,000 and 2021-2022: actual \$599,851)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa

4.1.1(n) Differential rates

Rates to be levied

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

- A general rate of 0.40100% (0.40100 cents in the dollar of CIV) for all rateable occupied residential properties
- A general rate of 0.72180% (0.72180 cents in the dollar of CIV) for all residential rateable vacant land
- A general rate of 0.82200% (0.8200 cents in the dollar of CIV) for all commercial and industrial rateable vacant land
- A general rate of 0.66160% (0.66160 cents in the dollar of CIV) for all rateable occupied commercial and industrial properties
- A general rate of 0.27270% (0.27270 cents in the dollar of CIV) for all rateable Rural Farming properties
- A general rate of 0.38090% (0.38090 cents in the dollar of CIV) for all rateable Rural Non-Farming properties
- A general rate of 0.82200% (0.82200 cents in the dollar of CIV) for all rateable Development Use Land
- A general rate of 0.37290% (0.37290 cents in the dollar of CIV) for all rateable Social Clubs/Society properties.

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

Council considers that a differential rate will contribute to the equitable and efficient carrying out of council functions.

Council's Revenue and Rating Plan 2021-2022 to 2024-2025 sets out the Wodonga Council rating structure and comprises ten differential rating categories. 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 specifies that Differential rating should be applied as equitably as is practical and will comply with the Ministerial Guidelines for Differential Rating 2013.

Following receipt of the Valuer General of Victoria's draft revaluation results in April, for the 2022 property revaluations, it was apparent that a substantial, but uneven, increase in property values had occurred. This would have led to an unintended and inequitable distribution of rates across property owners, based on the then current proportions of rates for the rating differential in use.

Accordingly, Councillors adopted an amendment to the proportion of rates to be used for each rating differential when Council raises rates in the 2022-2023 financial year. This was to ensure that the equitable distribution of rates across property owners could be achieved, in line with rate distributions in prior years.

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

Any 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 recognise the rating impact upon developed land used for residential purposes
- To ensure an equitable share of the rate assessment for residential properties the values of which have been affected by their development
- To encourage the development of appropriately zoned land for residential purposes.

Commercial Occupied Land

Any land that is used primarily for commercial purposes; or on which there exists a building obviously adapted for use for commercial purposes as defined under the provisions of the Wodonga Planning Scheme.

Objective:

- To recognise the rating impact upon developed land used for commercial purposes
- To ensure an equitable share of the rate assessment for commercial properties the values of which have been affected by their development
- To encourage the development of appropriately zoned land for commercial purposes.

Industrial Occupied Land

Any land that is used primarily for industrial purposes; or on which there exists a building obviously adapted for use for industrial purposes as defined under the provisions of the Wodonga Planning Scheme. Including, but not limited to, a factory or workshop.

Objective:

- To recognise the rating impact upon developed land used for industrial purposes.
- To ensure an equitable share of the rate assessment for industrial properties the values of which have been affected by their development.
- To encourage the development of appropriately zoned land for industrial purposes.

Rural – Farming Land

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

- (a) not less than 2 hectares in area; and
- (b) that is used primarily for grazing, dairying, pig farming, poultry farming, fish farming, tree farming, bee-keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and
- (c) being a primary producer as evidenced by a current ATO assessment;

Objective:

- To ensure an equitable share of the rate assessment for properties, the value of which has been effected by reason of its abnormally large area, and the use to which it is put in comparison to the general land size of the majority of rateable properties within the municipal district
- To encourage the use of appropriately zoned land for farming purposes.

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 an equitable share of the rate assessment for properties the value of which has been effected by reason of its area, and the use to which it has been put in comparison to the general land size of the majority of the rateable properties within the municipal district.

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 an equitable share of the rate assessment for development use land commensurate with land identified for urban development within the Municipal Strategic Statement for Wodonga
- To encourage the use of appropriately zoned land for development purposes
- Any parcel of land that has been declared by the valuer appointed by Council to make the general or supplementary valuations for council that by reason of its zoning or proximity to land which has been or is being developed for residential, commercial, industrial or other urban purposes or by reason of its proximity to land which has been or is being subdivided into allotments used or intended to be used for residential, commercial, industrial or other urban purposes and does not have the characteristics of Rural – Farming Land or Rural – Non Farming Land.

Vacant Land

Any land on which there does not exist any building obviously adapted for human habitation, and which does not have the characteristics of Development Use Land.

Objective:

- To recognise the rating impact on vacant land
- To ensure an equitable share of the rate assessment for vacant and other land
- To encourage the development of 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 an equitable share of the rate assessment for properties the value of which have been effected by the development of land for the use by members and guests of a society or club
- To recognize the rating impact on properties used by a society or club.

It is confirmed that no amount is fixed as the minimum payable by way of general rate in respect of each rateable land within the municipal district.

4.1.2 Statutory fees and fines

	Forecast Actual 2021/22	Budget 2022/23	Change	
	\$'000	\$'000	\$'000	%
Infringements and costs	134	93	(41)	(30.79%)
Town planning fees	13	10	(3)	(19.55%)
Land information certificates	73	81	8	11.72%
Permits	393	410	17	4.37%
Total statutory fees and fines	612	594	(18)	(2.98%)

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

4.1.3 User fees

	Forecast Actual 2021/22	Budget 2022/23	Change	
	\$'000	\$'000	\$'000	%
Infrastructure fees	510	250	(260)	(50.98%)
Preschool fees	558	583	24	4.35%
The Cube	223	300	77	34.33%
Building Maintenance	135	135	0	0.00%
Tourism, culture and events	149	182	33	22.27%
Community centres	38	43	5	13.08%
Contract works	80	74	(6)	(7.04%)
Waste Fees	7	10	3	42.86%
Transfer station	775	700	(75)	(9.68%)
Health	349	362	13	3.74%
Property Management	162	586	424	261.07%
Recreation	170	180	10	5.90%
Civic service fees	566	596	30	5.21%
Gateway village fees	97	282	185	190.28%
Building and town planning service fees	1,171	1,264	93	7.94%
Library	16	22	6	38.93%
Rates cost recoveries	63	75	12	19.05%
Other fees and charges	4	2	(2)	(50.00%)
Total user fees	5,073	5,645	572	11.27%

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

4.1.4 Grants

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

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	15,357	10,182	(5,175)	(34%)
State funded grants	13,438	6,485	(6,953)	(52%)
Total grants received	28,795	16,666	(12,129)	(42%)
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	6,518	1,074	(5,444)	(84%)
Local Roads Funding	1,094	188	(906)	(83%)
Total Commonwealth Government operating grants	7,612	1,262	(6,350)	(166%)
Recurrent - State Government				
Economic Development	20	-	(20)	(100%)
The Cube Wodonga	80	80	0	0%
Library	328	314	(14)	(4%)
Arts and Events	31	5	(26)	(84%)
Operating Projects	667	102	(565)	(85%)
School readiness	512	640	128	25%
Civic Services	150	142	(8)	(5%)
Emergency Management	33	93	60	182%
Preschools	2,826	3,236	410	15%
Maternal & Child Health	1,003	958	(45)	(4%)
Early Home Learning Study	274	279	5	2%
Funded Community Projects	23	-	(23)	(100%)
Youth Services	48	38	(11)	(22%)
Environmental Health	67	74	7	11%
Early Years Co-Ordination	128	157	29	23%
Inclusive and Safer Communities	9	-	(9)	(100%)
Baranduda Community Centre	89	89	-	0%
Felltimber Community Centre	88	89	1	1%
Total recurrent State Government operating grants	6,376	6,297	(79)	(1%)
Total recurrent grants	13,988	7,558	(6,430)	(46%)
Non-recurrent - State Government				
Economic Development	575	-	(575)	(100%)
Arts Development	26	-	(26)	(100%)
Waste management	82	-	(82)	(100%)
Total non-recurrent State Government operating grants	683	-	(683)	(300%)
Total non-recurrent grants	683	-	(683)	(300%)
Total operating grants	14,671	7,558	(7,113)	(48%)

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
Grants were received in respect of the following:				
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	541	541	-	0%
Total recurrent Commonwealth Government capital grants	541	541	-	0%
Total recurrent capital grants	541	541	-	0%
Non-recurrent - Commonwealth Government				
Bridge Replacement	1,233	160	(1,073)	(87%)
Bonegilla Migrant Experience Infrastructure	200	-	(200)	(100%)
Sporting Pavilion Upgrade	865	-	(865)	(100%)
Exhibition Centre Upgrade	-	1,939	1,939	100%
Recreation / Sporting Lighting Upgrades	-	468	468	100%
Baranduda Fields	6,000	6,000	-	0%
Total non-recurrent Commonwealth Government capital grants	8,298	8,567	269	(87%)
Non-recurrent - State Government				
Public Conveniences	88	-	(88)	(100%)
Sustainability Centre	54	-	(54)	(100%)
Cultural Centre	100	-	(100)	(100%)
Preschools Refurbishments	126	-	(126)	(100%)
Bonegilla Migrant Experience Internet	5	-	(5)	(100%)
Walking Trail	100	-	(100)	(100%)
Gateway Village Masterplan	50	-	(50)	(100%)
Playgrounds	153	-	(153)	(100%)
Sporting Pavilion Upgrades	915	-	(915)	(100%)
Pump Track	75	-	(75)	(100%)
Recreation / Sporting Lighting Upgrades	2,157	-	(2,157)	(100%)
Detention Basin	1,462	-	(1,462)	(100%)
Total non-recurrent State Government capital grants	5,285	-	(5,285)	(100%)
Total non-recurrent grants	13,583	8,567	(5,016)	(37%)
Total capital grants	14,124	9,108	(5,016)	(36%)
Total Grants	28,795	16,666	(12,129)	(42%)

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 decrease by 48 per cent or \$7.1 million predominantly due to the timing impact of the prepayment of 75 per cent of the 2022-2023 Financial Assistance Grant of \$4 million in April 2022. A number of one-off operating grants received in 2021-2022 as a result of the Covid pandemic, will not be recurring in 2022-2023 financial year.

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants has decreased by 36 per cent or \$5.0 million compared to 2021-2022 mainly due to \$5.2 million of State government capital funding being received that is not replicated in the 2022-2023 year. It is anticipated that some State Government grants may be awarded during the 2022-2023 year, which will be added to the budget via a budget variation during the year if required.

4.1.5 Contributions

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Monetary	-	-	-	-
Non-monetary	-	-	-	-
Total contributions	-	-	-	-

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

4.1.6 Other income

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Interest	92	115	23	25.00%
Interest on rates	60	-	(60)	(100.00%)
Transfer From Reserves	396	393	(3)	(0.65%)
Contributions	264	234	(30)	(11.24%)
Total other income	812	743	(69)	(9%)

4.1.7 Sale of assets

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Proceeds on sale of assets	5,611	6,810	1,199	21.37%
Written down value of assets disposed	-	(6,395)	(6,395)	(100%)
Total net profit on sale of assets	5,611	415	(5,196)	(93%)

With the exception of trade-in on plant, asset sales not guaranteed by contract are not budgeted for. Land sales currently anticipated for sale of \$6.8 million have been included in the 2022-2023 year (2021-2022 land sales under contract of sale \$5.6 million).

4.1.8 Employee costs

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Wages and salaries	25,420	27,474	2,054	8.08%
Superannuation	2,203	2,578	375	17.01%
WorkCover	1,549	1,012	(538)	(34.71%)
Staff development	445	496	51	11.48%
Uniforms	105	73	(32)	(30.92%)
Travel and Accommodation	97	111	14	14.38%
FBT	131	139	7	5.72%
Miscellaneous staff costs	123	86	(37)	(29.98%)
Total employee costs	30,074	31,968	1,894	6.30%

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

4.1.9 Materials and services

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Contracts - waste management	5,174	5,304	130	2.51%
Contracts - sustainability	34	34	-	(1.62%)
Contract payments - information management	1,071	1,048	-	23 (2.12%)
Contract payments - recreation	1,086	1,063	-	23 (2.15%)
Contract payments - civic services	154	166	12	7.79%
Contract payments - Finance	159	118	-	41 (25.79%)
Contract payments - Other	1,354	1,198	-	156 (11.54%)
Materials	1,692	1,571	-	121 (7.17%)
Consultancy	1,615	836	-	780 (48.28%)
Contractors	1,926	2,348	422	21.88%
Election Expenses	10	-	-	10 (100.00%)
Property related expenses: utilities, maintenance, rent, security and cleaning, Plant and Fleet	3,684	3,190	-	494 (13.40%)
Administration expenses: telephone, printing, stationary, photocopying, insurance, internet	1,194	1,327	134	11.21%
Strategy, plans and programs	432	240	-	192 (44.44%)
Events, marketing, advertising, food and drink	1,193	1,276	83	6.93%
Legal	188	309	121	64.46%
Stock	235	236	2	0.74%
Bank and government fees	146	150	4	2.74%
Equipment	197	169	-	28 (14.11%)
Water rates	363	361	-	2 (0.53%)
Fire Services Levy	94	87	-	8 (8.33%)
Operating projects	2,665	420	-	2,245 (84.24%)
Other expenses	195	162	-	33 (17.09%)
Total materials and services	24,863	21,612	-	3,251 (13%)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. The total of materials and services is forecast to reduce in 2022-2023 from the 2021-2022 forecast, which includes \$4.1 million of additional operational expenses made up of incomplete works rolled over from the 2020-2021 year and new operational grant expenditure, predominantly as a result of Covid-19 restrictions and stimulus grants. There is a \$0.9 million or 4.75% increase on the 2021-2022 adopted budget.

Depreciation

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
Property	1,750	2,000	250	14.29%
Plant & equipment	1,075	1,075	-	0.00%
Infrastructure	7,150	7,175	25	0.35%
Total depreciation	9,975	10,250	275	2.76%

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

4.1.10 Amortisation – Right of use assets

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Property	324	25	-	299	(92.29%)
Vehicles	694	780		86	12.41%
IT	287	290		3	0.99%
Total amortisation - right of use assets	1,305	1,095	-	210	(16.12%)

4.1.11 Other expenses

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000		Change \$'000	%
Audit Fees	144	132	-	12	(8.31%)
Councillor Allowances	279	307		28	10.04%
Contributions	425	217	-	208	(49.01%)
Memberships	163	201		38	23.62%
Reserve transfer - developer contributions	200	200		-	0.00%
Total other expenses	1,210	1,056	-	154	(12.70%)

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

4.1.12 Operational projects including in operating expenses

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Irrigation - Renewal	35	-	35	(100.00%)
Sporting Oval - Renewal	155	160	5	3.23%
Bandiana Link Roundabouts Landscape Works - Program	25	-	25	(100.00%)
Street & Reserve Tree Planting - Ongoing	198	180	18	(9.04%)
Parks Signage - signage across city parks - Ongoing	44	25	19	(43.36%)
Centrally controlled irrigation programming - Ongoing	30	-	30	(100.00%)
Wodonga Regional Waterways Action Plan implementation	25	25	-	0.00%
Renewal of environmental fencing - Ongoing	21	-	21	(100.00%)
LOGIC Gasgate	33	-	33	(100.00%)
City signage - Ongoing	45	20	25	(55.50%)
Dog Park	100	-	100	(100.00%)
Playground Trees and Natural Playspace	32	10	22	(68.82%)
Parklands - Tennis Court Removal	127	-	127	(100.00%)
Miscellaneous Traffic Maintenance	51	-	51	(100.00%)
Pedestrian Crossing Parkers Rd / Marshall St	15	-	15	(100.00%)
Felltimber Child Care - Sandpit	75	-	75	(100.00%)
Stanley St Preschool Facilities Upgrade	3	-	3	(100.00%)
Bandiana Link Landscape Improvement	100	-	100	(100.00%)
Shade Shelters Lake Hume	30	-	30	(100.00%)
Playground Safety	3	-	3	(100.00%)
Outdoor Eating & Entertainment	71	-	71	(100.00%)
White Box Rise edging improvements	20	-	20	(100.00%)
Belvoir Park - Retaining Wall	63	-	63	(100.00%)
Felltimber Creek Preschool gravel paths	10	-	10	(100.00%)
Anzac Parade - Landscape Works	30	-	30	(100.00%)
Walkable pathways - Bench seats @ 200m - Ongoing	20	-	20	(100.00%)
Belvoir Park Irrigation	25	-	25	(100.00%)
Regional Parks - Shade	30	-	30	(100.00%)
Belvoir Park - Sumsion Gardens BBQ Shelter and BBQ	40	-	40	(100.00%)
Huon Hill Lookout Improvements	70	-	70	(100.00%)
Future Proofing - Water	50	-	50	(100.00%)
Covid Recovery Projects	500	-	500	(100.00%)
Outdoor Activation - Immediate	300	-	300	(100.00%)
Outdoor Activation - Permanent	275	-	275	(100.00%)
Christmas Decorations - Flagtrax	15	-	15	(100.00%)
Total operating projects	2,665	420	2,245	(84.24%)

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 Liabilities

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

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

Interest-bearing loans and borrowings are borrowings of Council. Council has allowed for a \$2.5 million drawdown should the option to purchase the leased depot be exercised, and up to \$2.5 million for bridging finance should it be required as a result of the timing of when funds are received from land sales. This is partially offset by scheduled loan principal repayments and the bridging loan repayment of \$4.67 million over the year.

4.2.3 Borrowings

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

	Forecast Actual 2021/22 \$	Budget 2022/23 \$	2023/24 \$	Projections 2024/25 \$	2025/26 \$
Amount borrowed as at 30 June of the prior year	16,648	14,508	14,842	13,432	11,933
Amount proposed to be borrowed	-	5,000	-	-	-
Amount projected to be redeemed	(2,140)	(4,666)	(1,410)	(1,499)	(1,594)
Amount of borrowings as at 30 June	14,508	14,842	13,432	11,933	10,339

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
	2021/22	2022/23
	\$	\$
Right-of-use assets		
Property	3,844	33
Vehicles	1,881	1,632
Other, etc.	277	227
Total right-of-use assets	6,002	1,892
Lease liabilities		
Current lease Liabilities		
Land and buildings	184	9
Plant and equipment	605	575
Other, etc.	170	155
Total current lease liabilities	959	739
Non-current lease liabilities		
Land and buildings	3,808	24
Plant and equipment	1,147	1,057
Other, etc.	87	72
Total non-current lease liabilities	5,043	1,154
Total lease liabilities	6,002	1,892

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 3.59%.

4.3 Statement of changes in Equity

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The increase in accumulated surplus of \$7.05 million results directly from the surplus for the year.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

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

4.4.2 Net cash flows provided by/used in investing activities

The large increase in investing activities represents the budgeted capital projects for the 2022-2023 year. As mentioned previously, anticipated proceeds from potential sale of assets are not budgeted unless guaranteed under a contract.

4.4.3 Net cash flows provided by/used in financing activities

For 2022-2023 there is provision for \$5 million of new borrowings, \$2.5 million to enable the exercise of the option to purchase the depot should this purchase proceed, and \$2.5 million for bridging finance should the timing of land sales proceeds be delayed. The total of principal repayments is projected to be \$4.7 million and finance charges are projected to be \$1 million.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2022-2023 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Property	7,549	11,120	3,571	47.30%
Plant and equipment	1,935	1,987	52	2.70%
Infrastructure	31,224	17,446	(13,778)	(44.13%)
Total	40,708	30,553	(10,155)	(24.95%)

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	11,120	7,081	1,638	-	2,401	1,939	-	4,181	5,000
Plant and equipment	1,987	1,257	730	-	-	-	-	2,852	-
Infrastructure	17,446	12,272	5,174	-	-	7,169	-	10,277	-
Total	30,553	20,610	7,542	-	2,401	9,108	-	17,310	5,000

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
Depot purchase and upgrade	7,850	7,000	-	-	850	-	-	2,850	5,000
Building renewal	1,331	81	1,250	-	-	-	-	1,331	-
Building Improvements									
Exhibition Centre upgrade	1,939	-	388	-	1,551	1,939	-	-	-
TOTAL PROPERTY	11,120	7,081	1,638	-	2,401	1,939	-	4,181	5,000
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Plant and machinery purchases	865	565	300	-	-	-	-	865	-
Truck Street Sweeper	355	-	355	-	-	-	-	355	-
Computers and Telecommunications									
Cube - Video conferencing	30	30	-	-	-	-	-	30	-
Communications platform	50	50	-	-	-	-	-	50	-
WAN link to Baranduda Fields	20	20	-	-	-	-	-	20	-
Creation of 4 new data sets	32	32	-	-	-	-	-	32	-
Fixtures, fittings and furniture									
Shared paths solar lighting	40	40	-	-	-	-	-	40	-
Cube fixtures & fittings	75	-	75	-	-	-	-	75	-
IT Programs Software									
Procurement and contract management system	110	110	-	-	-	-	-	110	-
Community engagement platform software	60	60	-	-	-	-	-	60	-
Asset management system	350	350	-	-	-	-	-	350	-
TOTAL PLANT AND EQUIPMENT	1,987	1,257	730	-	-	-	-	2,852	-

Capital Works Area	Project	Asset expenditure types				Summary of Funding Sources			
	Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Roads renewal	3,371	-	3,371	-	-	541	-	2,830	-
Traffic Management	15	15	-	-	-	-	-	15	-
Silva Drive POS	200	200	-	-	-	-	-	200	-
Bridges									
Bridges renewal	600	-	600	-	-	160	-	440	-
Footpaths and Cyclepaths									
Footpath and cyclepath renewal	295	-	295	-	-	-	-	295	-
Jack Maher cycle path extension	90	90	-	-	-	-	-	90	-
Melrose Drive footpath connection	10	10	-	-	-	-	-	10	-
Drainage									
Stormwater	233	-	233	-	-	-	-	233	-
Miscellaneous Drainage works	25	25	-	-	-	-	-	25	-
Recreational, Leisure & Community Facilities									
Aquatics facility	110	-	110	-	-	-	-	110	-
Baranduda Fields Stage 1	11,180	11,180	-	-	-	6,000	-	5,180	-
La Trobe Sports Field lighting	300	300	-	-	-	220	-	80	-
Les Cheesley Oval infrastructure	102	102	-	-	-	68	-	34	-
Birallee Park Oval electronic scoreboard	180	180	-	-	-	180	-	-	-
Baranduda Fields - Scar Tree	70	70	-	-	-	-	-	70	-
Parks, Open Space and Streetscapes									
Parks equipment	169	-	169	-	-	-	-	169	-
Playgrounds	425	100	325	-	-	-	-	425	-
Off Street Car Parks									
Car Park	72	-	72	-	-	-	-	72	-
TOTAL INFRASTRUCTURE	17,446	12,272	5,174	-	-	7,169	-	10,277	-
TOTAL NEW CAPITAL WORKS	30,553	20,610	7,542	-	2,401	9,108	-	17,310	5,000

4.5.3 Works to be carried forward from the 2021-2022 year

It is anticipated that several capital projects will not be completed by 30 June 2022. These projects will be rolled into the 2022-2023 capital program after the end of the financial year when re-budgets are prepared for adoption and will result in the cash balance at year end being higher by the unspent amounts. The estimated projects and amounts are as follows:

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
Wodonga Hockey pavilion	2,074	2,074	-	-	-	1,874	200	-	-
City Offices refurbishment	110	-	110	-	-	-	-	110	-
Kookaburra Point - new toilets	304	304	-	-	-	-	-	304	-
Building Improvements									
WSLC renewal	330	-	330	-	-	-	-	330	-
TOTAL PROPERTY	2,818	2,378	440	-	-	1,874	200	744	-
PLANT AND EQUIPMENT									
IT Programs Software									
Asset management system	350	350	-	-	-	-	-	350	-
TOTAL PLANT AND EQUIPMENT	350	350	-	-	-	-	-	350	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Footpaths and Cycleways									
Pram crossings	9	-	-	9	-	-	-	9	-
Drainage									
Stormwater renewals	31	-	31	-	-	-	-	31	-
LOGIC detention basin	3,100	3,100	-	-	-	1,462	-	1,638	-
Recreational, Leisure & Community Facilities									
CBD Bike hub	239	239	-	-	-	-	-	239	-
Baranduda Fields Stage 1	8,972	8,972	-	-	-	4,486	-	4,486	-
Waste Management									
Transfer station bay upgrades	78	-	-	78	-	-	-	78	-
Parks, Open Space and Streetscapes									
Street Lights Upgrade to LED	408	-	-	408	-	-	-	408	-
Hilltop Strategy and implementation	284	284	-	-	-	-	-	284	-
Belvoir Park playground	867	867	-	-	-	-	-	867	-
Klings Reserve shelter renewal	16	-	16	-	-	-	-	16	-
Roads									
Roche Drive extension	2,200	2,200	-	-	-	2,120	-	80	-
TOTAL INFRASTRUCTURE	16,204	15,662	47	495	-	8,068	-	8,136	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2021/22	19,372	18,390	487	495	-	9,942	200	9,230	-

4.6 Summary of Planned Capital Works Expenditure for years ending 30 June 2024, 2025 & 2026

2023/24	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	4,546	-	3,596	950	-	4,546	-	-	4,546	-
Building improvements	45	-	-	45	-	45	-	-	45	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	4,591	-	3,596	995	-	4,591	-	-	4,591	-
Total Property	4,591	-	3,596	995	-	4,591	-	-	4,591	-
Plant and Equipment										
Plant, machinery and equipment	700	-	700	-	-	700	-	-	700	-
Fixtures, fittings and furniture	110	30	80	-	-	110	-	-	110	-
Computers and telecommunications	-	-	-	-	-	-	-	-	-	-
Other - IT software programs	645	645	-	-	-	645	-	-	645	-
Library books	-	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	1,455	675	780	-	-	1,455	-	-	1,455	-
Infrastructure										
Roads	7,111	3,762	3,349	-	-	7,111	541	-	6,570	-
Bridges	4,381	-	4,381	-	-	4,381	3,120	-	1,261	-
Footpaths and cycleways	462	110	322	-	30	462	-	-	462	-
Drainage	285	95	190	-	-	285	-	-	285	-
Recreational, leisure and community facilities	410	150	260	-	-	410	-	-	410	-
Waste management	110	110	-	-	-	110	-	-	110	-
Parks, open space and streetscapes	871	385	486	-	-	871	-	-	871	-
Off street car parks	104	30	74	-	-	104	-	-	104	-
Total Infrastructure	13,734	4,642	9,062	-	30	13,734	3,661	-	10,073	-
Total Capital Works Expenditure	19,781	5,317	13,439	995	30	19,781	3,661	-	16,120	-

2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	3,194	-	2,894	-	300	3,194	-	-	3,194	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	3,194	-	2,894	-	300	3,194	-	-	3,194	-
Total Property	3,194	-	2,894	-	300	3,194	-	-	3,194	-
Plant and Equipment										
Plant, machinery and equipment	350	-	350	-	-	350	-	-	350	-
Fixtures, fittings and furniture	95	-	95	-	-	95	-	-	95	-
Computers and telecommunications	-	-	-	-	-	-	-	-	-	-
Other - IT software programs	650	650	-	-	-	650	-	-	650	-
Library books	-	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	1,095	650	445	-	-	1,095	-	-	1,095	-
Infrastructure										
Roads	3,192	15	3,177	-	-	3,192	541	-	2,651	-
Bridges	438	-	438	-	-	438	-	-	438	-
Footpaths and cycleways	451	100	351	-	-	451	-	-	451	-
Drainage	704	525	179	-	-	704	375	-	329	-
Recreational, leisure and community facilities	275	165	110	-	-	275	-	-	275	-
Waste management	100	100	-	-	-	100	-	-	100	-
Parks, open space and streetscapes	3,576	3,090	486	-	-	3,576	-	-	3,576	-
Off street car parks	307	230	77	-	-	307	-	-	307	-
Total Infrastructure	9,043	4,225	4,818	-	-	9,043	916	-	8,127	-
Total Capital Works Expenditure	13,332	4,875	8,157	-	300	13,332	916	-	12,416	-

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	5,486	300	3,186	2,000	-	5,486	-	-	5,486	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	5,486	300	3,186	2,000	-	5,486	-	-	5,486	-
Total Property	5,486	300	3,186	2,000	-	5,486	-	-	5,486	-
Plant and Equipment										
Plant, machinery and equipment	360	-	360	-	-	360	-	-	360	-
Fixtures, fittings and furniture	55	-	55	-	-	55	-	-	55	-
Computers and telecommunications	-	-	-	-	-	-	-	-	-	-
Other - IT software programs	680	680	-	-	-	680	-	-	680	-
Library books	-	-	-	-	-	-	-	-	-	-
Total Plant and Equipment	1,095	680	415	-	-	1,095	-	-	1,095	-
Infrastructure										
Roads	3,310	15	3,295	-	-	3,310	541	-	2,769	-
Bridges	404	-	404	-	-	404	-	-	404	-
Footpaths and cycleways	489	100	389	-	-	489	-	-	489	-
Drainage	214	26	188	-	-	214	-	-	214	-
Recreational, leisure and community facilities	3,066	200	2,866	-	-	3,066	-	-	3,066	-
Waste management	500	500	-	-	-	500	-	-	500	-
Parks, open space and streetscapes	866	355	511	-	-	866	-	-	866	-
Off street car parks	77	-	77	-	-	77	-	-	77	-
Total Infrastructure	8,925	1,196	7,729	-	-	8,925	541	-	8,384	-
Total Capital Works Expenditure	15,506	2,176	11,330	2,000	-	15,506	541	-	14,965	-

5. Financial performance indicators

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

The 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	Forecast	Budget	Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	+/-
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	9.2%	(2.31%)	4.1%	3.5%	3.3%	-
Liquidity								
Working Capital	Current assets / current liabilities	2	297.2%	251.9%	203.7%	189.2%	151.6%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	174.2%	132.6%	85.2%	70.3%	32.7%	-
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	30.3%	30.0%	26.3%	22.6%	19.0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		6.7%	11.5%	4.4%	4.3%	4.2%	+
Indebtedness	Non-current liabilities / own source revenue		32.0%	29.1%	25.5%	22.1%	18.8%	+
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	428.2%	73.6%	132.4%	79.4%	85.2%	o
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	6	63.3%	75.5%	70.3%	70.5%	70.8%	+
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.6%	0.5%	0.5%	0.5%	0.5%	o
Indicator	Measure	Notes	Forecast	Budget	Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	+/-
Efficiency								
Expenditure level	Total expenses/ no. of property assessments		\$3,380	\$3,254	\$3,334	\$3,402	\$3,460	+
Revenue level	Total rate revenue / no. of property assessments		\$2,380	\$2,429	\$2,473	\$2,516	\$2,560	+

Key to Forecast Trend:

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

Notes to indicators

1. 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. 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.

3. 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.

4. Debt compared to rates

Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt.

5. 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. Wodonga Council long lived infrastructure assets are relatively young and renewal demand is currently running lower than depreciation expense.

6. 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.

6. Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2022-2023 year.

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
1. Finance						
Land Information Certificate	S	F	\$27.80	\$27.40	1%	
					<i>(fee units)</i>	<i>(fee units)</i>
Total Income						\$50,000
Estimated Cost to Council						\$50,000
Net subsidy from Rates						\$0
2. Infrastructure						
Subdivisions						
Engineering Plan Checking Fees	S	F	0.75% of Value of Works	0.75% of Value of Works	0%	
Engineering Supervision Fees	S	F	2.5% of Value of Works	2.5% of Value of Works	0%	
Engineering Supervision & Contract Admin Fees	S	F	n/a	n/a	n/a	
Engineering Survey & Design Fees	S	F	n/a	n/a	n/a	
Community Infrastructure Levy (formerly Community Facility Contributions per lot)	S	F	\$1,225.00	\$1,210.00	1%	
Asset Protection	C	T	\$85.00	\$85.00	0%	
Vehicle Crossing	C	T	\$125.00	\$125.00	0%	
Stormwater connection	C	T	\$85.00	\$85.00	0%	
Legal Point of Discharge request	C	T	\$62.60	\$62.60	0%	
Mirroring / inspection of drainage lines as part of approval process for building over easements	C	T	\$294.70	\$250.60	18%	
Road Opening Fees	S	F	n/a	n/a	n/a	
					<i>subject to change</i>	
Total Income						\$570,000
Estimated Cost to Council						\$662,357
Net subsidy from Rates						(\$92,357)

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
3. Building						
Class 1, 2 & 10 - (Dwelling & Outbuildings)						
Minor works (eg fences, re-stumping, retaining walls)	C	T	\$311.00	\$305.00	2%	
Out buildings (under \$5,000)	C	T	\$425.00	\$415.00	2%	
Out buildings	C	T	\$612.00	\$600.00	2%	
Inground pools	C	T	\$612.00	\$600.00	2%	
Above ground pools & Spas	C	T	\$245.00	\$240.00	2%	
New Dwellings	C	T	\$1,958.00	\$1,920.00	2%	
Dwelling Internal Alterations (under \$5000.00)	C	T	\$520.00	\$510.00	2%	
Dwelling Internal Alterations (Over \$5,000)	C	T	\$984.00	\$965.00	2%	
Dwelling Additions	C	T	\$1,147.00	\$1,125.00	2%	
Dwelling – Units	C	T	\$1,958.00	\$1,920.00	2%	
Dwelling – Units	C	T	\$3,044.00	\$2,975.00	2%	
Dwelling – Units	C	T	\$1,086.00	\$1,065.00	2%	
Note:- Additional Inspections	C	T	\$140.00	\$135.00	4%	
Class 3, 4, 5, 6, 7, 8 and 9 Buildings – (Commercial & Industrial etc.)						
Commercial Fit Out	C	T	\$1,330.00	\$1,300.00	2%	
Up to \$30,000	C	T	\$1,495.00	\$1,465.00	2%	
\$30,000 - \$100,000	C	T	0.0155	0.0155	0%	
\$100,000 - \$500,000	C	T	0.00725	0.00725	0%	
\$500,000 - \$2,000,000	C	T	0.00345	0.00345	0%	
\$2,000,000 & over	C	T	0.0018	0.0018	0%	
Note:- Additional Inspections	C	T	\$140.00	\$135.00	4%	
Demolitions						
Single storey building less than 6.0m in height any Class 1 or 10	C	T	\$428.00	\$420.00	2%	
Any other building	C	T	\$851.00	\$835.00	2%	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
Demolitions						
Swimming Pool	C	T	\$175.00	\$169.00	4%	
Note:- Additional Inspections	C	T	\$140.00	\$135.00	4%	
NB *Computation checking will be charged for at cost, if a Form 11 is not provided May be varied subject to commercial agreements						
General Services/Charges						
Requests for Council Reports, Letter for Appeals Board and Siting Variations	C	T	\$230.00	\$225.00	2%	
Lodgement Fee (Gazetted Oct)	S	F	\$123.70	\$123.70	0%	
Preliminary Inspection and Inspection of Used Materials (plus travelling outside the Municipality)	C	T	N/A	N/A	N/A	
Request for Building Particulars (Form 10) (Gazetted Oct)	S	T	\$47.95	\$47.95	0%	
Building File Retrieval – Residential	C	T	\$42.00	\$41.00	2%	
Building File Retrieval – Commercial	C	T	\$130.00	\$128.00	2%	
Request For Copy of Final Certificate/Occupancy Permit	C	T	\$42.00	\$41.00	2%	
Illegal Building Works	C	T			N/A	
Inspections for others (within Municipality)	C	T	\$182.00	\$175.00	4%	
Heritage Check (Gazetted Oct)	S	T	\$86.40	\$86.40	0%	
Extension of Time of Building permit - 6 months	C	T	\$142.00	\$138.00	3%	
Extension of Time of Building permit - 12 months	C	T	\$275.00	\$270.00	2%	
Amendments to Building Permit - Minor	C	T	\$148.00	\$143.00	3%	
Amendments to Building Permit - Major	C	T	\$270.00	\$265.00	2%	
Pool fence compliance inspection (includes compliance certificate)	C	T	\$240.00	\$169.00	42%	
Building Permit Levy – 0.128 cents in the dollar (contract value) payable when building costs are over \$10,000	S	F	0.128%	0.128%	0%	
HHH Levy – 0.032 cents in the dollar (contract value) payable when building costs are over \$10,000.	S	F	N/A	N/A	N/A	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
General Services/Charges						
(Domestic work only)						
Section 137B Inspection & Report						
- Minor works	C	T	\$290.00	\$285.00	2%	
- Outbuildings	C	T	\$454.00	\$445.00	2%	
- Alterations & Additions	C	T	\$770.00	\$755.00	2%	
- Dwelling per storey	C	T	\$1,025.00	\$1,005.00	2%	
Application for an Occupancy Permit/Certificate of Final Inspection.						
- Final Certificate	C	T	\$198.00	\$194.00	2%	
- Occupancy Permit	C	T	\$480.00	\$470.00	2%	
Application to Renew Building Permit						
- Outbuilding	C	T	\$296.00	\$290.00	2%	
- Alterations & Additions	C	T	\$495.00	\$485.00	2%	
- Dwellings	C	T	\$735.00	\$720.00	2%	
- Commercial	C	T	N/A	N/A	N/A	
Consent to Build Over Easements & Sitting Variations						
- 1 Referral	C	T	\$240.00	\$235.00	2%	
- 2 Referrals	C	T	\$240.00	\$235.00	2%	
Inspection for Issuing an Occupancy Permit for a Place of Public Entertainment	C	T	\$240.00	\$235.00	2%	
External Permit Lodgement Fee	C	T	\$170.00	\$165.00	3%	
					Total Income	\$1,111,500
					Estimated Cost to Council	\$1,051,701
					Net surplus to Income	\$59,799

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
4. Recreation						
Sporting Fields						
Pre Season Training						
Up to six sessions	C	T	\$104	\$104	0%	
Six or more sessions	C	T	\$625	\$625	0%	
Personal Trainers (1-16hrs)						
Personal Trainers - Premier monthly	C	T	\$116	\$116	0%	
Personal Trainers - Standard	C	T	\$89	\$89	0%	
Personal trainers - Basic	C	T	\$58	\$58	0%	
Casual Use - full day	C	T	\$124	\$124	0%	
Casual Use - half day	C	T	\$63	\$63	0%	
Leased properties - contribution to ground maintenance costs.					Income	\$74,000
					Estimated Cost to Council	\$246,667
					Net subsidy from Rates	(\$172,667)
Total Recreation					Total Income	\$179,888
					Estimated Cost to Council	\$952,587
					Net subsidy from Rates	(\$772,699)

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
5. Planning & Environment						
Class 1 – Application to use land	S	F	\$1,360.80	\$1,337.70	2%	
Amendment to change what the permit allow s; or change any or all conditions	S	F	\$1,360.80	\$1,337.70	2%	
			(fee units)	(fee units)		
To Develop Land or to Use Land for Dwelling						
Class 2 - < \$10,000	S	F	\$206.40	\$202.90	2%	
Class 3 – \$10,001 to \$100,000	S	F	\$649.80	\$638.80	2%	
Class 4 - \$100,001 to \$500,000	S	F	\$1,330.20	\$1,307.60	2%	
Class 5 - \$500,001 to \$1,000,000	S	F	\$1,437.30	\$1,412.80	2%	
Class 6 - \$1,000,001 to \$2,000,000	S	F	\$1,544.30	\$1,518.00	2%	
VicSmart						
Class 7 - <\$10,000	S	F	\$206.40	\$202.90	2%	
Class 8 - >\$10,000	S	F	\$443.40	\$435.90	2%	
Class 9 - Subdivide or Consolidate land	S	F	\$206.40	\$202.90	2%	
Class 10 - Application other than a class 7, 8 or 9 permit	S	F	\$206.40	\$202.90	2%	
To Develop Land						
Class 11 < \$100,000	S	F	\$1,185.00	\$1,164.80	2%	
Class 12 - \$100,000 to \$1,000,000	S	F	\$1,597.80	\$1,570.60	2%	
Class 13 - \$1,000,000 to \$5,000,000	S	F	\$3,524.30	\$3,464.40	2%	
Class 14 - \$5,000,000 to \$15,000,000	S	F	\$8,982.90	\$8,830.10	2%	
Class 15- \$15,000,000 to \$50,000,000	S	F	\$26,489.90	\$26,039.50	2%	
Class 16 - > \$50,000,000 (50% of this fee to charged until 13 Oct 2017)	S	F	\$59,539.30	\$58,526.80	2%	
Subdivision						
Class 17 – Subdivide existing building.	S	F	\$1,360.80	\$1,337.70	2%	
Class 18 – Subdivide land into 2 lots.	S	F	\$1,360.80	\$1,337.70	2%	
Class 19 – To realign boundaries or consolidate.	S	F	\$1,360.80	\$1,337.70	2%	
Class 20 - To subdivide land (\$1,318.10 for each 100 lots created)	S	F	\$1,360.80	\$1,337.70	2%	
Class 21 – Remove restriction or right of way.	S	F	\$1,360.80	\$1,337.70	2%	
Class 22 – A permit not otherwise provided for in this Regulation	S	F	\$1,360.80	\$1,337.70	2%	
1. An application for more than one class. 2. An application to amend a permit in more than one class.	S	F	Sum of the highest of the fee and 50% of each of the other fees	Sum of the highest of the fee and 50% of each of the other fees	N/A	
			(fee units)	(fee units)		

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
5. Planning & Environment						
Planning Scheme Amendment						
Reg 6(1) Consider a request to amend a planning scheme	S	F	\$3,149.70	\$3,096.20	2%	
Reg 6(2) Considering submissions - up to 10 submission	S	F	\$15,611.10	\$15,345.60	2%	
Reg 6(2) Considering submissions - up to 20 submission	S	F	\$31,191.60	\$30,661.20	2%	
Reg 6(2) Considering submissions - up to 30 submission	S	F	\$41,695.80	\$40,986.80	2%	
Reg 6(3) Council adoption of Amendment	S	F	\$496.90	\$488.50	2%	
Reg 6(4) Considering a request to approve an amendment	S	F	\$496.90	\$488.50	2%	
Amend an application for planning approval or amendment to a planning approval after public notice has been given.	S	F	40% of the application fee for that class of permit or amendment to permit; and, Where the class of application is changing to a new class of higher application, the difference between the fee for the application to be amended and the fee for the new class.	40% of the application fee for that class of permit or amendment to permit; and, Where the class of application is changing to a new class of higher application, the difference between the fee for the application to be amended and the fee for the new class.	N/A	
			(fee units)	(fee units)		
Subdivision						
Certification of Plan of Subdivision	S	F	\$177.40	\$177.4	0%	
Alteration of plan	S	F	\$112.70	\$112.7	0%	
Amendment of certified plan	S	F	\$142.80	\$142.8	0%	
			(fee units)	(fee units)		
Other						
Information Requests:						
> Conveyance & Permit History	C	T	\$208.0	\$208.0	0%	
> Title and instruments	C	T	\$15 + cost of title and instrument	\$15 + cost of title and instrument	N/A	
> File Retrieval once closed residential	C	T	\$17.0	\$17.0	0%	
-commercial	C	T	\$50.0	\$50.0	0%	
File retrieval	C	T	\$64.0	\$64.0	0%	
Advertising planning applications & planning scheme amendments *	C	T	\$229.95 + postage + cost of notice in new spaper	\$229.95 + postage + cost of notice in new spaper	N/A	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
5. Planning & Environment						
Other						
Provide copies of permits	C	T	Copy fee of 50c for each Black & white A4 page (after the first page is free)	Copy fee of 50c for each Black & white A4 page (after the first page is free)	N/A	
Cash in lieu for car parking, per space.	C	T	\$10,000.0	\$10,000.0	0%	
Extension to Permit	C	T	\$0.0	\$0.0	0%	
Variation to restriction on AWC Covenant	C	T	\$1,360.80	\$1,337.70	2%	
Building envelope variation	C	T	\$0.0	\$0.0	N/A	
Prepare Section 173 agreements	C	T	Solicitors Fees + \$226 admin fee	Solicitors Fees + \$226 admin fee	N/A	
Amend Section 173 agreements	C	T	Solicitors Fees + \$226 admin fee	Solicitors Fees + \$226 admin fee	N/A	
For an agreement to a proposal to amend or end an agreement under Section 173 of the Act	S	T	\$680.40	\$668.80	2%	
Secondary Consents	C	T	\$336.40	\$330.70	2%	
Consideration of matters to Council's satisfaction	S	F	\$336.40	\$330.70	2%	
Application for compliance certificate S97N	S	F	\$336.40	\$330.70	2%	
Consideration of requests for the demolition of buildings	C	F	\$64.40	\$63.30	2%	
Assessing Development Plans - residential	C	T	\$336.40	\$330.70	2%	
Assessing Development Plans - rural	C	T	\$336.40	\$330.70	2%	
Amendment to Development Plans	C	T	\$336.40	\$330.70	2%	
			(fee units)	(fee units)	Total income	\$297,812
					Estimated Cost to Council	\$637,364
					Net subsidy from Rates	(\$339,552)

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	First half 2022/23 (inc. GST)	Second half 2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
6. Family Services							
PRESCHOOL							
4 Year Old - per term	C	F	\$422.50	\$436.50	\$422.50	0.0%	
3 Year Old - per term	C	F	\$141.00	\$436.50	\$141.00	0.0%	
Optional extended 3 Year to 7.5 hour	C	F	NA	NA	\$234.30	N/A	
Sub Total							
Total Income							\$442,119
Estimated Cost to Council							\$183,814
Net surplus to Income							(\$258,305)

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
7. Information Services						
Requests for Plans of Subdivision	C	T	\$13.00	\$13.00	0%	
Photocopying B&W A0	C	T	\$13.00	\$13.00	0%	
Photocopying B&W A1	C	T	\$8.00	\$8.00	0%	
Photocopying B&W A2	C	T	\$8.00	\$8.00	0%	
Photocopying B&W A3	C	T	\$0.75	\$0.75	0%	
Photocopying B&W A4	C	T	\$0.50	\$0.50	0%	
Photocopying Colour A3	C	T	\$2.30	\$2.30	0%	
Photocopying Colour A4	C	T	\$1.25	\$1.25	0%	
Colour plot – aerial photography A4	C	T	\$6.50	\$6.50	0%	
Colour plot – aerial photography A3	C	T	\$12.00	\$12.00	0%	
Colour plot – aerial photography A2	C	T	\$36.00	\$36.00	0%	
Colour plot – aerial photography A1	C	T	\$65.00	\$65.00	0%	
Colour plot – aerial photography A0	C	T	\$85.00	\$85.00	0%	
Map Production	C	T	\$200.00	\$200.00	0%	
Total Income						\$250
Estimated Cost to Council						\$250
Net subsidy from Rates						\$0

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
8. Waste Transfer Station						
Waste Material						
Bag	C	T				
Bag 40 litres or less	C	T	\$5.00	\$4.00	25%	
Car / Station Wagon	C	T				
Bin	C	T	\$9.00	\$8.00	13%	
Single Axle Trailer	C	T				
1/4 cubic metre	C	T	\$13.00	\$12.00	8%	
1/2 cubic metre	C	T	\$26.00	\$24.00	8%	
3/4 cubic metre	C	T	\$39.00	\$36.00	8%	
Tandem Axle Trailer	C	T				
per cubic metre	C	T	\$52.00	\$48.00	8%	
					Sub Total	
Re-Use Material						
Green waste – Car / Station Wagon	C	T				
1/4 cubic metre	C	T	\$5.00	\$4.00	25%	
Green waste – Single Axle Trailer	C	T				
1/2 cubic metre	C	T	\$10.00	\$8.00	25%	
3/4 cubic metre	C	T	\$15.00	\$12.00	25%	
Green waste – Tandem Axle Trailer	C	T				
Green waste – Bag	C	T	\$4.00	\$3.00	33%	
Green waste – per cubic metre	C	T	\$20.00	\$16.00	25%	
Oversized Trailers- per cubic metre	C	T				
Soil – per cubic metre	C	T	\$14.00	\$14.00	0%	
Contaminated Soil	C	T	\$52.00	\$48.00	8%	
Clay soil	C	T	\$14.00	\$14.00	0%	
Mattresses Baby cot	C	T	\$10.00	\$10.00	0%	
Mattresses - single	C	T	\$27.00	\$27.00	0%	
Mattresses - Double and larger	C	T	\$31.00	\$31.00	0%	
single and double chairs/couches	C	T	\$12.00	\$12.00	0%	
three seater and larger couches	C	T	\$20.00	\$20.00	0%	
Concrete, bricks and rubble – per cubic metre	C	T	\$21.00	\$21.00	0%	
1/4 cubic metre	C	T	\$5.00	\$5.00	0%	
1/2 cubic metre	C	T	\$10.00	\$10.00	0%	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
Re-Use Material						
3/4 cubic metre	C	T	\$15.00	\$15.00	0%	
Car /motorbike Tyre	C	T	\$6.00	\$5.50	9%	
Small Truck Tyre /4WD	C	T	\$13.00	\$12.50	4%	
Truck Tyre - Large	C	T	\$16.00	\$15.00	7%	
Tractor Tyre (Front) 1 metre	C	T	\$75.00	\$72.00	4%	
Tractor Tyre (Rear) > 1 metre	C	T	\$165.00	\$160.00	3%	
Loader Tyre	C	T	\$165.00	\$160.00	3%	
Refrigerator (for degassing)	C	T	\$5.00	\$4.50	11%	
Fire Extinguisher	C	T	\$8.00	\$7.50	7%	
Gas bottle	C	T	\$5.00	\$4.50	11%	
LPG cylinder	C	T	\$50.00	\$48.00	4%	
					Total Income	\$700,000
					Estimated Cost to Council	\$2,036,245
					Net subsidy from waste management Levy	(\$1,336,245)

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
9. Environmental Health						
Fixed Premises						
Class 1 premise	C	F	\$501.00	\$492.00	2%	
Class 2 premise	C	F	\$457.00	\$449.00	2%	
Class 3 premise	C	F	\$312.00	\$306.00	2%	
Class 3A premise	C	F	\$312.00	NA	NA	
Food Premises - for each additional EFT above 5 employees	C	F	\$36.00	\$35.00	3%	
Class 4 (notification)			N/A		N/A	
Class 2 Community Group (Unlicensed Premise)	C	F	\$234.00	\$230.00	2%	
Class 3 Community Group (Unlicensed Premise)	C	F	\$159.00	\$156.00	2%	
Plans approval food (fixed premises)			0.5 annual registration fee	NA	NA	
Additional Inspection	C	F	\$104.00	\$102.00	2%	
Additional Follow up Inspection	C	F	\$104.00	\$102.00	2%	
Temporary Food Premises						
Once Off Registration	C	F	\$75.00	\$74.00	1%	
Class 2	C	F	\$153.00	\$150.00	2%	
Class 3	C	F	\$102.00	\$100.00	2%	
Class 3A	C	F	\$102.00	NA	NA	
Community Group	C	F			N/A	
Mobile Food Premises						
Class 2	C	F	\$440.00	\$432.00	2%	
Class 3 (includes Water Carters)	C	F	\$258.00	\$253.00	2%	
Plans approval / Inspection Fee Mobile Premises	C	F	\$104.00	NA	NA	
Each Class 2 Food Vehicle after the first one garaged at same address.	C	F	\$235.00	\$231.00	2%	
Each Class 3 Food Vehicle after the first one garaged at same address. (Includes additional Water Carters)	C	F	\$133.00	\$131.00	2%	
Vending machine class 2	C	F	\$108.00	\$106.00	2%	
Vending machine class 2 additional after the first registered	C	F	\$54.00	\$53.00	2%	
Vending machine class 3	C	F	\$89.00	\$88.00	1%	
Vending machine class 3 additional after the first registered	C	F	\$44.00	\$43.00	2%	
Mobile community group	C	F			N/A	
Health Premises						
Health Premises (Hair and Beauty)	C	F	\$179.00	\$176.00	2%	
Health Premises (Hair Only) - once off	C	F	\$179.00	\$176.00	2%	
Mobile Health Premises	C	F	\$179.00	\$176.00	2%	
Skin Penetration Establishments	C	F	\$244.00	\$240.00	2%	
Health Premise Transfer and/or information	C	F	0.5 annual registration fee	0.5 annual registration fee	0%	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
9. Environmental Health						
Health Premises						
Additional Inspection	C	F	\$104.00	\$102	2%	
Additional Follow up Inspection	C	F	\$104.00	\$102.00	2%	
Plans approval Health Premise	C	F	0.5 annual registration fee	0.5 annual registration fee	0%	
Accommodation Premises						
Prescribed Accommodation 1 to 19 accomodation rooms	C	F	\$197.00	\$194.00	2%	
Prescribed accomodation 20 to 59 accomodation rooms	C	F	\$244.00	\$240.00	2%	
Prescribed accomodation 60 plus accomodation rooms	C	F	\$367.00	\$360.00	2%	
Caravan Parks per site #	C	F			N/A	
Accommodation Plans approval	C	F	0.5 annual registration fee	0.5 annual registration fee	0%	
Accommodation Transfer	C	F	0.5 annual registration fee	0.5 annual registration fee	0%	
Additional Inspection	C	F	\$104.00	\$102.00	2%	
Additional Follow up Inspection	C	F	\$104.00	\$102.00	2%	
Public Swimming Pools class 1						
Category 1 - 1 single small, or 1 small interactive			\$183.00	\$180.00		
Category 1 - 1 single large, or 1 large interactive			\$214.00	\$210.00		
Category 1 - Up to and including 2 Pools inclusive interactive			\$187.00	\$184.00		
Category 1 - 3 or more pools including interactive			\$273.00	\$268.00		
Additional Fees						
Additional Inspection	C	F	\$104.00	\$102.00	2%	
Additional Follow up Inspection	C	F	\$104.00	\$102.00	2%	
Re-sample of failed samples	C	F	\$179.00	\$176.00	2%	
Late fee for premises registration	C	F	0.5 annual registration fee	0.5 annual registration fee	0%	
Justified Complaint Inspection	C	F	\$104.00	\$102.00	2%	
Immunisation						
Influenza Vaccination (at clinic/pubic) Quadvalant	C	F	\$20.00	\$18.00	11%	
Influenza Vaccination (Commercial)	C	T	\$22.00			
Supply of vaccination history statement	C	T	\$12.00	\$12.00	0%	
Hepatitis B Vaccination (each vaccination)	C	F	\$27.00	\$26.00	4%	
Hepatitis A Vaccination (each vaccination) - adult	C	F	\$70.00	\$70.00	0%	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
9. Environmental Health						
Immunisation						
Combined Hepatitis A & B (each vaccination) - adult	C	F	\$95.00	\$95.00	0%	
Meningococcal ACY and W			\$90.00			
Boostrix/Dip, Tetnus, Whooping Adult	C	F	\$45.00	\$45.00	0%	
Chicken Pox	C	F	\$70.00	\$70.00	0%	
Supply of 3.5Ltr syringe container - commercial purchase and disposal	C	T	\$32.00	\$31.00	3%	
3.5Ltr Syringe containers - receive for purchase and disposal	C	T	\$32.00	\$31.00	3%	
Supply of 6Ltr syringe container - commercial purchase and disposal	C	T	\$44.00		N/A	
6Ltr Syringe containers - receive for purchase and disposal	C	T	\$44.00		N/A	
Vaccine Administration Fee - for all unsubsidised vaccines provided by state and/or federal government authorities	C	F	\$25.00		N/A	
Wastewater						
*Waste water/septic tank permit to construct, alter, install		F	\$550.00	\$434.00	27%	
*Waste Water Permit to Renew			\$126.00	NA	NA	
*Permit for minor alteration			\$568.00	NA	NA	
*Amendment of permit			\$158.00	NA	NA	
*Transfer of a Permit			\$151.00	NA	NA	
Septic Tank Permit – minor alteration (replaced above due to legislation change)		F	NA	\$212.00	-100%	
Septic Tank Permit – extra inspection (replaced above due to legislation change)		F	NA	\$102.00	-100%	
Septic Tank Transfer Inspection and/or information (replaced above due to legislation change)		F	NA	0.5 annual registration fee	-100%	
Septic permit application - extension (replaced above due to legislation change)		F	NA	0.5 annual registration fee	-100%	
Maintenance inspection - AWTS		F	\$102.00	\$102.00	0%	
Maintenance inspection - all others		F	\$102.00	\$102.00	0%	
*Note: Upper limit set by State - Council may vary below State cap					Total Income	\$367,500
					Estimated Cost to Council	\$460,091
*Note: Set by State Government					Net subsidy from Rates	(\$92,591)

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
10. Civic Services						
Animals						
Unsterilised Dog and/or microchipped	C	F	\$162.00	\$159.00	2%	
Sterilised Dog	C	F	\$54.00	\$53.00	2%	
Pensioner Unsterilised Dog	C	F	\$81.00	\$79.50	2%	
Pensioner Sterilised Dog	C	F	\$27.00	\$26.50	2%	
Unsterilised Cat and/or microchipped	C	F	\$162.00	\$159.00	2%	
Sterilised Cat	C	F	\$54.00	\$53.00	2%	
Pensioner Unsterilised Cat	C	F	\$81.00	\$79.50	2%	
Pensioner Sterilised Cat	C	F	\$27.00	\$26.50	2%	
Registration of Animal Business	S	F	\$167.00	\$163.00	2%	
Relinquishment of a dog or cat	C	F	\$57.00	\$56.00	2%	
Replacement Registration Tag	C	F	\$14.00	\$12.00	17%	
Release fee for dogs per day	C	F	\$40.00	\$40.00	0%	
Release fee for cats per day	C	T	\$25.00	\$25.00	0%	
Impounding cost (pound access)	C	T	\$100.00	\$100.00	0%	
Registration refunds	C	F	Minimum refund is \$20.	Minimum refund is \$20.	N/A	
Veterinarian costs incurred by the council (e.g. desexing, microchipping, ill health)	C	T	Oncharged at actual cost to Council	Oncharged at actual cost to Council	N/A	
Release fee (which includes sustenance) for livestock – horses, cows, goats, sheep etc per day	C	T	\$40.00	\$40.00	0%	
Impounding cost (saleyards access)	C	T	\$53.00	\$52.00	2%	
Collection cost (including float charges per trip etc)	C	T	\$80.00	\$79.00	1%	
Release fee for vehicles	C	T	\$109.00	\$107.00	2%	
Local laws						
Application for Permits under Local Law No 1/1014 – general permit	C	F	\$40	\$39	3%	
Application for Permits under Local Law No 1/1014 – general permit for registered charity for fundraising activities and NFP community events	C	F	\$0	NA	NA	
Permit for Street Trading Combined (Outdoor Dining, Goods for display/A-Frame) (New Fee)	C	F	\$75	\$0	NA	
Permit application fee – temporary advertising sign	C	F	\$75.00	\$73.00	3%	
Permit application fee – temporary real estate sign (up to three per sale)	C	F	\$217	\$213	2%	
Fail to comply to "Notice to Comply"	C	F	\$200	\$200	0%	
Other contraventions	C	F	As listed in the local law	As listed in the local law	N/A	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
10. Civic Services						
Parking						
Parking - w ithout fee	S*	F	0.5 penalty units	0.5 penalty units	0%	
Parking - in no parking area	S*	F	0.5 penalty units	0.5 penalty units	0%	
Parking - period longer	S*	F	0.5 penalty units	0.5 penalty units	0%	
Parking - not w ithin a bay	S*	F	0.5 penalty units	0.5 penalty units	0%	
					Total Income	\$643,800
					Estimated Cost to Council	\$818,241
					Net subsidy from Rates	(\$174,441)

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
11. Arts Space, Bonegilla Migrant Experience, Gateway Island & The Cube						
Arts Space Wodonga						
30% Art Work and Gift Sales Commission	C	T	30%	30%	0%	
<u>Hyphen Membership</u>						
Friends of Gallery membership	C	T	N/A	\$30	N/A	
Adult single	C	T	N/A	N/A		
<u>DL Flyers: single sided, colour, 150gsm stock</u>						
1000	C	T	\$242	\$242	0%	
1200	C	T	\$272	\$272	0%	
1500	C	T	\$284	\$284	0%	
2000	C	T	\$347	\$347	0%	
<u>DL Flyers: Double-sided, colour, 150gsm stock</u>						
1000	C	T	\$332	\$332	0%	
1200	C	T	\$395	\$395	0%	
1500	C	T	\$480	\$480	0%	
2000	C	T	\$657	\$657	0%	
Meeting Room 1 OR 2 (Hourly) NFP	C	T	\$22.00	\$21.00	5%	
Meeting Room 1 OR 2 (Hourly) GOV	C	T	\$29.00	\$28.00	4%	
Meeting Room 1 OR 2 (Hourly) COM	C	T	\$36.00	\$35.00	3%	
Meeting Room 1 OR 2 (4 Hours) NFP	C	T	\$56.00	\$55.00	2%	
Meeting Room 1 OR 2 (4 Hours) GOV	C	T	\$75.00	\$74.00	1%	
Meeting Room 1 OR 2 (4 Hours) COM	C	T	\$93.00	\$92.00	1%	
Meeting Room 1 OR 2 (8 Hours) NFP	C	T	\$90.00	\$89.00	1%	
Meeting Room 1 OR 2 (8 Hours) GOV	C	T	\$119.00	\$118.00	1%	
Meeting Room 1 OR 2 (8 Hours) COM	C	T	\$149.00	\$148.00	1%	
Meeting Room 1 & 2 (Hourly) NFP	C	T	\$32.00	\$28.00	14%	
Meeting Room 1 & 2 (Hourly) GOV	C	T	\$39.00	\$37.00	5%	
Meeting Room 1 & 2 (Hourly) COM	C	T	\$46.00	\$46.00	0%	
Meeting Room 1 & 2 (4 Hours) NFP	C	T	\$86.00	\$82.00	5%	
Meeting Room 1 & 2 (4 Hours) GOV	C	T	\$110.00	\$109.00	1%	
Meeting Room 1 & 2 (4 Hours) COM	C	T	\$140.00	\$136.00	3%	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
11. Arts Space, Bonegilla Migrant Experience, Gateway Island & The Cube						
Arts Space Wodonga						
Meeting Room 1 & 2 (8 Hours) NFP	C	T	\$135.00	\$134.00	1%	
Meeting Room 1 & 2 (8 Hours) GOV	C	T	\$180.00	\$178.00	1%	
Meeting Room 1 & 2 (8 Hours) COM	C	T	\$225.00	\$223.00	1%	
Meeting Room 3 (Hourly) NFP	C	T	\$20.00	\$19.00	5%	
Meeting Room 3 (Hourly) GOV	C	T	\$30.00	\$26.00	15%	
Meeting Room 3 (Hourly) COM	C	T	\$35.00	\$32.00	9%	
Meeting Room 3 (4 Hours) NFP	C	T	\$46.00	\$45.00	2%	
Meeting Room 3 (4 Hours) GOV	C	T	\$61.00	\$60.00	2%	
Meeting Room 3 (4 Hours) COM	C	T	\$76.00	\$75.00	1%	
Meeting Room 3 (8 Hours) NFP	C	T	\$74.00	\$73.00	1%	
Meeting Room 3 (8 Hours) GOV	C	T	\$99.00	\$98.00	1%	
Meeting Room 3 (8 Hours) COM	C	T	\$123.00	\$122.00	1%	
Meeting Room 3 (Study Room Bookings) 10am - 6pm	C	T	N/A	N/A	N/A	
Multipurpose Room (Hourly) NFP	C	T	\$41.00	\$40.00	2%	
Multipurpose Room (Hourly) GOV	C	T	\$55.00	\$54.00	2%	
Multipurpose Room (Hourly) COM	C	T	\$68.00	\$67.00	1%	
Multipurpose Room (4 Hours) NFP	C	T	\$107.00	\$106.00	1%	
Multipurpose Room (4 Hours) GOV	C	T	\$142.00	\$141.00	1%	
Multipurpose Room (4 Hours) COM	C	T	\$177.00	\$176.00	1%	
Multipurpose Room (8 Hours) NFP	C	T	\$188.00	\$187.00	1%	
Multipurpose Room (8 Hours) GOV	C	T	\$252.00	\$250.00	1%	
Multipurpose Room (8 Hours) COM	C	T	\$314.00	\$312.00	1%	
Wet Studio Monthly (Monday-Sunday)	C	T	\$240.00	\$240.00	0%	
Sound Booth FOC (2hrs / day)	C	T	N/A	N/A	N/A	
Sound Booth Additional Time (Hourly)	C	T	\$7.00	\$7.00	0%	
Sculpture Terrace (Hourly) Operating Hours - Non private events	C	T	\$150.00	\$120.00	25%	
Sculpture Terrace (Weeknights from 6.30pm- 10pm) - Private events	C	T	\$500.00	\$500.00	0%	
Foyer 4 Hours Afterhours Only	C	T	\$220.00	\$220.00	0%	
FUNCTION HIRE Gallery 1 OR 3 (4 Hours) NFP	C	T	\$264.00	\$264.00	0%	
FUNCTION HIRE Gallery 1 OR 3 (4 Hours) GOV	C	T	\$352.00	\$352.00	0%	
FUNCTION HIRE Gallery 1 OR 3 (4 Hours) COM	C	T	\$440.00	\$440.00	0%	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
11. Arts Space, Bonegilla Migrant Experience, Gateway Island & The Cube						
Arts Space Wodonga						
FUNCTION HIRE Gallery 1 OR 3 (8 Hours) NFP	C	T	\$528.00	\$528.00	0%	
FUNCTION HIRE Gallery 1 OR 3 (8 Hours) GOV	C	T	\$704.00	\$704.00	0%	
FUNCTION HIRE Gallery 1 OR 3 (8 Hours) COM	C	T	\$880.00	\$880.00	0%	
FUNCTION HIRE Gallery 1 OR 3 (Weeknights from 6.30pm) (Hourly) NFP	C	T	\$78.00	\$78.00	0%	
FUNCTION HIRE Gallery 1 OR 3 (Weeknights from 6.30pm) (Hourly) GOV	C	T	\$104.00	\$104.00	0%	
FUNCTION HIRE Gallery 1 OR 3 (Weeknights from 6.30pm) (Hourly) COM	C	T	\$130.00	\$130.00	0%	
FUNCTION HIRE Gallery 1 OR 3 (Weekends Saturday from 1pm / All Day Sunday) (4 Hours) NFP	C	T	\$264.00	\$264.00	0%	
FUNCTION HIRE Gallery 1 OR 3 (Weekends Saturday from 1pm / All Day Sunday) (4 Hours) GOV	C	T	\$352.00	\$352.00	0%	
FUNCTION HIRE Gallery 1 OR 3 (Weekends Saturday from 1pm / All Day Sunday) (4 Hours) COM	C	T	\$440.00	\$440.00	0%	
FUNCTION HIRE Gallery 1 OR 3 (Weekends Saturday from 1pm / All Day Sunday) (8 Hours) NFP	C	T	\$456.00	\$456.00	0%	
FUNCTION HIRE Gallery 1 OR 3 (Weekends Saturday from 1pm / All Day Sunday) (8 Hours) GOV	C	T	\$608.00	\$608.00	0%	
FUNCTION HIRE Gallery 1 OR 3 (Weekends Saturday from 1pm / All Day Sunday) (8 Hours) COM	C	T	\$760.00	\$760.00	0%	
Gallery 1 OR 3 Exhibition hire Individual (4 Weeks)	C	T	\$750.00	\$750.00	0%	
Gallery 1 OR 3 Exhibition hire group (4 Weeks)	C	T	\$900.00	\$900.00	0%	
FUNCTION HIRE Gallery 2 – Community (4 Hours) NFP	C	T	\$180.00	\$180.00	0%	
FUNCTION HIRE Gallery 2 – Community (4 Hours) GOV	C	T	\$240.00	\$240.00	0%	
FUNCTION HIRE Gallery 2 – Community (4 Hours) COM	C	T	\$300.00	\$300.00	0%	
FUNCTION HIRE Gallery 2 – Community (8 Hours) NFP	C	T	\$420.00	\$420.00	0%	
FUNCTION HIRE Gallery 2 – Community (8 Hours) GOV	C	T	\$560.00	\$560.00	0%	
FUNCTION HIRE Gallery 2 – Community (8 Hours) COM	C	T	\$700.00	\$700.00	0%	
FUNCTION HIRE Gallery 2 – Community (Weeknights from 6.30pm) (Hourly) NFP	C	T	\$40.00	\$38.00	5%	
FUNCTION HIRE Gallery 2 – Community (Weeknights from 6.30pm) (Hourly) GOV	C	T	\$55.00	\$52.00	6%	
FUNCTION HIRE Gallery 2 – Community (Weeknights from 6.30pm) (Hourly) COM	C	T	\$70.00	\$65.00	8%	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
11. Arts Space, Bonegilla Migrant Experience, Gateway Island & The Cube						
Arts Space Wodonga						
FUNCTION HIRE Gallery 2 – Community (Weekends Saturday from 1pm / All Day Sunday) (4 Hours) NFP	C	T	\$135.00	\$132.00	2%	
FUNCTION HIRE Gallery 2 – Community (Weekends Saturday from 1pm / All Day Sunday) (4 Hours) GOV	C	T	\$180.00	\$176.00	2%	
FUNCTION HIRE Gallery 2 – Community (Weekends Saturday from 1pm / All Day Sunday) (4 Hours) COM	C	T	\$225.00	\$220.00	2%	
FUNCTION HIRE Gallery 2 – Community (Weekends Saturday from 1pm / All Day Sunday) (8 Hours) NFP	C	T	\$230.00	\$228.00	1%	
FUNCTION HIRE Gallery 2 – Community (Weekends Saturday from 1pm / All Day Sunday) (8 Hours) GOV	C	T	\$305.00	\$304.00	0%	
FUNCTION HIRE Gallery 2 – Community (Weekends Saturday from 1pm / All Day Sunday) (8 Hours) COM	C	T	\$380.00	\$380.00	0%	
Gallery 2 Exhibition hire Individual (4 Weeks)	C	T	\$600.00	\$600.00	0%	
Gallery 2 Exhibition hire group (4 Weeks)	C	T	\$750.00	\$750.00	0%	
Afterhours Access Fob (Per Lost Fob) Fee	C	T	\$50.00	\$50.00	0%	
Public Liability - 1 to 2 events per year	C	T	\$32.00	\$32.00	0%	
Public Liability - 3 to 52 events per year	C	T	\$64.00	N/A	N/A	
Marketing EDM	C	T	\$164.00	\$164.00	0%	
Café Poster Drop Albury / Wodonga	C	T	\$231.00	\$231.00	0%	
STAFFING- Monday – Sunday 6am - 11pm (Hourly) Supervisor	C	T	\$57.00	\$57.00	0%	
STAFFING- Monday – Sunday 6am - 11pm (Hourly) Support	C	T	\$54.00	\$53.00	2%	
STAFFING- Monday - Sunday before 6am or after 11pm (Hourly)	C	T	N/A	\$98.00	N/A	
STAFFING- Overtime/Public Holiday (Hourly)	C	T	\$166.00	\$133.00	25%	
CLEANING - Pre or Post event	C	T	POA	POA	N/A	
CLEANING – Pressure washing courtyard paved area	C	T	POA	POA	N/A	
CLEANING – Abnormal cleaning (eg: bulk cardboard removal, carpet cleaning, painting)	C	T	POA	POA	N/A	
Retail products, publications and merchandise	C	T	Variable	Variable	N/A	
Commission on sale of goods	C	T	30%	\$0.30	0%	
Postage: Online/Phone purchases	C	T	5% markup on Aust Post charges	5% markup on Aust Post charges	N/A	
Programing/Events	C	T	Variable	Variable	N/A	
					Sub Total	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
11. Arts Space, Bonegilla Migrant Experience, Gateway Island & The Cube						
Bonegilla Migrant Experience						
Single adult guided tour (scheduled and/or group tours) 17 years or older	C	T	\$12	\$12	0%	
Single child/student guided tour (scheduled and/or group tours) 16 year or younger	C	T	\$9	\$9	0%	
Single Adult Concession tour price	C	T	\$10	\$10	N/A	
Family guided tour price (2 adults, 2 child/conc). Scheduled tours only.	C	T	\$32	\$32	0%	
Fee to open on day outside days of operation	C	T	\$54	\$53	2%	
Minimum fee for guided tour, pre-booked consisting of 14 or less people.	C	T	\$168	\$168	0%	
Site admission fee Adult	C	T	\$5	\$5	N/A	
Site admission fee Concession	C	T	\$4	\$4	N/A	
Site admission Child - FREE	C	T	\$0	\$0	N/A	
Full day bike hire 10-4pm	C	T	\$43	\$42	2%	
Half day bike hire 10 - 1 or 1 - 4	C	T	\$30	\$29	3%	
Hume Club Hire 10am-4pm (Community NFP)	C	T	\$90	\$87	3%	
Hume Club Hire 10am-4pm (Government/Commercial)	C	T	\$166	\$163	2%	
Function Centre/Kitchen Hire - 10am-4pm (Community NFP)	C	T	\$141	\$138	2%	
Function Centre/Kitchen Hire - 10am-4pm (Government/Commercial)	C	T	\$243	\$239	2%	
Function Centre/Cafe Hire per 4 hours or part of - after 4pm (Community NFP)	C	T	\$206	\$202	2%	
Function Centre/Kitchen Hire per 4 hours or part of - after 4pm (Government/Commercial)	C	T	\$346	\$340	2%	
Tudor Hall (Community NFP) 10am - 4pm	C	T	\$89	\$87	2%	
Tudor Hall (Government/Commercial) 10am - 4pm	C	T	\$166	\$163	2%	
Chapel hire 10am to 4pm (Community NFP)	C	T	\$122	\$120	2%	
Chapel hire 10am to 4pm (Government/Commercial)	C	T	\$183	\$180	2%	
Additional cleaning fee per hour	C	T	\$54	\$53	2%	
Setup/packdown, afterhours and additional staffing charge (per hour)	C	T	\$54	\$53	2%	
Memorial plaques -	C	T	\$225	\$225	0%	
Memorial plaques - Reprints (client errors only)	C	T	\$183	\$183	0%	
photobooth hire - function onsite	C	T	\$208	\$204	2%	
photobooth hire - function offsite	C	T	\$415	\$408	2%	
Family Exhibition Room Hire - 1 year	C	T	\$520	\$510	2%	
Photobooth	C	T	\$0	\$0	N/A	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
11. Arts Space, Bonegilla Migrant Experience, Gateway Island & The Cube						
Bonegilla Migrant Experience						
Wholesale charge on retail items (between ALM)	C	T	%	%	N/A	
Tudor Hall (Commercial / Government) 10am - 4pm	C	T	\$166	\$163	2%	
Tudor Hall (Community NFP) 10am - 4pm	C	T	\$89	\$87	2%	
					Sub Total	
Gateway Lakes/Village Facilities						
Gateway Lakes Event Site	C	T	\$428	\$420	2%	
Cleaning of Gateway Lakes Toilets	C	T	\$162	\$159	2%	
Gateway Village Circus Site - Per Day	C	T	\$349	\$342	2%	
Gateway Village Circus Site - Per Day (Utilities Charge)	C	T	\$61	\$60	2%	
Gateway Village Car Park Hire Fee - Per day	C	T	\$113	\$111	2%	
Junction Square						
Junction Square - Commercial Hirer	C	T	\$113	\$111	2%	
Promenade - Commercial Hirer	C	T	\$113	\$111	2%	
Richardson Park - Commercial Hire - per day	C	T	\$113	\$111	2%	
GENERAL						
Wedding / Memorial Fee	C	T	\$169	\$166	2%	
Public Liability - 1 to 2 events per year	C	T	\$32.00	\$32.00	0%	
Public Liability - 3 to 52 events per year	C	T	\$64.00	N/A	N/A	
Event Hire - Recreational Space - Commercial Hire	C	T	\$113	\$111	2%	
PIZZA OVEN						
Community Hire	C	T	\$228	\$228	0%	
Commercial Hire	C	T	\$342	\$342	0%	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
11. Arts Space, Bonegilla Migrant Experience, Gateway Island & The Cube						
FOOD / MARKET STALLS						
Commercial Business - Food/Beverage - large event (over 2000 attendees)	C	T	\$159	\$156	2%	
Commercial Business - Food/Beverage - small event (under 2000 attendees)	C	T	\$104	\$104	0%	
Commercial Business - Confectionary	C	T	\$85	\$83	2%	
Not for Profit organisations - Food/Beverage - large and small events	C	T	\$52	\$52	0%	
Commercial Market Stall	C	T	\$43	\$42	2%	
10 amp / 15 amp power fees	C	T	\$22	\$21	5%	
3 Phase power fee / Generator Fee	C	T	\$53	\$52	2%	
The Cube Wodonga						
Whole Venue – 8 hour (NFP)	C	T	\$1,030.00	\$1,010.00	2.0%	
Whole Venue – 4 hour (NFP)	C	T	\$578.00	\$567.00	1.9%	
Whole Venue - Additional Hour (NFP)	C	T	\$176.00	\$173.00	1.7%	
Whole Auditorium - 8 hour (NFP)	C	T	\$775.00	\$760.00	2.0%	
Whole Auditorium - 4 hour (NFP)	C	T	\$436.00	\$428.00	1.9%	
Whole Auditorium space -additional hour (NFP)	C	T	\$120.00	\$117.00	2.6%	
North Auditorium space -8 hour (NFP)	C	T	\$520.00	\$510.00	2.0%	
North Auditorium space -4 hour (NFP)	C	T	\$317.00	\$311.00	1.9%	
North Auditorium - additional hour (NFP)	C	T	\$83.00	\$81.00	2.5%	
South Auditorium space -8 hour (NFP)	C	T	\$350.00	\$344.00	1.7%	
South Auditorium space - 4 hour (NFP)	C	T	\$210.00	\$206.00	1.9%	
South Auditorium space -additional hour (NFP)	C	T	\$72.00	\$70.00	2.9%	
Rehearsal Rate (NFP)	C	T	\$394.00	\$385.56	2.2%	
additional hourly rate - performance (NFP)	C	T	\$287.00	\$282.00	1.8%	
Foyer Space 8 hour (NFP)	C	T	\$350.00	\$344.00	1.7%	
Foyer Space 4 hour (NFP)	C	T	\$210.00	\$206.00	1.9%	
Foyer Space additional hour (NFP)	C	T	\$72.00	\$70.00	2.9%	
Green room 8 hours - (NFP)	C	T	\$177.00	\$173.00	2.3%	
Green room 4 hours - (NFP)	C	T	\$105.00	\$102.00	2.9%	
Green room additional hours - (NFP)	C	T	\$38.00	\$37.00	2.7%	
Meeting Room - 8 hour (NFP)	C	T	\$250.00	\$246.00	1.6%	
Meeting Room - 4 hour (NFP)	C	T	\$143.00	\$140.00	2.1%	
Meeting Room - Additional Hourly rate (NFP)	C	T	\$45.00	\$44.00	2.3%	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
11. Arts Space, Bonegilla Migrant Experience, Gateway Island & The Cube						
The Cube Wodonga						
Kitchen 4 hours (NFP)	C	T	\$357.00	\$128.00	178.9%	
Kitchen 8 hours (NFP)	C	T	\$650.00	\$195.00	233.3%	
Dressing room 2or 3 as meeting space 8 hours NFP	C	T	\$52.00	N/A	N/A	
Dressing room 2 or3 as meeting space 4 hours NFP	C	T	\$42.00	N/A	N/A	
Dressing room 2&3 as meeting space 8 hours NFP	C	T	\$105.00	\$102.00	2.9%	
Dressing room 2&3 as meeting space 4 hours NFP	C	T	\$84.00	\$82.00	2.4%	
8 hour (NFP) Single Performance Bundle	C	T	N/A	N/A	N/A	
4 hour (NFP) Single Performance Bundle	C	T	N/A	N/A	N/A	
Hire deposit (Community NFP) - Not refunded if cancelled less than 4 weeks prior to event.	C	T	\$250.00	\$250.00	0.0%	
Free events registration only ticketing	C	T	\$0.40	\$0.40	0.0%	
Ticketing fee - full price tickets (Community NFP)	C	T	\$2.25	\$2.25	0.0%	
Ticketing fee - complimentary tickets (Community NFP)	C	T	\$1.20	\$1.20	0.0%	
Staff costs - Ushers / FOH staff (Community NFP)	C	T	\$54.00	\$53.00	1.9%	
Staff costs - Technical staff / FOH super (Community NFP)	C	T	\$57.50	\$56.60	1.6%	
Table hire (Community NFP)	C	T	N/A	N/A	N/A	
Chair hire (Community NFP)	C	T	N/A	N/A	N/A	
Tablecloth hire (Community NFP)	C	T	\$14.50	\$14.00	3.6%	
Whole Venue – 8 hour (Govt/Ed)	C	T	\$1,264.00	\$1,240.00	1.9%	
Whole Venue – 4 hour (Govt/Ed)	C	T	\$736.00	\$722.00	1.9%	
Whole Venue –additional hour (Govt/Ed)	C	T	\$188.00	\$185.00	1.6%	
Whole Auditorium space - 8 hour (Govt/Ed)	C	T	\$958.00	\$940.00	1.9%	
Whole Auditorium space - 4 hour (Govt/Ed)	C	T	\$538.00	\$528.00	1.9%	
Whole Auditorium space - additional hour (Govt/Ed)	C	T	\$142.00	\$140.00	1.4%	
North Auditorium space -8 hour (Govt/Ed)	C	T	\$640.00	\$628.00	1.9%	
North Auditorium space - 4 hour (Govt/Ed)	C	T	\$397.00	\$390.00	1.8%	
North Auditorium space -additional hour (Govt/Ed)	C	T	\$94.00	\$92.00	2.2%	
South Auditorium space -8 hour (Govt/Ed)	C	T	\$418.00	\$410.00	2.0%	
South Auditorium space - 4 hour (Govt/Ed)	C	T	\$255.00	\$250.00	2.0%	
South Auditorium space - additional hour (Govt/Ed)	C	T	\$72.00	\$71.00	1.4%	
Rehearsal Rate (Govt/Ed)	C	T	\$418.00	N/A	N/A	
Rehearsal Rate - additional hourly rate - (Govt/Ed)	C	F	\$290.00	\$284.00	2.1%	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	%Change	Total Council Income \$
11. Arts Space, Bonegilla Migrant Experience, Gateway Island & The Cube						
The Cube Wodonga						
Foyer Space 8 hour (Govt/Ed)	C	T	\$399.00	\$390.00	2.3%	
Foyer Space 4 hour (Govt/Ed)	C	T	\$232.00	\$228.00	1.8%	
Foyer Space additional hour (Govt/Ed)	C	T	\$71.00	\$70.00	1.4%	
Green room 8 hours - (Govt/Ed)	C	T	\$234.00	\$230.00	1.7%	
Green room 4 hours - (Govt/Ed)	C	T	\$132.00	\$130.00	1.5%	
Green room additional hours - (Govt/Ed)	C	T	\$42.00	\$41.00	2.4%	
Meeting Room - 8 hour(Govt/Ed)	C	T	\$306.00	\$300.00	2.0%	
Meeting Room - 4 hour(Govt/Ed)	C	T	\$174.00	\$170.00	2.4%	
Meeting Room - Additional hours (Govt/Ed)	C	T	\$54.00	\$53.00	1.9%	
Dressing room 2 OR 3 as meeting space 8 hour (Govt/ Ed)	C	T	\$71.00	N/A	N/A	
Dressing room 2 OR 3 as meeting space - 4 hour (Govt Ed)	C	T	\$52.00	N/A	N/A	
Dressing room 2&3 as meeting space 8 hour (Govt/ Ed)	C	T	\$142.00	\$140.00	1.4%	
Dressing room 2&3 as meeting space - 4 hour (Govt Ed)	C	T	\$105.00	\$103.00	1.9%	
8 hour (Educational) Single Performance Bundle	C	T	N/A	N/A	N/A	
4 hour (Educational) Single Performance Bundle	C	T	N/A	N/A	N/A	
Hire deposit (Govt/Ed) - Not refunded if cancelled less than 4 weeks prior to event.	C	T	\$260.00	\$260.00	0.0%	
Staff costs - Ushers / FOH staff (Govt/Ed)	C	T	\$54.00	\$53.00	1.9%	
Staff costs - Technical/ FOH supervisor staff (Govt/Ed)	C	T	\$57.00	\$56.50	0.9%	
Ticketing fee - full price tickets (Govt/Ed)	C	T	\$2.25	\$2.25	0.0%	
Ticketing fee - complimentary tickets (Govt/Ed)	C	T	\$1.20	\$1.20	0.0%	
Tablecloth hire (Govt/Ed)	C	T	\$14.50	\$14.00	3.6%	
Whole Venue - 8 hour (Commercial)	C	T	\$1,697.00	\$1,664.00	2.0%	
Whole Venue - 4 hour (Commercial)	C	T	\$986.00	\$967.00	2.0%	
Whole Venue - Additional Hour (Commercial)	C	T	\$289.00	\$284.00	1.8%	
Whole Auditorium space - 8 hour(Commercial)	C	T	\$1,278.00	\$1,253.00	2.0%	
Whole Auditorium space - 4 hour (Commercial)	C	T	\$726.00	\$712.00	2.0%	
Whole Auditorium space -Additional Hour (Commercial)	C	T	\$177.00	\$174.00	1.7%	
North Auditorium space - 8 hour (Commercial)	C	T	\$856.00	\$840.00	1.9%	
North Auditorium space -4 hour (Commercial)	C	T	\$535.00	\$525.00	1.9%	
North Auditorium space -Additional Hour (Commercial)	C	T	\$132.00	\$130.00	1.5%	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	%Change	Total Council Income \$
11. Arts Space, Bonegilla Migrant Experience, Gateway Island & The Cube						
The Cube Wodonga						
South Auditorium space -8 hour (Commercial)	C	T	\$601.80	\$590.00	2.0%	
South Auditorium space -4 hour (Commercial)	C	T	\$372.00	\$365.00	1.9%	
South Auditorium space - additional hour (Commercial)	C	T	\$105.00	\$103.00	1.9%	
Rehearsal Rate (Commercial)	C	T	N/A	N/A	N/A	
additional hourly rate	C	T	\$443.00	\$435.00	1.8%	
Foyer Space 8 hour (Commercial)	C	T	\$555.00	\$545.00	1.8%	
Foyer Space 4 hour (Commercial)	C	T	\$301.00	\$296.00	1.7%	
Foyer Space additional hour (Commercial)	C	T	\$94.00	\$92.00	2.2%	
Green room 8 hours - (Commercial)	C	T	\$350.00	\$344.00	1.7%	
Green room 4 hours - (Commercial)	C	T	\$189.00	\$185.00	2.2%	
Green room additional hours - (Commercial)	C	T	\$48.00	\$47.00	2.1%	
Meeting Room - 8 hour (Commercial)	C	T	\$408.00	\$400.00	2.0%	
Meeting Room - 4 hour (Commercial)	C	T	\$228.00	\$224.00	1.8%	
Meeting Room - Hourly rate (Commercial)	C	T	\$57.00	\$56.00	1.8%	
Dressing room 2 or 3 as meeting space - 8 hour (Commercial)	c	t	\$88.00	N/A	N/A	
Dressing room 2 or 3 as meeting space - 4 hour (Commercial)	c	t	\$65.00	N/A	N/A	
Dressing room 2&3 as meeting space - 8 hour (Commercial)	C	T	\$177.00	\$174.00	1.7%	
Dressing room 2&3 as meeting space - 4 hour (Commercial)	C	T	\$130.00	\$127.00	2.4%	
Hire Deposit (Commercial)	C	T	\$255.00	\$250.00	2.0%	
Staff costs - Ushers / FOH staff (Commercial)	C	T	\$54.00	\$53.00	1.9%	
Staff costs - Technical staff FOH super (Commercial)	C	T	\$57.00	\$56.50	0.9%	
Ticketing fee - full price tickets (Commercial)	C	T	\$4.50	\$4.50	0.0%	
Ticketing fee - complimentary tickets (Commercial)	C	T	\$2.20	\$2.20	0%	
Tablecloth hire (Commercial)	C	T	\$14.50	\$14.00	4%	
Credit card charges	C	T	1.60%	1.60%	N/A	
Cleaning costs - Mon-Fri per hour	C	T	\$48.90	\$47.94	2%	
Cleaning costs -Weekends per hour	C	T	\$66.30	\$65.00	2%	
additional hourly rate educational	C	T	\$327.42	\$321.00	2.0%	
Admin fee for changes to ticketing after on sale	C	T	\$59.00	\$58.00	2%	
Mailing fee for tickets - per ticket	C	T	\$3.10	\$3.10	0%	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
11. Arts Space, Bonegilla Migrant Experience, Gateway Island & The Cube						
The Cube Wodonga						
Kitchen BOND - returned if kitchen in clean state	C	T	\$255.00	\$255.00	0%	
Marketing -AD in Bordermail per slot size 62mm W x 73mm H	C	T	POA	POA	N/A	
Deposits for functions with total venue, equipment and catering costs over \$500 will be 50% of total charges. Not refunded if cancelled less than 4 weeks prior to event.	C	T	50%	50%	0%	
Staff Charge out for Front of House Supervisor	C	T	\$57.00	\$56.50	1%	
Staff Charge out for Usher	C	T	\$54.00	\$53.00	2%	
Overtime & Public holiday rate for FoH Ushers	C	T	\$135.00	\$133.00	1.5%	
Overtime & Public holiday rate for FoH Supervisor	C	T	\$145.00	\$142.00	2.1%	
Overtime & Public Holiday rate for BoH staff	C	T	\$145.00	\$142.00	2.1%	
Public Liability - 1 to 2 events per year	C	T	\$32.00	\$32.00	0%	
Public Liability - 3 to 52 events per year	C	T	\$64.00	NA	NA	
Cube membership	C	T	\$45.00	\$45.00	0.0%	
Cube membership discounts on tickets	C	T	25%	25%	0.0%	
EDM blast	C	T	\$171.00	\$168.00	1.8%	
70 inch LED screen	C	T	\$62.00	\$60.00	3.3%	
Linen napkin hire	C	T	\$2.10	\$2.10	0.0%	
New commercial ticketing charge wrist band	C	T	\$5.30	\$5.30	0.0%	
Refund/exchange ticket cost to patron per transaction	C	T	\$3.10	\$3.10	0.0%	
Marketing - Poster drop Albury and Wodonga	C	T	\$250.00	\$245.00	2.0%	
Brochure inclusion for hirers	C	T	\$420.00	\$420.00	0.0%	
Courtyard clean - Full	C	T	\$890.46	\$873.00	2.0%	
Security Guards	C	T	POA	POA	N/A	
Bulk ticketing on NFP and Govt/Edu - minimum allocation 257 ticket - Price per ticket	C	T	\$4.40	\$4.40	0.0%	
Surcharge for hired in equipment to cover admin costs	C	T	15%	15%	0.0%	
Venue Deposit NFP, COM and GOVT events. Not refunded if cancelled less than 4 weeks prior to event.	C	T	\$250.00	\$250.00	0.0%	
Cancellation fee - Charged if cancelled less than 4 weeks prior to event.	C	T	\$250.00	\$250.00	0.0%	
Event with Catering Cancellation Fee. Charged if event cancelled less than 7 days prior to event.	C	T	N/A	Full cost of event as quoted	N/A	
Portable PA - per day	C	T	\$54.00	\$53.00	1.9%	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	%Change	Total Council Income \$
11. Arts Space, Bonegilla Migrant Experience, Gateway Island & The Cube						
The Cube Wodonga						
Offsite ticketing setup fee	C	T	\$107.00	\$105.00	1.9%	
Venue deposit community/government ticketed events - New fee - Not refunded if cancelled less than 4 weeks prior to event.	C	T	\$510.00	\$500.00	2.0%	
Venue deposit commercial ticketed events - New fee - Not refunded if cancelled less than 4 weeks prior to event.	C	T	\$1,020.00	\$1,000.00	2.0%	
Venue discount 3 or more consecutive days hire - Commercial hirers only	C	T	10%	10%	N/A	
Venue discount for 5 or more days consecutive days hire - Commercial hirers only	C	T	15%	15%	N/A	
Off peak venue discount for selected months January, February. Applied to Commercial hirers only	C	T	20%	20%	N/A	
Seating Pit open for additional seating or orchestra pit- cost to cover opening and closing of pit	C	T	\$190.00	\$187.00	1.6%	
Relocation of Technical position from balcony to level 2	C	T	\$190.00	\$187.00	1.6%	
Guest register/door list only - Free entry events - held at Cube - set up charge -	C	T	\$60.00	\$60	0.0%	
Guest register/door list only - Free entry general admission events - hosted by Council off site - set up charge	C	T	\$60.00	\$60	0.0%	
Set up charges BOH meeting room 2 and 3	C	T	\$51.00	\$50	2.0%	
Set up charges BOH meeting room 2 or 3	C	T	\$51.00	\$50	2.0%	
Set up Charges Meeting room round table/theatre	C	T	\$51.00	\$50	2.0%	
Set up Charges Meeting room over 20 pax	C	T	\$51.00	\$50	2.0%	
Set up Charges Green room over 16 pax	C	T	\$51.00	\$50	2.0%	
Set up Charges South Auditorium standard	C	T	\$102.00	\$100	2.0%	
Set up Charges South Auditorium internal meetings	C	T	\$51.00	\$50	2.0%	
Set up Charges North Auditorium standard	C	T	\$51.00	\$50	2.0%	
Set up Charges North Auditorium with screen	C	T	\$102.00	\$100	2.0%	
Set up Charges Auditorium - theatre event	C	T	\$204.00	\$200	2.0%	
Set up Charges Foyer cocktail function	C	T	\$51.00	\$50	2.0%	
Set up Charges Foyer large conference set up	C	T	\$102.00	\$100	2.0%	
Set up Charges Auditorium for dinner/gala	C	T	POA	POA	N/A	
Set up Charges indoor standing room events	C	T	POA	POA	N/A	
Set up Charges indoor/outdoor standing room events	C	T	POA	POA	N/A	
Set up Charges Courtyard	C	T	POA	POA	N/A	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
11. Arts Space, Bonegilla Migrant Experience, Gateway Island & The Cube						
The Cube Wodonga						
SMS notification charge	C	T	\$0.25	\$0.25	0.0%	
Internal COW set up fee for Free registration only events - per registration	C	T	\$60.00	N/A	N/A	
Catering commission - charge for Cube to arrange external catering	C	T	15%	15%	0.0%	
					Sub Total	
					Total Income	\$272,900
					Estimated Cost to Council	\$2,449,171
					Net subsidy from Rates	(\$2,176,271)

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	%Change	Total Council Income \$
12. Library						
Photocopying / Printing A4 BW	C	T	\$0.30	\$0.30	0%	
Photocopying / Printing A3 BW	C	T	\$0.60	\$0.60	0%	
Photocopying / Printing A4 Colour	C	T	\$1.30	\$1.30	0%	
Photocopying / Printing A3 Colour	C	T	\$2.20	\$2.20	0%	
Lost item default - cost of item applies	C	T	POA	POA	N/A	
Lost item processing fee	C	T	\$6.00	\$5.90	2%	
Lost magazine fee	C	T	\$12.90	\$12.65	2%	
Inter-library Loan - as charged by institution	C	T	POA	POA	N/A	
Book club membership - 12 sets over 1 year	C	T	\$39.00	\$38.00	3%	
Book club membership - 6 sets over 1 year	C	T	\$20.00	\$0.00	N/A	
Independent Design Software / Development	C	T	\$0.00	\$0.00	N/A	
Maker Space 3D Printing (3 Hours or less) Individual	C	T	\$4.00	\$4.00	0%	
Maker Space 3D Printing (3 Hours or less) Student	C	T	\$0.00	\$0.00	N/A	
Maker Space 3D Printing (3 Hours or more) Individual	C	T	\$8.00	\$8.00	0%	
Maker Space 3D Printing (3 Hours or more) Student	C	T	\$0.00	\$0.00	N/A	
Maker Space Laser Cutting (3 Hours or less) Individual	C	T	\$4.00	\$4.00	0%	
Maker Space Laser Cutting (3 Hours or less) Student	C	T	\$0.00	\$0.00	N/A	
Maker Space Laser Cutting (3 Hours or more) Individual	C	T	\$8.00	\$8.00	0%	
Maker Space Laser Cutting (3 Hours or more) Student	C	T	\$0.00	\$0.00	N/A	
Laser Cutter Consumables Individual	C	T	\$5.00	\$5.00	0%	
Laser Cutter Consumables Student	C	T	\$0.00	\$0.00	N/A	
Vacforming Consumables Individual	C	T	\$5.00	\$5.00	0%	
Vacforming Consumables Student	C	T	\$0.00	\$0.00	N/A	
					Total Income	\$21,500
					Estimated Cost to Council	\$697,039
					Net subsidy from Rates	(\$675,539)

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	%Change	Total Council Income \$
13a. Exhibition Centre						
Hire of Exhibition Centre (Non cattle sales) per day	C	T	\$1,210	\$1,210	0.0%	
<u>Cattle presented for sale at the Exhibition Centre</u>						
- Registered Led Bulls	C	T	\$114	\$114	0.0%	
- Registered Unled Bulls	C	T	\$103	\$103	0.0%	
- Registered Led Females	C	T	\$103	\$103	0.0%	
- Registered Unled Females	C	T	\$90	\$90	0.0%	
- Junior Events	C	T	\$38	\$38	0.0%	
Horses - Clydesdale	C	T	\$44	\$44	0.0%	
Thoroughbred horse sales	C	T	\$44	\$44	0.0%	
Alpacas presented for sale at the Exhibition Centre	C	T	\$44	\$44	0.0%	
Cattle for which an agents fee was charged	C	T	\$3.40	\$3.40	0.0%	
Use of stock yards per head per day (cleaned by CoW staff)	C	T	\$38	\$38	0.0%	
Use of stock yards per head per day (cleaned by hirer)	C	T	\$21	\$21	0.0%	
Site charges - Caterers per day	C	T	\$114	\$114	0.0%	
Dispersal Sales – per head of cattle (<100 head)	C	T	\$38	\$38	0.0%	
Dispersal Sales – per head of cattle (> 100 head)	C	T	\$36	\$36	0.0%	
Saw dust – per cubic metre	C	T	At current price	At current price	N/A	
Cost of electricity	C	T	At current price	At current price	N/A	
<u>Cutting Horse Associations/Jumps Clubs/Pony Club – All NFP groups</u>						
Hire of complex (per day)	C	T	\$352	\$352	0.0%	
Charge per yard (Outdoor – cleaned by hirer)	C	T	\$21	\$21	0.0%	
Charge per yard (Indoor – cleaned by hirer)	C	T	\$34	\$34	0.0%	
Booking Fee (From)	C	T	\$102	\$102	0.0%	
Charge per horse per day (riding schools)	C	T	\$37	\$37	0.0%	
<u>Additional Charges</u>						
Set up of portable seating bank (full bank of 1500 seats)	C	T	Quoted per event	Quoted per event	N/A	
Set up of portable seating bank (less than 1500 seats)	C	T	Quoted per event	Quoted per event	N/A	
Carparking Fee – major events require car fee to be paid to Wodonga Show Society	C	T	Quoted per event	Quoted per event	N/A	

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$	
13b. Nell Wilson Pavilion							
<u>Not for Profit Groups</u>							
Not for Profit Community groups - half day rate (up to 5 hours)	C	T	\$133	\$133	0.0%		
Not for Profit Community groups - full day rate	C	T	\$245	\$245	0.0%		
Business/Commercial entities -half day rate	C	T	\$245	\$245	0.0%		
Business/Commercial entities -full day rate	C	T	\$505	\$505	0.0%		
Traditional User Groups	C	T	\$66	\$66	0.0%		
<u>Nell Wilson Kitchen</u>							
Half day rate (up to 5 hours)	C	T	\$98	\$98	0.0%		
Full day rate	C	T	\$178	\$178	0.0%		
Note: As per the management agreement the operators of the Nell Wilson Pavilion receive the fee income.						Total Income	\$0
						Estimated Cost to Council	\$121,140
						Net subsidy from Rates	(\$121,140)

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
14. Community and Marketing						
Community use of flagpoles - cost for installation per pod	C	T	\$76.00	\$76.00	0.0%	
Community use of flagpoles - cost for storage per tub	C	T	\$11.00	\$11.00	0.0%	
Community use of flagpoles - administration fee	C	T	\$39.00	\$39.00	0.0%	
Community use of flagpoles - maintenance fee per pod	C	T	\$76.00	\$76.00	0.0%	
					Total Income	\$0
					Estimated Cost to Council	\$2,000
					Net subsidy from Rates	(\$2,000)

Activity/Function	Statutory (S) or Council (C) charge	GST Status (F) Free (T) Taxable	2022/23 (inc. GST)	(inc. 2021/22 (inc. GST)	% Change	Total Council Income \$
15. Community Centres						
Baranduda Community Centre						
Workshops, Seminars, Meetings – Community *	C	T	\$8.25	\$8.10	2%	
Workshops, Seminars, Meetings – Other *	C	T	\$18.70	\$18.35	2%	
Additional Room Hire	C	T	\$12.50	\$12.25	2%	
Kitchen Hire – Community	C	T	\$8.25	\$8.10	2%	
Kitchen Hire – Other	C	T	\$18.70	\$18.35	2%	
Playgroup Session Hire	C	T	\$34.70	\$34.00	2%	
Social Events –	C	T	\$25.90	\$25.40	2%	
Social Events – Evening	C	T	\$343.35	\$336.60	2%	
Social Events – Extra Room *	C	T	\$12.50	\$12.25	2%	
Public Liability - 1 to 2 events per year	C	T	\$32.00	\$32.00	0%	
Public Liability - 3 to 52 events per year	C	T	\$64.00	N/A	N/A	
IT Equipment Hire (w ith hall hire) - Bond only	C	T	POA depending on equipment required	\$10.10	N/A	
Social Event (Evening) - Bond	C	T	\$520.20	\$510.00	2%	
Equipment Hire (w ith hall hire) - Bond only	C	T	POA depending on equipment required	\$35.70	N/A	
					Sub Total	
Felltimber Community Centre						
Workshops, Seminars, Meetings – Community *	C	T	\$8.25	\$8.10	2%	
Workshops, Seminars, Meetings – Other *	C	T	\$18.70	\$18.35	2%	
Additional Room Hire	C	T	\$12.50	\$12.25	2%	
Kitchen Hire – Community	C	T	\$8.25	\$8.10	2%	
Kitchen Hire – Other	C	T	\$18.70	\$18.35	2%	
Playgroup Session Hire	C	T	\$34.70	\$34.00	2%	
Social Events –	C	T	\$25.90	\$25.40	2%	
Social Events – Evening	C	T	\$343.35	\$336.60	2%	
Social Events – Extra Room *	C	T	\$12.50	\$12.25	2%	
Public Liability - 1 to 2 events per year	C	T	\$32.00	\$32.00	0%	
Public Liability - 3 to 52 events per year	C	T	\$64.00	N/A	N/A	
IT Equipment Hire (w ith hall hire) - Bond only	C	T	POA depending on equipment required	\$10.10	N/A	
Social Event (Evening) - Bond	C	T	\$520.20	\$510.00	2%	
Equipment Hire (w ith hall hire) - Bond only	C	T	POA depending on equipment required	\$35.70	N/A	
					Sub Total	
* Per hourly rate.					Total Income	\$39,244
					Estimated Cost to Council	\$125,243
					Net subsidy from Rates	(\$85,999)
					Total Income	\$4,696,513
					Estimated Cost to Council	\$10,247,243
Grand Total All Fees and Charges					Net subsidy from Rates	(\$5,550,730)

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

Activity/Function	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
16. Aquatic Fees				
Wodonga Sports and Leisure Centre				
Health & Fitness Membership				
Commitment Start Up (6 months)	\$29.20	\$28.30	3%	N/A
Results Plus FMF	\$59.40	\$57.60	3%	N/A
Health & Wellness Start Up Fee	\$93.00	\$90.20	3%	N/A
Health & Wellness FMF	\$40.80	\$39.60	3%	N/A
Health & Wellness - 6 month term	\$556.70	\$540.40	3%	N/A
Health & Wellness - 3 month term (insurance only)	\$394.40	\$382.90	3%	N/A
Health & Wellness Start Up Fee (concession / kids gym / Teen Gym / Pryme Movers)	\$75.70	\$73.40	3%	N/A
Health & Wellness FMF Concession / Corporate	\$32.70	\$31.70	3%	N/A
Health & Wellness FMF - Family	\$36.80	\$35.70	3%	N/A
Health & Wellness - Concession 6 month term	\$451.20	\$438.00	3%	N/A
Health & Wellness FMF - Concession Family	\$24.60	\$23.80	3%	N/A
Health & Wellness FMF - Family Concession	\$28.70	\$27.80	3%	N/A
Kids Gym / Teen Gym / Pryme Movers FMF	\$23.70	\$23.00	3%	N/A
Kids Gym / Teen Gym / Pryme Movers - 6 month term	\$333.70	\$323.90	3%	N/A
Kids Gym / Teen Gym / Pryme Movers - FMF Family (existing)	\$19.20	\$18.60	3%	N/A
Kids Gym / Teen Gym / Pryme - Family Concession	\$21.50	\$20.80	3%	N/A
Aquatic Membership				
Aquatic Start Up Fee	\$75.70	\$73.40	3%	N/A
Aquatic FMF	\$24.20	\$23.40	3%	N/A
Aquatic - 6 month term	\$339.70	\$329.80	3%	N/A
Aquatic - 3 month term (insurance only)	\$238.00	\$231.00	3%	N/A
Aquatic Start Up Fee - Concession / Junior	\$60.60	\$58.80	3%	N/A
Aquatic FMF - Concession / Family (existing) / Junior	\$19.40	\$18.80	3%	N/A
Aquatic Family	\$21.70	\$21.00	3%	N/A
Aquatic - 6 month term concession / Junior	\$277.90	\$269.80	3%	N/A
Aquatic FMF - Concession / Junior Family	\$14.60	\$14.10	4%	N/A
Aquatic Family Concession	\$16.90	\$16.40	3%	N/A

Activity/Function	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
16. Aquatic Fees				
Wodonga Sports and Leisure Centre				
Swimming Lessons (no GST)				
Class Fee	\$17.70	\$17.10	4%	N/A
Swimming Lessons FMF	\$33.80	\$32.80	3%	N/A
Swimming Lessons FMF Multi-Child Incentive	\$32.20	\$31.20	3%	N/A
Swimming Lessons FMF - Family	\$27.10	\$26.30	3%	N/A
Health & Fitness Casual				
Health Club - Adult	\$16.00	\$15.50	3%	N/A
Health Club - Concession	\$13.00	\$12.60	3%	N/A
Health Club - Adult Off Peak	\$13.00	\$12.60	3%	N/A
Group Fitness	\$16.00	\$15.50	3%	N/A
Group Fitness - Concession	\$13.00	\$12.60	3%	N/A
Personal Training (member) - 30min	\$45.20	\$43.80	3%	N/A
Personal Training (non-member) - 30min	\$48.60	\$47.10	3%	N/A
Aquatics Casual				
Rec Swim - Adult	\$7.60	\$7.30	4%	N/A
Rec Swim - Concession / Off Peak (weekdays 12pm - 3pm)	\$6.00	\$5.80	3%	N/A
Rec Swim - Child / Supervised Swim	\$5.90	\$5.70	4%	N/A
Rec Swim - Family	\$18.20	\$17.60	3%	N/A
Aquatic Inflatable rental - 1 hour with 3 staff	\$232.00	\$225.20	3%	N/A
Multi Visit Passes				
Health Club 20 x MVP - Adult	\$304.00	\$294.50	3%	N/A
Health Club 20 x MVP - Concession	\$247.00	\$239.40	3%	N/A
Group Fitness 20 x MVP - Adult	\$304.00	\$294.50	3%	N/A
Group Fitness 20 x MVP - Concession	\$247.00	\$239.40	3%	N/A
Rec Swim 20 x MVP - Adult	\$144.40	\$138.70	4%	N/A
Rec Swim 20 x MVP - Concession / Off Peak (weekdays 12pm - 3pm)	\$114.00	\$108.30	5%	N/A
Rec Swim 20 x MVP - Child / Supervised Swim	\$112.10	\$108.30	4%	N/A
Rec Swim 20 x MVP - Family	\$345.80	\$334.40	3%	N/A
Personal Training - 10 visit pass (member)	\$406.80	\$394.20	3%	N/A
Personal Training - 10 visit pass (non-member)	\$437.40	\$423.90	3%	N/A

Activity/Function	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
16. Aquatic Fees				
Wodonga Sports and Leisure Centre				
School Programs				
Swimming Lesson Participant Fee	\$8.90	\$8.40	6%	N/A
Rec Swim - per participant	\$4.20	\$4.00	5%	N/A
Stadium entry - casual	\$5.00	\$4.80	4%	N/A
Stadium & Sports Programs				
Stadium rental	\$39.70	\$38.50	3%	N/A
Netbal - Junior Team Sheet	\$46.60	\$45.20	3%	N/A
Netball - Junior Registration Fee	\$17.60	\$17.00	4%	N/A
Netball - Ladies Morning Competition	\$9.00	\$8.70	3%	N/A
Netball - Mixed Team Sheet	\$58.10	\$56.40	3%	N/A
Netball - Team Registration / Insurance Fee	\$116.00	\$112.60	3%	N/A
Basketball - Junior	\$4.00	\$3.80	5%	N/A
Children's Programs				
Childcare	\$3.80	NA		N/A
Childcare 20 x MVP	\$72.20	\$68.40	6%	N/A
Birthday Parties	\$204.40	\$194.60	5%	N/A
Facility Rental				
Aquatic - Lane Hire	\$31.60	\$30.60	3%	N/A
Room Hire - Multipurpose, Meeting Room, Group Fitness (Commercial)	\$31.60	\$30.60	3%	N/A
Room Hire - Multipurpose, Meeting Room, Group Fitness (Community)	\$25.30	\$24.60	3%	N/A
Room Hire - Physio	\$24,542.70	\$23,153.40	6%	N/A

Activity/Function	2022/23 (inc. GST)	2021/22 (inc. GST)	% Change	Total Council Income \$
16. Aquatic Fees				
Seasonal Aquatic Facilities				
Aquatics (Casual)				
Rec Sw im - Adult	\$6.20	\$6.00	3%	N/A
Rec Sw im - Concession / Supervised Sw im	\$5.20	\$5.00	4%	N/A
Rec Sw im - Child	\$5.20	\$5.00	4%	N/A
Rec Sw im - Family	\$17.00	\$16.50	3%	N/A
Rec Sw im - Spectator	\$3.00	\$2.90	3%	N/A
Inflatable Rental - 1 hour with 3 staff	\$232.00	\$225.20	3%	N/A
Aquatics Membership				
Aquatic Membership - Adult	\$22.70	\$22.00	3%	N/A
Aquatic Membership - Concession / Child	\$18.20	\$17.60	3%	N/A
Aquatic Membership - Family	\$28.30	\$27.40	3%	N/A
Multi Visit Passes				
Rec Sw im 20 x MVP - Adult	\$115.60	\$112.20	3%	N/A
Rec Sw im 20 x MVP - Concession	\$94.30	\$91.50	3%	N/A
Rec Sw im 20 x MVP - Child	\$94.30	\$91.50	3%	N/A
Rec Sw im 20 x MVP - Family	\$321.00	\$311.60	3%	N/A
Swimming Lessons (no GST)				
Class Fee (multiplied by the number of classes in term)	\$19.60	\$19.00	3%	N/A
Schools Programs				
Swimming Lesson participant fee	\$8.90	\$8.40	6%	N/A
Recreation Sw im - per participant	\$4.20	\$4.00	5%	N/A
Facility Rental				
Lane Hire	\$29.20	\$28.30	3%	N/A
Pool Hire (off peak season)	\$203.20	\$197.20	3%	N/A
Pool Hire (peak season)	\$377.00	\$366.00	3%	N/A
Dive Block and Turn Board set up price	\$174.10	\$169.00	3%	N/A
Room Hire (commercial rate)	\$29.20	\$28.30	3%	N/A
Room Hire (community rate)	\$17.60	\$17.00	4%	N/A

Appendix A – Budget process

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

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

The 2022-2023 budget, which is included in this report, is for the year 1 July 2022 to 30 June 2023 and is prepared in accordance with the Act and Regulations. The budget includes financial statements being a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works. These statements have been prepared for the year ending 30 June 2023 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards and the Local Government Model Accounts. The budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about the adoption of the budget.

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

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

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

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

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