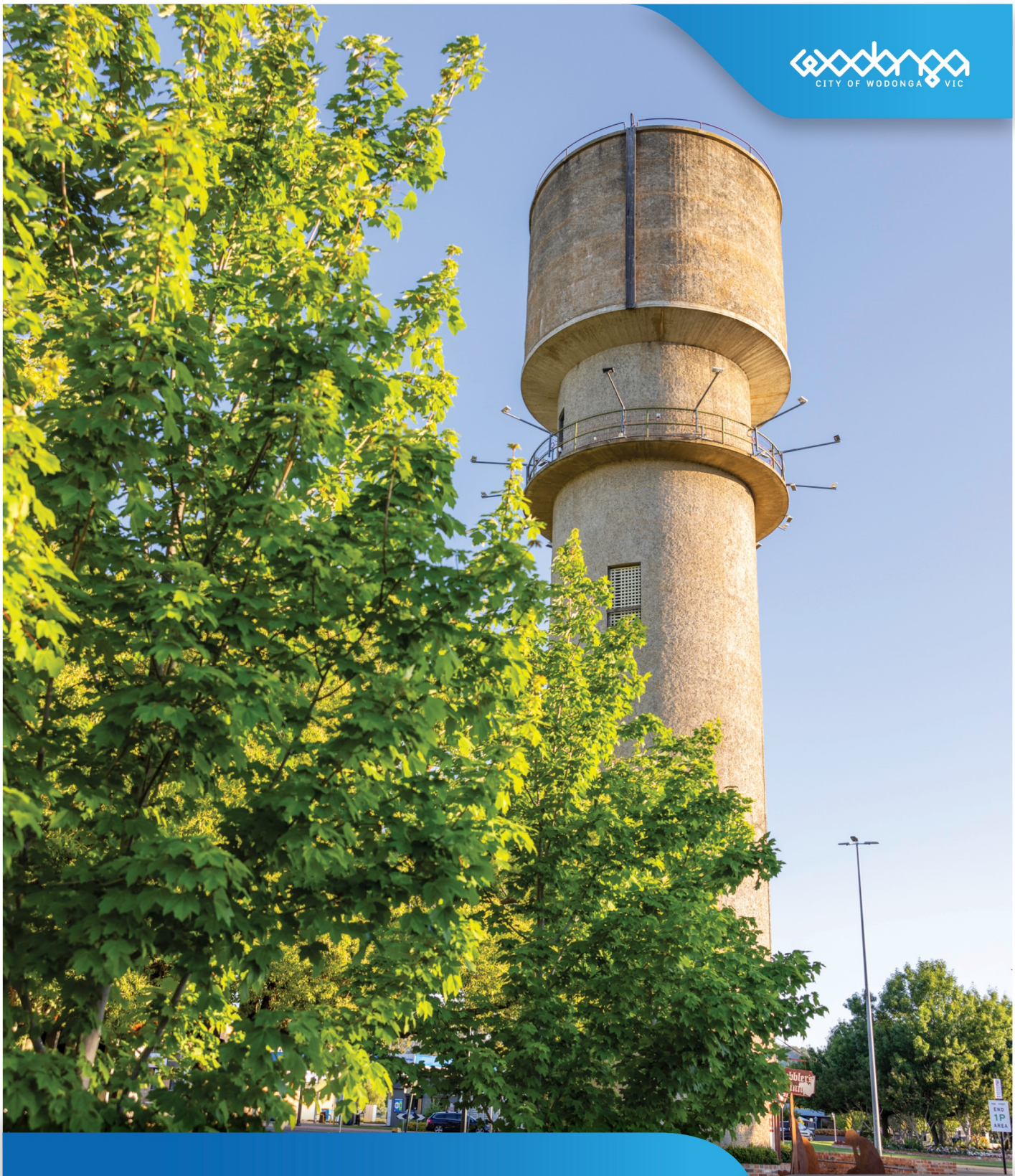


Draft Budget

2026 - 2027

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Disclaimer

The Budget 2026-2027, including financial statements, has been prepared in accordance with the requirements of the Local Government Act 2020 (Vic) and the Local Government (Planning and Reporting) Regulations 2020 (Vic). While every effort has been made to ensure that the information contained in this document is accurate and complies with relevant Victorian legislation, Wodonga Council makes no representation, warranty, assurance or guarantee as to the accuracy or completeness. Please note, forecasts may not reflect actual future outcomes due to imperfect data, assumptions not materialising as expected, unforeseen events or changes in market conditions.

The 2025-26 Forecast is as at 31 December 2025 and not the date of publication.

Mayor's Introduction

It is my great privilege to present the Draft Budget 2026-2027 to the community, underscoring a promising vision of Wodonga in the next 12 months and beyond.

This year's budget has been shaped by continued economic pressures, and balances the immediate needs of our community with the long-term development our city requires for future success.
We recognise the impact that the current economic climate and cost-of-living pressures are having on our community.

This was a guiding principle in our decision not to adopt the full rate cap set by the Minister for Local Government, prioritising our residents without compromising on essential delivery.
The budget includes a rate increase of 2.38 per cent, which sits 0.37 cent below the rate cap.
By placing the community at the centre of our decision-making processes, we continue to deliver projects that make a real difference to residents.

Prudent financial management in recent years has positioned us with the opportunity in the 2026-2027 budget to invest in infrastructure, enhance our community facilities and deliver on the services that will continue to meet the evolving needs of our community.

Wodonga is experiencing the strongest growth in net migration in regional Australia, with three significant growth platforms emerging from Baranduda-Leneva, our CBD and Logic Industrial Estate.

To support this, the budget enables one of our largest capital works programs for the community at $32.98 million, which is accompanied by effective strategic planning and resource implementation to enable its delivery.

This program thoughtfully balances the needs of the entire community – from our children and families to our seniors, and we are in a strong position to prioritise the high-quality infrastructure and services our growing city needs to thrive.

It delivers tangible benefits through the redevelopment of the Senior Citizens Centre, Kelly Park pavilion construction, strong investment in roads, footpaths and bridge renewals, targeted funding for Wodonga's youth, and further advancement of the Logic precinct.

These projects ensure our infrastructure keeps pace with rising demand and fosters Wodonga's immediate liveability, ongoing connectivity and long-term prosperity.

The budget delivers on the important groundwork laid in Wodonga 2050 – Community Vision and Council Plan 2025-2029, ensuring we thrive as a progressive regional hub where our growth creates opportunities for all.
Our city is flourishing and this budget offers a strong pathway forward in planning for the future as people continue to choose Wodonga.

The Draft Budget 2026-2027 is now presented to the community for feedback, and we encourage you to review this document, consider its benefits and have your say.

Cr Michael Gobel
Wodonga Mayor

CEO’s Introduction

The Draft Budget 2026-2027 is a strong demonstration of Wodonga Council’s commitment to financial sustainability and community-focused delivery.

Through careful planning and significant savings achieved in the past two financial years, the council is in a strong position to support long-term reinvestment into our community.

With the community continuing to experience ongoing cost-of-living pressures, this year’s budget applies a measured and compassionate approach to planning that is both financially responsible and transparent.

Operational efficiencies have been identified to limit financial impact to residents while sustaining the delivery of all services that the community values and relies upon.

A key focus of the budget is forward planning, which, for the first time, sees substantial investment directed toward design and preparation work for future capital projects.

Significant investment in areas of high demand recognises Wodonga’s strong growth trajectory and ensures adequate infrastructure meets our community’s needs now and into the future.

Given the rapidly changing national and global economic environment, conditions will continue to be closely monitored, with necessary adjustments made to the budget through the quarterly review process.

Community engagement remains fundamental to guiding the council’s financial management and feedback is encouraged during the budget consultation period to ensure our decisions reflect your priorities and expectations.

The Draft Budget 2026-2027 is available for the community to have their say from Wednesday, May 20 to Tuesday, June 9. The document can be accessed online at www.makewodongayours.com.au or via the council offices.

To discuss the budget with a member of the council, please make an appointment by phoning (02) 6022 9300.

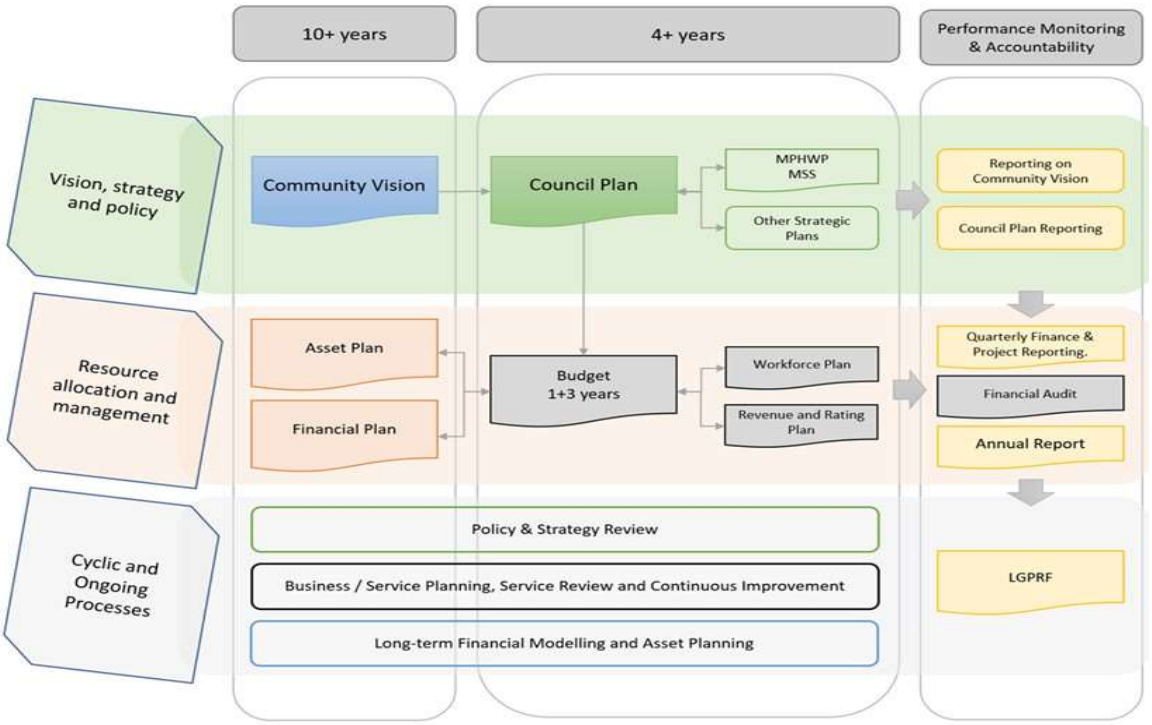
Matt Hyde
Chief Executive Officer

1. Link to the Integrated Strategic Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

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



Source: Department of Government Services

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

1.1.2 Key planning considerations

Service level planning

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

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

1.2 Our purpose

Our vision

A vibrant, well-planned city where people, nature and opportunity thrive through connection, resilience and leadership.

Our mission

Wodonga Council delivers efficient services and infrastructure through responsible financial management, ensuring value for the community and long-term sustainability.

Our values

Trust; Respect; Integrity; and Learning.

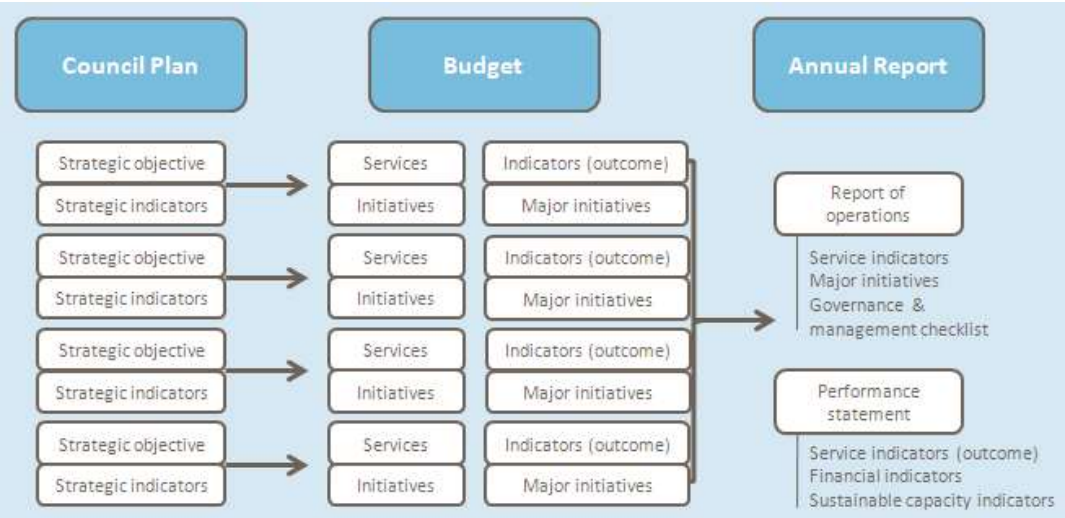
1.3 Strategic objectives

The council delivers activities and initiatives under four themes. Each contributes to the achievement of outcomes under the four themes as set out in the Council Plan for the 2025-2029 years. Council has identified a series of initiatives for the 26-27 year, which are an integral part of achieving the Council Plan. The annual budget convers these initiatives into financial terms to ensure that there are sufficient resources for their achievement. The following table lists the four strategic objectives as described in the Council Plan.

Strategic Objective	Description
1 Liveable and Connected Communities	Council will foster an environment where people of all ages, abilities, and backgrounds can live an active and healthy lifestyle, and will feel part of our diverse and growing community.
2 Thriving Local Economy	We will promote our city as a vibrant hub for investment, innovation and opportunity. It is a place that supports local jobs, education, tourism, and business through strong partnerships and a focus on sustainable, inclusive growth.
3 Resilient Infrastructure and Environment	The council will continue to respect and nurture the natural environment whilst strengthening the city's resilience and sustainability through infrastructure that supports community wellbeing and growth.
4 Effective Leadership and Sustainable Future	Council will proactively lead our growing city by ensuring transparent decision-making, proactive planning and positive collaboration. The community's interest will be at the centre of everything we do.

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2026-27 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 Government Services

2.1 Strategic Objective 1: Liveable and Connected Communities

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

Services

Service area	Description of services provided		2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Compliance	The Compliance team safeguards our community through a spectrum of essential services: ensuring animal welfare, enforcing local laws, maintaining parking order, inspecting properties for fire safety, monitoring building and planning compliance, safeguarding school crossings and managing infringements.	*Inc*	910	934	1,047
		Exp	1,858	2,169	2,465
		Surplus / (deficit)	(948)	(1,235)	(1,418)
Environmental Health	The Environmental Health service monitors, regulates, educates, and enforces legislation to protect public health and the environment. We ensure that Wodonga is a safe and healthy place to live, work, do business and visit by enforcing environmental health standards. Our aim is to prevent illness and disease by supporting and safeguarding the community from health risks in both natural and built environments.	*Inc*	282	275	266
		Exp	542	850	889
		Surplus / (deficit)	(261)	(575)	(623)
Hyphen Gallery and Library	Hyphen Gallery and Library enriches the community by fostering connection, creativity, education, and culture within a contemporary space. We offer diverse collections, programs, exhibitions and resources to inspire, engage and educate community and visitors.	*Inc*	547	559	510
		Exp	2,127	2,944	3,061
		Surplus / (deficit)	(1,580)	(2,385)	(2,551)
Immunisations	The immunisation service administers vaccinations under the National Immunisation Program to eligible individuals in Wodonga through our community and school programs. There is also immunisation services to some school and councils in the northeast region of Victoria. The service also offers a commercial influenza flu vaccination program annually to local businesses.	*Inc*	305	320	313
		Exp	544	835	782
		Surplus / (deficit)	(240)	(515)	(469)
Kindergarten	Kindergartens offer high-quality early learning programs, prioritising inclusion for all children in the two years before commencing school. Our programs focus on social, emotional and educational development, providing individualised support to set children up for positive educational and life outcomes associated with participation in quality early childhood education programs.	*Inc*	5,012	5,014	5,658
		Exp	4,915	6,777	7,513
		Surplus / (deficit)	98	(1,763)	(1,855)
Maternal and Child Health	The Maternal and Child Health (MCH) service provides free primary health care for children from birth to school age and their families. There is a focus on promoting wellbeing through monitoring physical, emotional and social health and intervention to support in areas of identified need.	*Inc*	1,438	1,417	1,331
		Exp	1,844	2,342	2,261
		Surplus / (deficit)	(406)	(925)	(930)

Note: Totals and variances may not reconcile due to rounding.

Service area	Description of services provided		2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Population Health	The Population Health service prioritises community well-being through policy development, planning and targeted initiatives, which promote access and inclusion, support vulnerable individuals, prevent family violence, promote harm prevention and reduce health disparities.	*Inc*	119	43	-
		Exp	806	1,014	1,060
		Surplus / (deficit)	(687)	(971)	(1,060)
Sport and Recreation	The Sport and Recreation service promotes an active, healthy, engaged, and inclusive lifestyle for all residents. We provide access to quality sporting, recreation and leisure facilities and amenity for safe and enjoyable participation, aiming to enhance community health and wellbeing.	*Inc*	162	107	153
		Exp	1,734	2,082	2,101
		Surplus / (deficit)	(1,572)	(1,975)	(1,948)

Major initiatives

1) Continuation of the Wodonga Senior Citizens Community Hub Redevelopment Planning
2) Provision of the 2026-27 Community Funding Request program
3) Implementation of the Youth Strategy
4) Renewal of the Physical Activity Strategy
5) Planning for Baranduda Fields synthetic surface sports field

Other initiatives

6) Implementation of a venue booking digital platform to streamline usage of community facilities

Service Performance Outcome Indicators

Domain	Indicator	2024-25 Actual
Community	Library services	27.44%
Community	Maternal and child health services	78.92%
Community	Maternal and child health services	81.41%
Responsiveness	Food safety	100.00%
Cost	Library services	$31.04

*** refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators**

2.2 Strategic Objective 2: Thriving Local Economy

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

Services

Service area	Description of services provided		2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Cultural and Visitor Services	Cultural and Visitor Services aims to nurture diverse art, events and cultural experiences that are participatory, entertaining, educational and inclusive to all residents and visitors. This is provided through the management of Bonegilla Migrant Experience, The Cube Wodonga and a diverse range of event and arts programs.	*Inc*	892	886	825
		Exp	3,200	4,189	4,316
		Surplus/ (deficit)	(2,308)	(3,303)	(3,491)

Note: Totals and variances may not reconcile due to rounding.

Service area	Description of services provided		2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Economic Development	The Economic Development service promotes balanced and sustainable community growth by influencing investment in wealth, human capital, and job creation. It achieves this through the provision of a business concierge service in the area of investment attraction, land development, and securing government funding.	*Inc*	-	-	-
		Exp	358	620	752
		Surplus/ (deficit)	(358)	(620)	(752)

Major initiatives

1) Implementation of the Event Attraction funding program to support visitation

Other initiatives

2) Deliver community art projects to increase aesthetic appeal across the municipality including public art maintenance
3) Participation in the Regional Activators Alliance (RAA) initiative to collaboratively promote regional development

2.3 Strategic Objective 3: Resilient Infrastructure and Environment

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

Services

Service area	Description of services provided		2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Asset Management	Asset Management is committed to overseeing and maintaining the council's assets and infrastructure, ensuring they are efficiently managed, well-maintained, and meet technical, regulatory, lessee, and customer requirements.	*Inc*	2,014	1,683	1,644
		Exp	3,271	5,250	5,403
		Surplus / (deficit)	(1,257)	(3,567)	(3,759)
Building Services	Building Services ensures that all buildings within the municipality meet safety and regulatory standards, in line with the council's obligations under the Building Act. This includes assessing and approving building permit applications, conducting inspections during construction, and issuing occupancy certificates. The service is vital to preserving the safety, integrity, and compliance of our built environment.	*Inc*	1,174	1,131	1,231
		Exp	1,265	1,501	1,591
		Surplus / (deficit)	(91)	(370)	(360)
Parks and Gardens	The Parks, Gardens and Environmental service aims to maintain and improve safe open spaces promoting health and wellbeing through well-maintained landscapes. We strive to foster community ownership and pride in Wodonga's open spaces. We prioritise building positive relationships with user groups, including sporting clubs, community organisations, government agencies, and residents.	*Inc*	490	242	214
		Exp	8,675	9,516	10,003
		Surplus / (deficit)	(8,186)	(9,274)	(9,789)
Projects and Design	The Projects and Design team delivers diverse projects and provides support to internal and external customers to improve the quality of life to our residents. This service has expertise in project management, contract management and engineering services.	*Inc*	429	586	570
		Exp	1,660	2,608	2,490
		Surplus / (deficit)	(1,231)	(2,022)	(1,920)

Note: Totals and variances may not reconcile due to rounding.

Service area	Description of services provided		2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Roads Maintenance	At Wodonga Council, we are committed to maintaining our city's road, path and drainage infrastructure to a high standard. Our Roads Maintenance service ensures that these essential components are well-maintained, providing a fair and reasonable level of quality that aligns with our road management plan. We strive to make our roads safe and accessible for everyone in our vibrant community.	*Inc*	1,770	1,239	1,286
		Exp	3,253	4,364	4,366
		Surplus/ (deficit)	(1,483)	(3,125)	(3,080)
Strategic and Statutory Planning	This service guides sustainable city growth through urban design, land use strategies, and environmental protection. They assess and manage planning permits, manage scheme amendments, and provide planning advice to internal and external customers.	*Inc*	346	855	809
		Exp	1,786	2,797	2,926
		Surplus/ (deficit)	(1,440)	(1,942)	(2,117)
Waste Management	The Waste Management Team manages, delivers and educates the community on kerbside, street garbage and resource recovery center waste to promote a sustainable and environmentally conscious city. We work to reduce wastage promoting reuse, recycling and organics.	*Inc*	8,582	8,727	8,851
		Exp	7,578	8,458	8,930
		Surplus/ (deficit)	1,004	269	(79)

Major initiatives

1) Wodonga Creek Activation Project
2) Demolition of Stock Route Bridge to ensure safety local amenities

Other initiatives

3) Bridges and Open Space external revaluation
4) Continued trial period of the Free Community Textile Recycling Program
5) Upgrade to Woodland Street Drainage
6) Extension of Logic Roche Drive

Service Performance Outcome Indicators

Domain	Indicator	2024-25 Actual
Environment	Roads	98.12%
Environment	Waste management	Not Applicable
Responsiveness	Statutory planning	63.01%
Cost	Waste management	Not Applicable

*** refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators**

Note: Totals and variances may not reconcile due to rounding.

2.4 Strategic Objective 4: Effective Leadership and Sustainable Future

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

Services

Service area	Description of services provided		2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Business Innovation and Assurance	Business Innovation and Assurance foster a culture of excellence, accountability, and integrity in managing the council's risk management, business continuity, business improvement, service management, and governance duties. Our service bridge the council and our organisation, ensuring that we operate transparently and responsibly.	*Inc*	56	114	62
		Exp	1,681	2,062	1,943
		Surplus / (deficit)	(1,625)	(1,948)	(1,881)
Customer Experience	The Customer Experience team is committed to delivering exceptional service to the Wodonga community across multiple channels, ensuring that all enquiries related to council services are addressed efficiently and effectively. Operating from the council offices, we aim to provide first-time resolution for community members, minimising the need for referral to other departments. Our focus is on offering timely, responsive assistance that meets the diverse needs of our customers, positioning us as the primary point of contact for all enquiries and contributing to a seamless and positive customer experience.	*Inc*	1	19	18
		Exp	1,159	1,545	1,658
		Surplus/ (deficit)	(1,158)	(1,526)	(1,640)
Emergency Management	Emergency Management coordinates planning, preparedness, response and recovery to meet the Victorian statutory requirements. The program works with external agencies and organisations to address the prevention and recovery of an emergency event.	*Inc*	60	60	60
		Exp	127	191	273
		Surplus/ (deficit)	(67)	(131)	(213)
Finance	Finance oversees the council's financial management, including budget preparation, issuing rates notices, and handling transactions such as accounts payable. It ensures compliance with financial standards, prepares high-quality financial reports, and manages financial risks and procurement to support sound governance. Finance also provides strategic advice to internal and external stakeholders, facilitates long-term financial planning, and oversees systems to maintain accurate data and reporting. The 2026-27 budgeted expenses for Finance total $1,678,923. These costs have been fully allocated to other services through Activity-Based Costing, resulting in a net expense of $0 for Finance.	*Inc*	-	-	-
		Exp	1,617	-	-
		Surplus / (deficit)	(1,617)	-	-

Note: Totals and variances may not reconcile due to rounding.

Service area	Description of services provided		2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Information Services	Information Services ensures a stable, secure, and responsive ICT environment for our business users. We empower users through innovative software and hardware infrastructure while maintaining data and information confidentiality and integrity. The ICT service includes Geographical Information Services and Records Management. The 2026-27 budgeted expenses for Information Services total $4,602,044. These costs have been fully allocated to other services through Activity-Based Costing, resulting in a net expense of $0 for Information Services.	*Inc*	-	-	-
		Exp	2,426	-	-
		Surplus / (deficit)	(2,426)	-	-
Leadership	The role of directors and managers includes strategic leadership, operational management, community engagement, regulatory compliance, and continuous improvement across diverse functional areas. Managers and directors lead teams, translate plans into action and navigate various challenges. They foster collaboration, empower individuals and ensure organisational success through strategic planning and effective execution. The 2026-27 budgeted expenses for Leadership total $3,466,845. These costs have been fully allocated to other services through Activity-Based Costing, resulting in a net expense of $0 for Leadership.	*Inc*	-	-	-
		Exp	3,077	-	-
		Surplus / (deficit)	(3,077)	-	-
Marketing and Communications	Marketing and Communications cultivates effective communication, awareness and engagement with the community. It informs the community on the wide variety of projects, programs and events happening within the municipality while also ensuring customers are aware of the wider service offering of the council.	*Inc*	-	1	-
		Exp	1,122	1,435	1,548
		Surplus / (deficit)	(1,122)	(1,434)	(1,548)
Office of the CEO	Provides leadership and oversight to the operations of the organisation in accordance with strategy, policy and risk appetite in providing facilities and services to the community of the City of Wodonga and the Albury Wodonga Region.The Office of the CEO also facilitates regional collaboration and advocacy and provides executive support to the CEO and councillors.	*Inc*	-	-	-
		Exp	747	771	781
		Surplus/ (deficit)	(747)	(771)	(781)

Note: Totals and variances may not reconcile due to rounding.

Service area	Description of services provided		2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
People and Safety	The People and Safety team plays a vital role in supporting our organisation by providing expert advice, practical support, and strategic guidance on all aspects of people and workplace safety. With a focus on collaboration and leadership, the team works to create a thriving, resilient, and engaged workforce.Dedicated to improving staff health and wellbeing, the team uses innovative workforce management approaches and actively promotes a strong culture of safety. By focusing on prevention, education, and continuous improvement, People and Safety helps ensure our organisation is a leader in building a safe, supportive, and productive work environment. The 2026-27 budgeted expenses for People and Safety total $1,782,854. These costs have been fully allocated to other services through Activity-Based Costing, resulting in a net expense of $0 for People and Safety.	*Inc*	-	-	-
		Exp	1,479	-	-
		Surplus/ (deficit)	(1,479)	-	-

Note: Totals and variances may not reconcile due to rounding.

Major initiatives

1) Investigate and progress website improvement plans to improve community access to digital services

Other initiatives

2) Management of a strategic internal audit plan aligned with strategic risk and objectives of council
3) Membership to Regional Capitals Australia (RCA) to influence the agenda and outcomes for Wodonga community & residents
4) Coordination of MEMPC training
5) Review of Council's Risk Management Framework

Service Performance Outcome Indicators

Domain	Indicator	2024-25 Actual
Governance	Community engagement	54
Governance	Financial decisions	Not Applicable

*** refer to table at end of section 2.4 for information on the calculation of Service Performance Outcome Indicators**

Service Performance Outcome Indicators

Domain	Indicator	Performance Measure	Computation
Governance	Community engagement	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
	Financial decisions	Total unpaid rates and charges (total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of all rates and charges for the financial year)	[Sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years / Sum of all rates and charges for the financial year] x100

Domain	Indicator	Performance Measure	Computation
Community	Library services	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
	Maternal and child health services	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100
Environment	Roads	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
	Waste management	Kerbside collection waste to landfill per serviced property (amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property)	Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill / Number of serviced properties
Responsiveness	Food 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
	Statutory planning	Planning applications decided within the relevant required time (percentage of regular and VicSmart planning application decisions made within the relevant required time)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Cost	Library services	Cost of library services (direct cost of library services per head of population)	Direct cost of library services / Population
	Waste management	Cost of kerbside waste collection services (direct cost of kerbside waste collection services per serviced property)	Direct cost of kerbside waste collection services / Number of serviced properties

2.5 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	$'000	$'000	$'000
Strategic Objective 1: Liveable and Connected Communities	(10,854)	20,132	9,278
Strategic Objective 2: Thriving Local Economy	(4,243)	5,068	825
Strategic Objective 3: Resilient Infrastructure and Environment	(21,104)	35,709	14,605
Strategic Objective 4: Effective Leadership and Sustainable Future	(6,063)	6,203	140
Total	**(42,264)**	**67,112**	**24,848**
Expenses added in:			
Depreciation	18,925		
Finance costs	576		
Other expenses	697		
Surplus/(Deficit) before funding sources	**(62,462)**		
Funding sources added in:			
Rates and charges revenue	52,315		
Financial Assistance Grants	6,738		
Grants - capital	3,559		
Contributions - monetary	6,407		
Contributions - non-monetary	14,451		
Interest income	286		
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3,440		
Other income	1,587		
Total funding sources	**88,783**		
Operating surplus/(deficit) for the year	**26,321**		
Underlying Surplus/(deficit)	**1,841**		
Adjusted Underlying Surplus/(deficit)	**40**		

Note: Totals and variances may not reconcile due to rounding.

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2026-27 has been supplemented with projections to 2029-30

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 2030

	NOTES	Forecast Actual 2025-26 $'000	Budget 2026-27 $'000	Projections 2027-28 $'000	2028-29 $'000	2029-30 $'000
Income / Revenue						
Rates and charges	4.1.1	57,723	**60,177**	62,525	64,953	67,464
Statutory fees and fines	4.1.2	817	**797**	826	848	870
User fees	4.1.3	5,497	**5,839**	5,984	6,142	6,303
Grants - operating	4.1.4	15,720	**16,200**	15,853	16,145	16,442
Grants - capital	4.1.4	3,192	**3,559**	1,249	3,505	2,704
Contributions - monetary	4.1.5	2,099	**6,407**	2,098	3,792	4,387
Contributions - non-monetary	4.1.5	14,245	**14,451**	14,921	15,406	15,906
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		3,180	**3,440**	448	386	324
Other income	4.1.6	2,596	**2,761**	2,211	1,949	1,488
Total income / revenue		105,069	**113,631**	106,116	113,125	115,888
Expenses						
Employee costs	4.1.7	35,115	**36,975**	38,284	39,639	41,042
Materials and services	4.1.8	28,709	**29,717**	26,822	27,861	27,790
Depreciation	4.1.9	16,772	**18,524**	19,786	20,847	21,691
Amortisation - intangible assets	4.1.10	29	**28**	19	-	-
Depreciation - right of use assets	4.1.11	708	**373**	216	95	38
Borrowing costs		631	**551**	560	570	580
Finance costs - leases		63	**25**	12	5	2
Other expenses	4.1.12	1,421	**1,117**	1,146	1,176	1,207
Total expenses		83,448	**87,310**	86,845	90,193	92,350
Surplus/(deficit) for the year		21,621	**26,321**	19,271	22,931	23,538
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain / (loss)		10,259	**30,060**	26,389	28,020	29,344
Total other comprehensive income		10,259	**30,060**	26,389	28,020	29,344
Total comprehensive result		31,880	**56,381**	45,660	50,952	52,882
Underlying Surplus/(deficit)		2,022	**1,841**	940	166	478
Adjusted Underlying Surplus/(deficit)		315	**40**	492	(220)	154

Note: Totals and variances may not reconcile due to rounding.

Adjusted underlying position excludes asset sale proceeds and associated costs, which are non-operational and non-recurring. This provides a clearer view of Council's ongoing operating performance and financial sustainability.

Balance Sheet

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025-26 $'000	Budget 2026-27 $'000	Projections 2027-28 $'000	2028-29 $'000	2029-30 $'000
Assets						
Current assets						
Cash and cash equivalents		17,158	**15,623**	17,529	14,158	13,961
Trade and other receivables		4,000	**3,940**	3,680	4,001	4,111
Other financial assets		46,410	**43,161**	25,897	32,371	31,724
Inventories		74	**78**	82	86	90
Prepayments		2,186	**2,230**	2,274	2,320	2,366
Non-current assets classified as held for sale		4,759	**-**	-	-	-
Contract assets		1,795	**1,777**	1,759	1,742	1,724
Other assets		469	**924**	981	881	922
Total current assets		76,851	**67,733**	52,202	55,558	54,897
Non-current assets						
Trade and Other Receivables		1,019	**1,082**	1,145	1,208	1,271
Property, infrastructure, plant & equipment		961,200	**1,023,970**	1,084,438	1,131,659	1,184,720
Right-of-use assets	4.2.2	729	**356**	140	45	7
Intangible assets		47	**19**	-	-	-
Total non-current assets		962,995	**1,025,427**	1,085,723	1,132,912	1,185,998
Total assets		1,039,846	**1,093,160**	1,137,924	1,188,470	1,240,895
Liabilities						
Current liabilities						
Trade and other payables		4,406	**4,230**	4,061	4,256	4,347
Trust funds and deposits		1,418	**1,397**	1,376	1,355	1,335
Contract and other liabilities		3,015	**1,055**	1,076	1,098	1,120
Provisions		6,251	**6,365**	6,543	6,727	6,916
Interest-bearing liabilities	4.2.1	502	**521**	540	560	581
Lease liabilities	4.2.2	361	**231**	101	42	7
Total current liabilities		15,953	**13,799**	13,697	14,038	14,306
Non-current liabilities						
Contract and other liabilities		5,397	**5,397**	5,397	5,397	5,397
Provisions		2,439	**2,278**	2,125	1,980	1,843
Interest-bearing liabilities	4.2.1	2,959	**2,438**	1,898	1,338	757
Lease liabilities	4.2.2	381	**150**	49	7	-
Total non-current liabilities		11,176	**10,263**	9,469	8,722	7,997
Total liabilities		27,129	**24,062**	23,166	22,760	22,303
Net assets		1,012,717	**1,069,098**	1,114,758	1,165,710	1,218,592
Equity						
Accumulated surplus		474,673	**501,821**	524,814	545,620	573,169
Reserves		538,044	**567,277**	589,944	620,090	645,423
Total equity		1,012,717	**1,069,098**	1,114,758	1,165,710	1,218,592

Note: Totals and variances may not reconcile due to rounding.

Statement of Changes in Equity

For the four years ending 30 June 2030

	NOTES	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2026 Forecast Actual					
Balance at beginning of the financial year		932,743	405,499	517,175	10,069
Surplus/(deficit) for the year		21,621	21,621	-	-
Net asset revaluation gain/(loss)		10,259	-	10,259	-
Transfers to other reserves		48,094	47,553	-	541
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		**1,012,717**	**474,673**	**527,434**	**10,610**
2027 Budget					
Balance at beginning of the financial year		**1,012,717**	**474,673**	**527,434**	**10,610**
Surplus/(deficit) for the year		**26,321**	**26,321**	**-**	**-**
Net asset revaluation gain/(loss)		**30,060**	**-**	**30,060**	**-**
Transfers to other reserves		**826**	**826**	**-**	**-**
Transfers from other reserves		**(826)**	**-**	**-**	**(826)**
Balance at end of the financial year		**1,069,098**	**501,821**	**557,494**	**9,784**
2028					
Balance at beginning of the financial year		1,069,098	501,821	557,494	9,784
Surplus/(deficit) for the year		19,271	19,271	-	-
Net asset revaluation gain/(loss)		26,389	-	26,389	-
Transfers to other reserves		3,723	3,723	-	-
Transfers from other reserves		(3,723)	-	-	(3,723)
Balance at end of the financial year		**1,114,758**	**524,814**	**583,883**	**6,061**
2029					
Balance at beginning of the financial year		1,114,758	524,814	583,883	6,061
Surplus/(deficit) for the year		22,931	22,931	-	-
Net asset revaluation gain/(loss)		28,020	-	28,020	-
Transfers to other reserves		2,126	-	-	2,126
Transfers from other reserves		(2,126)	(2,126)	-	-
Balance at end of the financial year		**1,165,710**	**545,620**	**611,903**	**8,187**
2030					
Balance at beginning of the financial year		1,165,710	545,620	611,903	8,187
Surplus/(deficit) for the year		23,538	23,538	-	-
Net asset revaluation gain/(loss)		29,344	-	29,344	-
Transfers to other reserves		4,012	4,012	-	-
Transfers from other reserves		(4,012)	-	-	(4,012)
Balance at end of the financial year		**1,218,592**	**573,169**	**641,248**	**4,175**

Note: Totals and variances may not reconcile due to rounding.

Statement of Cash Flows

For the four years ending 30 June 2030

	Notes	Forecast Actual 2025-26 $'000	Budget 2026-27 $'000	Projections 2027-28 $'000	2028-29 $'000	2029-30 $'000
		Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		57,676	**60,161**	62,390	64,801	67,313
Statutory fees and fines		688	**806**	825	847	869
User fees		5,855	**6,419**	6,576	6,747	6,925
Grants - operating		14,497	**16,212**	15,873	16,129	16,428
Grants - capital		2,104	**3,562**	1,363	3,393	2,743
Contributions - monetary		2,099	**6,407**	2,098	3,792	4,387
Interest received		1,505	**2,475**	2,022	1,756	1,292
Other receipts		11	**268**	1,161	1,211	1,744
Net GST refund / payment		-	**5,001**	6,090	5,044	5,389
Employee costs		(34,695)	**(37,146)**	(38,366)	(39,717)	(41,128)
Materials and services		(26,187)	**(32,303)**	(29,836)	(30,305)	(31,109)
Trust funds and deposits repaid		(20)	**(21)**	(21)	(21)	(20)
Other payments		(7,273)	**(3,742)**	(1,953)	(2,675)	(2,438)
Net cash provided by/(used in) operating activities		16,260	**28,098**	28,222	31,002	32,396
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(20,253)	**(41,244)**	(46,599)	(30,957)	(36,263)
Proceeds from sale of property, infrastructure, plant and equipment		5,354	**9,801**	4,343	4,274	4,207
Proceeds from sale of investments		1,796	**3,249**	17,265	(6,474)	647
Net cash provided by/ (used in) investing activities		(13,103)	**(28,194)**	(24,992)	(33,157)	(31,408)
Cash flows from financing activities						
Finance costs		(572)	**(551)**	(560)	(570)	(580)
Repayment of borrowings		(6,498)	**(502)**	(521)	(540)	(560)
Interest paid - lease liability		(63)	**(25)**	(12)	(5)	(2)
Repayment of lease liabilities		(829)	**(361)**	(231)	(101)	(42)
Net cash provided by/(used in) financing activities		(7,962)	**(1,439)**	(1,324)	(1,216)	(1,184)
Net increase/(decrease) in cash & cash equivalents		(4,805)	**(1,535)**	1,906	(3,371)	(197)
Cash and cash equivalents at the beginning of the financial year		21,963	**17,158**	15,623	17,529	14,158
Cash and cash equivalents at the end of the financial year		17,158	**15,623**	17,529	14,158	13,961

Note: Totals and variances may not reconcile due to rounding.

Statement of Capital Works

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025-26 $'000	Budget 2026-27 $'000	Projections 2027-28 $'000	2028-29 $'000	2029-30 $'000
Property						
Land		-	**-**	885	-	383
Total land		-	**-**	885	-	383
Buildings		3,597	**6,880**	14,760	6,249	6,068
Building improvements		-	**-**	-	-	-
Total buildings		3,597	**6,880**	14,760	6,249	6,068
Total property		3,597	**6,880**	15,644	6,249	6,451
Plant and equipment						
Plant, machinery and equipment		1,558	**6,626**	2,706	1,521	1,606
Fixtures, fittings and furniture		85	**85**	87	90	92
Computers and telecommunications		274	**108**	665	339	253
Total plant and equipment		1,917	**6,819**	3,457	1,950	1,951
Infrastructure						
Roads		6,315	**10,526**	14,952	8,673	7,254
Bridges		1,342	**700**	1,458	443	454
Footpaths and cycleways		1,742	**2,458**	2,345	1,357	1,396
Drainage		1,803	**4,323**	2,336	2,941	9,504
Recreational, leisure and community facilities		1,190	**1,242**	287	4,139	3,816
Parks, open space and streetscapes		2,097	**4,295**	1,707	2,127	1,905
Off street car parks		250	**250**	257	263	270
Total infrastructure		14,739	**23,795**	23,342	19,944	24,599
Total capital works expenditure	4.3.1	20,253	**37,495**	42,443	28,143	33,001
Represented by:						
New asset expenditure		1,101	**11,462**	11,810	5,175	12,941
Asset renewal expenditure		9,749	**20,773**	19,856	19,702	19,069
Asset expansion expenditure		8,552	**1,810**	7,129	2,094	-
Asset upgrade expenditure		851	**3,450**	3,649	1,171	991
Total capital works expenditure	4.3.1	20,253	**37,495**	42,443	28,143	33,001
Funding sources represented by:						
Grants		3,192	**2,122**	1,249	3,505	2,704
Council cash		17,061	**35,372**	41,194	24,638	30,297
Total capital works expenditure	4.3.1	20,253	**37,495**	42,443	28,143	33,001

Note: Totals and variances may not reconcile due to rounding.

Statement of Human Resources

For the four years ending 30 June 2030

	Forecast Actual	Budget	Projections		
	2025-26	2026-27	2027-28	2028-29	2029-30
	$'000	$'000	$'000	$'000	$'000
Staff expenditure					
Employee costs - operating	35,115	**37,105**	38,283	39,499	40,754
Employee costs - capital	-	**1,008**	1,043	1,080	1,118
Total staff expenditure	35,115	**38,113**	39,326	40,579	41,872
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	304.6	**310.9**	313.3	315.8	318.3
Total staff numbers	304.6	**310.9**	313.3	315.8	318.3

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

Department	Budget	Comprises Permanent		Casual
	2026-27	Full Time	Part time	
	$'000	$'000	$'000	$'000
Office of the CEO	**542**	542	-	-
Community & Partnerships	**13,126**	5,167	6,862	1,097
Corporate	**8,193**	6,045	1,928	220
Infrastructure & Growth	**15,243**	12,941	1,970	332
Total permanent staff expenditure	**37,105**	24,695	10,761	1,650
Capitalised labour costs	**1,008**	1,008	-	-
Total expenditure	**38,113**	**25,703**	**10,761**	**1,650**

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

Department	Budget	Comprises Permanent		Casual
	2026-27	Full Time	Part time	
Office of the CEO	**2.0**	2.0	-	-
Community & Partnerships	**109.8**	40.5	62.9	6.4
Corporate	**62.2**	45.4	15.2	1.5
Infrastructure & Growth	**137.0**	115.6	21.0	0.4
Total staff	**310.9**	**203.5**	**99.0**	**8.3**

Note: Totals and variances may not reconcile due to rounding.

Summary of Planned Human Resources Expenditure
For the four years ending 30 June 2030

	2026-27 $'000	2027-28 $'000	2028-29 $'000	2029-30 $'000
Office of the CEO				
Permanent - Full time	542	559	577	596
Women	120	124	128	132
Men	422	435	449	464
Total Office of the CEO	542	559	577	596
Community & Partnerships				
Permanent - Full time	5,166	5,330	5,501	5,680
Women	4,398	4,538	4,684	4,836
Men	768	792	818	844
Permanent - Part time	6,863	7,081	7,309	7,547
Women	6,674	6,886	7,107	7,339
Men	129	134	138	142
Persons of self-described gender	60	62	64	66
Total Community & Partnerships	12,029	12,411	12,810	13,227
Corporate				
Permanent - Full time	6,045	6,237	6,437	6,647
Women	3,506	3,617	3,734	3,855
Men	2,539	2,620	2,704	2,792
Permanent - Part time	1,928	1,989	2,053	2,120
Women	1,508	1,556	1,606	1,658
Men	420	433	447	462
Total Corporate	7,973	8,226	8,490	8,767
Infrastructure & Growth				
Permanent - Full time	12,941	13,351	13,780	14,229
Women	2,297	2,370	2,446	2,526
Men	10,643	10,981	11,334	11,703
Permanent - Part time	1,970	2,033	2,098	2,167
Women	724	747	771	796
Men	1,246	1,286	1,327	1,370
Total Infrastructure & Growth	14,911	15,384	15,879	16,396
Casuals, temporary and other expenditure	1,650	1,702	1,743	1,769
Capitalised labour costs	1,008	1,043	1,080	1,118
Total staff expenditure	**38,113**	**39,326**	**40,579**	**41,872**

Note: Totals and variances may not reconcile due to rounding.

	2026-27 FTE	2027-28 FTE	2028-29 FTE	2029-30 FTE
Office of the CEO				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	1.0	1.0	1.0	1.0
Men	1.0	1.0	1.0	1.0
Total Office of the CEO	2.0	2.0	2.0	2.0
Community & Partnerships				
Permanent - Full time	40.5	40.8	41.2	41.5
Women	35.3	35.6	35.9	36.2
Men	5.2	5.2	5.3	5.3
Permanent - Part time	62.9	63.4	63.9	64.4
Women	61.2	61.7	62.2	62.7
Men	1.2	1.3	1.3	1.3
Persons of self-described gender	0.4	0.4	0.4	0.4
Total Community & Partnerships	103.4	104.2	105.0	105.8
Corporate				
Permanent - Full time	45.4	45.8	46.1	46.5
Women	26.9	27.1	27.3	27.5
Men	18.6	18.7	18.9	19.0
Permanent - Part time	15.2	15.3	15.5	15.6
Women	12.0	12.0	12.1	12.2
Men	3.3	3.3	3.3	3.3
Total Corporate	60.6	61.1	61.6	62.1
Infrastructure & Growth				
Permanent - Full time	109.7	110.5	111.4	112.3
Women	19.2	19.4	19.5	19.7
Men	90.4	91.1	91.9	92.6
Permanent - Part time	19.3	19.4	19.6	19.7
Women	7.5	7.6	7.7	7.7
Men	11.7	11.8	11.9	12.0
Total Infrastructure & Growth	128.9	130.0	131.0	132.0
Casuals and temporary staff	8.3	8.4	8.5	8.6
Capitalised labour	7.6	7.7	7.7	7.8
Total staff numbers	**310.9**	**313.3**	**315.8**	**318.3**

Note: Totals and variances may not reconcile due to rounding.

4. Notes to the financial statements

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 2026-27 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.38% which is below the recommended rate cap.

This will raise total rates and charges for 2026-2027 to *$60.18 million.*

Payment dates for rates and charges for 2026-2027 shall be as follows:-

By instalments payable on or before 30 September 2026, 30 November 2026, 28 February 2027 and 31 May 2027.

Interest will be charged for failing to pay rates and charges on time. The maximum rate of interest is 10 per cent under section two of the Penalty Interest Rates Act 1983. The penalty interest rate to be applied to rate arrears for 2026-2027 will be 10 per cent.

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

	2025-26 Adopted Budget $'000	2026-27 Budget $'000	Change $'000	%
General rates*	49,567	**51,779**	2,212	4.46%
Garbage and recycling	5,702	**5,816**	114	2.00%
Waste management levy	2,094	**2,132**	38	1.80%
Rate Objections	(115)	**(86)**	29	(25.22%)
LOGIC rate concessions:				
- Blanalko Pty Ltd	(39)	**(39)**	1	(1.62%)
- KCML Projects Pty Ltd	(593)	**(468)**	125	(21.12%)
Supplementary rates and rate adjustments	703	**873**	170	24.18%
Interest on Rates	150	**170**	20	13.33%
	57,468	**60,177**	2,709	4.71%

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

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

Type or class of land	2025-26 cents/$CIV*	2026-27 cents/$CIV*	Change
Residential Occupied	0.0034817	**0.0033040**	(5.10%)
Residential Vacant	0.0069634	**0.0066080**	(5.10%)
Commercial Occupied	0.0055707	**0.0052864**	(5.10%)
Commercial Vacant	0.0069634	**0.0066080**	(5.10%)
Industrial Occupied	0.0055707	**0.0052864**	(5.10%)
Industrial Vacant	0.0069634	**0.0066080**	(5.10%)
Rural Farming	0.0024372	**0.0023128**	(5.10%)
Rural Non-Farming	0.0034817	**0.0033040**	(5.10%)
Social Clubs/Society	0.0032380	**0.0030727**	(5.11%)
Development Use Land	0.0071375	**0.0067731**	(5.11%)

Note: Totals and variances may not reconcile due to rounding.

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	2025-26 $'000	2026-27 $'000	Change $'000	Change %
Residential Occupied	33,793	**36,060**	2,267	6.71%
Residential Vacant	1,210	**1,140**	(70)	(5.79%)
Commercial Occupied	5,375	**5,297**	(78)	(1.45%)
Commercial Vacant	52	**57**	5	9.54%
Industrial Occupied	6,378	**6,273**	(105)	(1.65%)
Industrial Vacant	395	**443**	48	12.06%
Rural Farming	1,014	**1,092**	78	7.72%
Rural Non-Farming	683	**683**	0	0.03%
Social Clubs/Society	9	**8**	(1)	(6.18%)
Development Use Land	659	**726**	67	10.21%
Total amount to be raised by general rates	49,567	**51,779**	2,211	4.46%

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	2025-26 Number	2026-27 Number	Change Number	Change %
Residential Occupied	18,949	**19,297**	348	1.84%
Residential Vacant	745	**734**	(11)	(1.48%)
Commercial Occupied	757	**765**	8	1.06%
Commercial Vacant	12	**13**	1	8.33%
Industrial Occupied	667	**679**	12	1.80%
Industrial Vacant	65	**75**	10	15.38%
Rural Farming	259	**265**	6	2.32%
Rural Non-Farming	140	**135**	(5)	(3.57%)
Social Clubs/Society	3	**3**	-	-
Development Use Land	44	**49**	5	11.36%
Total number of assessments	21,641	**22,015**	374	1.73%

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 at 1 January 2026 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	2025-26 $'000	2026-27 $'000	Change $'000	Change %
Residential Occupied	9,705,916	**10,914,098**	1,208,182	12.45%
Residential Vacant	173,793	**172,536**	(1,257)	(0.72%)
Commercial Occupied	964,837	**1,001,972**	37,135	3.85%
Commercial Vacant	7,531	**8,693**	1,162	15.43%
Industrial Occupied	1,144,885	**1,186,555**	41,670	3.64%
Industrial Vacant	56,769	**67,039**	10,270	18.09%
Rural Farming	415,889	**472,075**	56,186	13.51%
Rural Non-Farming	196,164	**206,775**	10,611	5.41%
Social Clubs/Society	2,639	**2,609**	(30)	(1.14%)
Development Use Land	92,265	**107,156**	14,891	16.14%
Total value of land	12,760,688	**14,139,508**	1,378,820	10.81%

4.1.1(g) 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 and detailed disclosure of the actual service/s rendered for the amount levied

Type of Charge	Per Rateable Property 2025-26 $	Per Rateable Property 2026-27 $	Change $	Change %
Garbage and recycling	285.00	**285.00**	-	-
Waste management levy	101.00	**101.00**	-	-
Total	386.00	**386.00**	-	-

Note: Totals and variances may not reconcile due to rounding.

4.1.1(h) 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	2025-26	2026-27	Change	
	$	$	$	%
Garbage and recycling	5,702	**5,816**	114.29	2.00%
Waste management levy	2,094	**2,132**	37.61	1.80%
Total	7,796	**7,948**	151.90	1.95%

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

	2025-26	2026-27	Change	
	$'000	$'000	$'000	%
General rates	49,567	**51,779**	2,212.00	4.46%
Garbage and recycling	5,702	**5,816**	114.29	2.00%
Waste management levy	2,094	**2,132**	37.61	1.80%
Total Rates and charges	**57,363**	**59,727**	2,363.90	4.12%

Note: Totals and variances may not reconcile due to rounding.

4.1.1(j) 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.

	2025-26	2026-27
Total General Rates	$ 49,567,328	**$ 51,778,585**
Number of rateable properties	21,641	**22,015**
Base Average Rate	$ 2,224	**$ 2,297**
Maximum Rate Increase (set by the State Government)	3.00%	**2.75%**
Capped Average Rate	$ 2,290	**$ 2,352**
Maximum General Rates and Municipal Charges Revenue	$ 49,567,328	**$ 51,778,585**
Budgeted General Rates and Municipal Charges Revenue	$ 49,567,328	**$ 51,778,585**
Budgeted Supplementary Rates	$ 702,502	**$ 873,499**
Budgeted Total Rates and Municipal Charges Revenue	$ 50,269,830	**$ 52,652,084**

4.1.1(k) 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 (2026-27: estimated $873,499 and 2025-26: actual $847,280)
- 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(l) Differential rates

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

- A general rate of 0.33040% (0.33040 cents in the dollar of CIV) for all rateable occupied residential properties
- A general rate of 0.66080% (0.66080 cents in the dollar of CIV) for all residential rateable vacant land
- A general rate of 0.52864% (0.52864 cents in the dollar of CIV) for all rateable occupied commercial properties
- A general rate of 0.66080% (0.66080 cents in the dollar of CIV) for all commercial rateable vacant land
- A general rate of 0.52864% (0.52864 cents in the dollar of CIV) for all rateable occupied industrial properties
- A general rate of 0.66080% (0.66080 cents in the dollar of CIV) for all industrial rateable vacant land
- A general rate of 0.23128% (0.23128 cents in the dollar of CIV) for all rateable Rural Farming properties
- A general rate of 0.33040% (0.33040 cents in the dollar of CIV) for all rateable Rural Non-Farming properties
- A general rate of 0.30727% (0.30727 cents in the dollar of CIV) for all rateable Social Clubs/Society properties.
- A general rate of 0.67731% (0.67731 cents in the dollar of CIV) for all rateable Development Use Land

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

Council's Revenue and Rating Plan 2025-2026 to 2028-2029 sets out the Wodonga Council rating structure and comprises ten differential rating categories. An objective for a council under the *Local Government Act 2020* (VIC) section 101(1)(c) is to ensure Council's Revenue and Rating Plan provides stability and predictability in the financial impact on the municipal community.

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

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

Residential Occupied Rate

Definition

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

Objective

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

- construction and maintenance of public infrastructure;
- development and provision of health and community services; and
- provision of general support services.

Types and Classes

Rateable land used primarily for residential purposes, and any land that is not defined as Vacant, Rural or Development land

Use of Rate

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate

100% of the Residential Occupied Rate.

Use of Land

Any use permitted under the Council Planning Scheme.

Geographic Location

Wherever located within the municipal district.

Planning Scheme Zoning

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Council Planning Scheme.

Types of Buildings

Residential buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Commercial / Industrial Occupied Rate

Definition

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

Objective

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

The commercial businesses of Council benefit from ongoing significant investment by Council in services and infrastructure. Council also notes the tax deductibility of Council rates for commercial properties which is not available to the residential sector, and also the income generating capability of commercial based properties.

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

Characteristics

The characteristics of the planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable to Commercial/Industrial Land. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

Types and Classes

Commercial/Industrial land having the relevant characteristics described below:

- used primarily for commercial purposes; or
- used primarily for industrial purposes.

Use of Rate

The differential rate will be used to fund some of those items of expenditure described in the budget adopted by the council. The level of the differential rate is the level which council considers is necessary to achieve the objectives specified above.

Level of Rate

160% of the Residential Occupied Rate.

Use of Land

Any use permitted under the Wodonga Council Planning Scheme.

Geographic Location

Wherever located within the municipal district.

Planning Scheme Zoning

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Wodonga Council Planning Scheme.

Types of Buildings

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Residential / Commercial / Industrial Vacant Land Rate

Definition

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

Objective

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

Characteristics

The characteristics of the planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to Residential/Commercial/Industrial vacant land. The classification of the vacant land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

Types and Classes

Vacant land having the relevant characteristics described below:

- to be used primarily for residential purposes;
- to be used primarily for commercial purposes;
- to be used primarily for industrial purposes; or
- any land that is not defined as rural land – farming and non-farming.

Use of Rate

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate

200% of the Residential Occupied Rate.

Use of Land

Any use permitted under the Wodonga Planning Scheme.

Geographic Location

Wherever located within the municipal district.

Planning Scheme Zoning

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Wodonga Planning Scheme.

Types of Buildings

There is no dwelling/building constructed on the land or any dwelling located on the land is considered by Council's municipal building surveyor or other council officer authorised for this purpose to be unfit for human habitation.

Rural Land - Farming Rate

Definition

Any land which is "Farm Land" within the meaning of Section 2(1) of the Valuation of Land Act 1960.

- Farm Land means any rateable land that is 2 or more hectares in area;
- used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment), 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

That is used by a business –

- that has a significant and substantial commercial purpose of character;
- that seeks to make a profit on a continuous or repetitive basis from its activities on the land;
- that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating; and
- is a primary producer as evidenced by a current ATO assessment.

Objective:

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

Characteristics

The characteristics of the planning scheme zoning are applicable to the determination of farm land. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

Types and Classes

Farm Land used primarily for primary production purposes.

Use of Rate

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate

70% of the Residential Occupied Rate.

Use of Land

Any use permitted under the Wodonga Planning Scheme.

Geographic Location

Anywhere within Council's municipal district, which is wholly or partially within on or more of the planning zones listed below.

Planning Scheme Zoning

- FZ Farming Zone
- UGZ Urban Growth Zone

Types of Buildings

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Rural – Non Farming Land Rate

Definition

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 Land – Farming, nor Development Use Land.

Objective

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

Characteristics

The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

Use of Rate

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate

100% of the Residential Occupied Rate.

Use of Land

Any use permitted under the Wodonga Planning Scheme.

Geographic Location

Wherever located within the municipal district.

Planning Scheme Zoning

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Wodonga Planning Scheme.

Types of Buildings

All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Society / Social Club Land Rate

Definition

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

Objective

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

Characteristics

There are currently three ratepayers that meet the requirements for classification as Society/Social Club landholders.

Types and Classes

Land used for the benefit of members and their guests.

Use of Rate

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate

93% of the Residential Occupied Rate.

Use of Land

Any use permitted under the Wodonga Planning Scheme.

Geographic Location

Wherever located within the municipal district.

Planning Scheme Zoning

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Wodonga Planning Scheme.

Types of Buildings

Where applicable, all buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

Development Use Land Rate

Definition

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

Objective

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

Characteristics

The characteristics of the planning scheme zoning are applicable to the determination of development use land which will be subject to the rate applicable to development use land. The classification of the development use land will be determined by the location of that land for its best use, applications and/or approvals for develop-ment and have reference to the planning scheme zoning.

Types and Classes

Any parcel of land that has been declared by the valuer appointed by the Victorian Valuer General or Council to make the general or supplementary valuations respectively, 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 Land – Farming or Rural Land – Non Farming.

Use of Rate

The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Level of Rate

205% of the Residential Occupied Rate.

Use of Land

As determined by the Valuer, being the development or impending development of land into residential, commercial or industrial lots.

Geographic Location

Wherever located within the municipal district.

Planning Scheme Zoning

The zoning applicable to the developed lots, as determined by consulting maps referred to in the relevant Wodonga Planning Scheme.

Types of Buildings

Nil.

4.1.2 Statutory fees and fines

	Forecast Actual 2025-26 $'000	Budget 2026-27 $'000	Change $'000	Change %
Infringements and costs	223	**185**	(38)	(16.91%)
Land information certificates	85	**97**	11	13.41%
Permits	499	**505**	5	1.10%
Town planning fees	10	**11**	1	10.00%
Total statutory fees and fines	817	**797**	(20)	(2.42%)

Note: Totals and variances may not reconcile due to rounding.

4.1.3 User fees

	Forecast Actual 2025-26 $'000	Budget 2026-27 $'000	Change $'000	Change %
Asset Management	785	**824**	39	4.98%
Building Services	1,108	**1,206**	97	8.80%
Business Innovation and Assurance	3	**2**	(0)	(12.83%)
Compliance	513	**572**	59	11.41%
Cultural and Visitor Services	742	**727**	(15)	(1.96%)
Customer Experience	3	**2**	(1)	(48.44%)
Environmental Health	228	**225**	(3)	(1.18%)
Finance	77	**90**	13	16.90%
Hyphen Gallery and Library	104	**105**	1	0.56%
Immunisation	280	**273**	(7)	(2.46%)
Kindergarten	130	**168**	38	29.23%
Marketing and Communications	1	**0**	(0)	(50.00%)
Parks and Gardens	175	**189**	14	8.10%
Projects and Design	350	**400**	50	14.29%
Roads Maintenance	20	**40**	20	100.00%
Sport and Recreation	90	**92**	2	2.49%
Strategic and Statutory Planning	19	**21**	2	8.70%
Waste Management	870	**904**	34	3.85%
Total user fees	5,497	**5,839**	342	6.22%

Note: Totals and variances may not reconcile due to rounding.

4.1.4 Grants

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

	Forecast Actual 2025-26 $'000	Budget 2026-27 $'000	Change $'000	Change %
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	9,386	**8,844**	(542)	(5.77%)
State funded grants	9,526	**10,914**	1,389	14.58%
Total grants received	18,912	**19,759**	847	4.48%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Finance	6,589	**6,738**	148	2.25%
Immunisation	40	**40**	-	-
Roads Maintenance	1,219	**1,246**	27	2.25%
Recurrent - State Government				
Compliance	176	**214**	38	21.80%
Cultural and Visitor Services	86	**86**	-	-
Emergency Management	60	**60**	-	-
Environmental Health	42	**35**	(7)	(16.06%)
Hyphen Gallery and Library	344	**333**	(11)	(3.16%)
Kindergarten	4,865	**5,490**	624	12.83%
Maternal and Child Health	1,412	**1,326**	(86)	(6.09%)
Population Health	40	**-**	(40)	(100.00%)
Total recurrent grants	14,872	**15,567**	695	4.67%
Non-recurrent - Commonwealth Government				
Population Health	2	**-**	(2)	(100.00%)
Non-recurrent - State Government				
Cultural and Visitor Services	41	**-**	(41)	(100.00%)
Finance	50	**-**	(50)	(100.00%)
Kindergarten	18	**-**	(18)	(100.00%)
Maternal and Child Health	1	**-**	(1)	(100.00%)
Parks and Gardens	40	**-**	(40)	(100.00%)
Projects and Design	236	**170**	(66)	(27.97%)
Sport and Recreation	-	**53**	53	100.00%
Strategic Planning	460	**410**	(50)	(10.87%)
Total non-recurrent grants	848	**633**	(215)	(25.38%)
Total operating grants	15,720	**16,200**	479	3.05%

(b) Capital Grants				
Recurrent - Commonwealth Government				
Finance	617	**821**	203	32.97%
Recurrent - State Government				
Hyphen Gallery and Library	10	**-**	(10)	(100.00%)
Total recurrent grants	627	**821**	194	30.95%
Non-recurrent - Commonwealth Government				
Finance	919	**-**	(919)	(100.00%)
Non-recurrent - State Government				
Finance	1,646	**2,738**	1,093	66.42%
Total non-recurrent grants	2,565	**2,738**	174	6.77%
Total capital grants	3,192	**3,559**	368	11.52%
Total Grants	18,912	**19,759**	847	4.48%

4.1.5 Contributions

	Forecast Actual 2025-26 $'000	Budget 2026-27 $'000	Change $'000	Change %
Monetary	2,099	**6,407**	4,308	205.24%
Non-monetary	14,245	**14,451**	206	1.45%
Total contributions	16,344	**20,858**	4,514	27.62%

4.1.6 Other income

	Forecast Actual 2025-26 $'000	Budget 2026-27 $'000	Change $'000	Change %
Interest	2,183	**2,475**	292	13.39%
Other	414	**286**	(128)	(30.84%)
Total other income	2,596	**2,761**	165	6.34%

4.1.7 Employee costs

	Forecast Actual 2025-26 $'000	Budget 2026-27 $'000	Change $'000	Change %
FBT	94	**104**	10	10.64%
Miscellaneous staff costs	129	**127**	(2)	(1.55%)
Staff development	269	**360**	91	33.83%
Superannuation	3,514	**3,694**	180	5.12%
Travel and acccommodation	40	**67**	27	67.50%
Uniforms	79	**78**	(1)	(1.27%)
Wages and salaries	29,618	**31,547**	1,929	6.51%
Workcover	1,372	**998**	(374)	(27.26%)
Total employee costs	35,115	**36,975**	1,860	5.30%

Note: Totals and variances may not reconcile due to rounding.

4.1.8 Materials and services

	Forecast Actual 2025-26 $'000	Budget 2026-27 $'000	Change $'000	Change %
Administration expenses: telephone, printing, stationery, photcopying, insurance, internet	1,553	**1,675**	123	7.89%
Bank and government fees	585	**244**	(341)	(58.33%)
Consultants	1,862	**1,609**	(253)	(13.58%)
Contract Payments				
Asset Management	2,628	**2,666**	38	1.45%
Business Innovation and Assurance	20	**60**	40	200.00%
Compliance	198	**226**	28	14.32%
Cultural and Visitor Services	421	**345**	(76)	(18.05%)
Customer Experience	52	**54**	2	3.25%
Economic Development	60	**53**	(6)	(10.56%)
Emergency Management	5	**5**	-	-
Environmental Health	15	**15**	0	3.25%
Finance	199	**414**	215	107.82%
Hyphen Gallery and Library	28	**27**	(0)	(1.09%)
Immunisation	2	**3**	0	22.35%
Information Services	2,105	**2,654**	549	26.08%
Leadership	5	**15**	10	200.00%
Marketing and Communications	-	**50**	50	100.00%
Maternal and Child Health	7	**8**	1	15.45%
Parks and Gardens	633	**752**	120	18.89%
People and Safety	19	**19**	0	0.14%
Population Health	280	**271**	(10)	(3.43%)
Projects and Design	195	**380**	185	94.87%
Roads Maintenance	890	**875**	(16)	(1.76%)
Sport and Recreation	1,180	**1,222**	42	3.60%
Strategic and Statutory Planning	5	**4**	(1)	(15.07%)
Waste Management	6,274	**6,676**	402	6.40%
Emergency Services & Volunteers Fund	192	**192**	0	0.15%
Equipment	391	**381**	(10)	(2.59%)
Events, marketing, advertising, food and drink	975	**1,057**	83	8.47%
Leases	30	**20**	(10)	(31.86%)
Legal	338	**387**	49	14.53%
Materials	2,049	**2,218**	169	8.25%
Other expenses	494	**100**	(393)	(79.66%)
Property and Plant & Fleet related expenses: maintenance, rent, security, cleaning	2,381	**2,372**	(9)	(0.37%)
Stock	255	**255**	0	0.10%
Strategy, plans and programs	437	**424**	(13)	(3.00%)
Utilities	1,314	**1,342**	28	2.13%
Water rates	634	**645**	11	1.72%
Total materials and services	28,709	**29,717**	1,008	3.51%

4.1.9 Depreciation

	Forecast Actual 2025-26 $'000	Budget 2026-27 $'000	Change $'000	Change %
Infrastructure	11,922	**13,097**	1,175	9.86%
Plant & equipment	1,193	**1,156**	(37)	(3.13%)
Property	3,657	**4,271**	614	16.78%
Total depreciation	16,772	**18,524**	1,752	10.44%

Note: Totals and variances may not reconcile due to rounding.

4.1.10 Amortisation - Intangible assets

	Forecast Actual 2025-26 $'000	Budget 2026-27 $'000	Change $'000	Change %
Intangible assets	29	**28**	(1)	(3.45%)
Total amortisation - intangible assets	29	**28**	(1)	(3.45%)

4.1.11 Depreciation - Right of use assets

	Forecast Actual 2025-26 $'000	Budget 2026-27 $'000	Change $'000	Change %
I.T.	107	**146**	39	36.38%
Property	19	**-**	(19)	(100.00%)
Vehicles	582	**227**	(355)	(61.05%)
Total depreciation - right of use assets	708	**373**	(335)	(47.30%)

4.1.12 Other expenses

	Forecast Actual 2025-26 $'000	Budget 2026-27 $'000	Change $'000	Change %
Audit Fees	194	**191**	(3)	(1.58%)
Contributions	202	**117**	(85)	(42.07%)
Councillor Allowances	335	**362**	28	8.21%
Councillor Professional Development	52	**50**	(2)	(3.23%)
Memberships	217	**219**	2	0.84%
DCP Works-in-Kind	421	**178**	(243)	(57.73%)
Total other expenses	1,421	**1,117**	(303)	(21.36%)

Note: Totals and variances may not reconcile due to rounding.

4.2 Balance Sheet

4.2.1 Borrowings

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

	Forecast Actual	Budget	Projections		
	2025-26	2026-27	2027-28	2028-29	2029-30
	$	$	$	$	$
Amount borrowed as at 30 June of the prior year	3,461	**3,461**	2,959	2,438	1,898
Amount projected to be redeemed	(6,498)	**(502)**	(521)	(540)	(560)
Amount of borrowings as at 30 June	(3,037)	**2,959**	2,438	1,898	1,338

4.2.2 Leases by category

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

	Forecast Actual	Budget
	2025-26	2026-27
	$	$
Right-of-use assets		
Vehicles	412	**185**
Other, etc.	317	**171**
Total right-of-use assets	729	**356**
Lease liabilities		
Current lease Liabilities		
Vehicles	213	**111**
Other, etc.	148	**120**
Total current lease liabilities	361	**231**
Non-current lease liabilities		
Vehicles	200	**89**
Other, etc.	181	**61**
Total non-current lease liabilities	381	**150**
Total lease liabilities	742	**381**

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 5.1602%.

4.3 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2026-27 year, classified by expenditure type and funding source.

4.3.1 Summary

	Forecast Actual	Budget	Change	%
	2025-26	2026-27		
	$'000	$'000	$'000	
Property	3,597	**6,880**	3,283	91.27%
Plant and equipment	1,917	**6,819**	4,902	255.72%
Infrastructure	14,739	**23,795**	9,056	61.44%
Total	**20,253**	**37,495**	17,242	85.13%

Note: Totals and variances may not reconcile due to rounding.

	Project Cost	Asset expenditure types				Summary of Funding Sources		
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property	**6,880**	50	4,976	1,854	**-**	200	100	6,580
Plant and equipment	**6,819**	4,678	2,141	-	**-**	-	-	6,819
Infrastructure	**23,795**	6,734	13,656	1,596	1,810	3,359	-	20,436
Total	**37,495**	**11,462**	**20,773**	**3,450**	**1,810**	**3,559**	**100**	**33,835**

4.3.2 Current Budget

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources		
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
PROPERTY								
Buildings								
Buildings - Renewal	**400**	-	400	-	-	-	-	400
Birallee Park Master Plan - Football Club Changerooms	**150**	-	150	-	-	-	-	150
Energy Efficency Program	**100**	-	-	100	-	-	-	100
Southern Rise Pre-school Office Upgrade	**350**	-	-	350	-	-	-	350
Senior citizens building redevelopment	**550**	-	-	550	-	-	-	550
Council Office and WSLC Structural Analysis	**200**	-	200	-	-	-	-	200
Building Renewal - Gateway Village Powder Magazine	**75**	-	75	-	-	-	-	75
Building Renewal - La Maison Café	**200**	-	200	-	-	-	-	200
Building Renewal - Musikids	**401**	-	401	-	-	-	-	401
Building Renewal - Water Tower Structural	**200**	-	200	-	-	-	-	200
Building Renewal - Netball Pavilion Kelly Park	**620**	-	620	-	-	-	-	620
Building Renewal - Gateway Lakes Water Ski Club	**100**	-	100	-	-	-	-	100
Building Renewal - Gateway Village Gallery	**101**	-	101	-	-	-	-	101
Building Renewal - Stanley Street Preschool Pergola	**50**	-	50	-	-	-	-	50
Building Renewal - Transfer Station	**300**	-	300	-	-	-	-	300
Building Renewal - Huon Hill Toilets	**102**	-	102	-	-	-	-	102
Building Renewal - Emerald Oval Pavilion	**150**	-	150	-	-	-	-	150
Building Renewal - Woodcrafters Cottage	**257**	-	257	-	-	-	-	257
Building Renewal - Cube Moving Head Lights	**180**	-	180	-	-	-	-	180
Building Renewal - Diamond Park Toilet Block	**301**	-	301	-	-	-	-	301
Building Renewal - Aquatics	**200**	-	200	-	-	-	-	200
Building Renewal - Cube Pest and Ceiling Works	**150**	-	150	-	-	-	-	150
RRC - Bin Washing Infrastructure	**60**	-	-	60	-	-	-	60
RRC - Old Pound Building Upgrade Recovery Shed	**250**	-	-	250	-	-	-	250
RRC Stillage Replacement	**41**	-	-	41	-	-	-	41
Wodonga Exhibition Centre Toilets & Showers Amenities	**790**	-	287	503	-	200	-	590
Ludlows Reserve Septic Replacement	**200**	-	200	-	-	-	100	100
Hovell Street Basement Rollover	**250**	-	250	-	-	-	-	250
Tennis Centre Kitchen - Rollover	**100**	-	100	-	-	-	-	100
Killara Toilet Block	**50**	50	-	-	-	-	-	50
TOTAL PROPERTY	**6,880**	**50**	**4,976**	**1,854**	**-**	**200**	**100**	**6,580**

Note: Totals and variances may not reconcile due to rounding.

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources		
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Plant Replacement - Ongoing	**6,396**	4,405	1,991	-	-	-	-	6,396
RRC - Forklift Purchase	**130**	65	65	-	-	-	-	130
Plant & Fleet - Slope Mower	**100**	100	-	-	-	-	-	100
Fixtures, Fittings and Furniture								
Cube - Facility Renewal	**85**	-	85	-	-	-	-	85
Computers and Telecommunications								
IT Capital	**108**	108	-	-	-	-	-	108
TOTAL PLANT AND EQUIPMENT	**6,819**	**4,678**	**2,141**	**-**	**-**	**-**	**-**	**6,819**

Note: Totals and variances may not reconcile due to rounding.

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources		
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
INFRASTRUCTURE								
Roads								
Pavement Renewal Program	**553**	-	553	-	-	-	-	553
Road Reseals - Renewal	**753**	-	753	-	-	-	-	753
Gravel Road Pavement - Renewal	**99**	-	99	-	-	-	-	99
Kerb - Renewal	**226**	-	226	-	-	-	-	226
Road Safety Project Fund	**208**	-	-	208	-	-	-	208
Roads to Recovery Projects	**1,028**	-	826	202	-	821	-	207
Full Road Reconstruction	**936**	-	836	100	-	-	-	936
Gravel Road Sealing Program	**212**	-	150	62	-	-	-	212
Surface Preservation Program	**498**	-	498	-	-	-	-	498
Reseal Preperation Major Digout Program	**644**	-	644	-	-	-	-	644
Asphalt Overlay Program	**572**	-	572	-	-	-	-	572
Wodonga Creek Roads	**652**	652	-	-	-	294	-	358
Logic - Roche Drive Extension	**1,780**	-	-	-	1,780	-	-	1,780
Lalor Place Landscaping	**150**	-	-	150	-	-	-	150
DCP Intersection IN03	**513**	513	-	-	-	-	-	513
Lawrence Street Tennis Roadworks	**300**	-	300	-	-	-	-	300
Kinchington Road	**107**	-	107	-	-	-	-	107
Snowden Street Rollover	**125**	-	125	-	-	-	-	125
Cartright Street And Mactier Street Rollover	**153**	-	153	-	-	-	-	153
Trafalgar Street Reconstruction Rollover	**500**	-	500	-	-	-	-	500
Hample Street Rollver	**517**	-	517	-	-	-	-	517

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources		
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Bridges								
Bridge - Renewal	**420**	-	420	-	-	-	-	420
Wodonga Creek Bridges	**260**	260	-	-	-	117	-	143
Stock Route Bridge Viewing Platform	**20**	20	-	-	-	-	-	20
Footpaths and Cycleways								
Concrete Footpath Renewal	**623**	-	623	-	-	-	-	623
New Footpath - Provision	**103**	103	-	-	-	-	-	103
Asphalt Footpath Renewal	**238**	-	238	-	-	-	-	238
Shared Path Renewal	**317**	-	317	-	-	-	-	317
Wodonga Creek Shared Paths	**1,146**	1,146	-	-	-	517	-	629
Baranduda Boulevard Gravel Bike Path	**30**	-	-	-	30	-	-	30
Drainage								
Woodland Street Drainage	**2,678**	309	1,545	824	-	-	-	2,678
Gilbert Street Drainage	**125**	-	75	50	-	-	-	125
Stormwater Renewal – Basin and Wetlands	**201**	-	201	-	-	-	-	201
Stormwater Renewal – Lining and Displacements	**501**	-	501	-	-	-	-	501
Stormwater Renewal – Pipe Replacement	**405**	-	405	-	-	-	-	405
Stormwater Renewal – Pit Replacement	**56**	-	56	-	-	-	-	56
Logic Drainage	**357**	357	-	-	-	-	-	357
Recreational, Leisure & Community Facilities								
Wodonga Tennis Centre - Tennis Court Surface Replacement Program	**312**	-	312	-	-	-	-	312
Aquatics Major Equipment - Renewal	**131**	-	131	-	-	-	-	131
Martin Park Master Plan: Behind Goal Netting	**150**	150	-	-	-	-	-	150
Willow Park Active Recreation Playspace	**526**	526	-	-	-	394	-	131
Tennis Centre LED Replacement Rollover	**123**	-	123	-	-	-	-	123
Emerald Oval & Wodonga Hockey LED sports field lighting upgrades	**-**	-	-	-	-	35	-	(35)
Parks, Open Space and Streetscapes								
Playground - Renewal	**325**	-	325	-	-	-	-	325
Playground High Risk Replacement - Ongoing	**60**	-	60	-	-	-	-	60
Public Space Asset Renewal	**550**	-	550	-	-	-	-	550
Recreational Assets Renewal	**663**	-	663	-	-	-	-	663
Wodonga Creeks Parks Assets	**2,622**	2,622	-	-	-	1,182	-	1,440
Recreation and playground shade	**75**	75	-	-	-	-	-	75
Off Street Car Parks								
Car Parks - Renewal	**250**	-	250	-	-	-	-	250
TOTAL INFRASTRUCTURE	**23,795**	**6,734**	**13,656**	**1,596**	**1,810**	**3,359**	**-**	**20,436**
TOTAL NEW CAPITAL WORKS	**37,495**	**11,462**	**20,773**	**3,450**	**1,810**	**3,559**	**100**	**33,835**

Note: Totals and variances may not reconcile due to rounding.

Summary of Planned Capital Works Expenditure
For the years ending 30 June 2028, 2029 & 2030

2027-28	Asset Expenditure Types					Funding Sources			
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property									
Land	885	885	-	-	-	885	-	-	885
Total Land	885	885	-	-	-	885	-	-	885
Buildings	14,760	821	5,179	2,657	6,103	14,760	51	-	14,708
Total Buildings	14,760	821	5,179	2,657	6,103	14,760	51	-	14,708
Total Property	**15,644**	**1,706**	**5,179**	**2,657**	**6,103**	**15,644**	**51**	**-**	**15,593**
Plant and Equipment									
Plant, machinery and equipment	2,706	1,212	1,493	-	-	2,706	-	-	2,706
Fixtures, fittings and furniture	87	-	87	-	-	87	-	-	87
Computers and telecommunications	665	665	-	-	-	665	-	-	665
Total Plant and Equipment	**3,457**	**1,877**	**1,581**	**-**	**-**	**3,457**	**-**	**-**	**3,457**
Infrastructure									
Roads	14,952	7,861	6,355	736	-	14,952	1,082	-	13,870
Bridges	1,458	-	1,458	-	-	1,458	-	-	1,458
Footpaths and cycleways	2,345	109	1,210	-	1,026	2,345	-	-	2,345
Drainage	2,336	103	1,977	257	-	2,336	-	-	2,336
Recreational, leisure and community facilities	287	154	133	-	-	287	115	-	172
Parks, open space and streetscapes	1,707	-	1,707	-	-	1,707	-	-	1,707
Off street car parks	257	-	257	-	-	257	-	-	257
Total Infrastructure	**23,342**	**8,227**	**13,096**	**992**	**1,026**	**23,342**	**1,198**	**-**	**22,144**
Total Capital Works Expenditure	**42,443**	**11,810**	**19,856**	**3,649**	**7,129**	**42,443**	**1,249**	**-**	**41,194**

Note: Totals and variances may not reconcile due to rounding.

2028-29	Asset Expenditure Types					Funding Sources			
	Total $'000	New $'000	Renewal $'000	Expansion $'000	Upgrade $'000	Total $'000	Grants $'000	Contributions $'000	Council Cash $'000
Property									
Buildings	6,249	-	5,037	579	632	6,249	316	-	5,933
Total Buildings	6,249	-	5,037	579	632	6,249	316	-	5,933
Total Property	**6,249**	-	**5,037**	**579**	**632**	**6,249**	**316**	-	**5,933**
Plant and Equipment									
Plant, machinery and equipment	1,521	236	1,285	-	-	1,521	-	-	1,521
Fixtures, fittings and furniture	90	-	90	-	-	90	-	-	90
Computers and telecommunications	339	339	-	-	-	339	-	-	339
Total Plant and Equipment	**1,950**	**575**	**1,375**	**-**	**-**	**1,950**	**-**	**-**	**1,950**
Infrastructure									
Roads	8,673	790	6,765	592	527	8,673	1,345	-	7,328
Bridges	443	-	443	-	-	443	-	-	443
Footpaths and cycleways	1,357	115	1,241	-	-	1,357	-	-	1,357
Drainage	2,941	772	2,169	-	-	2,941	-	-	2,941
Recreational, leisure and community facilities	4,139	2,739	466	-	935	4,139	1,843	-	2,296
Parks, open space and streetscapes	2,127	184	1,943	-	-	2,127	-	105	2,022
Off street car parks	263	-	263	-	-	263	-	-	263
Total Infrastructure	**19,944**	**4,600**	**13,290**	**592**	**1,462**	**19,944**	**3,189**	**105**	**16,650**
Total Capital Works Expenditure	**28,143**	**5,175**	**19,702**	**1,171**	**2,094**	**28,143**	**3,505**	**105**	**24,532**

Note: Totals and variances may not reconcile due to rounding.

2029-30	Asset Expenditure Types					Funding Sources			
	Total $'000	New $'000	Renewal $'000	Expansion $'000	Upgrade $'000	Total $'000	Grants $'000	Contributions $'000	Council Cash $'000
Property									
Land	383	383	-	-	-	383	-	-	383
Total Land	383	383	-	-	-	383	-	-	383
Buildings	6,068	725	4,954	389	-	6,068	-	-	6,068
Total Buildings	6,068	725	4,954	389	-	6,068	-	-	6,068
Total Property	**6,451**	**1,108**	**4,954**	**389**	**-**	**6,451**	**-**	**-**	**6,451**
Plant and Equipment									
Plant, machinery and equipment	1,606	525	1,081	-	-	1,606	-	-	1,606
Fixtures, fittings and furniture	92	-	92	-	-	92	-	-	92
Computers and telecommunications	253	221	33	-	-	253	-	-	253
Total Plant and Equipment	**1,951**	**746**	**1,206**	**-**	**-**	**1,951**	**-**	**-**	**1,951**
Infrastructure									
Roads	7,254	162	6,490	602	-	7,254	1,082	-	6,172
Bridges	454	-	454	-	-	454	-	-	454
Footpaths and cycleways	1,396	122	1,274	-	-	1,396	-	-	1,396
Drainage	9,504	7,128	2,375	-	-	9,504	-	-	9,504
Recreational, leisure and community facilities	3,816	3,675	141	-	-	3,816	1,621	-	2,194
Parks, open space and streetscapes	1,905	-	1,905	-	-	1,905	-	-	1,905
Off street car parks	270	-	270	-	-	270	-	-	270
Total Infrastructure	**24,599**	**11,088**	**12,909**	**602**	**-**	**24,599**	**2,704**	**-**	**21,895**
Total Capital Works Expenditure	**33,001**	**12,941**	**19,069**	**991**	**-**	**33,001**	**2,704**	**-**	**30,297**

Note: Totals and variances may not reconcile due to rounding.

5. Targeted performance indicators

The following table highlights Council's current and projected performance across eight targeted performance indicators selected by Council from the range of prescribed performance measures contained in the Local Government (Planning and Reporting) Regulations 2020. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted service performance indicators - Council Selected

Domain / **Indicator**	**Measure**	**Notes**	**Actual**	**Forecast**	**Target**	**Target Projections**		
			2024-25	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
TBA	TBA	1	TBA	TBA	TBA	TBA	TBA	TBA
TBA	TBA	2	TBA	TBA	TBA	TBA	TBA	TBA
TBA	TBA	3	TBA	TBA	TBA	TBA	TBA	TBA
TBA	TBA	4	TBA	TBA	TBA	TBA	TBA	TBA
TBA	TBA	5	TBA	TBA	TBA	TBA	TBA	TBA
TBA	TBA	6	TBA	TBA	TBA	TBA	TBA	TBA
TBA	TBA	7	TBA	TBA	TBA	TBA	TBA	TBA
TBA	TBA	8	TBA	TBA	TBA	TBA	TBA	TBA

5a. Targeted performance indicators

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

Targeted service performance indicators - Mandatory

Domain / **Indicator**	**Measure**	**Notes**	**Actual**	**Forecast**	**Target**	**Target Projections**		
			2024-25	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Governance								
Community engagement (council decisions made and implemented with community input)	**Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions** Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	9	54	TBA	TBA	TBA	TBA	TBA
Environment								
Roads (sealed local roads are maintained and renewed to ensure a safe network)	**Sealed local roads below the intervention level** Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	10	98.12%	TBA	TBA	TBA	TBA	TBA
Responsiveness								
Statutory planning (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	**Planning applications decided within the relevant required time** Number of planning application decisions made within the relevant required time / Number of planning application decisions made	11	63.01%	TBA	TBA	TBA	TBA	TBA
Environment								
Waste management (waste is minimised and sustainability is promoted)	**Kerbside collection waste to landfill per serviced property** Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	12	Not Applicable	TBA	TBA	TBA	TBA	TBA

Targeted financial performance indicators

Domain / **Indicator**	**Measure**	Notes	Actual	Forecast	Target	Target Projections		
			2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Financial management								
Liquidity (sufficient working capital and cash is available to cover expenses)	**Current assets compared to current liabilities** Current assets / current liabilities	13	374.76%	481.73%	490.86%	381.11%	395.76%	383.74%
Financial forecasting								
Asset renewal and upgrade (renewal and upgrade of assets is planned and delivered)	**Asset renewal and upgrade compared to depreciation** Asset renewal and upgrade expenses / Asset depreciation	14	86.70%	63.20%	130.76%	118.80%	100.13%	92.48%
Financial management								
Rates concentration (revenue is generated from a range of sources)	**Rates compared to adjusted underlying revenue** Rate revenue / adjusted underlying revenue	15	65.68%	67.49%	66.84%	69.71%	69.94%	70.60%
Financial management								
Expenditure level (resources are used efficiently in the delivery of services)	**Expenses per property assessment** Total expenses / no. of property assessments	16	$3,578.12	$3,856.01	$3,965.92	$3,979.25	$4,147.18	$4,266.74

5b. Financial performance indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.
The financial performance indicators below are the prescribed financial performance indicators contained in Part 2 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.

Domain / **Indicator**	Measure	Notes	Actual	Forecast	Budget	Projections		
			2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Financial forecasting								
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	**Non-current liabilities compared to own-source revenue** Non-current liabilities / own source revenue	17	25.20%	16.01%	14.06%	13.02%	11.57%	10.25%
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	**Loans and borrowings compared to own-source revenue** Interest bearing loans and borrowings / own-source revenue	18	15.45%	4.96%	4.05%	3.35%	2.52%	1.71%
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	**Loans and borrowings repayments compared to own-source revenue** Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	19	3.54%	10.13%	1.44%	1.49%	1.47%	1.46%
Population (population is a key driver of a Council's ability to fund the delivery of services to the community)	**Expenses per head of population** Total expenses / Population	20	$1,727.51	$1,861.68	$1,947.84	$1,954.38	$2,036.86	$2,095.58
Population (population is a key driver of a Council's ability to fund the delivery of services to the community).	**Infrastructure per head of population** Value of infrastructure / Population	21	$15,253.06	$16,364.22	$17,594.51	$18,764.16	$19,652.63	$20,657.74
Revenue and grants (revenue is generated from a range of sources to fund the delivery of services to the community)	**Own-source revenue per head of population** Own source revenue / Population	22	$1,438.07	$1,557.49	$1,628.90	$1,623.07	$1,681.77	$1,740.84
Revenue and grants (revenue is generated from a range of sources to fund the delivery of services to the community).	**Recurrent grants per head of population** Recurrent grants / Population	23	$427.54	$350.70	$365.61	$377.82	$390.20	$390.96
Financial management								
Liquidity (sufficient working capital and cash is available to cover expenses)	**Cash compared to current liabilities** Cash / current liabilities	24	115.94%	107.55%	113.22%	127.97%	100.85%	97.59%
Operating position (an adjusted underlying surplus is generated in the ordinary course of business)	**Adjusted underlying surplus (or deficit)** Adjusted underlying surplus (deficit) / Adjusted underlying revenue	25	7.96%	2.44%	3.03%	2.32%	1.69%	1.70%
Rates effort (rating level is set based on the community's capacity to pay)	**Rates compared to property value** Rate revenue / CIV of rateable properties in the municipal district	26	0.45%	0.45%	0.43%	0.44%	0.46%	0.48%
Revenue level (resources are used efficiently in the delivery of services)	**Average rate per property assessment** General rates and municipal charges / no. of property assessments	27	$2,187.75	$2,296.39	$2,364.71	$2,461.87	$2,562.41	$2,666.45
Rates collection (rates and charges are being responsibly collected)	**Rates and charges debt** Unpaid rates and charges / all rates and charges	28	Not Applicable	4.44%	3.82%	3.81%	3.82%	3.82%

Notes to measures

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9. Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions

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

10. Sealed local roads below the intervention level

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

11. Planning applications decided within the relevant required time

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

12. Kerbside collection waste to landfill per serviced property

Represents the amount of waste sent to landfill from kerbside collection services per serviced property. Lower volumes per property generally reflect more effective waste minimisation and resource recovery outcomes.

13. Current assets compared to current liabilities

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.

14. Asset renewal and upgrade compared to depreciation

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.

15. Rates compared to adjusted underlying revenue

Reflects extent of reliance on rate revenues to fund all of Council's ongoing services.

16. Expenses per property assessment

Measures whether a council is using resources efficiently.

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17. Non-current liabilities compared to own-source revenue

Shows the level of Council's long-term liabilities relative to its own-source revenue. This provides an indication of the extent to which future revenue is required to support existing obligations and the overall sustainability of debt levels.

18. Loans and borrowings compared to own-source revenue

Measures the level of interest-bearing loans and borrowings against Council's own-source revenue. Higher levels may indicate a greater reliance on debt funding to support Council activities.

19. Loans and borrowings repayments compared to own-source revenue

Reflects the proportion of own-source revenue required to meet interest and principal repayments. This highlights the impact of debt servicing on Council's financial flexibility.

20. Expenses per head of population

Represents the average cost of service delivery per person within the municipality, providing an indication of how population levels influence overall expenditure.

21. Infrastructure per head of population

Shows the value of infrastructure assets available per person, indicating the level of asset investment supporting the community.

22. Own-source revenue per head of population

Represents the amount of revenue generated from Council's own sources on a per person basis, highlighting its capacity to fund services independently.

23. Recurrent grants per head of population

Shows the level of recurrent grant funding received per person, indicating the degree of reliance on ongoing external funding.

24. Cash compared to current liabilities

Assesses Council's ability to meet short-term obligations using available cash and cash equivalents. Stronger results indicate a higher capacity to cover current liabilities as they fall due.

25. Adjusted underlying surplus (or deficit)

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.

26. Rates compared to property value

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

27. Average rate per property assessment

The average rate revenue per property assessment.

28. Rates and charges debt

Represents the proportion of unpaid rates and charges relative to total rates and charges raised, indicating the effectiveness of revenue collection and the level of outstanding debt.

6. Schedule of Fees and Charges

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

This appendix presents the fees and charges which will be charged in respect to various goods and services during the financial year 2026-2027.

Note that this schedule only includes fees set by Council. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees, and are made in accordance with legislative requirements. These fees are updated as of 1 July 2026 and will be reflected on Council's website.

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)
			$	$	$	%
Projects and Design						
Subdivision						
Mirroring	Per Request	Taxable	$ 331.00	$ 341.00	$ 10.00	3.02%
Building Over Easement Request	Per Request	Taxable	$ 331.00	$ 341.00	$ 10.00	3.02%
Property						
Utilities						
Belvoir Park Site - 6 months	Per 6 months	Taxable	$ 2,165.00	$ 2,225.00	$ 60.00	2.77%
Belvoir Park Site - 12 months	Per 12 months	Taxable	$ 3,670.00	$ 3,771.00	$ 101.00	2.75%
Building						
Class 1, 2 & 10 - (Dwelling & Outbuildings)						
Minor works (eg fences, re-stumping etc…)	Per Application	Taxable	$ 375.00	$ 413.00	$ 38.00	10.13%
Out buildings & Retaining Walls (under $5,000)	Per Application	Taxable	$ 485.00	$ 534.00	$ 49.00	10.10%
Out buildings & Retaining Walls	Per Application	Taxable	$ 725.00	$ 798.00	$ 73.00	10.07%
Inground Pools	Per Application	Taxable	$ 725.00	$ 798.00	$ 73.00	10.07%
Above ground pools & Spas	Per Application	Taxable	$ 476.00	$ 524.00	$ 48.00	10.08%
New Dwellings / Per Unit	Per Unit	Taxable	$ 2,350.00	$ 2,585.00	$ 235.00	10.00%
New Dwellings - Owner Builder	Per Application	Taxable	$ 2,500.00	$ 2,750.00	$ 250.00	10.00%
Dwelling Internal Alterations (under $5000)	Per Application	Taxable	$ 600.00	$ 660.00	$ 60.00	10.00%
Dwelling Internal Alterations (over $5000)	Per Application	Taxable	$ 1,150.00	$ 1,265.00	$ 115.00	10.00%
Dwelling Additions	Per Application	Taxable	$ 1,350.00	$ 1,485.00	$ 135.00	10.00%
Additional Inspections	Per Application	Taxable	$ 242.00	$ 267.00	$ 25.00	10.33%
Class 3, 4, 5, 6, 7, 8 and 9 Buildings – (Commercial & Industrial etc.)						
Commerical Fit Out	Per Application	Taxable	$ 1,553.00	$ 1,709.00	$ 156.00	10.05%
Up to $30,000	Per Application	Taxable	$ 1,757.00	$ 1,933.00	$ 176.00	10.02%
$30,000 - $100,000	Per Application	Taxable	2.5% of Value of Works	2.5% of Value of Works	-	-
$100,000 - $500,000	Per Application	Taxable	2.5% of Value of Works	2.5% of Value of Works	-	-
$500,000 - $2,000,000	Per Application	Taxable	2.5% of Value of Works	2.5% of Value of Works	-	-
$2,000,000 & over	Per Application	Taxable	2.5% of Value of Works	2.5% of Value of Works	-	-
Additional Inspections	Per Application	Taxable	$ 260.00	$ 286.00	$ 26.00	10.00%
Demolitions						
Single storey building less than 6.0m in height any Class 1 or 10	Per Application	Taxable	$ 500.00	$ 550.00	$ 50.00	10.00%
Any other building	Per Application	Taxable	$ 1,000.00	$ 1,100.00	$ 100.00	10.00%
Swimming Pool	Per Application	Taxable	$ 250.00	$ 275.00	$ 25.00	10.00%
General Services/Charges						
Requests for Council Reports and Letter for Appeals Board	Per Request	Taxable	$ 275.00	$ 303.00	$ 28.00	10.18%
Late Payment Fee	Per Application	Taxable	$ 75.00	$ 83.00	$ 8.00	10.67%

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST $	2026-27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
Request For Copy of Final Certificate/Occupancy Permit	Per Request	Taxable	$ 75.00	$ 83.00	$ 8.00	10.67%
Unauthorised Building Works	Per Request	Taxable	$ 1,500.00	$ 1,650.00	$ 150.00	10.00%
Inspections for others (within Municipality)	Per Request	Taxable	$ 275.00	$ 303.00	$ 28.00	10.18%
Extension of Time of Building permit - 6 months	Per Application	Taxable	$ 175.00	$ 193.00	$ 18.00	10.29%
Extension of Time of Building permit - 12 months	Per Application	Taxable	$ 350.00	$ 385.00	$ 35.00	10.00%
Amendments to Building Permit - Minor	Per Application	Taxable	$ 200.00	$ 220.00	$ 20.00	10.00%
Amendments to Building Permit - Major	Per Application	Taxable	$ 350.00	$ 385.00	$ 35.00	10.00%
Pool fence compliance inspection (includes compliance certificate)	Per Registration	Taxable	$ 500.00	$ 550.00	$ 50.00	10.00%
Domestic work only						
Section 137B Inspection & Report						
Minor works	Per Application	Taxable	$ 350.00	$ 385.00	$ 35.00	10.00%
Outbuildings	Per Application	Taxable	$ 525.00	$ 578.00	$ 53.00	10.10%
Alterations & Additions	Per Application	Taxable	$ 900.00	$ 990.00	$ 90.00	10.00%
Dwelling per storey	Per Storey	Taxable	$ 1,250.00	$ 1,375.00	$ 125.00	10.00%
Application for an Occupancy Permit/Certificate of Final Inspection.						
Final Certificate	Per Application	Taxable	$ 250.00	$ 275.00	$ 25.00	10.00%
Occupancy Permit	Per Application	Taxable	$ 575.00	$ 633.00	$ 58.00	10.09%
Application to Renew Building Permit						
Outbuilding	Per Application	Taxable	$ 375.00	$ 413.00	$ 38.00	10.13%
Alterations & Additions	Per Application	Taxable	$ 575.00	$ 633.00	$ 58.00	10.09%
Dwellings	Per Application	Taxable	$ 875.00	$ 963.00	$ 88.00	10.06%
Consent to Build Over Easements & Siting Variations						
Inspection for Issuing an Occupancy Permit for a Place of Public Entertainment	Per Application	Taxable	$ 550.00	$ 605.00	$ 55.00	10.00%
External Permit Lodgement Fee	Per Application	Taxable	$ 375.00	$ 413.00	$ 38.00	10.13%
Travel Costs out of Municipal Area (measured from Council Offices)						
Travel 51 - 100 kms	Per Service	Taxable	$ 97.00	$ 107.00	$ 10.00	10.31%
Travel 101 - 150 kms	Per Service	Taxable	$ 145.00	$ 160.00	$ 15.00	10.34%
Travel 151 - 200 kms	Per Service	Taxable	$ 193.00	$ 213.00	$ 20.00	10.36%
Travel 201 - 250 kms	Per Service	Taxable	$ 241.00	$ 266.00	$ 25.00	10.37%
Travel 251 - 300 kms	Per Service	Taxable	$ 289.00	$ 318.00	$ 29.00	10.03%
Strategic and Statutory Planning						
Information Requests						
Conveyance & Permit History	Per Request	Taxable	$ 225.80	$ 233.00	$ 7.20	3.19%
Title and instruments	Per Request	Taxable	$20 + cost of title and instrument	$20 + cost of title and instrument	-	-
File Retrieval once closed - residential	Per Request	Taxable	$ 21.00	$ 22.00	$ 1.00	4.76%
File Retrieval once closed - commercial	Per Request	Taxable	$ 57.80	$ 60.00	$ 2.20	3.81%
File retrieval	Per Request	Taxable	$ 69.30	$ 72.00	$ 2.70	3.90%
Prepare Section 173 agreements	Per Request	Taxable	Solicitors Fees + $257.50 admin fee	Solicitors Fees + $257.50 admin fee	-	-
Amend Section 173 agreements	Per Request	Taxable	Solicitors Fees + $257.50 admin fee	Solicitors Fees + $257.50 admin fee	-	-
Other						
Advertising planning applications & planning scheme amendments *	Per Application	Taxable	$257.50 + postage + cost of notice in newspaper	$265 + postage + cost of notice in newspaper	-	-
Cash in lieu for car parking, per space	Per Space	Taxable	$ 10,762.50	$ 11,059.00	$ 296.50	2.75%
Extension to Permit	Per Application	Taxable	$ 107.70	$ 111.00	$ 3.30	3.06%
Variation to restriction on AWC Covenant	Per Application	Taxable	$ 1,506.80	$ 1,549.00	$ 42.20	2.80%

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST $	2026-27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
Waste Management						
Landfill Waste						
Bag 40 litres or less	Per Item	Taxable	$ 7.00	$ 8.00	$ 1.00	14.29%
Bin	Per Item	Taxable	$ 11.00	$ 12.00	$ 1.00	9.09%
1/4 cubic metre	Per Item	Taxable	$ 17.00	$ 18.00	$ 1.00	5.88%
1/2 cubic metre	Per Item	Taxable	$ 34.00	$ 36.00	$ 2.00	5.88%
3/4 cubic metre	Per Item	Taxable	$ 51.00	$ 52.00	$ 1.00	1.96%
1 cubic metre	Per Item	Taxable	$ 68.00	$ 72.00	$ 4.00	5.88%
Commercial Waste per cubic metre	Per Item	Taxable	$ 120.00	$ 124.00	$ 4.00	3.33%
Re-Use Material						
Greenwaste - 1/4 cubic metre	Per Item	Taxable	$ 6.00	$ 7.00	$ 1.00	16.67%
Greenwaste - 1/2 cubic metre	Per Item	Taxable	$ 12.00	$ 14.00	$ 2.00	16.67%
Greenwaste - 3/4 cubic metre	Per Item	Taxable	$ 18.00	$ 21.00	$ 3.00	16.67%
Greenwaste – Bag 40 litres or less	Per Item	Taxable	$ 6.00	$ 7.00	$ 1.00	16.67%
Greenwaste – 1 cubic metre	Per Item	Taxable	$ 24.00	$ 28.00	$ 4.00	16.67%
Soil - Contaminated (per cubic metre)	Per Item	Taxable	$ 68.00	$ 72.00	$ 4.00	5.88%
Soil - Clean/Clay (per cubic metre)	Per Item	Taxable	$ 34.00	$ 36.00	$ 2.00	5.88%
Mattresses - Baby cot (Each)	Per Item	Taxable	$ 14.00	$ 15.00	$ 1.00	7.14%
Matresses - Single (Each)	Per Item	Taxable	$ 34.00	$ 35.00	$ 1.00	2.94%
Matresses - Double and larger (Each)	Per Item	Taxable	$ 40.00	$ 42.00	$ 2.00	5.00%
Furniture - Single and double chairs/couches (Each)	Per Item	Taxable	$ 16.00	$ 17.00	$ 1.00	6.25%
Furniture - Three seater and larger couches (Each)	Per Item	Taxable	$ 27.00	$ 28.00	$ 1.00	3.70%
Bricks/Concrete - 1 cubic metre	Per Item	Taxable	$ 36.00	$ 37.00	$ 1.00	2.78%
Bricks/Concrete - 1/4 cubic metre	Per Item	Taxable	$ 9.00	$ 10.00	$ 1.00	11.11%
Bricks/Concrete - 1/2 cubic metre	Per Item	Taxable	$ 18.00	$ 19.00	$ 1.00	5.56%
Bricks/Concrete - 3/4 cubic metre	Per Item	Taxable	$ 26.00	$ 27.00	$ 1.00	3.85%
Tyre - Car/motorbike	Per Item	Taxable	$ 9.00	$ 10.00	$ 1.00	11.11%
Tyre - Small Truck/4WD	Per Item	Taxable	$ 17.00	$ 18.00	$ 1.00	5.88%
Tyre - Truck Large	Per Item	Taxable	$ 21.00	$ 22.00	$ 1.00	4.76%
Tyre - Tractor front	Per Item	Taxable	$ 98.00	$ 101.00	$ 3.00	3.06%
Tyre - Tractor (Rear) or Loader > 1 metre	Per Item	Taxable	$ 217.00	$ 223.00	$ 6.00	2.76%
Miscellaneous - Refrigerated unit (each)	Per Item	Taxable	$ 11.00	$ 12.00	$ 1.00	9.09%
Miscellaneous - Fire Extinguisher (each)	Per Item	Taxable	$ 10.00	$ 11.00	$ 1.00	10.00%
Miscellaneous - Gas bottle (each)	Per Item	Taxable	$ 11.00	$ 12.00	$ 1.00	9.09%
Miscellaneous - Automotive Gas Cylinder (each)	Per Item	Taxable	$ 130.00	$ 134.00	$ 4.00	3.08%
Commercial Recycling per cubic metre	Per Item	Taxable	$ 32.00	$ 33.00	$ 1.00	3.13%
Environmental Health						
Fixed Premises						
Class 1 Registration	Per Premises	Non-taxable	$ 846.00	$ 870.00	$ 24.00	2.84%
Class 1 Renewal	Per Premises	Non-taxable	$ 660.00	$ 679.00	$ 19.00	2.88%
Class 1 Registration - Food handling staff above 15	Per Premises	Non-taxable	$ 1,385.00	$ 1,424.00	$ 39.00	2.82%
Class 1 Renewal - Food handling staff above 15	Per Premises	Non-taxable	$ 1,200.00	$ 1,233.00	$ 33.00	2.75%
Class 2 Registration	Per Premises	Non-taxable	$ 805.00	$ 828.00	$ 23.00	2.86%
Class 2 Registration (NFP)	Per Premises	Non-taxable	$ 498.00	$ 512.00	$ 14.00	2.81%
Class 2 Renewal	Per Premises	Non-taxable	$ 620.00	$ 638.00	$ 18.00	2.90%
Class 2 Renewal (NFP)	Per Premises	Non-taxable	$ 310.00	$ 319.00	$ 9.00	2.90%
Class 2 Registration - Food handling staff above 15	Per Premises	Non-taxable	$ 1,385.00	$ 1,424.00	$ 39.00	2.82%
Class 2 Renewal - Food handling staff above 15	Per Premises	Non-taxable	$ 1,200.00	$ 1,233.00	$ 33.00	2.75%
Class 3 Registration	Per Premises	Non-taxable	$ 625.00	$ 643.00	$ 18.00	2.88%
Class 3 Registration (NFP)	Per Premises	Non-taxable	$ 405.00	$ 417.00	$ 12.00	2.96%
Class 3 Renewal	Per Premises	Non-taxable	$ 440.00	$ 453.00	$ 13.00	2.95%
Class 3 Renewal (NFP)	Per Premises	Non-taxable	$ 220.00	$ 227.00	$ 7.00	3.18%
Class 3 Registration - Food handling staff above 15	Per Premises	Non-taxable	$ 1,185.00	$ 1,218.00	$ 33.00	2.78%
Class 3 Renewal - Food handling staff above 15	Per Premises	Non-taxable	$ 1,000.00	$ 1,028.00	$ 28.00	2.80%
Class 3A Registration	Per Premises	Non-taxable	$ 625.00	$ 643.00	$ 18.00	2.88%
Class 3A Renewal	Per Premises	Non-taxable	$ 440.00	$ 453.00	$ 13.00	2.95%
Plans approval food (fixed premises)	Per Assessment	Non-taxable	$ 227.00	$ 234.00	$ 7.00	3.08%

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST $	2026-27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
Temporary Food Premises						
Class 2	Per Premises	Non-taxable	$ 171.00	$ 176.00	$ 5.00	2.92%
Class 3	Per Premises	Non-taxable	$ 115.00	$ 119.00	$ 4.00	3.48%
Class 3A	Per Premises	Non-taxable	$ 115.00	$ 119.00	$ 4.00	3.48%
Class 2, 3 or 3A - one event registration only	Per Premises	Non-taxable	$ 55.00	$ 57.00	$ 2.00	3.64%
Mobile Food Premises						
Class 2 Registration	Per Premises	Non-taxable	$ 607.00	$ 624.00	$ 17.00	2.80%
Class 2 Renewal	Per Premises	Non-taxable	$ 495.00	$ 509.00	$ 14.00	2.83%
Class 3 and 3A Registration	Per Premises	Non-taxable	$ 407.00	$ 419.00	$ 12.00	2.95%
Class 3 and 3A Renewal	Per Premises	Non-taxable	$ 289.00	$ 297.00	$ 8.00	2.77%
Plans approval (Mobile Premises)	Per Assessment	Non-taxable	$ 116.00	$ 120.00	$ 4.00	3.45%
Registration or renewal of more than one temporary or mobile food premises	Per Premises	Non-taxable	50% of fee	50% of fee	-	-
Vending machine class 2	Per Machine	Non-taxable	$ 121.00	$ 125.00	$ 4.00	3.31%
Vending machine class 3	Per Machine	Non-taxable	$ 100.00	$ 103.00	$ 3.00	3.00%
Health Premises						
Health Premises Registration	Per Premises	Non-taxable	$ 375.00	$ 386.00	$ 11.00	2.93%
Health Premises Renewal	Per Premises	Non-taxable	$ 200.00	$ 206.00	$ 6.00	3.00%
Health premises - Low risk ongoing	Per Premises	Non-taxable	$ 375.00	$ 386.00	$ 11.00	2.93%
Health premises - Low risk ongoing - Rent a chair	Per Premises	Non-taxable	$ 315.00	$ 324.00	$ 9.00	2.86%
Skin Penetration Registration	Per Premises	Non-taxable	$ 450.00	$ 463.00	$ 13.00	2.89%
Skin Penetration Renewal	Per Premises	Non-taxable	$ 275.00	$ 283.00	$ 8.00	2.91%
Health Premises Transfer	Per Inspection	Non-taxable	$ 176.00	$ 181.00	$ 5.00	2.84%
Plans approval Health Premise	Per Assessment	Non-taxable	$ 176.00	$ 181.00	$ 5.00	2.84%
Accommodation Premises						
Intial registration prescribed accommodation	Per Premises	Non-taxable	$ 475.00	$ 489.00	$ 14.00	2.95%
Renewal Prescribed Accommodation, no room limit	Per Premises	Non-taxable	$ 300.00	$ 309.00	$ 9.00	3.00%
Accomodation/Caravan Park Plans approval	Per Assessment	Non-taxable	$ 176.00	$ 181.00	$ 5.00	2.84%
Accomodation/Caravan Park Transfer inspection	Per Inspection	Non-taxable	$ 176.00	$ 181.00	$ 5.00	2.84%
Aquatics Facilities						
Registration Aquatic Facility	Per Premises	Non-taxable	$ 475.00	$ 489.00	$ 14.00	2.95%
Renewal Aquatic Facility (1 pool, spa or IWF)	Per Premises	Non-taxable	$ 205.00	$ 211.00	$ 6.00	2.93%
Renewal Aquatic Facility (2-3 pools, spas or IWF)	Per Premises	Non-taxable	$ 240.00	$ 247.00	$ 7.00	2.92%
Renewal Aquatic Facility (4 or more pools, spas or IWF)	Per Premises	Non-taxable	$ 305.00	$ 314.00	$ 9.00	2.95%
Aquatic Facility Transfer	Per Inspection	Non-taxable	$ 175.00	$ 180.00	$ 5.00	2.86%
Wastewater						
Additional inspection including maintenance	Per Inspection	Non-taxable	$ 116.00	$ 120.00	$ 4.00	3.45%
Request for plans/archived information	Per Request	Non-taxable	$ 50.00	$ 52.00	$ 2.00	4.00%
Additional Fees						
Request for inspection/assessment	Inspection	Non-taxable	$ 116.00	$ 120.00	$ 4.00	3.45%
Additional inspection	Inspection	Non-taxable	$ 116.00	$ 120.00	$ 4.00	3.45%
Request or retest sample	Sample	Non-taxable	$ 199.00	$ 205.00	$ 6.00	3.02%
Late fee for premises registration	Premises	Non-taxable	$ 258.00	$ 266.00	$ 8.00	3.10%
Justified complaint inspection	Inspection	Non-taxable	$ 116.00	$ 120.00	$ 4.00	3.45%
Purchase and disposal of syringe container (up to 5L)	Container	Taxable	$ 37.00	$ 39.00	$ 2.00	5.41%
Supply and disposal of syringe container (greater than 5L)	Container	Taxable	$ 50.00	$ 52.00	$ 2.00	4.00%
Immunisation						
Influenza Vaccination Quadvalent	Per Unit Administered	Non-Taxable	$ 23.00	$ 23.00	-	-
Influenza Vaccination (Commercial)	Per Unit Administered	Taxable	$ 25.00	$ 25.10	$ 0.10	0.40%
Supply of Vaccination History statement	Per Statement	Taxable	$ 21.00	$ 22.00	$ 1.00	4.76%
Supply of Vaccination History statement update overseas Hx	Per Statement	Taxable	$ 42.00	$ 44.00	$ 2.00	4.76%
Hepatitis B Vaccination (each vaccination)	Per Unit Administered	Non-Taxable	$ 34.00	$ 35.00	$ 1.00	2.94%
Hepatits A Vaccination (each vaccination) - Adult	Per Unit Administered	Non-Taxable	$ 78.00	$ 79.00	$ 1.00	1.28%
Combined Hep A/B (each vaccination) - Adult	Per Unit Administered	Non-Taxable	$ 107.00	$ 108.00	$ 1.00	0.93%
Meningococcal ACY & W	Per Unit Administered	Non-Taxable	$ 101.00	$ 102.00	$ 1.00	0.99%

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST $	2026-27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
Boostrix (Dip/Tetanus/Pertussis) - Adult	Per Unit Administered	Non-Taxable	$ 61.00	$ 62.00	$ 1.00	1.64%
Chicken Pox	Per Unit Administered	Non-Taxable	$ 78.00	$ 81.00	$ 3.00	3.85%
Polio vaccine (IPOL)	Per Unit Administered	Non-Taxable	$ 52.00	$ 55.00	$ 3.00	5.77%
Vaccine administration fee - for vaccines unsubsidised by state or federal government authorities	Per Encounter	Non-Taxable	$ 28.00	$ 29.00	$ 1.00	3.57%
Meningococcal B	Per Unit Administered	Non-Taxable	$ 120.00	$ 150.00	$ 30.00	25.00%
Commercial						
Travel 51 - 100 kms	Per Service	Taxable	$ 97.00	$ 100.00	$ 3.00	3.09%
Travel 101 - 150 kms	Per Service	Taxable	$ 145.00	$ 149.00	$ 4.00	2.76%
Travel 151 - 200 kms	Per Service	Taxable	$ 193.00	$ 198.00	$ 5.00	2.59%
Travel 201 - 250 kms	Per Service	Taxable	$ 241.00	$ 248.00	$ 7.00	2.90%
Travel 251 - 300 kms	Per Service	Taxable	$ 289.00	$ 297.00	$ 8.00	2.77%
Administration						
Staff Numbers - Customers with 50 - 99 staff adminstration fee	Per Service	Taxable	$ 114.00	$ 118.00	$ 4.00	3.51%
Staff Numbers - Customers with 100+ staff adminstration fee	Per Service	Taxable	$ 227.00	$ 234.00	$ 7.00	3.08%
Compliance						
Animals						
Unsterilised Dog and/or microchipped	Per Animal	Non-Taxable	$ 178.40	$183.30	$ 4.90	2.75%
Unsterilised Dog and/or microchipped (Pensioner)	Per Animal	Non-Taxable	$ 89.20	$91.65	$ 2.45	2.75%
Sterilised Dog	Per Animal	Non-Taxable	$ 34.60	$35.55	$ 0.95	2.75%
Sterilised Dog (Pensioner)	Per Animal	Non-Taxable	$ 17.30	$17.80	$ 0.50	2.89%
Unsterilised Cat and/or microchipped	Per Animal	Non-Taxable	$ 178.40	$183.30	$ 4.90	2.75%
Unsterilised Cat and/or microchipped (Pensioner)	Per Animal	Non-Taxable	$ 89.20	$91.65	$ 2.45	2.75%
Sterilised Cat	Per Animal	Non-Taxable	$ 34.60	$35.55	$ 0.95	2.75%
Sterilised Cat (Pensioner)	Per Animal	Non-Taxable	$ 17.30	$17.80	$ 0.50	2.89%
Registration of a Domestic Animal Business	Per Application	Non-Taxable	$ 183.00	$ 189.00	$ 6.00	3.28%
Relinquishment of a dog or cat	Per Animal	Non-Taxable	$ 161.50	$ 200.00	$ 38.50	23.84%
Release fee for dogs per day	Per Animal	Non-Taxable	$ 41.00	$ 40.00	$ (1.00)	(2.44%)
Release fee for cats per day	Per Animal	Taxable	$ 25.70	$ 25.00	$ (0.70)	(2.72%)
Impounding cost (pound access)	Per Animal	Taxable	$ 103.00	$ 100.00	$ (3.00)	(2.91%)
Registration refunds	Per Animal	Non-Taxable	Minimum refund is $20	Minimum refund is $20	-	-
Veterinarian costs incurred by the council (e.g. desexing, microchipping, ill health)	Per Animal	Taxable	Oncharged at actual cost to Council	Oncharged at actual cost to Council	-	-
Release fee (which includes sustenance) for livestock – horses, cows, goats, sheep etc per day	Per Animal	Taxable	$ 43.10	$ 45.00	$ 1.90	4.41%
Impounding cost (saleyards access)	Per Animal	Taxable	$ 58.20	$ 60.00	$ 1.80	3.09%
Collection cost (including float charges per trip etc)	Per Animal	Taxable	$ 88.30	$ 91.00	$ 2.70	3.06%
Local Laws						
Collection of impounded goods	Per Item	Taxable	$ 53.90	$ 56.00	$ 2.10	3.90%
Release fee for vehicles	Per Vehicle	Taxable	$ 119.50	$ 123.00	$ 3.50	2.93%
Application for Permits under Local Law No 1/2014 – general permit	Per Application	Non-Taxable	$ 54.70	$ 57.00	$ 2.30	4.20%
Permit for Street Trading Combined (Outdoor Dining.Goods for display/A-Frame)	Per Application	Non-Taxable	$ 102.60	$ 106.00	$ 3.40	3.31%
Permit application fee – temporary advertising sign	Per Application	Non-Taxable	$ 102.60	$ 106.00	$ 3.40	3.31%
Permit application fee – temporary real estate sign (up to three per sale)	Per Application	Non-Taxable	$ 297.20	$ 306.00	$ 8.80	2.96%
Cost of additional permit fee for timed parking bays cost of 1 bay per day	Per Bay Per Day	Non-Taxable	$ 13.40	$ 14.00	$ 0.60	4.48%
Asset Protection						
Asset Protection	Per Request	Taxable	$ 116.60	$ 120.00	$ 3.40	2.92%
Vehicle Crossing	Per Request	Taxable	$ 171.60	$ 177.00	$ 5.40	3.15%

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST $	2026-27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
Hyphen Gallery and Library						
Printing						
DL Flyers: single sided, colour, 150gsm stock - 1000	Per 1000 Flyers	Taxable	POA + 10%	POA + 10%	-	-
DL Flyers: single sided, colour, 150gsm stock - 1200	Per 1200 Flyers	Taxable	POA + 10%	POA + 10%	-	-
DL Flyers: single sided, colour, 150gsm stock - 1500	Per 1500 Flyers	Taxable	POA + 10%	POA + 10%	-	-
DL Flyers: single sided, colour, 150gsm stock - 2000	Per 2000 Flyers	Taxable	POA + 10%	POA + 10%	-	-
DL Flyers: Double-sided, colour, 150gsm stock - 1000	Per 1000 Flyers	Taxable	POA + 10%	POA + 10%	-	-
DL Flyers: Double-sided, colour, 150gsm stock - 1200	Per 1200 Flyers	Taxable	POA + 10%	POA + 10%	-	-
DL Flyers: Double-sided, colour, 150gsm stock - 1500	Per 1500 Flyers	Taxable	POA + 10%	POA + 10%	-	-
DL Flyers: Double-sided, colour, 150gsm stock - 2000	Per 2000 Flyers	Taxable	POA + 10%	POA + 10%	-	-
Photocopying / Printing A4 BW	Per Page	Taxable	$ 0.40	$ 0.40	-	-
Photocopying / Printing A3 BW	Per Page	Taxable	$ 0.70	$ 0.70	-	-
Photocopying / Printing A4 Colour	Per Page	Taxable	$ 1.40	$ 1.40	-	-
Photocopying / Printing A3 Colour	Per Page	Taxable	$ 2.30	$ 2.30	-	-
Room Hire						
Meeting Room 1 OR 2 (Hourly)	Per Hour	Taxable	$ 42.00	$ 44.00	$ 2.00	4.76%
Meeting Room 1 OR 2 (Hourly) (NFP)	Per Hour	Taxable	$ 26.00	$ 27.00	$ 1.00	3.85%
Meeting Room 1 OR 2 (4 Hours)	Per 4 Hours	Taxable	$ 109.00	$ 112.00	$ 3.00	2.75%
Meeting Room 1 OR 2 (4 Hours) (NFP)	Per 4 Hours	Taxable	$ 67.00	$ 69.00	$ 2.00	2.99%
Meeting Room 1 OR 2 (8 Hours)	Per 8 Hours	Taxable	$ 170.00	$ 175.00	$ 5.00	2.94%
Meeting Room 1 OR 2 (8 Hours) (NFP)	Per 8 Hours	Taxable	$ 103.00	$ 106.00	$ 3.00	2.91%
Meeting Room 1 & 2 (Hourly)	Per Hour	Taxable	$ 57.00	$ 59.00	$ 2.00	3.51%
Meeting Room 1 & 2 (Hourly) (NFP)	Per Hour	Taxable	$ 37.00	$ 39.00	$ 2.00	5.41%
Meeting Room 1 & 2 (4 Hours)	Per 4 Hours	Taxable	$ 155.00	$ 160.00	$ 5.00	3.23%
Meeting Room 1 & 2 (4 Hours) (NFP)	Per 4 Hours	Taxable	$ 98.00	$ 101.00	$ 3.00	3.06%
Meeting Room 1 & 2 (8 Hours)	Per 8 Hours	Taxable	$ 250.00	$ 257.00	$ 7.00	2.80%
Meeting Room 1 & 2 (8 Hours) (NFP)	Per 8 Hours	Taxable	$ 150.00	$ 155.00	$ 5.00	3.33%
Meeting Room 3 (Hourly)	Per Hour	Taxable	$ 40.00	$ 42.00	$ 2.00	5.00%
Meeting Room 3 (Hourly) (NFP)	Per Hour	Taxable	$ 23.00	$ 24.00	$ 1.00	4.35%
Meeting Room 3 (4 Hours)	Per 4 Hours	Taxable	$ 88.00	$ 91.00	$ 3.00	3.41%
Meeting Room 3 (4 Hours) (NFP)	Per 4 Hours	Taxable	$ 57.00	$ 59.00	$ 2.00	3.51%
Meeting Room 3 (8 Hours)	Per 8 Hours	Taxable	$ 140.00	$ 144.00	$ 4.00	2.86%
Meeting Room 3 (8 Hours) (NFP)	Per 8 Hours	Taxable	$ 83.00	$ 86.00	$ 3.00	3.61%
Multipurpose Room (Hourly)	Per Hour	Taxable	$ 78.00	$ 81.00	$ 3.00	3.85%
Multipurpose Room (Hourly) (NFP)	Per Hour	Taxable	$ 47.00	$ 49.00	$ 2.00	4.26%
Multipurpose Room (4 Hours)	Per 4 Hours	Taxable	$ 202.00	$ 208.00	$ 6.00	2.97%
Multipurpose Room (4 Hours) (NFP)	Per 4 Hours	Taxable	$ 119.00	$ 123.00	$ 4.00	3.36%
Multipurpose Room (8 Hours)	Per 8 Hours	Taxable	$ 353.00	$ 363.00	$ 10.00	2.83%
Multipurpose Room (8 Hours) (NFP)	Per 8 Hours	Taxable	$ 212.00	$ 218.00	$ 6.00	2.83%
Wet Studio Monthly (Monday-Sunday)	Per Month	Taxable	$ 275.00	$ 283.00	$ 8.00	2.91%
Wet Studio Weekly (Monday - Sunday)	Per Week	Taxable	$ 67.00	$ 69.00	$ 2.00	2.99%
Sound Booth, after first two hours (Hourly)	Per Hour	Taxable	$ 10.00	$ 11.00	$ 1.00	10.00%
Sculpture Terrace (Weeknights from 6.30pm-10pm) - Private events	Per Event	Taxable	$ 595.00	$ 612.00	$ 17.00	2.86%
Foyer 4 Hours Afterhours Only	Per 4 Hours	Taxable	$ 253.00	$ 260.00	$ 7.00	2.77%
Operations						
Afterhours Access Fob (Per Lost Fob) Fee	Per Lost Fob	Taxable	$ 65.00	$ 67.00	$ 2.00	3.08%
Staffing - (Hourly) Supervisor	Per Hour	Taxable	$ 67.00	$ 69.00	$ 2.00	2.99%
Staffing - (Hourly) Support	Per Hour	Taxable	$ 62.00	$ 64.00	$ 2.00	3.23%
Staffing- Overtime/Public Holiday (Hourly) Supervisor	Per Hour	Taxable	$ 186.00	$ 192.00	$ 6.00	3.23%
Cleaning - Pre or Post event	Per Clean	Taxable	POA	POA	-	-
Cleaning – Pressure washing courtyard paved area	Per Clean	Taxable	POA	POA	-	-
Cleaning – Abnormal Cleaning (eg: bulk cardboard removal, carpet cleaning, painting)	Per Clean	Taxable	POA	POA	-	-
Retail products, publications and merchandise	Per Item	Taxable	Variable	Variable	-	-
Commission on sale of goods / artworks	Per Item	Taxable	30%	30%	-	-
Postage: Online/Phone purchases	Per Sale	Taxable	5% markup on Aust Post charges	5% markup on Aust Post charges	-	-

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST $	2026-27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
Programing/Events	Per Event	Taxable	Variable	Variable	-	-
Hyphen - Gallery						
Function Hire Gallery 1 OR 3 (4 Hours)	Per 4 Hours	Taxable	$ 490.00	$ 504.00	$ 14.00	2.86%
Function Hire Gallery 1 OR 3 (4 Hours) (NFP)	Per 4 Hours	Taxable	$ 299.00	$ 308.00	$ 9.00	3.01%
Function Hire Gallery 1 OR 3 (8 Hours)	Per 8 Hours	Taxable	$ 985.00	$ 1,013.00	$ 28.00	2.84%
Function Hire Gallery 1 OR 3 (8 Hours) (NFP)	Per 8 Hours	Taxable	$ 575.00	$ 591.00	$ 16.00	2.78%
Function Hire Gallery 1 OR 3 (Weeknights from 6.30pm) (Hourly)	Per Hour	Taxable	$ 150.00	$ 155.00	$ 5.00	3.33%
Function Hire Gallery 1 OR 3 (Weeknights from 6.30pm) (Hourly) (NFP)	Per Hour	Taxable	$ 90.00	$ 93.00	$ 3.00	3.33%
Function Hire Gallery 2 – Community (4 Hours)	Per 4 Hours	Taxable	$ 350.00	$ 360.00	$ 10.00	2.86%
Function Hire Gallery 2 – Community (4 Hours) (NFP)	Per 4 Hours	Taxable	$ 200.00	$ 206.00	$ 6.00	3.00%
Function Hire Gallery 2 – Community (Weeknights from 6.30pm) (Hourly)	Per Hour	Taxable	$ 85.00	$ 88.00	$ 3.00	3.53%
Function Hire Gallery 2 – Community (Weeknights from 6.30pm) (Hourly) (NFP)	Per Hour	Taxable	$ 47.00	$ 49.00	$ 2.00	4.26%
Hyphen - Library						
Lost item default - cost of item applies	Per Item	Taxable	POA	POA	-	-
Lost item processing fee	Per Item	Taxable	$ 9.00	$ 10.00	$ 1.00	11.11%
Lost magazine fee	Per Item	Taxable	$ 16.00	$ 17.00	$ 1.00	6.25%
Inter-library Loan - as charged by institution	Per Loan	Taxable	POA	POA	-	-
Book club membership - 12 sets over 1 year	Per Year	Taxable	$ 44.00	$ 46.00	$ 2.00	4.55%
Book club membership - 6 sets over 1 year	Per Year	Taxable	$ 23.00	$ 24.00	$ 1.00	4.35%
Maker Space 3D Printing (3 Hours or more) Individual	Per Session	Taxable	$ 10.50	$ 11.00	$ 0.50	4.76%
Maker Space 3D Printing (3 Hours or more) Student	Per Session	Taxable	$ 5.50	$ 6.00	$ 0.50	9.09%
Maker Space Laser Cutting (3 Hours or more) Individual	Per Session	Taxable	$ 11.00	$ 12.00	$ 1.00	9.09%
Maker Space Laser Cutting (3 Hours or more) Student	Per Session	Taxable	$ 5.50	$ 6.00	$ 0.50	9.09%
Laser Cutter Consumables Individual	Per Unit	Taxable	$ 7.50	$ 8.00	$ 0.50	6.67%
Laser Cutter Consumables Student	Per Unit	Taxable	$ 3.50	$ 4.00	$ 0.50	14.29%
Vacforming Consumables Individual	Per Unit	Taxable	$ 7.50	$ 8.00	$ 0.50	6.67%
Vacforming Consumables Student	Per Unit	Taxable	$ 3.50	$ 4.00	$ 0.50	14.29%
Cultural and Visitor Services						
Bonegilla Migrant Experience						
Single adult guided tour plus admission (scheduled and/or group tours) 17 years or older	Per Person	Taxable	$ 21.00	$ 21.00	-	-
Single child/student guided tour (scheduled and/or group tours) 16 year or younger	Per Person	Taxable	$ 11.00	$ 11.00	-	-
Single Adult Concession tour price plus admission	Per Person	Taxable	$ 18.00	$ 18.00	-	-
Family guided tour price (2 adults, 2 child/conc). Scheduled tours only	Per Family	Taxable	$ 52.00	$ 54.00	$ 2.00	3.85%
Fee to open outside hours of operation	Per Person	Taxable	$ 61.00	$ 61.00	-	-
Minimum fee for guided tour, pre-booked consisting of 14 or less people	Per Tour	Taxable	$ 198.00	$ 204.00	$ 6.00	3.03%
Site admission fee Adult	Per Person	Taxable	$ 8.00	$ 8.00	-	-
Site admission fee Concession	Per Person	Taxable	$ 7.00	$ 7.00	-	-
Site admission fee Adult Annual fee - mutiple visits per year	Per Person	Taxable	$ 14.00	$ 14.00	-	-
Site admission fee Concession Annual fee - mutiple visits per year	Per Person	Taxable	$ 12.00	$ 12.00	-	-
Function Centre - 10am-4pm	Per Hire	Taxable	$ 270.00	$ 250.00	$ (20.00)	(7.41%)
Function Centre - 10am-4pm (NFP)	Per Hire	Taxable	$ 157.00	$ 150.00	$ (7.00)	(4.46%)
Function Centre per 4 hours or part of - after 4pm	Per Hire	Taxable	$ 385.00	$ 385.00	-	-
Function Centre per 4 hours or part of - after 4pm (NFP)	Per Hire	Taxable	$ 229.00	$ 229.00	-	-
Chapel hire 10am to 4pm	Per Hire	Taxable	$ 203.00	$ 203.00	-	-
Chapel hire 10am to 4pm (NFP)	Per Hire	Taxable	$ 136.00	$ 136.00	-	-
Additional Cleaning fee per hour	Per Hour	Taxable	$ 61.00	$ 63.00	$ 2.00	3.28%
Setup/packdown, afterhours and additional stafffing charge (per hour)	Per Hour	Taxable	$ 61.00	$ 61.00	-	-
Memorial plaques	Per Item	Taxable	$ 251.00	$ 258.00	$ 7.00	2.79%
Memorial plaques - Reprints (client errors only)	Per Item	Taxable	$ 203.00	$ 209.00	$ 6.00	2.96%
Family Exhibition Room Hire - 1 year	Per Hire	Taxable	$ 578.00	$ 594.00	$ 16.00	2.77%

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST $	2026-27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
Tudor Hall 10am - 4pm	Per Hire	Taxable	$ 185.00	$ 191.00	$ 6.00	3.24%
Tudor Hall 10am - 4pm (NFP)	Per Hire	Taxable	$ 100.00	$ 103.00	$ 3.00	3.00%
Staffing- Overtime / Public Holiday (Hourly) Supervisor	Per Hour	Taxable	$ 185.00	$ 191.00	$ 6.00	3.24%
Display buildings hire after business hours - 4 hours or part there of	Per Hire	Taxable	$ 253.00	$ 260.00	$ 7.00	2.77%
Research fee first half hour - includes 30 mins research, 10 min report and hand over	Per Person	Taxable	$ 44.00	$ 46.00	$ 2.00	4.55%
Research fee every half hour after initial half hour	Per Person	Taxable	$ 31.00	$ 32.00	$ 1.00	3.23%
Printing of ID cards for visitors	Per Person	Taxable	$ 5.50	$ 6.00	$ 0.50	9.09%
Photocopying / Printing A4 BW	Per Page	Taxable	$ 0.50	$ 0.40	$ (0.10)	(20.00%)
Photocopying / Printing A4 Colour	Per Page	Taxable	$ 1.50	$ 1.40	$ (0.10)	(6.67%)
Tours on Public Holiday	Per Person	Taxable	$ 0.55	$ 1.00	$ 0.45	81.82%
Catering commission - charge for BME to arrange external catering	Per Cater	Taxable	POA + 15%	POA + 15%	-	-
Friends of Bonegilla	Per Donation	Taxable	$ 40.00	$ 40.00	-	-
Bespoke 1-1.5 hour tour 14 pax or less	Per Tour	Taxable	-	$ 320.00	-	-
Bespoke 1-1.5 hour tour 15 pax or more - Adult	Per Person	Taxable	-	$ 27.00	-	-
Bespoke 1-1.5 hour tour 15 pax or more - Concession	Per Person	Taxable	-	$ 24.00	-	-
Local multipass - pay once - unlimited thereafter	Per Person	Taxable	-	$ 5.00	-	-
Mini Tour add on (30 min tour as add on to venue or event booking)	Per Tour	Taxable	-	$ 130.00	-	-
Open space / ground hire for events	Per Event	Taxable	-	$ 125.00	-	-
BBQ Hire	Per Event	Taxable	-	$ 60.00	-	-
Tea and coffee	Per Person	Taxable	-	$ 3.00	-	-
Standard School guided tour (min fee 11 students or less) 1 hour	Per Tour	Taxable	-	$ 137.50	-	-
School guided tour (12 or more students)	Per Person	Taxable	-	$ 11.50	-	-
School tactile workshop add on - 1 hour (minimum of 12 students) 2 x 30 minute workshops (ie clay, butter or pasta)	Per Person	Taxable	-	$ 11.50	-	-
School tactile workshop add on - 30 min (minimum of 12 students) 1 x 30 minute workshops (ie clay, butter or pasta)	Per Person	Taxable	-	$ 5.50	-	-
National curriculum themed tour only (1.5 hours) 11 students or less minimum fee	Per Tour	Taxable	-	$ 180.00	-	-
National curriculum themed tour only (1.5 hours) 12 students or more	Per Person	Taxable	-	$ 15.00	-	-
National curriculum themed workshops (30 mins add on) Min 11 students	Per Person	Taxable	-	$ 7.00	-	-
Gateway Lakes/Village						
Gateway Lakes Event Site	Per Day	Taxable	$ 541.00	$ 556.00	$ 15.00	2.77%
Gateway Lakes Event Site (NFP)	Per Day	Taxable	$ 476.00	$ 490.00	$ 14.00	2.94%
Cleaning of Gateway Lakes Toilets	Per Clean	Taxable	$ 181.00	$ 186.00	$ 5.00	2.76%
Gateway Village Circus Site - Per Day	Per Day	Taxable	$ 389.00	$ 400.00	$ 11.00	2.83%
Gateway Village Circus Site - Per Day (Utilities Charge)	Per Day	Taxable	$ 68.00	$ 70.00	$ 2.00	2.94%
Gateway Village Car Park Hire Fee - Per day	Per Day	Taxable	$ 126.00	$ 130.00	$ 4.00	3.17%
Junction Square						
Junction Square - Commercial Hirer	Per Hire	Taxable	$ 126.00	$ 130.00	$ 4.00	3.17%
Promenade - Commercial Hirer	Per Hire	Taxable	$ 126.00	$ 130.00	$ 4.00	3.17%
Richardson Park - Commercial Hire - per day	Per Hire	Taxable	$ 126.00	$ 130.00	$ 4.00	3.17%
Events						
Wedding / Memorial Fee	Per Event	Taxable	$ 189.00	$ 195.00	$ 6.00	3.17%
Event Hire - Recreational Space - Commercial Hire	Per Event	Taxable	$ 126.00	$ 130.00	$ 4.00	3.17%
Gateway Lakes Event Site (Half Day hire)	Per Request	Taxable	-	$ 278.00	-	-
Gateway Lakes Event Site (Half Day hire) (NFP)	Per Request	Taxable	-	$ 245.00	-	-
Gateway Village Circus Site (Half Day Hire)	Per Request	Taxable	-	$ 200.00	-	-
Gateway Village Circus Site (Full Day Hire) (NFP)	Per Request	Taxable	-	$ 350.00	-	-
Gateway Village Circus Site (Half Day Hire) (NFP)	Per Request	Taxable	-	$ 175.00	-	-

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST $	2026-27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
Pizza Oven						
Community Hire	Per Hire	Taxable	$ 246.00	$ 250.00	$ 4.00	1.63%
Commercial Hire	Per Hire	Taxable	$ 370.00	$ 350.00	$ (20.00)	(5.41%)
Food/Market Stalls						
Commercial Business - Food/Beverage - large event (over 2000 attendees)	Per Event	Taxable	$ 178.00	$ 183.00	$ 5.00	2.81%
Commercial Business - Food/Beverage - small event (under 2000 attendees)	Per Event	Taxable	$ 116.00	$ 120.00	$ 4.00	3.45%
Commercial Business North East Food & Wine – 6 x 3 Space	Per Space	Taxable	$ 275.00	$ 275.00	-	-
Commercial Business North East Food & Wine – 3 x 3 Space	Per Space	Taxable	$ 225.00	$ 225.00	-	-
Additional North East Food & Wine Festival vendor space	Per Space	Taxable	$ 115.00	$ 115.00	-	-
Commercial Business - Confectionary	Per Event	Taxable	$ 95.00	$ 98.00	$ 3.00	3.16%
Not for Profit organisations - Food/Beverage - large and small events	Per Event	Taxable	$ 59.00	$ 61.00	$ 2.00	3.39%
Commercial Market Stall	Per Event	Taxable	$ 50.00	$ 52.00	$ 2.00	4.00%
10 amp / 15 amp power fees	Per Event	Taxable	$ 27.00	$ 28.00	$ 1.00	3.70%
3 Phase power fee / Generator Fee	Per Event	Taxable	$ 61.00	$ 63.00	$ 2.00	3.28%
The Cube Wodonga						
Whole Venue – 8 hour	Per 8 Hours	Taxable	$ 1,891.00	$ 1,944.00	$ 53.00	2.80%
Whole Venue – 8 hour (NFP)	Per 8 Hours	Taxable	$ 1,149.00	$ 1,181.00	$ 32.00	2.79%
Whole Venue – 8 hour (Gov/Edu)	Per 8 Hours	Taxable	$ 1,410.00	$ 1,449.00	$ 39.00	2.77%
Whole Venue – 4 hour	Per 4 Hours	Taxable	$ 1,098.00	$ 1,129.00	$ 31.00	2.82%
Whole Venue – 4 hour (NFP)	Per 4 Hours	Taxable	$ 644.00	$ 662.00	$ 18.00	2.80%
Whole Venue – 4 hour (Gov/Edu)	Per 4 Hours	Taxable	$ 820.00	$ 843.00	$ 23.00	2.80%
Whole Venue - Additional Hour	Per Hour	Taxable	$ 324.00	$ 333.00	$ 9.00	2.78%
Whole Venue - Additional Hour (NFP)	Per Hour	Taxable	$ 198.00	$ 204.00	$ 6.00	3.03%
Whole Venue - Additional Hour (Gov/Edu)	Per Hour	Taxable	$ 211.00	$ 217.00	$ 6.00	2.84%
Whole Auditorium - 8 hour	Per 8 Hours	Taxable	$ 1,356.00	$ 1,394.00	$ 38.00	2.80%
Whole Auditorium - 8 hour (NFP)	Per 8 Hours	Taxable	$ 822.00	$ 845.00	$ 23.00	2.80%
Whole Auditorium - 8 hour (Gov/Edu)	Per 8 Hours	Taxable	$ 1,017.00	$ 1,045.00	$ 28.00	2.75%
Whole Auditorium - 4 hour	Per 4 Hours	Taxable	$ 771.00	$ 793.00	$ 22.00	2.85%
Whole Auditorium - 4 hour (NFP)	Per 4 Hours	Taxable	$ 463.00	$ 476.00	$ 13.00	2.81%
Whole Auditorium - 4 hour (Gov/Edu)	Per 4 Hours	Taxable	$ 571.00	$ 587.00	$ 16.00	2.80%
Whole Auditorium space - additional hour	Per Hour	Taxable	$ 189.00	$ 195.00	$ 6.00	3.17%
Whole Auditorium space - additional hour (NFP)	Per Hour	Taxable	$ 128.00	$ 132.00	$ 4.00	3.13%
Whole Auditorium space - additional hour (Gov/Edu)	Per Hour	Taxable	$ 152.00	$ 157.00	$ 5.00	3.29%
Additional hourly rate - performance (NFP)	Per Hour	Taxable	$ 330.00	$ 340.00	$ 10.00	3.03%
North Auditorium space - 8 hour	Per 8 Hours	Taxable	$ 954.00	$ 981.00	$ 27.00	2.83%
North Auditorium space - 8 hour (NFP)	Per 8 Hours	Taxable	$ 580.00	$ 596.00	$ 16.00	2.76%
North Auditorium space - 8 hour (Gov/Edu)	Per 8 Hours	Taxable	$ 713.00	$ 735.00	$ 22.00	3.09%
North Auditorium space - 4 hour	Per 4 Hours	Taxable	$ 596.00	$ 613.00	$ 17.00	2.85%
North Auditorium space - 4 hour (NFP)	Per 4 Hours	Taxable	$ 354.00	$ 364.00	$ 10.00	2.82%
North Auditorium space - 4 hour (Gov/Edu)	Per 4 Hours	Taxable	$ 443.00	$ 456.00	$ 13.00	2.93%
North Auditorium - additional hour	Per Hour	Taxable	$ 148.00	$ 153.00	$ 5.00	3.38%
North Auditorium - additional hour (NFP)	Per Hour	Taxable	$ 94.00	$ 97.00	$ 3.00	3.19%
North Auditorium - additional hour (Gov/Edu)	Per Hour	Taxable	$ 106.00	$ 109.00	$ 3.00	2.83%
South Auditorium space - 8 hour	Per 8 Hours	Taxable	$ 515.00	$ 530.00	$ 15.00	2.91%
South Auditorium space - 8 hour (NFP)	Per 8 Hours	Taxable	$ 309.00	$ 318.00	$ 9.00	2.91%
South Auditorium space - 8 hour (Gov/Edu)	Per 8 Hours	Taxable	$ 412.00	$ 424.00	$ 12.00	2.91%
South Auditorium space - 4 hour	Per 4 Hours	Taxable	$ 322.00	$ 331.00	$ 9.00	2.80%
South Auditorium space - 4 hour (NFP)	Per 4 Hours	Taxable	$ 186.00	$ 192.00	$ 6.00	3.23%
South Auditorium space - 4 hour (Gov/Edu)	Per 4 Hours	Taxable	$ 258.00	$ 266.00	$ 8.00	3.10%
South Auditorium space - additional hour	Per Hour	Taxable	$ 105.00	$ 108.00	$ 3.00	2.86%
South Auditorium space - additional hour (NFP)	Per Hour	Taxable	$ 42.00	$ 44.00	$ 2.00	4.76%
South Auditorium space - additional hour (Gov/Edu)	Per Hour	Taxable	$ 84.00	$ 87.00	$ 3.00	3.57%
Rehearsal Rate (NFP)	Per Rehearsal	Taxable	$ 309.00	$ 318.00	$ 9.00	2.91%
Rehearsal Rate (Gov/Edu)	Per Rehearsal	Taxable	$ 412.00	$ 424.00	$ 12.00	2.91%
Foyer Space 8 hour	Per 8 Hours	Taxable	$ 618.00	$ 635.00	$ 17.00	2.75%

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST $	2026-27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
Foyer Space 8 hour (NFP)	Per 8 Hours	Taxable	$ 392.00	$ 403.00	$ 11.00	2.81%
Foyer Space 8 hour (Gov/Edu)	Per 8 Hours	Taxable	$ 445.00	$ 458.00	$ 13.00	2.92%
Foyer Space 4 hour	Per 4 Hours	Taxable	$ 336.00	$ 346.00	$ 10.00	2.98%
Foyer Space 4 hour (NFP)	Per 4 Hours	Taxable	$ 235.00	$ 242.00	$ 7.00	2.98%
Foyer Space 4 hour (Gov/Edu)	Per 4 Hours	Taxable	$ 259.00	$ 267.00	$ 8.00	3.09%
Foyer Space additional hour	Per Hour	Taxable	$ 106.00	$ 109.00	$ 3.00	2.83%
Foyer Space additional hour (NFP)	Per Hour	Taxable	$ 83.00	$ 86.00	$ 3.00	3.61%
Foyer Space additional hour (Gov/Edu)	Per Hour	Taxable	$ 82.00	$ 85.00	$ 3.00	3.66%
Green room 8 hours	Per 8 Hours	Taxable	$ 372.00	$ 372.00	-	-
Green room 8 hours (NFP)	Per 8 Hours	Taxable	$ 189.00	$ 220.00	$ 31.00	16.40%
Green room 8 hours (Gov/Edu)	Per 8 Hours	Taxable	$ 249.00	$ 279.00	$ 30.00	12.05%
Green room 4 hours	Per 4 Hours	Taxable	$ 203.00	$ 209.00	$ 6.00	2.96%
Green room 4 hours (NFP)	Per 4 Hours	Taxable	$ 113.00	$ 125.00	$ 12.00	10.62%
Green room 4 hours (Gov/Edu)	Per 4 Hours	Taxable	$ 141.00	$ 156.00	$ 15.00	10.64%
Green room additional hour	Per Hour	Taxable	$ 53.00	$ 55.00	$ 2.00	3.77%
Green room additional hour (NFP)	Per Hour	Taxable	$ 42.00	$ 44.00	$ 2.00	4.76%
Green room additional hour (Gov/Edu)	Per Hour	Taxable	$ 47.00	$ 49.00	$ 2.00	4.26%
Meeting Room - 8 hour	Per 8 Hours	Taxable	$ 434.00	$ 434.00	-	-
Meeting Room - 8 hour (NFP)	Per 8 Hours	Taxable	$ 266.00	$ 266.00	-	-
Meeting Room - 8 hour (Gov/Edu)	Per 8 Hours	Taxable	$ 326.00	$ 326.00	-	-
Meeting Room - 4 hour	Per 4 Hours	Taxable	$ 243.00	$ 243.00	-	-
Meeting Room - 4 hour (NFP)	Per 4 Hours	Taxable	$ 153.00	$ 153.00	-	-
Meeting Room - 4 hour (Gov/Edu)	Per 4 Hours	Taxable	$ 186.00	$ 186.00	-	-
Meeting Room - Additional Hour	Per Hour	Taxable	$ 62.00	$ 64.00	$ 2.00	3.23%
Meeting Room - Additional Hour (NFP)	Per Hour	Taxable	$ 49.00	$ 51.00	$ 2.00	4.08%
Meeting Room - Additional Hour (Gov/Edu)	Per Hour	Taxable	$ 59.00	$ 61.00	$ 2.00	3.39%
Kitchen 4 hours - with staff (NFP)	Per 4 Hours	Taxable	$ 400.00	$ 411.00	$ 11.00	2.75%
Kitchen 8 hours - with staff (NFP)	Per 8 Hours	Taxable	$ 726.00	$ 746.00	$ 20.00	2.75%
Kitchen 4 hours - no staff (NFP)	Per 4 Hours	Taxable	$ 152.00	$ 157.00	$ 5.00	3.29%
Kitchen 8 hours - no staff (NFP)	Per 8 Hours	Taxable	$ 240.00	$ 247.00	$ 7.00	2.92%
Dressing room 2 or 3 as meeting space 8 hours	Per 8 Hours	Taxable	$ 100.00	$ 105.00	$ 5.00	5.00%
Dressing room 2 or 3 as meeting space 8 hours (NFP)	Per 8 Hours	Taxable	$ 60.00	$ 65.00	$ 5.00	8.33%
Dressing room 2 or 3 as meeting space 8 hours (Gov/Edu)	Per 8 Hours	Taxable	$ 81.00	$ 85.00	$ 4.00	4.94%
Dressing room 2 or 3 as meeting space 4 hours	Per 4 Hours	Taxable	$ 75.00	$ 80.00	$ 5.00	6.67%
Dressing room 2 or 3 as meeting space 4 hours (NFP)	Per 4 Hours	Taxable	$ 49.00	$ 50.00	$ 1.00	2.04%
Dressing room 2 or 3 as meeting space 4 hours (Gov/Edu)	Per 4 Hours	Taxable	$ 60.00	$ 65.00	$ 5.00	8.33%
Dressing room 2 & 3 as meeting space 8 hours	Per 8 Hours	Taxable	$ 263.00	$ 271.00	$ 8.00	3.04%
Dressing room 2 & 3 as meeting space 8 hours (NFP)	Per 8 Hours	Taxable	$ 131.00	$ 160.00	$ 29.00	22.14%
Dressing room 2 & 3 as meeting space 8 hours (Gov/Edu)	Per 8 Hours	Taxable	$ 191.00	$ 200.00	$ 9.00	4.71%
Dressing room 2 & 3 as meeting space 4 hours	Per 4 Hours	Taxable	$ 187.00	$ 193.00	$ 6.00	3.21%
Dressing room 2 & 3 as meeting space 4 hours (NFP)	Per 4 Hours	Taxable	$ 100.00	$ 115.00	$ 15.00	15.00%
Dressing room 2 & 3 as meeting space 4 hours (Gov/Edu)	Per 4 Hours	Taxable	$ 114.00	$ 144.00	$ 30.00	26.32%
Staff costs - Technical staff / FOH super Sat - Sun	Per Hour	Taxable	$ 61.00	$ 61.00	-	-
Over time rate - Ushers / FOH staff Sat - Sun	Per Hour	Taxable	$ 116.00	$ 116.00	-	-
Over time rate - Technical staff / FOH super Sat - Sun	Per Hour	Taxable	$ 122.00	$ 122.00	-	-
Staff costs - Ushers / FOH staff Mon - Fri	Per Hour	Taxable	$ 48.00	$ 48.00	-	-
Staff costs - Technical staff / FOH super Mon - Fri	Per Hour	Taxable	$ 55.00	$ 55.00	-	-
Over time rate - Ushers / FOH staff Mon - Fri	Per Hour	Taxable	$ 95.00	$ 95.00	-	-
Over time rate - Technical staff / FOH super Mon - Fri	Per Hour	Taxable	$ 110.00	$ 110.00	-	-
Public holday rate for FoH Ushers - any day	Per Hour	Taxable	$ 151.00	$ 151.00	-	-
Public holday rate for FoH Supervisor - any day	Per Hour	Taxable	$ 162.00	$ 162.00	-	-
Public Holiday rate for BoH staff - any day	Per Hour	Taxable	$ 162.00	$ 162.00	-	-
Cleaning costs - Mon-Fri per hour	Per Hour	Taxable	$ 53.00	$ 60.00	$ 7.00	13.21%
Cleaning costs -Weekends per hour	Per Hour	Taxable	$ 72.00	$ 80.00	$ 8.00	11.11%
Cube membership	Per Membership	Taxable	$ 50.00	$ 52.00	$ 2.00	4.00%
Cube membership discounts on tickets	Per Membership	Taxable	25.00%	25.00%	-	-
Guest register/door list only - Free entry events - held at Cube - set up charge	Per Event	Taxable	$ 67.00	$ 69.00	$ 2.00	2.99%
Guest register/door list only - Free entry general admission events - hosted by Council off site - set up charge	Per Event	Taxable	$ 68.00	$ 70.00	$ 2.00	2.94%
New commercial ticketing charge wrist band	Per Band	Taxable	$ 5.80	$ 5.80	-	-
Bulk ticketing on NFP and Govt/Edu - minimum allocation 257 ticket - Price per ticket	Per Ticket	Taxable	$ 4.60	$ 4.60	-	-

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST $	2026-27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
Refund/exchange ticket cost to patron per transaction	Per Transaction	Taxable	$ 2.10	$ 2.10	-	-
SMS notification charge	Per SMS	Taxable	$ 0.25	$ 0.25	-	-
Internal COW set up fee for Free registration only events - per registration	Per Registration	Taxable	$ 65.00	$ 67.00	$ 2.00	3.08%
Offsite ticketing setup fee	Per Event	Taxable	$ 117.00	$ 121.00	$ 4.00	3.42%
Free events registration only ticketing	Per Registration	Taxable	$ 0.40	$ 1.00	$ 0.60	150.00%
Credit card charges - charged to hirer	Per Charge	Taxable	1.60%	1.60%	-	-
Ticketing fee - Cancellation	Per Cancellation	Taxable	$ 4.65	$ 4.65	-	-
Ticketing fee - Full ticket	Per Ticket	Taxable	$ 4.20	$ 4.20	-	-
Ticketing fee - Full ticket (NFP)	Per Ticket	Taxable	$ 2.50	$ 2.50	-	-
Ticketing fee - Full ticket (Gov/Edu)	Per Ticket	Taxable	$ 2.50	$ 2.50	-	-
Ticketing fee - complimentary tickets	Per Ticket	Taxable	$ 2.50	$ 2.50	-	-
Ticketing fee - complimentary tickets (NFP)	Per Ticket	Taxable	$ 1.50	$ 1.50	-	-
Ticketing fee - complimentary tickets (Gov/Edu)	Per Ticket	Taxable	$ 1.50	$ 1.50	-	-
Admin fee for changes to ticketing after on sale	Per Ticket	Taxable	$ 66.00	$ 66.00	-	-
Mailing fee for tickets - per ticket	Per Ticket	Taxable	$ 3.50	$ 3.50	-	-
EDM blast	Per List	Taxable	$ 191.00	$ 197.00	$ 6.00	3.14%
Marketing - Poster drop Albury and Wodonga	Per Event	Taxable	$ 315.00	$ 324.00	$ 9.00	2.86%
Marketing - AD in Bordermail per slot size 62mmW x 73mmH	Per Advertisement	Taxable	POA	POA	-	-
Brochure inclusion for hirers	Per Hirer	Taxable	$ 469.00	$ 482.00	$ 13.00	2.77%
Courtyard clean - Full	Per Clean	Taxable	$ 934.00	$ 960.00	$ 26.00	2.78%
Security Guards	Per Guard	Taxable	POA	POA	-	-
Kitchen BOND - returned if kitchen in clean state	Per Bond	Taxable	$ 285.00	$ 293.00	$ 8.00	2.81%
Venue discount 3 or more consecutive days hire	Per Venue	Taxable	10.00%	10.00%	-	-
Venue discount for 5 or more days consecutive days hire	Per Venue	Taxable	15.00%	15.00%	-	-
Off peak venue discount for selected months January, Feburary	Per Venue	Taxable	20.00%	20.00%	-	-
Surcharge for hired in equipment to cover admin costs	Per Event	Taxable	15.00%	15.00%	-	-
Portable PA - per day	Per Day	Taxable	$ 250.00	$ 257.00	$ 7.00	2.80%
Tablecloth hire	Per Hire	Taxable	$ 16.00	$ 16.00	-	-
Linen napkin hire	Per Hire	Taxable	$ 3.00	$ 3.00	-	-
70 inch LED screen	Per Set Up	Taxable	$ 150.00	$ 155.00	$ 5.00	3.33%
Seating Pit open for additional seating or orchestra pit- cost to cover opening and closing of pit	Per Event	Taxable	$ 270.00	$ 278.00	$ 8.00	2.96%
Set up charges small room standard	Per Event	Taxable	$ 61.00	$ 63.00	$ 2.00	3.28%
Set up charges medium room standard	Per Event	Taxable	$ 150.00	$ 155.00	$ 5.00	3.33%
Set up charges performance or event standard	Per Event	Taxable	$ 250.00	$ 257.00	$ 7.00	2.80%
Set up Charges non standard layout	Per Event	Taxable	POA	POA	-	-
Catering commission - charge for Cube to arrange external catering	Per Event	Taxable	15.00%	15.00%	-	-
BYO catering equipment fee events between 30-100 pax	Per Event	Taxable	$ 31.00	$ 32.00	$ 1.00	3.23%
BYO catering equipment fee events 100 pax	Per Event	Taxable	$ 62.00	$ 64.00	$ 2.00	3.23%
Flier for Brochure	Per Page	Taxable	$ 225.00	$ 232.00	$ 7.00	3.11%
Deposit/Cancellation Fee for ticketed event cancelled less than 7 days prior	Per Deposit or Cancellation	Taxable	All charges as quoted	All charges as quoted	-	-
Deposit/Cancellation Fee for ticketed event cancelled less than 4 weeks prior	Per Deposit or Cancellation	Taxable	70% of venue charge and incurred costs	70% of venue charge and incurred costs	-	-
Deposit/Cancellation Fee for ticketed event cancelled between 4 and 8 weeks prior	Per Deposit or Cancellation	Taxable	50% of venue charge and incurred costs	50% of venue charge and incurred costs	-	-
Deposit/Cancellation Fee for ticketed event cancelled more than 8 weeks prior	Per Deposit or Cancellation	Taxable	Incurred Charges only	Incurred Charges only	-	-
Deposit and Cancellation fees - Non ticketed - cancelled less than 7 days prior	Per Deposit or Cancellation	Taxable	All charges as quoted	All charges as quoted	-	-
Deposit and Cancellation fees - Non ticketed -cancelled less than 4 weeks prior	Per Deposit or Cancellation	Taxable	50% of venue charge and incurred costs	50% of venue charge and incurred costs	-	-
Deposit and Cancellation fees - Non ticketed - Cancelled more than 4 weeks prior	Per Deposit or Cancellation	Taxable	Incurred Charges only	Incurred Charges only	-	-
Discount to Members who renew early	Per Renewal	Taxable	-	$ 45.00	-	-

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST $	2026-27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
Sport and Recreation						
Exhibition Centre						
Commercial/Govt- Hire of Exhibition Centre per day	Per Day	Taxable	$ 1,854.00	$ 1,905.00	$ 51.00	2.75%
Commercial/Govt - bump in/out	Per Day	Taxable	-	$ 960.00	-	-
Sawdust – per cubic metre	Per Cubic Metre	Taxable	At current price	At current price	-	-
Cost of electricity	Per Event	Taxable	At current price	At current price	-	-
NFP - Hire of Exhibition Centre per day	Per Day	Taxable	$ 550.00	$ 575.00	$ 25.00	4.55%
NFP - bump in/out	Per Day	Taxable	-	$ 285.00	-	-
NFP - Charge per yard (Outdoor – cleaned by hirer) (NFP)	Per Yard	Taxable	$ 24.00	$ 25.00	$ 1.00	4.17%
NFP - Charge per yard (Indoor – cleaned by hirer) (NFP)	Per Yard	Taxable	$ 42.00	$ 44.00	$ 2.00	4.76%
Site Charges - Caterers	Per Day	Taxable	$ 125.00	$ 130.00	$ 5.00	4.00%
Event Set Up	Per Event	Taxable	Quoted per event	Quoted per event	-	-
Set up of portable seating bank (full bank of 1500 seats)	Per Event	Taxable	Quoted per event	Quoted per event	-	-
Set up of portable seating bank (less than 1500 seats)	Per Event	Taxable	Quoted per event	Quoted per event	-	-
Neil Wilson Pavilion						
Commercial/Govt - Half day rate (up to 4 hours)	Per Half Day	Taxable	$ 275.00	$ 283.00	$ 8.00	2.91%
NFP - Half day rate (up to 4 hours)	Per Half Day	Taxable	$ 158.00	$ 163.00	$ 5.00	3.16%
Commercial/Govt - Full day rate	Per Day	Taxable	$ 545.00	$ 560.00	$ 15.00	2.75%
NFP - Full day rate	Per Day	Taxable	$ 275.00	$ 283.00	$ 8.00	2.91%
Nell Wilson Kitchen - Half day rate (up to 5 hours)	Per Use	Taxable	$ 115.00	$ 119.00	$ 4.00	3.48%
Nell Wilson Kitchen - Full day rate	Per Use	Taxable	$ 196.00	$ 202.00	$ 6.00	3.06%
WSLC - Health & Fitness Membership						
Commitment Start Up (6 months)	Per Membership	Taxable	$ 31.90	$ 32.90	$ 1.00	3.13%
Health & Wellness Start Up Fee	Per Membership	Taxable	$ 101.70	$ 104.70	$ 3.00	2.95%
Health & Wellness FMF	Per Membership	Taxable	$ 44.70	$ 46.00	$ 1.30	2.91%
Health & Wellness - 6 month term	Per Membership	Taxable	$ 590.70	$ 608.40	$ 17.70	3.00%
Health & Wellness - 3 month term (insurance only)	Per Membership	Taxable	$ 431.10	$ 444.00	$ 12.90	2.99%
Health & Wellness Start Up Fee (Concession / Kids Gym / Teen Gym / Pryme Movers)	Per Membership	Taxable	$ 82.70	$ 85.20	$ 2.50	3.02%
Health & Wellness FMF Concession / Corporate	Per Membership	Taxable	$ 35.20	$ 36.20	$ 1.00	2.84%
Health & Wellness FMF - Family	Per Membership	Taxable	$ 40.30	$ 41.50	$ 1.20	2.98%
Health & Wellness - Concession 6 month term	Per Membership	Taxable	$ 493.10	$ 507.90	$ 14.80	3.00%
Health & Wellness FMF - Concession Family	Per Membership	Taxable	$ 27.00	$ 27.80	$ 0.80	2.96%
Health & Wellness FMF - Family Concession	Per Membership	Taxable	$ 31.40	$ 32.30	$ 0.90	2.87%
Kids Gym / Teen Gym / Pryme Movers FMF	Per Membership	Taxable	$ 26.00	$ 26.80	$ 0.80	3.08%
Kids Gym / Teen Gym / Pryme Movers - 6 month term	Per Membership	Taxable	$ 364.70	$ 375.80	$ 11.10	3.04%
Kids Gym / Teen Gym / Pryme Movers - FMF Family (existing)	Per Membership	Taxable	$ 21.00	$ 21.60	$ 0.60	2.86%
Kids Gym / Teen Gym / Pryme Movers - Family Concession	Per Membership	Taxable	$ 23.60	$ 24.30	$ 0.70	2.97%
WSLC - Aquatic Membership						
Aquatic Start Up Fee	Per Membership	Taxable	$ 82.70	$ 85.20	$ 2.50	3.02%
Aquatic FMF	Per Membership	Taxable	$ 26.60	$ 27.40	$ 0.80	3.01%
Aquatic - 6 month term	Per Membership	Taxable	$ 371.20	$ 382.30	$ 11.10	2.99%
Aquatic - 3 month term (insurance only)	Per Membership	Taxable	$ 260.20	$ 268.00	$ 7.80	3.00%
Aquatic Start Up Fee - Concession / Junior	Per Membership	Taxable	$ 66.30	$ 68.30	$ 2.00	3.02%
Aquatic FMF - Concession / Family (existing) / Junior	Per Membership	Taxable	$ 21.20	$ 21.80	$ 0.60	2.83%
Aquatic Family	Per Membership	Taxable	$ 23.80	$ 24.50	$ 0.70	2.94%
Aquatic - 6 month term concession / Junior	Per Membership	Taxable	$ 303.70	$ 312.80	$ 9.10	3.00%
Aquatic FMF - Concession / Junior Family	Per Membership	Taxable	$ 16.10	$ 16.60	$ 0.50	3.11%
Aquatic Family Concession	Per Membership	Taxable	$ 18.40	$ 18.90	$ 0.50	2.72%
WSLC - Swimming Lessons						
Class Fee	Per Person	Non-Taxable	$ 19.30	$ 19.80	$ 0.50	2.59%
Swimming Lessons FMF	Per Person	Non-Taxable	$ 37.00	$ 38.10	$ 1.10	2.97%
Swimming Lessons FMF Multi-Child Incentive	Per Person	Non-Taxable	$ 35.20	$ 36.20	$ 1.00	2.84%

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST $	2026-27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
WSLC - Health & Fitness Casual						
Health Club - Adult	Per Person	Taxable	$ 17.50	$ 18.00	$ 0.50	2.86%
Health Club - Concession	Per Person	Taxable	$ 14.20	$ 14.60	$ 0.40	2.82%
Health Club - Adult Off Peak	Per Person	Taxable	$ 14.20	$ 14.60	$ 0.40	2.82%
Group Fitness	Per Person	Taxable	$ 17.50	$ 18.00	$ 0.50	2.86%
Group Fitness - Concession	Per Person	Taxable	$ 14.20	$ 14.60	$ 0.40	2.82%
Personal Training (member) - 30min	Per Person	Taxable	$ 49.40	$ 50.90	$ 1.50	3.04%
Personal Training (non-member) - 30min	Per Person	Taxable	$ 53.10	$ 54.70	$ 1.60	3.01%
WSLC - Aquatics Casual						
Rec Swim - Adult	Per Person	Taxable	$ 8.20	$ 8.50	$ 0.30	3.66%
Rec Swim - Concession / Off Peak (weekdays 12pm - 3pm)	Per Person	Taxable	$ 6.60	$ 6.80	$ 0.20	3.03%
Rec Swim - Child / Supervised Swim	Per Person	Taxable	$ 6.50	$ 6.70	$ 0.20	3.08%
Rec Swim - Family	Per Person	Taxable	$ 19.90	$ 20.50	$ 0.60	3.02%
Aquatic Inflatable rental - 1 hour with 3 staff	Per Person	Taxable	$ 252.50	$ 260.00	$ 7.50	2.97%
WSLC - Multi Visit Passes						
Health Club 20 x MVP - Adult	Per Person	Taxable	$ 332.20	$ 342.20	$ 10.00	3.01%
Health Club 20 x MVP - Concession	Per Person	Taxable	$ 269.90	$ 278.00	$ 8.10	3.00%
Group Fitness 20 x MVP - Adult	Per Person	Taxable	$ 332.20	$ 342.20	$ 10.00	3.01%
Group Fitness 20 x MVP - Concession	Per Person	Taxable	$ 269.90	$ 278.00	$ 8.10	3.00%
Rec Swim 20 x MVP - Adult	Per Person	Taxable	$ 157.80	$ 162.50	$ 4.70	2.98%
Rec Swim 20 x MVP - Concession / Off Peak (weekdays 12pm - 3pm)	Per Person	Taxable	$ 124.50	$ 128.20	$ 3.70	2.97%
Rec Swim 20 x MVP - Child / Supervised Swim	Per Person	Taxable	$ 122.50	$ 126.20	$ 3.70	3.02%
Rec Swim 20 x MVP - Family	Per Person	Taxable	$ 377.80	$ 389.00	$ 11.20	2.96%
Personal Training - 10 visit pass (member)	Per Person	Taxable	$ 444.50	$ 457.80	$ 13.30	2.99%
Personal Training - 10 visit pass (non-member)	Per Person	Taxable	$ 477.90	$ 492.20	$ 14.30	2.99%
WSLC - School Programs						
Swimming Lesson Participant Fee	Per Person	Taxable	$ 9.70	$ 10.00	$ 0.30	3.09%
Rec Swim - per participant	Per Person	Taxable	$ 4.50	$ 4.60	$ 0.10	2.22%
Stadium entry - casual	Per Person	Taxable	$ 5.50	$ 5.70	$ 0.20	3.64%
WSLC - Stadium & Sports Programs						
Stadium rental	Per Team	Taxable	$ 43.40	$ 44.70	$ 1.30	3.00%
Netball - Junior Team Sheet	Per Team	Taxable	$ 50.90	$ 52.40	$ 1.50	2.95%
Netball - Junior Registration Fee	Per Team	Taxable	$ 19.30	$ 19.90	$ 0.60	3.11%
Netball - Mixed Team Sheet	Per Team	Taxable	$ 63.60	$ 65.50	$ 1.90	2.99%
Netball - Team Registration / Insurance Fee	Per Team	Taxable	$ 126.80	$ 130.60	$ 3.80	3.00%
Basketball - Junior	Per Team	Taxable	$ 4.40	$ 4.50	$ 0.10	2.27%
WSLC - Facility Rental						
Aquatic - Lane Hire	Per Rental	Taxable	$ 34.60	$ 35.60	$ 1.00	2.89%
Room Hire - Multipurpose, Meeting Room, Group Fitness (Commercial)	Per Rental	Taxable	$ 34.60	$ 35.60	$ 1.00	2.89%
Room Hire - Multipurpose, Meeting Room, Group Fitness (Community)	Per Rental	Taxable	$ 27.70	$ 28.50	$ 0.80	2.89%
Seasonal Aquatic Facilities - Aquatics (Casual)						
Rec Swim - Adult	Per Person	Taxable	$ 6.80	$ 7.00	$ 0.20	2.94%
Rec Swim - Concession / Supervised Swim	Per Person	Taxable	$ 5.80	$ 6.00	$ 0.20	3.45%
Rec Swim - Child	Per Person	Taxable	$ 5.80	$ 6.00	$ 0.20	3.45%
Rec Swim - Family	Per Person	Taxable	$ 18.60	$ 19.20	$ 0.60	3.23%
Rec Swim - Spectator	Per Person	Taxable	$ 3.30	$ 3.40	$ 0.10	3.03%
Inflatable Rental - 1 hour with 3 staff	Per Person	Taxable	$ 250.50	$ 258.00	$ 7.50	2.99%

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST $	2026-27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
Seasonal Aquatic Facilities - Aquatics Membership						
Aquatic Membership - Adult	Per Membership	Taxable	$ 24.90	$ 25.60	$ 0.70	2.81%
Aquatic Membership - Concession / Child	Per Membership	Taxable	$ 20.00	$ 20.60	$ 0.60	3.00%
Aquatic Membership - Family	Per Membership	Taxable	$ 31.00	$ 32.00	$ 1.00	3.23%
Seasonal Aquatic Facilities - Multi Visit Passes						
Rec Swim 20 x MVP - Adult	Per Pass	Taxable	$ 126.40	$ 130.00	$ 3.60	2.85%
Rec Swim 20 x MVP - Concession	Per Pass	Taxable	$ 103.10	$ 106.20	$ 3.10	3.01%
Rec Swim 20 x MVP - Child	Per Pass	Taxable	$ 103.10	$ 106.20	$ 3.10	3.01%
Rec Swim 20 x MVP - Family	Per Pass	Taxable	$ 350.80	$ 362.40	$ 11.60	3.31%
Seasonal Aquatics Facilities - Swimming Lessons						
Class Fee (multiplied by the number of classes in term)	Per Class	Non-Taxable	$ 21.40	$ 22.00	$ 0.60	2.80%
Seasonal Aquatics Facilities - School Programs						
Swimming Lesson participant fee	Per Person	Taxable	$ 9.80	$ 10.10	$ 0.30	3.06%
Recreation Swim - per participant	Per Person	Taxable	$ 4.60	$ 4.70	$ 0.10	2.17%
Seasonal Aquatics Facilities - Facility Rental						
Lane Hire	Per Rental	Taxable	$ 31.90	$ 32.90	$ 1.00	3.13%
Pool Hire (off peak season)	Per Rental	Taxable	$ 222.10	$ 228.80	$ 6.70	3.02%
Pool Hire (peak season)	Per Rental	Taxable	$ 412.10	$ 424.50	$ 12.40	3.01%
Dive Block and Turn Board set up price	Per Rental	Taxable	$ 190.30	$ 196.00	$ 5.70	3.00%
Room Hire (commercial rate)	Per Rental	Taxable	$ 31.90	$ 32.90	$ 1.00	3.13%
Room Hire (community rate)	Per Rental	Taxable	$ 18.70	$ 19.30	$ 0.60	3.21%
Sporting Facility						
Pavilion Half Day	Per Hire	Taxable	$ 85.00	$ 88.00	$ 3.00	3.53%
Pavilion Half Day (Wodonga NFP)	Per Hire	Taxable	$ 62.00	$ 64.00	$ 2.00	3.23%
Pavilion Half Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 69.00	$ 71.00	$ 2.00	2.90%
Pavilion Half Day (Gov/Edu)	Per Hire	Taxable	$ 77.00	$ 80.00	$ 3.00	3.90%
Pavilion Full Day	Per Hire	Taxable	$ 163.00	$ 168.00	$ 5.00	3.07%
Pavilion Full Day (Wodonga NFP)	Per Hire	Taxable	$ 119.00	$ 123.00	$ 4.00	3.36%
Pavilion Full Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 132.00	$ 136.00	$ 4.00	3.03%
Pavilion Full Day (Gov/Edu)	Per Hire	Taxable	$ 147.00	$ 152.00	$ 5.00	3.40%
Pavilion Seasonal Use (Wodonga NFP)	>10 sessions. <4 hours per session. Max. 26 sessions.	Taxable	$ 634.00	$ 652.00	$ 18.00	2.84%
Pavilion Seasonal Use (Non-Wodonga NFP)	>10 sessions. <4 hours per session. Max. 26 sessions.	Taxable	$ 705.00	$ 725.00	$ 20.00	2.84%
Pavilion Seasonal Use (Gov/Edu)	>10 sessions. <4 hours per session. Max. 26 sessions.	Taxable	$ 783.00	$ 805.00	$ 22.00	2.81%
Sports Ground Half Day	Per Hire	Taxable	$ 120.00	$ 124.00	$ 4.00	3.33%
Sports Ground Half Day (Wodonga NFP)	Per Hire	Taxable	$ 87.00	$ 90.00	$ 3.00	3.45%
Sports Ground Half Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 97.00	$ 100.00	$ 3.00	3.09%
Sports Ground Half Day (Gov/Edu)	Per Hire	Taxable	$ 108.00	$ 111.00	$ 3.00	2.78%
Sports Ground Full Day	Per Hire	Taxable	$ 230.00	$ 237.00	$ 7.00	3.04%
Sports Ground Full Day (Wodonga NFP)	Per Hire	Taxable	$ 168.00	$ 173.00	$ 5.00	2.98%
Sports Ground Full Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 186.00	$ 192.00	$ 6.00	3.23%
Sports Ground Full Day (Gov/Edu)	Per Hire	Taxable	$ 207.00	$ 213.00	$ 6.00	2.90%
Sports Ground Seasonal Use (Wodonga NFP)	>10 sessions. <4 hours per session. Max. 26 sessions.	Taxable	$ 891.00	$ 916.00	$ 25.00	2.81%
Sports Ground Seasonal Use (Non-Wodonga NFP)	>10 sessions. <4 hours per session. Max. 26 sessions.	Taxable	$ 990.00	$ 1,018.00	$ 28.00	2.83%
Sports Ground Seasonal Use (Gov/Edu)	>10 sessions. <4 hours per session. Max. 26 sessions.	Taxable	$ 1,100.00	$ 1,131.00	$ 31.00	2.82%

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST $	2026-27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
Personal Group Training (>3 persons)	Per Hour	Taxable	$ 33.00	$ 34.00	$ 1.00	3.03%
Baranduda Fields Soccer Pavilion Meeting Room Half Day	Per Hire	Taxable	$ 136.00	$ 140.00	$ 4.00	2.94%
Baranduda Fields Soccer Pavilion Meeting Room Half Day (Wodonga NFP)	Per Hire	Taxable	$ 100.00	$ 103.00	$ 3.00	3.00%
Baranduda Fields Soccer Pavilion Meeting Room Half Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 111.00	$ 115.00	$ 4.00	3.60%
Baranduda Fields Soccer Pavilion Meeting Room Half Day (Gov/Edu)	Per Hire	Taxable	$ 123.00	$ 127.00	$ 4.00	3.25%
Baranduda Fields Soccer Pavilion Meeting Room Full Day	Per Hire	Taxable	$ 241.00	$ 248.00	$ 7.00	2.90%
Baranduda Fields Soccer Pavilion Meeting Room Full Day (Wodonga NFP)	Per Hire	Taxable	$ 176.00	$ 181.00	$ 5.00	2.84%
Baranduda Fields Soccer Pavilion Meeting Room Full Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 196.00	$ 202.00	$ 6.00	3.06%
Baranduda Fields Soccer Pavilion Meeting Room Full Day (Gov/Edu)	Per Hire	Taxable	$ 217.00	$ 223.00	$ 6.00	2.76%
Baranduda Fields Soccer Function Room Half Day	Per Hire	Taxable	$ 312.00	$ 321.00	$ 9.00	2.88%
Baranduda Fields Soccer Function Room Half Day (Wodonga NFP)	Per Hire	Taxable	$ 228.00	$ 235.00	$ 7.00	3.07%
Baranduda Fields Soccer Function Room Half Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 253.00	$ 260.00	$ 7.00	2.77%
Baranduda Fields Soccer Function Room Half Day (Gov/Edu)	Per Hire	Taxable	$ 281.00	$ 289.00	$ 8.00	2.85%
Baranduda Fields Soccer Function Room Full Day	Per Hire	Taxable	$ 500.00	$ 514.00	$ 14.00	2.80%
Baranduda Fields Soccer Function Room Full Day (Wodonga NFP)	Per Hire	Taxable	$ 365.00	$ 376.00	$ 11.00	3.01%
Baranduda Fields Soccer Function Room Full Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 405.00	$ 417.00	$ 12.00	2.96%
Baranduda Fields Soccer Function Room Full Day (Gov/Edu)	Per Hire	Taxable	$ 450.00	$ 463.00	$ 13.00	2.89%
Baranduda Fields Soccer Pavilion Kitchen/Bar Half Day	Per Hire	Taxable	$ 183.00	$ 189.00	$ 6.00	3.28%
Baranduda Fields Soccer Pavilion Kitchen/Bar Half Day (Wodonga NFP)	Per Hire	Taxable	$ 134.00	$ 138.00	$ 4.00	2.99%
Baranduda Fields Soccer Pavilion Kitchen/Bar Half Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 149.00	$ 154.00	$ 5.00	3.36%
Baranduda Fields Soccer Pavilion Kitchen/Bar Half Day (Gov/Edu)	Per Hire	Taxable	$ 165.00	$ 170.00	$ 5.00	3.03%
Baranduda Fields Soccer Pavilion Kitchen/Bar Full Day	Per Hire	Taxable	$ 300.00	$ 309.00	$ 9.00	3.00%
Baranduda Fields Soccer Pavilion Kitchen/Bar Full Day (Wodonga NFP)	Per Hire	Taxable	$ 219.00	$ 226.00	$ 7.00	3.20%
Baranduda Fields Soccer Pavilion Kitchen/Bar Full Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 243.00	$ 250.00	$ 7.00	2.88%
Baranduda Fields Soccer Pavilion Kitchen/Bar Full Day (Gov/Edu)	Per Hire	Taxable	$ 270.00	$ 278.00	$ 8.00	2.96%
Baranduda Fields Soccer Pavilion Level 1 Half Day	Per Hire	Taxable	$ 568.00	$ 584.00	$ 16.00	2.82%
Baranduda Fields Soccer Pavilion Level 1 Half Day (Wodonga NFP)	Per Hire	Taxable	$ 414.00	$ 426.00	$ 12.00	2.90%
Baranduda Fields Soccer Pavilion Level 1 Half Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 460.00	$ 473.00	$ 13.00	2.83%
Baranduda Fields Soccer Pavilion Level 1 Half Day (Gov/Edu)	Per Hire	Taxable	$ 512.00	$ 527.00	$ 15.00	2.93%
Baranduda Fields Soccer Pavilion Level 1 Full Day	Per Hire	Taxable	$ 937.00	$ 963.00	$ 26.00	2.77%
Baranduda Fields Soccer Pavilion Level 1 Full Day (Wodonga NFP)	Per Hire	Taxable	$ 683.00	$ 702.00	$ 19.00	2.78%
Baranduda Fields Soccer Pavilion Level 1 Full Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 759.00	$ 780.00	$ 21.00	2.77%
Baranduda Fields Soccer Pavilion Level 1 Full Day (Gov/Edu)	Per Hire	Taxable	$ 844.00	$ 868.00	$ 24.00	2.84%
Baranduda Fields Soccer Pitch 1 or 2 Half Day	Per Hire	Taxable	$ 145.00	$ 149.00	$ 4.00	2.76%
Baranduda Fields Soccer Pitch 1 or 2 Half Day (Wodonga NFP)	Per Hire	Taxable	$ 108.00	$ 111.00	$ 3.00	2.78%
Baranduda Fields Soccer Pitch 1 or 2 Half Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 120.00	$ 124.00	$ 4.00	3.33%
Baranduda Fields Soccer Pitch 1 or 2 Half Day (Gov/Edu)	Per Hire	Taxable	$ 132.00	$ 136.00	$ 4.00	3.03%
Baranduda Fields Soccer Pitch 1 or 2 Full Day	Per Hire	Taxable	$ 278.00	$ 286.00	$ 8.00	2.88%
Baranduda Fields Soccer Pitch 1 or 2 Full Day (Wodonga NFP)	Per Hire	Taxable	$ 207.00	$ 213.00	$ 6.00	2.90%
Baranduda Fields Soccer Pitch 1 or 2 Full Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 231.00	$ 238.00	$ 7.00	3.03%
Baranduda Fields Soccer Pitch 1 or 2 Full Day (Gov/Edu)	Per Hire	Taxable	$ 253.00	$ 260.00	$ 7.00	2.77%

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST $	2026-27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
Baranduda Fields Soccer Pitch 1 or 2 Seasonal Use (Wodonga NFP)	>10 sessions. <4 hours per session. Max. 26 sessions.	Taxable	$ 1,100.00	$ 1,131.00	$ 31.00	2.82%
Baranduda Fields Soccer Pitch 1 or 2 Seasonal Use (Non-Wodonga NFP)	>10 sessions. <4 hours per session. Max. 26 sessions.	Taxable	$ 1,210.00	$ 1,244.00	$ 34.00	2.81%
Baranduda Fields Soccer Pitch 1 or 2 Seasonal Use (Gov/Edu)	>10 sessions. <4 hours per session. Max. 26 sessions.	Taxable	$ 1,331.00	$ 1,368.00	$ 37.00	2.78%
Baranduda Fields Soccer Pitch 1 & 2 Half Day	Per Hire	Taxable	$ 260.00	$ 268.00	$ 8.00	3.08%
Baranduda Fields Soccer Pitch 1 & 2 Half Day (Wodonga NFP)	Per Hire	Taxable	$ 190.00	$ 196.00	$ 6.00	3.16%
Baranduda Fields Soccer Pitch 1 & 2 Half Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 211.00	$ 217.00	$ 6.00	2.84%
Baranduda Fields Soccer Pitch 1 & 2 Half Day (Gov/Edu)	Per Hire	Taxable	$ 234.00	$ 241.00	$ 7.00	2.99%
Baranduda Fields Soccer Pitch 1 & 2 Full Day	Per Hire	Taxable	$ 500.00	$ 514.00	$ 14.00	2.80%
Baranduda Fields Soccer Pitch 1 & 2 Full Day (Wodonga NFP)	Per Hire	Taxable	$ 365.00	$ 376.00	$ 11.00	3.01%
Baranduda Fields Soccer Pitch 1 & 2 Full Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 405.00	$ 417.00	$ 12.00	2.96%
Baranduda Fields Soccer Pitch 1 & 2 Full Day (Gov/Edu)	Per Hire	Taxable	$ 450.00	$ 463.00	$ 13.00	2.89%
Baranduda Fields Soccer Pitch 1 & 2 Seasonal Use (Wodonga NFP)	>10 sessions. <4 hours per session. Max. 26 sessions.	Taxable	$ 1,941.00	$ 1,995.00	$ 54.00	2.78%
Baranduda Fields Soccer Pitch 1 & 2 Seasonal Use (Non-Wodonga NFP)	>10 sessions. <4 hours per session. Max. 26 sessions.	Taxable	$ 2,157.00	$ 2,217.00	$ 60.00	2.78%
Baranduda Fields Soccer Pitch 1 & 2 Seasonal Use (Gov/Edu)	>10 sessions. <4 hours per session. Max. 26 sessions.	Taxable	$ 2,396.00	$ 2,462.00	$ 66.00	2.75%
Baranduda Fields Soccer Full Facility Half Day	Per Hire	Taxable	$ 718.00	$ 738.00	$ 20.00	2.79%
Baranduda Fields Soccer Full Facility Half Day (Wodonga NFP	Per Hire	Taxable	$ 524.00	$ 539.00	$ 15.00	2.86%
Baranduda Fields Soccer Full Facility Half Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 582.00	$ 599.00	$ 17.00	2.92%
Baranduda Fields Soccer Full Facility Half Day (Gov/Edu)	Per Hire	Taxable	$ 647.00	$ 665.00	$ 18.00	2.78%
Baranduda Fields Soccer Full Facility Full Day	Per Hire	Taxable	$ 1,293.00	$ 1,329.00	$ 36.00	2.78%
Baranduda Fields Soccer Full Facility Full Day (Wodonga NFP)	Per Hire	Taxable	$ 943.00	$ 969.00	$ 26.00	2.76%
Baranduda Fields Soccer Full Facility Full Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 1,048.00	$ 1,077.00	$ 29.00	2.77%
Baranduda Fields Soccer Full Facility Full Day (Gov/Edu)	Per Hire	Taxable	$ 1,164.00	$ 1,197.00	$ 33.00	2.84%
Baranduda Fields Australian Rules/Cricket Oval Half Day	Per Hire	Taxable	$ 132.00	$ 136.00	$ 4.00	3.03%
Baranduda Fields Australian Rules/Cricket Oval Half Day (Wodonga NFP)	Per Hire	Taxable	$ 97.00	$ 100.00	$ 3.00	3.09%
Baranduda Fields Australian Rules/Cricket Oval Half Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 108.00	$ 111.00	$ 3.00	2.78%
Baranduda Fields Australian Rules/Cricket Oval Half Day (Gov/Edu)	Per Hire	Taxable	$ 120.00	$ 124.00	$ 4.00	3.33%
Baranduda Fields Australian Rules/Cricket Oval Full Day	Per Hire	Taxable	$ 253.00	$ 260.00	$ 7.00	2.77%
Baranduda Fields Australian Rules/Cricket Oval Full Day (Wodonga NFP)	Per Hire	Taxable	$ 186.00	$ 192.00	$ 6.00	3.23%
Baranduda Fields Australian Rules/Cricket Oval Full Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 207.00	$ 213.00	$ 6.00	2.90%
Baranduda Fields Australian Rules/Cricket Oval Full Day (Gov/Edu)	Per Hire	Taxable	$ 230.00	$ 237.00	$ 7.00	3.04%
Baranduda Fields Australian Rules/Cricket Oval Seasonal Use (Wodonga NFP)	>10 sessions. <4 hours per session. Max. 26 sessions.	Taxable	$ 990.00	$ 1,018.00	$ 28.00	2.83%
Baranduda Fields Australian Rules/Cricket Oval Seasonal Use (Non-Wodonga NFP)	>10 sessions. <4 hours per session. Max. 26 sessions.	Taxable	$ 1,100.00	$ 1,131.00	$ 31.00	2.82%
Baranduda Fields Australian Rules/Cricket Oval Seasonal Use (Gov/Edu)	>10 sessions. <4 hours per session. Max. 26 sessions.	Taxable	$ 1,210.00	$ 1,244.00	$ 34.00	2.81%
Baranduda Fields Netball Courts Half Day	Per Hire	Taxable	$ 84.00	$ 87.00	$ 3.00	3.57%
Baranduda Fields Netball Courts Half Day (Wodonga NFP)	Per Hire	Taxable	$ 62.00	$ 64.00	$ 2.00	3.23%

Description of Fees and Charges	Unit of Measure	GST Status	2025-26 Fee Inc GST $	2026-27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
Baranduda Fields Netball Courts Half Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 69.00	$ 71.00	$ 2.00	2.90%
Baranduda Fields Netball Courts Half Day (Gov/Edu)	Per Hire	Taxable	$ 77.00	$ 80.00	$ 3.00	3.90%
Baranduda Fields Netball Courts Full Day	Per Hire	Taxable	$ 161.00	$ 166.00	$ 5.00	3.11%
Baranduda Fields Netball Courts Full Day (Wodonga NFP)	Per Hire	Taxable	$ 119.00	$ 123.00	$ 4.00	3.36%
Baranduda Fields Netball Courts Full Day (Non-Wodonga NFP)	Per Hire	Taxable	$ 132.00	$ 136.00	$ 4.00	3.03%
Baranduda Fields Netball Courts Full Day (Gov/Edu)	Per Hire	Taxable	$ 147.00	$ 152.00	$ 5.00	3.40%
Baranduda Fields Netball Courts Seasonal Use (Wodonga NFP)	Per Hire	Taxable	$ 635.00	$ 653.00	$ 18.00	2.83%
Baranduda Fields Netball Courts Seasonal Use (Non-Wodonga NFP)	Per Hire	Taxable	$ 705.00	$ 725.00	$ 20.00	2.84%
Baranduda Fields Netball Courts Seasonal Use (Gov/Edu)	Per Hire	Taxable	$ 783.00	$ 805.00	$ 22.00	2.81%
Business Innovation and Assurance						
Community Public Liability Insurance						
Cover (One event)	Per Event	Taxable	$ 32.00	$ 33.00	$ 1.00	3.13%
Cover (More than one event *see conditions)	Per Multiple Events	Taxable	$ 64.00	$ 66.00	$ 2.00	3.13%
Customer Experience						
General Services/Charges						
Rates notice reprints	Per Page	Non-Taxable	$ 20.00	$ 21.00	$ 1.00	5.00%
Building File Retrieval - Residential	Per Request	Taxable	$ 46.00	$ 48.00	$ 2.00	4.35%
Building File Retrieval - Commercial	Per Request	Taxable	$ 139.00	$ 143.00	$ 4.00	2.88%
Marketing and Communications						
Community use of Flagpoles						
Cost for installation	Per Pod	Taxable	$ 92.00	$ 95.00	$ 3.00	3.26%
Cost for storage	Per Tub	Taxable	$ 70.00	$ 72.00	$ 2.00	2.86%
Administration fee	Per Event	Taxable	$ 45.00	$ 47.00	$ 2.00	4.44%
Maintenance fee	Per Pod	Taxable	$ 92.00	$ 95.00	$ 3.00	3.26%
Kindergarten						
4YO fee for additional 2.5 hours per week of kindergarten each term	Per Child Per Week	Non-Taxable	$ 40.00	$ 40.00	-	-
New kindergarten enrolment administration fee	Per Child	Non-Taxable	$ 40.00	$ 40.00	-	-
Re-enrolment kindergarten administration fee	Per Child	Non-Taxable	$ 20.00	$ 20.00	-	-
Outdoor Operations						
Parks and Gardens						
Removal and replacement of trees	Per Tree	Taxable	$ 363.64	$ 374.00	$ 10.36	2.85%
Roads Maintenance						
Street signs	Per Sign	Taxable	$ 488.27	$ 502.00	$ 13.73	2.81%

7. Service Charges

(Kerbside Waste)

An annual kerbside service charge be declared for the period commencing 1 July 2026 and concluding on 30 June 2027.

The annual kerbside service charge be declared for the collection, removal and disposal of refuse and rubbish, recycling and organics.

For the period 1 July 2026 to 30 June 2027 the annual service charge be in the sum of $285.00 for each rateable and non-rateable land (or part) in respect of which an annual service charge may be levied;

a) Notwithstanding the above sub paragraph the charge for each additional service and/or collection over one per week will be $285.00. This charge of $285.00 is GST exempt.

b) Notwithstanding sub paragraph (a) the annual service charge for commercial/industrial properties who request a refuse collection service will be an additional $285.00 annual equivalent for the period 1 July 2026 to 30 June 2027 for each additional service and/or collection per week; this charge of $285.00 is GST exempt. The criteria specified below be the criteria, which form the basis of the annual service charge, so declared;

c) The charge for an alternative service shall be:

Service	2025-2026 Fee $	2026-2027 Fee $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %
1. Upsize a 140 litre to a 240 litre refuse red lidded bin	$64.50	$65.00	$0.50	0.78%
2. Weekly red lidded refuse bin collection	$179.60	$180.00	$0.40	0.22%
3. Weekly red lidded refuse bin collection – medical reasons	$89.80	$90.00	$0.20	0.22%
4. Additional 140 litre red lidded refuse bin	$92.00	$92.00	-	-
5. Additional 240 litre red lidded refuse bin	$153.95	$154.00	$0.05	0.03%
6. Additional 240 litre recycling bin	$73.00	$73.00	-	-
7. Upsize to a 360 litre recycling bin	$20.00	$21.00	$1.00	5.00%
8. Additional 240 litre organics bin	$120.00	$120.00	-	-
9. Opt out of Organics bin for a qualifying rural household	-$60.00	-$60.00	-	-

These charges are above the annual service charge and GST exempt.

The criteria specified below be the criteria, which form the basis of the annual Kerbside Service Charge, so declared:

a) All residential land (whether rateable or non-rateable) with the exception of properties described in b) below, on which a building is erected is entitled to the refuse collection service and will be liable for the annual service charge whether or not the service is utilised;

b) Multi-storey and dual-use developments containing a combination of commercial and residential occupancies and where there is a private waste service provided, will be exempt from having a Council refuse collection service and not be liable for the Kerbside Service Charge; and

c) Where during the year a building is erected on residential vacant land the service charge will be such sum as will proportionally represent the period between occupation of the building and the end of the year.

(Waste Management)

An annual service charge be declared for the period commencing 1 July 2026 and concluding on 30 June 2027;

The annual service charge be declared for waste management contribution.

a) For the period 1 July 2026 to 30 June 2027 the annual equivalent service charge be in the sum of $101.00 for each rateable and non-rateable land (or part) in respect of which an annual service charge may be levied. This charge of $101.00 is GST exempt.

b) All residential, commercial and industrial land (whether rateable or non-rateable) on which a building is erected is entitled to a waste management service and will be liable for the annual service charge whether or not the service is utilised; and

c) Where during the year a building is erected on vacant land the service charge will be such sum as will proportionally represent the period between occupation of the building and the end of the year.