



WARRNAMBOOL  
CITY COUNCIL

Warrnambool City Council  
Budget 2022-2023

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## Introduction by the Mayor and Chief Executive Officer

This Council Budget 2022-2023 describes the way in which Council proposes to allocate resources to deliver the actions and initiatives outlined in the Council Plan 2021-2025 for our growing city of 36,000 people.

It is a formal document but in reviewing the financial allocations made to the 90-plus services Council provides it provides an insight into what Local Government does.

Every line in the Budget ultimately is about people, effort and output.

Our job is to ensure that the outputs align with our Council Plan and the long-term community vision, Warrnambool 2040.

Attention often focuses on the Local Government budget allocation which is invested in employing people.

But it is people who do the work: people drive graders, operate mowers, design roads, plant trees, clear drains, build footpaths, vaccinate children, inspect restaurant kitchens, care for vulnerable people in their homes, deliver road safety programs, evaluate applications for funding support, contain savage dogs at large, help school kids across busy roads, operate sporting venues, operate community centres, operate visitor attractions, run a library, deliver swimming lessons, provide childcare, assess planning and development proposals, supervise building projects and balance the books.

We anticipate that over the 2022-2023 we will:

- renew 3km of footpaths;
- build 2km of new footpaths;
- respond to more than 150 calls about dogs at large;
- respond to more than 25 calls for stock on roads;
- complete 300 fire hazard inspections;
- carry out 1.7 million kerbside bin lifts;
- handle more than 40,000 telephone inquiries;
- collect more than 240 domestic animals of which more than half will be returned directly to their owners by Council officers; and,
- complete more than 100,000sqm of road reseals.

We carry out about 120 traffic counts annually so that we have accurate insights on traffic volumes across our road network.

Our kindergartens provide education and care to more than 400 children.

We deliver or support dozens of events across the calendar year. Council-run events have included BeachFest, Solstice Searching and we help out with events and activities including summer markets, Australia Day, ANZAC Day, the Melbourne to Warrnambool Cycling Classic, tennis championships and the Nippers Carnival.

The number of new homes being built in our city has jumped dramatically in recent years and this has reset the average number of new homes being built annually from about 230 to well over 350. The value of residential and non-residential building activity leapt from \$116 million in 2019-2020 to \$213 million in 2020-2021.

We are expecting that the construction industry will continue to boom over 2022-2023.

As the city prospers so do businesses. Warrnambool is home to more than 40 businesses with an annual turnover in excess of \$10 million.

Another major part of what we do is advocate for the community. Advocacy takes time, it's a competitive space and it's about building relationships. It's about explaining, not complaining.

Councillors and Council staff chase external funding for major projects like the new library, Lake Pertobe, Edwards Bridge, a new boat ramp and dredging. Many grants from Federal and State governments are secured each year for a range of services and projects. This eases the burden on ratepayers and means that we can do more for our community.

That's just a small sample of the thousands of different actions undertaken by Council staff across more than 90 service categories.

Over the coming year Council will explore the possible addition of outdoor casual basketball and netball facilities at Lake Pertobe and other areas of the municipality. This initiative is about providing opportunities for young people and families to stay active and connected with their communities and will be funded through Council's Small Infrastructure Fund.

Council will also explore an additional public art installation, resourced through the Public Art Fund, at the harbour precinct to enhance the amenity of the area and the visitor offering in what is a very popular and important city precinct.

The Budget describes our commitment to maintaining the levels of service the community has come to expect and to operating in a financially sustainable manner.

It's a balancing act. We must maintain or renew existing infrastructure and consider carefully the addition of new community infrastructure.

We are proposing a substantial capital works program of \$30.4 million that will include the following new work:

- road rehabilitation and re-sheeting: \$3.1 million;
- footpath and bike path renewal: \$1.395 million;
- public toilet renewal: \$385,000;
- animal pound upgrade: \$400,000;
- Japan Street catchment diversion: \$400,000;
- hockey pitch renewal: \$600,000;
- playground renewal: \$330,000; and,
- livestock exchange renewal: \$1.8 million to \$3 million.

The \$30.4 million includes carry-over work and new works.

Council crews undertake much of the work involved with capital works projects and for the larger projects we go to the market, providing opportunities for local contractors to make competitive bids for work.

In relation to the livestock exchange, while an allocation has been made in this budget, further information will be reviewed to allow councillors to make a fully informed decision on the budgeted expenditure for this commercial proposal.

We are very active in either delivering or supporting events across the calendar year. Council-run events have included BeachFest, Solstice Searching and we help out with events and activities including summer markets, Australia Day, ANZAC Day, the Melbourne to Warrnambool Cycling Classic, tennis championships and the Nippers Carnival.

We have planned to increase our investment in library services. This reflects the move into the new shared library at the South West TAFE site, which will offer: a floorspace four times that of the current library, more books, more connectivity, better accessibility, multimedia facilities and amenities including a children's play space and a café. The number of annual visits to the library is projected to increase from under 200,000 at the existing library to more than 500,000 at the landmark new building which is designed to meet the needs of our growing population and help improve education attainment levels.

The budget includes a rate increase of 1.75 per cent which is in line with the State Government Rate Cap. Council is required to balance its ongoing financial sustainability against the capacity of its ratepayers to pay additional amounts.

Council will continue with its hardship provisions that can include payment plans, interest deferrals and, for those who meet the eligibility requirements for hardship, a rebate of \$200 to help offset the average residential rate increase. Council remains committed to working with ratepayers in a compassionate and respectful manner to achieve satisfactory outcomes for both parties where possible.

Council is also proposing to introduce a \$400 fee for short-term accommodation providers. This is in line with actions taken by other municipalities to address the inequity between recognised, registered visitor accommodation providers (eg motels, hotels) who pay a commercial rate and those also providing visitor accommodation through newer platforms such as AirBnB which have a residential rate differential applied to their properties.

In response to community feedback on the Draft Budget, Council will increase its allocation to accessible parking facilities from \$30,000 to \$60,000 and complete a Car Parking Strategy that includes an audit of accessible parking.

The vision for the four-year life of the Council Plan is for Warrnambool to be a Thriving City in the Heart of Coast and Country.

To support the vision Council developed the following five key objectives.

1. A healthy community
2. A sustainable environment
3. A strong economy
4. A connected, inclusive place
5. An effective Council

These objectives align with the four key long-term visions contained within the community vision, Warrnambool 2040.

The four pillars of the vision

1. People: in 2040 Warrnambool will be a city where all people thrive.
2. Environment: in 2040 Warrnambool will be most sustainable regional city in Australia.
3. Place: in 2040 Warrnambool will be Australia's most liveable regional city.
4. Economy: in 2040 Warrnambool will be Australia's most resilient and thriving regional economy.

### Budget influences

Council continues to balance the needs of the community versus pressure of financial sustainability. Pressure to maintain infrastructure and maintain service levels constantly challenges the organisation to find more efficient and innovative methods to deliver services.

Councils across Australia raise approximately 3.5% of the total taxation collected by all levels of Government in Australia. In addition Councils are entrusted with the maintenance of more than 30% of the all Australian public assets including roads, bridges, parks, footpaths and public buildings. Consequently, a large proportion of Council's income must be allocated to the maintenance and replacement of these valuable public assets in order to ensure the quality of public infrastructure is maintained at satisfactory levels.

The cost of waste disposal is accelerating at a rate far in excess of CPI. Council undertakes a direct cost recovery for waste management from the community through our rates and charges per assessment. Last year Council was able to maintain that increase below CPI, this year changes to the Victorian Government landfill levy and impacts of the recycling crisis have seen an increase in the cost recovery equal to 47% of the average rates and charges increase and overall is a 6.88% increase on last year's charge.

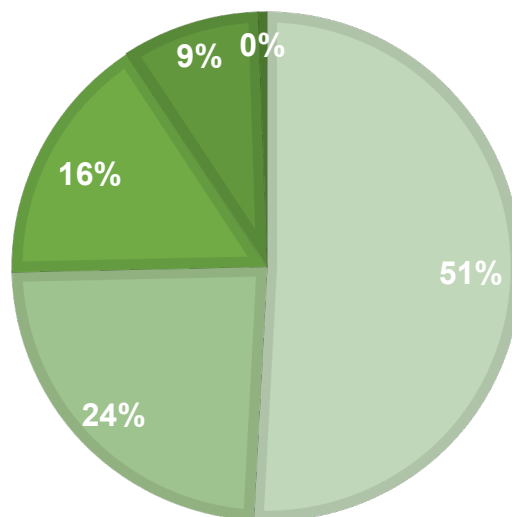
| Expected Average Residential Rates             | 2021/22           | Increase/<br>(Decrease) | 2022/23           | %<br>Increase/<br>(Decrease) |
|--|-------------------|-------------------------|-------------------|------------------------------|
| Average Residential Rates                      | \$1,417.23        | \$24.80                 | \$1,442.03        | 1.75%                        |
| Municipal Charge                               | \$281.29          | \$4.93                  | \$286.22          | 1.75%                        |
| Waste Management Fee                           | \$386.00          | \$26.58                 | \$412.58          | 6.88%                        |
| <b>Average Residential Rates &amp; Charges</b> | <b>\$2,084.52</b> | <b>\$56.31</b>          | <b>\$2,140.83</b> | <b>2.70%</b>                 |

| Waste Management Charge                              | 2022/23         | 2021/22         | 2020/21         |
|--|-----------------|-----------------|-----------------|
| Garbage collection & disposal (including Naroghid)   | \$91.35         | \$89.99         | \$85.34         |
| Recycling collection & processing                    | \$66.80         | \$59.58         | \$58.52         |
| FOGO collection & processing                         | \$58.14         | \$57.73         | \$52.46         |
| Glass collection & processing                        | \$25.39         | \$14.30         | \$26.08         |
| Street cleaning                                      | \$64.48         | \$57.82         | \$54.44         |
| Drainage cleaning/rubbish removal/foreshore cleaning | \$51.03         | \$49.36         | \$47.76         |
| Council overhead                                     | \$55.40         | \$57.22         | \$54.49         |
| <b>Total</b>   | <b>\$412.58</b> | <b>\$386.00</b> | <b>\$379.09</b> |

| How we invest each \$100                            | \$              |
|---|-----------------|
| Construction, roads, paths and drains               | 23.36           |
| Parks, recreation, libraries and culture            | 18.85           |
| Aged and family services                            | 17.87           |
| Administration                                      | 13.56           |
| Economic development and tourism                    | 10.52           |
| Environmental, waste management and street cleaning | 6.87            |
| Engineering and planning                            | 4.28            |
| Regulatory control, public health and safety        | 3.92            |
| Elected Council and governance                      | 0.77            |
| <b>Total</b>  | <b>\$100.00</b> |

### Council income sources 2022-2023

- Rates and charges
- User fees and charges
- Grants (operating and capital)
- Contributions (developers, philanthropics)
- Other (interest, entitlements from other Councils)



Cr Vicki Jellie  
Mayor

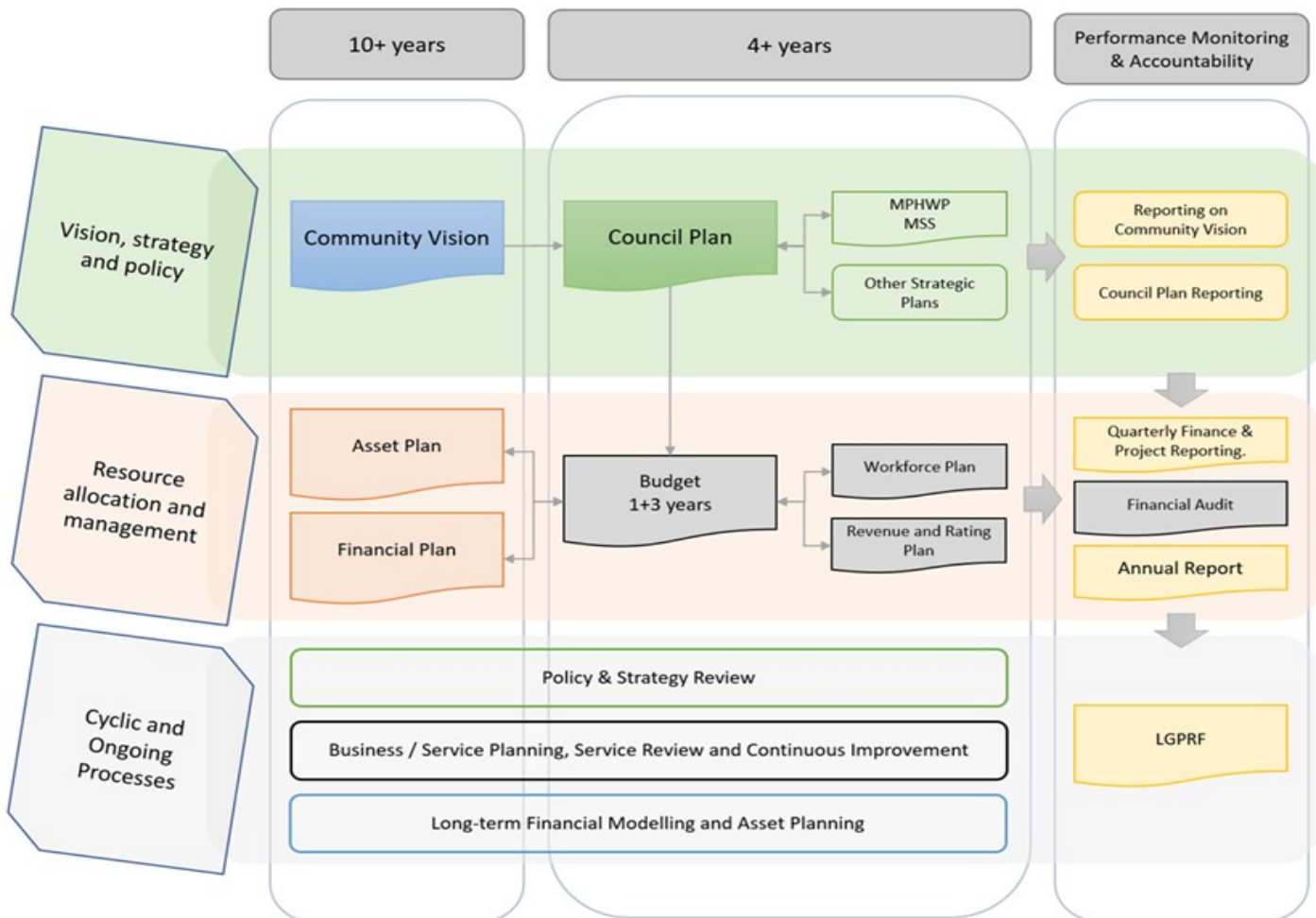
Peter Schneider  
Chief Executive Officer

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

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

## 1.1 Legislative planning and accountability framework

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



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 Council's adopted Community Engagement Policy and Public Transparency Policy.

## **1.2 Our purpose**

### **Our vision**

A beautiful city at the heart of coast and country.

### **Our values**

#### **Accountability**

We will be responsible and take ownership for our actions and decisions by being ethical, honest and transparent.

#### **Collaborative**

We will foster effective relationships through engagement, communication and cooperation; supporting decisions and outcomes for the benefit of all.

#### **Respectful**

We will treat everyone with dignity, fairness and empathy; providing them with the opportunity to share views and to be heard.

#### **Progressive**

We will evolve and grow by encouraging development, change and continuous improvement in everything that we do.

#### **Wellbeing**

We will commit to providing a safe and healthy workplace that promotes staff engagement, performance and achievement allowing all employees to flourish for the benefit of themselves and the organisation.

## **1.3 Strategic objectives**

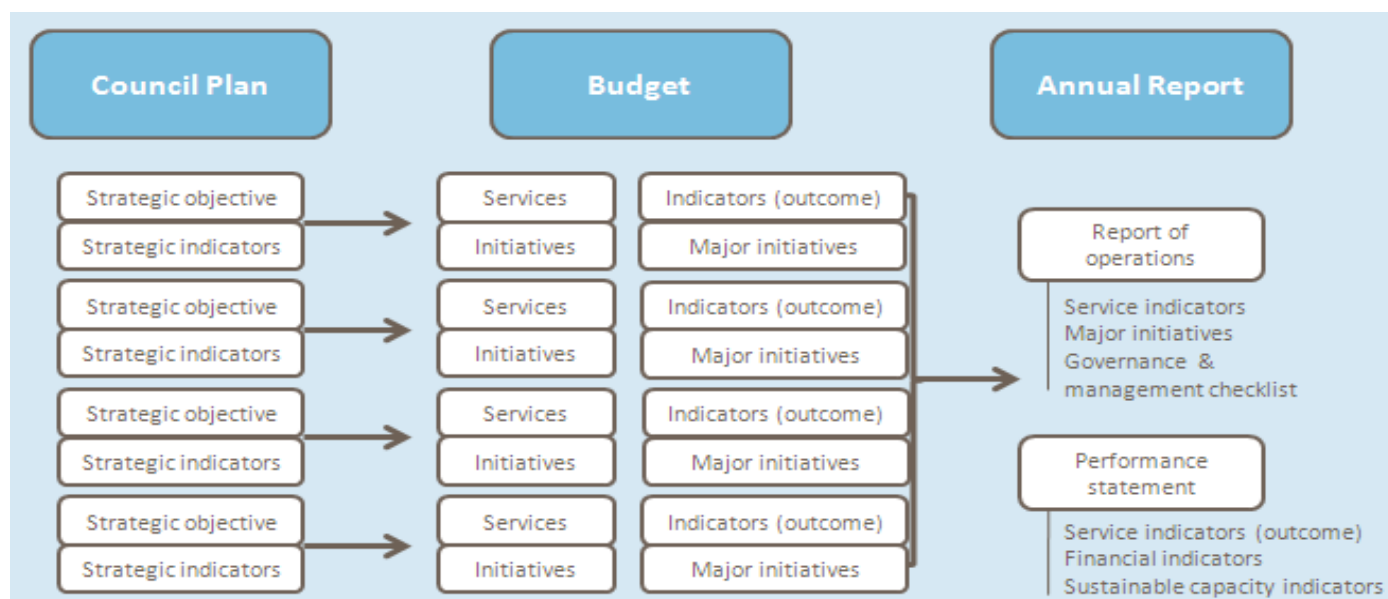


Council's strategic objectives were developed with the community in response to the vision and goals described in the long-term community plan, Warrnambool 2040.

| Strategic Objective             | Description   |
|---------------------------------|---|
| 1. A healthy community          | To be a healthy, inclusive, and thriving community with equitable access to services, cultural opportunities and recreational activities.   |
| 2. A sustainable environment    | To protect and strengthen local ecosystems, enhance biodiversity and enable sustainable communities.  |
| 3. A strong economy             | Support a resilient local and self-sustaining regional economy that encourages economic growth and provides increased employment opportunities attracting ongoing investment.                 |
| 4. A connected, inclusive place | Provide quality places that all people value and want to live, work, play and learn in.   |
| 5. An effective Council         | To be recognised as a collaborative Council and a high-performing organisation that enables positive outcomes for Warrnambool's community, environment and economy and Victoria's south west. |

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2022/23 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.



## 2.1 Strategic Objective 1

To be a healthy, inclusive, and thriving community with equitable access to services, cultural opportunities and recreational activities.

Strategies to achieve Strategic Objective 1 are:

- 1.1 Welcoming and inclusive city
- 1.2 Aboriginal communities
- 1.3 Health and wellbeing
- 1.4 Accessible city
- 1.5 Recreation, arts, culture and heritage
- 1.6 Community learning pathways

The service categories to deliver these key strategic objectives are described below.

| Service area    | Description of services provided   |                     | 2020/21<br>Actual<br>\$'000 | 2021/22<br>Forecast<br>\$'000 | 2022/23<br>Budget<br>\$'000 |
|-----------------|--|---------------------|-----------------------------|-------------------------------|-----------------------------|
| Aged Services   | This area provides a range of services including meals on wheels, personal care, respite, home maintenance, home care, adult day care and senior citizens programs.                        | Inc                 | 3,571                       | 3,327                         | 4,770                       |
|                 |  | Exp                 | 4,017                       | 4,016                         | 5,131                       |
|                 |  | Surplus / (deficit) | (446)                       | (689)                         | (361)                       |
| Family Services | This service provides family orientated support services including pre-schools, maternal & child health, child care, counselling & support, youth services, immunisation, family day care. | Inc                 | 7,547                       | 7,472                         | 7,908                       |
|                 |  | Exp                 | 8,013                       | 8,473                         | 8,955                       |
|                 |  | Surplus / (deficit) | (466)                       | (1,001)                       | (1,047)                     |
| Art and Culture | Provision of high-quality venues where people can see, present and   | Inc                 | 770                         | 1,527                         | 1,786                       |
|                 |  | Exp                 | 1,812                       | 2,772                         | 2,872                       |

| Service area     | Description of services provided  |                                      | 2020/21<br>Actual<br>\$'000 | 2021/22<br>Forecast<br>\$'000 | 2022/23<br>Budget<br>\$'000 |
|------------------|---|--------------------------------------|-----------------------------|-------------------------------|-----------------------------|
|                  | explore the arts, ideas and events provided at the Warrnambool Art Gallery and Light House Theatre.   | Surplus /<br>(deficit)               | (1,042)                     | (1,245)                       | (1,086)                     |
| Library Services | Provision of quality library and information services to the community.   | Inc<br>Exp<br>Surplus /<br>(deficit) | -<br>928<br>(928)           | 305<br>1,046<br>(741)         | 684<br>1,681<br>(997)       |
| Recreation       | Provision of sport, recreation and cultural facilities, service and programs in response to identified community need and to provide information and advice to clubs and organisations involved in these areas. | Inc<br>Exp<br>Surplus /<br>(deficit) | 100<br>523<br>(423)         | 106<br>700<br>(594)           | 159<br>689<br>(530)         |
| Leisure Centres  | The Arc and Aquazone provide premier indoor community leisure facilities in South West Victoria, providing equitable and affordable access to a wide range of aquatic and fitness activities.                   | Inc<br>Exp<br>Surplus /<br>(deficit) | 1,501<br>2,728<br>(1,227)   | 1,952<br>3,345<br>(1,393)     | 2,618<br>3,986<br>(1,368)   |
| Health Services  | Administration of legislative requirements pertaining to public health, immunisation and food premises. Preparation of the Health & Wellbeing plan and the Reconciliation Action Plan.                          | Inc<br>Exp<br>Surplus /<br>(deficit) | 244<br>575<br>(331)         | 231<br>832<br>(601)           | 245<br>976<br>(731)         |

### Major initiatives

- 1) Renewal of hockey pitch.
- 2) Completion and of the new Warrnambool Library and Learning Centre and introduction of new operating model.

### Other initiatives

- 3) Expansion of the kinder program for three-year-olds.
- 4) Feasibility study for an upgrade of the community aquatic and fitness centre (AquaZone).

### Service performance outcome indicators

| Service                                  | Indicator   | 2020/21<br>Actual | 2021/22<br>Forecast | 2022/23<br>Budget |
|--|---|-------------------|---------------------|-------------------|
| Aquatic Facilities                       |   |                   |                     |                   |
| Health inspections of aquatic facilities | [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities] | 3                 | 2                   | 2                 |
| Utilisation of Aquatic Facilities        | (Number of visits to aquatic facilities / Municipal population) facilities                                      | 4.37              | 5.81                | 5.81              |

| Service   | Indicator   | 2020/21<br>Actual | 2021/22<br>Forecast | 2022/23<br>Budget |
|---|---|-------------------|---------------------|-------------------|
| Cost of Aquatic Facilities                      | [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]   | \$3.87            | \$4.56              | \$4.56            |
| <b>Food Safety</b>                              |   |                   |                     |                   |
| Food safety Timeliness                          | Time taken to action food complaints<br>[Number of days between receipt and first response action for all food complaints / Number of food complaints]  | 1                 | 2.3                 | 2.3               |
| Food Safety - service standard                  | Food safety assessments<br>[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100 | 94.26%            | 86.54%              | 86.54%            |
| Food safety - service cost                      | Cost of food safety service<br>[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]   | \$281.93          | \$474.56            | \$474.56          |
| Food safety - Critical and major non-compliance | [Number of critical noncompliance outcome notifications and major noncompliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100  | 100%              | 86.97%              | 86.97%            |
| <b>Library</b>                                  |   |                   |                     |                   |
| Library - utilisation                           | Physical library collection usage<br>[Number of physical library collection item loans / Number of physical library collection items]   | 3.44              | 3.26                | 3.26              |
| Library - resource standard                     | Recently purchased library collection<br>[Number of library collection items purchased in the last 5 years / Number of library collection items] x100   | 66.40%            | 61.37%              | 61.37%            |

| Service                                      | Indicator  | 2020/21<br>Actual | 2021/22<br>Forecast | 2022/23<br>Budget |
|--|--|-------------------|---------------------|-------------------|
| Library - participation                      | Active library borrowers in municipality<br>[Number of active library borrowers in the last three years / The sum of the population for the last three years] x100   | 13.87%            | 12.22%              | 12.22%            |
| Library - service cost                       | Cost of library service per population<br>[Direct cost of the library service / Population]  | \$21.62           | \$26.96             | \$26.96           |
| Maternal and child health - service standard | Infant enrolments in the MCH service<br>[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100  | 100%              | 100%                | 100%              |
| Maternal and child health - service cost     | Cost of the MCH service<br>[Cost of the MCH service / Hours worked by MCH nurses]  | \$78.44           | \$70.92             | \$70.92           |
| Maternal and child health - participation    | Participation in the MCH service<br>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100  | 77.68%            | 76.98%              | 76.98%            |
| Maternal and child health - participation    | Participation in the MCH service by Aboriginal children<br>[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100 | 80%               | 79.32%              | 79.32%            |
| Maternal and child health - satisfaction     | Participation in 4-week Key Age and Stage visit<br>[Number of 4-week key age and stage visits / Number of birth notifications received] x100   | 98.62%            | 97.47%              | 97.47%            |
| Recreational facilities                      | Satisfaction   | 71                | 71                  | 71                |

\* Refer to table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators.

## 2.2 Strategic Objective 2

To protect and strengthen local ecosystems, enhance biodiversity and enable sustainable communities.

Strategies to achieve Strategic Objective 2 are:

- 2.1 Natural environment
- 2.2 Water and coastal management
- 2.3 Minimise environmental impact and a changing climate
- 2.4 Water resource management
- 2.5 Waste minimisation
- 2.6 Awareness and celebration

The service categories to deliver these key strategic objectives are described below.

| Service area                                | Description of services provided   |                    | 2020/21<br>Actual<br>\$'000 | 2021/22<br>Forecast<br>\$'000 | 2022/23<br>Budget<br>\$'000 |
|---|--|--------------------|-----------------------------|-------------------------------|-----------------------------|
| Environmental Management and Sustainability | This service develops environmental policy, coordinates and implements environmental projects and works with other services to improve Council's environmental performance.  | Inc                | 5                           | 14                            | 13                          |
|   |  | Exp                | 607                         | 676                           | 714                         |
|   |  | Surplus/ (deficit) | (602)                       | (662)                         | (701)                       |
| Waste Management & Street Cleaning          | This service provides kerbside collections and processing of garbage, recycling and Food Organics Green Organics (FOGO) from all households and some commercial properties in Council. It also provides street cleaning, leaf collection and street litter bins throughout Council.  | Inc                | 10                          | 200                           | 5                           |
|   |  | Exp                | 4,461                       | 4,774                         | 5,007                       |
|   |  | Surplus/ (deficit) | (4,451)                     | (4,574)                       | (5,002)                     |
| Parks and Gardens                           | This service covers a range of areas such as tree pruning, planting, removal, planning and street tree strategies, management of conservation and parkland areas, creeks and other areas of environmental significance. Parks Management provides management and implementation of open space strategies and maintenance programs. | Inc                | 359                         | 386                           | 397                         |
|   |  | Exp                | 4,138                       | 4,619                         | 4,776                       |
|   |  | Surplus/ (deficit) | (3,779)                     | (4,233)                       | (4,379)                     |

### Major initiatives

- 1) Continue installation of major solar panel installations on Council buildings to generate renewable energy.
- 2) Footpath and bike path renewal.

### Other initiatives

- 3) Install electric car charging station at Flagstaff Hill.

### Service Performance Outcome Indicators

| Service                      | Indicator    | 2020/21<br>Actual | 2021/22<br>Forecast | 2022/23<br>Budget |
|------------------------------|--------------|-------------------|---------------------|-------------------|
| Appearance of public areas   | Satisfaction | 71                | 72                  | 72                |
| Environmental sustainability | Performance  | 61                | 61                  | 61                |
| Waste collection             | Satisfaction | 66                | 66                  | 66                |

| Service                             | Indicator  | 2020/21<br>Actual | 2021/22<br>Forecast | 2022/23<br>Budget |
|-------------------------------------|--|-------------------|---------------------|-------------------|
| Waste collection - service standard | [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000  | 215.87            | 152.3               | 152.3             |
| Waste collection -                  | Service standard - [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000 | 7.03              | 5.77                | 5.77              |
| Waste collection                    | Service cost - bin collection service [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]                        | \$86.17           | \$99.90             | \$99.90           |
| Waste collection                    | Waste diversion - [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]                                    | \$61.03           | \$53.81             | \$53.81           |
| Waste collection                    | Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill  | 64.30%            | 48.81%              | 48.81%            |

\* refer to table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators

### 2.3 Strategic Objective 3: Economy

Support a resilient local and self-sustaining regional economy that encourages economic growth and provides increased employment opportunities attracting ongoing investment.

Strategies to achieve Strategic Objective 3 are:

3.1 Build on competitive strengths

3.2 Emerging industries

3.3 Visitor growth

3.4 Workforce capability

3.5 Digital capability

The service categories to deliver these key strategic objectives are described below.

| Service area   | Description of services provided  |                   | 2020/21          | 2021/22            | 2022/23          |
|--|---|-------------------|------------------|--------------------|------------------|
|  |   |                   | Actual<br>\$'000 | Forecast<br>\$'000 | Budget<br>\$'000 |
| Statutory Building Services                                    | This service provides statutory building services to the Council community including processing of building permits.  | Inc               | 175              | 125                | 130              |
|  |   | Exp               | 254              | 283                | 317              |
|  |   | Surplus/(deficit) | (79)             | (158)              | (187)            |
| City Strategy & Development                                    | This service prepares and processes amendments to the Council Planning Scheme. This service processes statutory planning applications, provides advice and makes decisions about development proposals which require a planning permit, as well as representing Council at the Victorian Civil and Administrative Tribunal where necessary. It monitors the Council's Planning Scheme, prepares major policy documents and processes amendments to the Council Planning Scheme. | Inc               | 477              | 518                | 473              |
|  |   | Exp               | 1,360            | 1,607              | 1,766            |
|  |   | Surplus/(deficit) | (883)            | (1,089)            | (1,293)          |
| Warrnambool Livestock Exchange                                 | Provides a regional livestock marketing centre that meets the needs of the stock agents, buyers and producers.  | Inc               | 1,214            | 1,196              | 1,406            |
|  |   | Exp               | 1,004            | 978                | 1,040            |
|  |   | Surplus/(deficit) | 210              | 218                | 366              |
| Holiday Parks  | Provides affordable holiday accommodation that is modern, clean and well maintained in a family orientation atmosphere.   | Inc               | 1,881            | 2,440              | 3,061            |
|  |   | Exp               | 1,762            | 1,889              | 2,026            |
|  |   | Surplus/(deficit) | 119              | 551                | 1,035            |
| Flagstaff Hill Maritime Village and Visitor Information Centre | A City and Regional tourism hub open 364 days of the year that includes a Visitor Information Centre and Flagstaff Hill Maritime Village which tells the maritime history of the region during the day and a 'Shipwrecked' Sound and Light Laser show in the evening.   | Inc               | 845              | 1,058              | 1,237            |
|  |   | Exp               | 1,524            | 2,005              | 2,206            |
|  |   | Surplus/(deficit) | (679)            | (947)              | (969)            |
| Economic Development   | Includes the industry and business support, research and statistical analysis and project development   | Inc               | 1                | 1                  | -                |
|  |   | Exp               | 696              | 721                | 818              |
|  |   | Surplus/(deficit) | (695)            | (720)              | (818)            |



| Service area               | Description of services provided  |                        | 2020/21<br>Actual<br>\$'000 | 2021/22<br>Forecast<br>\$'000 | 2022/23<br>Budget<br>\$'000 |
|----------------------------|---|------------------------|-----------------------------|-------------------------------|-----------------------------|
|                            | which underpin economic development.  |                        |                             |                               |                             |
| Warrnambool Airport        | This service provides a regional Airport that meets the needs of users and operates as a viable commercial enterprise to the benefit of the region. | Inc                    | 138                         | 206                           | 215                         |
|                            |   | Exp                    | 286                         | 377                           | 388                         |
|                            |   | Surplus/<br>(deficit)  | (148)                       | (171)                         | (173)                       |
| Port of Warrnambool        | Council manages the Cities port facility on behalf of the State Government.   | Inc                    | 105                         | 238                           | 103                         |
|                            |   | Exp                    | 122                         | 240                           | 98                          |
|                            |   | Surplus/<br>(deficit)  | (17)                        | (2)                           | 5                           |
| Festivals and Events Group | Delivers a range of promotions, festivals and events along with attracting events to the city to deliver economic benefits.                         | Inc                    | 39                          | 3                             | 2                           |
|                            |   | Exp                    | 1,026                       | 1,117                         | 1,090                       |
|                            |   | Surplus /<br>(deficit) | (987)                       | (1,114)                       | (1,088)                     |

### Major initiatives

- 1) Review and implement the Warrnambool Destination Action Plan with industry and Great Ocean Road Regional Tourism.
- 2) Review and implement the Warrnambool Economic Development and Investment Strategy.

### Other initiatives

- 3) A renewed approach to more events across the year.
- 4) A 10-year Holiday Parks Investment Plan.

### Service Performance Outcome Indicators

| Service             | Indicator   | 2020/21<br>Actual | 2021/22<br>Forecast | 2022/23<br>Budget |
|---------------------|---|-------------------|---------------------|-------------------|
| Tourism development | Satisfaction  | 63                | 63                  | 63                |
| Population growth   | Satisfaction - measure of community perception  | 57                | 57                  | 57                |
| Statutory planning  | Timeliness - Time taken to decide planning applications<br>[The median number of days between receipt of a planning application and a decision on the application]  | 35                | 52.05               | 52.05             |
| Statutory planning  | Service standard - Planning applications decided within required time frames<br>[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100 | 91.97%            | 80.16%              | 80.16%            |

| Service            | Indicator   | 2020/21<br>Actual | 2021/22<br>Forecast | 2022/23<br>Budget |
|--------------------|---|-------------------|---------------------|-------------------|
| Statutory planning | Service cost - Cost of statutory planning service<br>[Direct cost of the statutory planning service / Number of planning applications received]   | \$1,806.07        | \$2,586.97          | \$2,586.97        |
| Statutory planning | Decision making -Council planning decisions upheld at VCAT<br>[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100 | 0%                | 51.32%              | 51.32%            |

## 2.4 Strategic Objective 4: Place

Provide quality places that all people value and want to live, work, play and learn in.

Strategies to achieve Strategic Objective 4 are:

- 4.1 Effective planning
- 4.2 Connected community
- 4.3 Stronger neighbourhoods
- 4.4 Sustainable practices

The service categories to deliver these key strategic objectives are described below.

| Service area            | Description of services provided  |                       | 2020/21<br>Actual<br>\$'000 | 2021/22<br>Forecast<br>\$'000 | 2022/23<br>Budget<br>\$'000 |
|-------------------------|---|-----------------------|-----------------------------|-------------------------------|-----------------------------|
| Asset Maintenance       | This service prepares long term maintenance management programs for Council's property assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include buildings, pavilions, roads, footpaths and tracks and drainage.                             | Inc                   | 604                         | 552                           | 803                         |
|                         |   | Exp                   | 2,156                       | 2,533                         | 2,690                       |
|                         |   | Surplus/<br>(deficit) | (1,552)                     | (1,981)                       | (1,887)                     |
| Infrastructure Services | This service prepares and conducts capital works and maintenance planning for Council's main civil infrastructure assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include roads, laneways, car parks, foot/bike paths, drains and bridges. | Inc                   | 3,565                       | 3,420                         | 3,942                       |
|                         |   | Exp                   | 6,704                       | 7,169                         | 7,476                       |
|                         |   | Surplus/<br>(deficit) | (3,139)                     | (3,749)                       | (3,534)                     |
| Regulatory Services     | Local laws enforcement including parking fees and fines, public safety, animal management and traffic control.  | Inc                   | 2,630                       | 3,052                         | 3,274                       |
|                         |   | Exp                   | 2,259                       | 2,480                         | 2,481                       |
|                         |   | Surplus/<br>(deficit) | 371                         | 572                           | 793                         |

### Major initiatives

- 1) Complete the Principal Pedestrian Network.
- 2) Upgrade the Council animal pound.

### Other initiatives

- 3) Targeted annual road resealing program.
- 4) Playground renewal program.

### Service Performance Outcome Indicators

| Service                    | Indicator  | 2020/21<br>Actual | 2021/22<br>Forecast | 2022/23<br>Budget |
|----------------------------|--|-------------------|---------------------|-------------------|
| Roads                      | Satisfaction of use - Sealed local road requests<br>[Number of sealed local road requests / Kilometres of sealed local roads ] x100  | 58.5              | 37.34               | 37.34             |
| Roads                      | Condition - Sealed local roads maintained to condition standards<br>[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100 | 96.80%            | 96.40%              | 96.40%            |
| Roads                      | Service cost - Cost of sealed local road reconstruction<br>[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]   | \$97.30           | \$105.43            | \$105.43          |
| Roads                      | Service cost - Cost of sealed local road resealing<br>[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]  | \$6.65            | \$7.60              | \$7.60            |
| Roads                      | Satisfaction - Satisfaction with sealed local roads<br>[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]                                      | 48                | 55.63               | 55.63             |
| Appearance of public areas | Performance  | 71                | 72                  | 72                |
| Animal management          | Timeliness - Time taken to action animal management requests<br>[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]         | 1                 | 1.89                | 1.89              |
| Animal management          | Service standard Animals reclaimed<br>[Number of animals reclaimed / Number of animals collected] x100   | 19.16%            | 41.16%              | 41.16%            |
| Animal management          | Service cost [Number of animals rehomed / Number of animals collected] x100  | 64.57%            | 45.93%              | 45.93%            |

| Service           | Indicator  | 2020/21<br>Actual | 2021/22<br>Forecast | 2022/23<br>Budget |
|-------------------|--|-------------------|---------------------|-------------------|
| Animal management | Cost of animal management service per population<br>[Direct cost of the animal management service / Population]                          | \$16.12           | \$14.72             | \$14.72           |
| Animal management | Animal management prosecutions<br>[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100 | 0%                | 50%                 | 50%               |

## 2.5 Strategic Objective 5: Council

To be recognised as a collaborative Council and a high-performing organisation that enables positive outcomes for Warrnambool's community, environment and economy and Victoria's south west.

Strategies to achieve Strategic Objective 5 are:

- 5.1 Leadership and governance
- 5.2 Engaged and informed communities
- 5.3 Customer focused services
- 5.4 High performance culture
- 5.5 Organisational and financial sustainability
- 5.6 Risk mitigation
- 5.7 Effective advocacy
- 5.8 Regional role and relationships

The service categories to deliver these key strategic objectives are described below.

| Service area                      | Description of services provided   |                    | 2020/21<br>Actual<br>\$'000 | 2021/22<br>Forecast<br>\$'000 | 2022/23<br>Budget<br>\$'000 |
|-----------------------------------|--|--------------------|-----------------------------|-------------------------------|-----------------------------|
| Governance & Elected Council      | Elected Council governs our City in partnership with and on behalf of our community, and encourages and facilitates participation of all people in civic life. Also includes contributions made to community groups and organisations. | Inc                | 175                         | 348                           | -                           |
|                                   |  | Exp                | 1,090                       | 622                           | 695                         |
|                                   |  | Surplus/ (deficit) | (915)                       | (274)                         | (695)                       |
| Executive Services                | Manages and facilitates the Council governance service, implementation of Council decisions and policies and compliance with the legislative requirements.   | Inc                | -                           | -                             | -                           |
|                                   |  | Exp                | 469                         | 505                           | 521                         |
|                                   |  | Surplus/ (deficit) | (469)                       | (505)                         | (521)                       |
| Communications & Customer Service | Provides a customer interface for various service units and a wide range of transactions. Includes media and marketing.  | Inc                | -                           | -                             | -                           |
|                                   |  | Exp                | 976                         | 1,056                         | 1,172                       |
|                                   |  | Surplus/ (deficit) | (976)                       | (1,056)                       | (1,172)                     |
| Volunteer Services                | Volunteer Connect provides support and guidance to organisations and community   | Inc                | 89                          | -                             | -                           |
|                                   |  | Exp                | 126                         | 124                           | 128                         |
|                                   |  | Surplus/ (deficit) | (37)                        | (124)                         | (128)                       |

| Service area                               | Description of services provided  |                    | 2020/21<br>Actual<br>\$'000 | 2021/22<br>Forecast<br>\$'000 | 2022/23<br>Budget<br>\$'000 |
|--|---|--------------------|-----------------------------|-------------------------------|-----------------------------|
|  | groups that involve volunteers in their work, and provides a volunteer matching service to bring together volunteer roles, and volunteers to fill them.   |                    |                             |                               |                             |
| Information Services                       | Enables Council staff to have access to the information they require to efficiently perform their functions. Includes software support, licensing and lease commitments.  | Inc                | 2                           | 28                            | -                           |
|  |   | Exp                | 2,280                       | 2,478                         | 2,481                       |
|  |   | Surplus/ (deficit) | (2,278)                     | (2,450)                       | (2,481)                     |
| Organisation Development & Risk Management | This service promotes and implements positive HR strategies to assist staff reach their full potential and, at the same time are highly productive in delivering Council's services to the community. Includes recruitment, staff inductions, training, implementation of the Corporate Risk Management Framework and managing Council's insurance portfolio. | Inc                | 243                         | 126                           | -                           |
|  |   | Exp                | 1,575                       | 1,720                         | 1,865                       |
|  |   | Surplus/ (deficit) | (1,332)                     | (1,594)                       | (1,865)                     |
| Corporate & Financial Services             | Provides corporate support to Council and all divisions/branches in meeting organisational goals and objectives and includes banking and treasury functions, loan interest, audit, grants commission, legal, procurement, overhead costs including utilities and unallocated grants commission funding.   | Inc                | 5,198                       | 3,205                         | 5,129                       |
|  |   | Exp                | 4,796                       | 4,131                         | 3,980                       |
|  |   | Surplus/ (deficit) | 402                         | (926)                         | 1,149                       |
| Depreciation                               | Depreciation is the allocation of expenditure write down on all of Council's assets over their useful lives.  | Inc                | -                           | -                             | -                           |
|  |   | Exp                | 12,099                      | 12,650                        | 13,050                      |
|  |   | Surplus/ (deficit) | (12,099)                    | (12,650)                      | (13,050)                    |

### Major initiatives

- 1) Lodge the Council Protective Data Security Plan with the Office of the Victorian Information Commissioner.
- 2) Introduce changes through the Gender Equality Action Plan.

### Other initiatives

- 3) Advocacy by Council on issues outlined in the Advocacy Plan.
- 4) Participate in the shared services project with Moyne and Corangamite shires.

### Service Performance Outcome Indicators

| Service    | Indicator   | 2020/21<br>Actual | 2021/22<br>Forecast | 2022/23<br>Budget |
|------------|---|-------------------|---------------------|-------------------|
| Governance | Transparency - Council decisions made at meetings closed to the public [Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting | 12.68%            | 12.98%              | 12.98%            |

| Service               | Indicator   | 2020/21<br>Actual | 2021/22<br>Forecast | 2022/23<br>Budget |
|-----------------------|---|-------------------|---------------------|-------------------|
|                       | only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors ] x100   |                   |                     |                   |
| Governance            | Consultation and engagement - Satisfaction with community consultation and engagement<br>Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement   | 42                | 53                  | 53                |
| Governance            | Attendance - Councillor attendance at council meetings<br>[The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) × (Number of Councillors elected at the last Council general election)] x100 | 90.48%            | 93.23%              | 93.23%            |
| Governance            | Service cost - Cost of elected representation<br>[Direct cost of the governance service / Number of Councillors elected at the last Council general election]   | \$42,908.86       | \$43,971.14         | \$43,971.14       |
| Governance            | Satisfaction - Satisfaction with council decisions<br>[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]  | 38                | 51.31               | 51.31             |
| Financial performance | Revenue level - Average rate per property assessment<br>[General rates and Municipal charges / Number of property assessments]  | \$1,946.27        | \$2,049.21          | \$2,049.21        |
| Financial performance | Expenditure level - Expenses per property assessment<br>[Total expenses / Number of property assessments]   | \$4,136.33        | \$3,800.08          | \$3,800.08        |
| Financial performance | Workforce turnover - Percentage of staff turnover<br>[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100  | 13.10%            | 10.46%              | 10.46%            |
| Financial performance | Working capital - Current assets compared to current liabilities  | 158.72%           | 175.15%             | 175.15%           |

| Service               | Indicator  | 2020/21<br>Actual | 2021/22<br>Forecast | 2022/23<br>Budget |
|-----------------------|--|-------------------|---------------------|-------------------|
|                       | [Current assets / Current liabilities] x100  |                   |                     |                   |
| Financial performance | Unrestricted cash - Unrestricted cash compared to current liabilities<br>[Unrestricted cash / Current liabilities] x100                              | 125.43%           | 77.58%              | 77.58%            |
| Financial performance | Asset renewal - Asset renewal and upgrade compared to depreciation<br>[Asset renewal and asset upgrade expense / Asset depreciation] x100            | 101.76%           | 99.89%              | 99.89%            |
| Financial performance | Loans and borrowings - Loans and borrowings compared to rates<br>[Interest bearing loans and borrowings / Rate revenue] x100                         | 20.39%            | 34.55%              | 34.55%            |
| Financial performance | Loans and borrowings - repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100 | 4.85%             | 4.86%               | 4.86%             |
| Financial performance | Indebtedness - Non-current liabilities compared to own source revenue<br>[Non-current liabilities / Own source revenue] x100                         | 15.09%            | 34.86%              | 34.86%            |
| Financial performance | Adjusted underlying result - Adjusted underlying surplus (or deficit)<br>[Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100   | 3.21%             | 0.56%               | 0.56%             |
| Financial performance | Rates concentration - Rates compared to adjusted underlying revenue  | 54.58%            | 64.34%              | 64.34%            |
| Financial performance | Rates effort - Rates compared to property values<br>[Rate revenue / Capital improved value of rateable properties in the municipality] x100          | 0.58%             | 0.62%               | 0.62%             |

## 2.3 Reconciliation with budgeted operating result

|   | Surplus/<br>(Deficit)<br>\$'000 | Expenditure<br>\$'000 | Revenue<br>\$'000 |
|---|---------------------------------|-----------------------|-------------------|
| Strategic Objective 1: Community                      | (6,120)                         | 24,290                | 18,170            |
| Strategic Objective 2: Environment                    | (10,082)                        | 10,497                | 415               |
| Strategic Objective 3: Economy                        | (3,122)                         | 9,749                 | 6,627             |
| Strategic Objective 4: Place                          | (4,628)                         | 12,647                | 8,019             |
| Strategic Objective 5: Council                        | (5,713)                         | 10,842                | 5,129             |
| <b>Total</b>  | <b>(29,665)</b>                 | <b>68,025</b>         | <b>38,360</b>     |
| Expenses added in:                                    |                                 |                       |                   |
| Depreciation  | 13,050                          |                       |                   |
| Amortisation - Right of use assets                    | 265                             |                       |                   |
| Operational projects                                  | 372                             |                       |                   |
| Net loss on disposal of property, plant and equipment | 624                             |                       |                   |
| Surplus/(Deficit) before funding sources              | <b>(43,976)</b>                 |                       |                   |
| <u>Funding sources added in:</u>                      |                                 |                       |                   |
| Rates and charges revenue                             | 44,693                          |                       |                   |
| Grants - Capital                                      | 1,275                           |                       |                   |
| Contributions - non monetary assets                   | 6,500                           |                       |                   |
| Total funding sources                                 | <b>52,468</b>                   |                       |                   |
| <b>Operating surplus/(deficit) for the year</b>       | <b>8,492</b>                    |                       |                   |

### 3. Financial Statements



This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2022/23 has been supplemented with projections to 2025/26.

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 June 30, 2026

|   | NOTES  | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | 2023/24<br>\$'000 | Projections<br>2024/25<br>\$'000 | 2025/26<br>\$'000 |
|---|--------|---|-----------------------------|-------------------|----------------------------------|-------------------|
| <b>Income</b>   |        |   |                             |                   |                                  |                   |
| Rates and charges   | 4.1.1  | 43,100                                  | <b>44,693</b>               | 46,032            | 47,413                           | 48,952            |
| Statutory fees and fines  | 4.1.2  | 2,209                                   | <b>2,233</b>                | 2,328             | 2,374                            | 2,423             |
| User fees   | 4.1.3  | 15,643                                  | <b>18,629</b>               | 19,661            | 20,196                           | 20,834            |
| Grants - operating  | 4.1.4  | 17,165                                  | <b>12,830</b>               | 13,088            | 25,850                           | 13,650            |
| Grants - capital  | 4.1.4  | 11,601                                  | <b>1,275</b>                | 1,025             | 1,630                            | 5,630             |
| Contributions - monetary  | 4.1.5  | 3,590                                   | <b>1,141</b>                | 940               | 1,158                            | 978               |
| Contributions - non-monetary  | 4.1.5  | 5,200                                   | <b>6,500</b>                | 5,000             | 5,000                            | 5,000             |
| Other income  | 4.1.6  | 2,005                                   | <b>455</b>                  | 464               | 473                              | 482               |
| <b>Total income</b>   |        | <b>100,513</b>                          | <b>87,756</b>               | 88,538            | 104,094                          | 97,949            |
| <b>Expenses</b>   |        |   |                             |                   |                                  |                   |
| Employee costs  | 4.1.7  | 36,614                                  | <b>39,299</b>               | 40,334            | 41,708                           | 42,997            |
| Materials and services  | 4.1.8  | 33,726                                  | <b>25,231</b>               | 25,886            | 38,992                           | 26,934            |
| Depreciation  | 4.1.9  | 12,500                                  | <b>12,966</b>               | 13,508            | 13,776                           | 14,353            |
| Amortisation - right of use assets  | 4.1.11 | 250                                     | <b>265</b>                  | 265               | 265                              | 265               |
| Bad and doubtful debts  |        | 131                                     | <b>149</b>                  | 151               | 154                              | 158               |
| Borrowing costs   |        | 235                                     | <b>235</b>                  | 283               | 304                              | 372               |
| Finance Costs - leases  |        | 45                                      | <b>46</b>                   | 47                | 48                               | 49                |
| Other expenses  | 4.1.12 | 410                                     | <b>449</b>                  | 458               | 467                              | 478               |
| Net loss on disposal of property, infrastructure, plant and equipment       |        | 272                                     | <b>624</b>                  | 646               | 668                              | (1,309)           |
| <b>Total expenses</b>   |        | <b>84,183</b>                           | <b>79,264</b>               | 81,578            | 96,382                           | 84,297            |
| <b>Surplus/(deficit) for the year</b>                                       |        | <b>16,330</b>                           | <b>8,492</b>                | 6,960             | 7,712                            | 13,652            |
| <b>Other comprehensive income</b>   |        |   |                             |                   |                                  |                   |
| Items that will not be reclassified to surplus or deficit in future periods |        |   |                             |                   |                                  |                   |
| Net asset revaluation increment / (decrement)                               |        | 10,121                                  | <b>10,848</b>               | 10,409            | 13,557                           | 11,768            |
| Total other comprehensive income  |        | 10,121                                  | <b>10,848</b>               | 10,409            | 13,557                           | 11,768            |
| <b>Total comprehensive result</b>   |        | <b>26,451</b>                           | <b>19,340</b>               | 17,369            | 21,269                           | 25,420            |

## Balance Sheet

For the four years ending June 30, 2026

|   |              | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | 2023/24<br>\$'000 | Projections<br>2024/25<br>\$'000 | 2025/26<br>\$'000 |
|---|--------------|---|-----------------------------|-------------------|----------------------------------|-------------------|
|   | NOTES        |   |                             |                   |                                  |                   |
| <b>Assets</b>                               |              |   |                             |                   |                                  |                   |
| Current assets                              |              |   |                             |                   |                                  |                   |
| Cash and cash equivalents                   |              | 5,342                                   | <b>5,285</b>                | 4,765             | 5,215                            | 6,217             |
| Trade and other receivables                 |              | 4,731                                   | <b>2,392</b>                | 2,328             | 2,415                            | 2,252             |
| Other financial assets                      |              | 24,000                                  | <b>12,991</b>               | 12,772            | 12,772                           | 14,328            |
| Inventories                                 |              | 189                                     | <b>167</b>                  | 169               | 202                              | 171               |
| Other assets                                |              | 1,595                                   | <b>1,363</b>                | 1,415             | 1,854                            | 1,483             |
| <b>Total current assets</b>                 | <b>4.2.1</b> | <b>35,857</b>                           | <b>22,198</b>               | <b>21,449</b>     | <b>22,458</b>                    | <b>24,451</b>     |
| <b>Non-current assets</b>                   |              |   |                             |                   |                                  |                   |
| Trade and other receivables                 |              | 19                                      | <b>19</b>                   | 19                | 19                               | 19                |
| Other financial assets                      |              | 2                                       | <b>1</b>                    | 1                 | 1                                | 1                 |
| Property, infrastructure, plant & equipment |              | 663,791                                 | <b>697,637</b>              | 716,024           | 738,913                          | 761,528           |
| Right-of-use assets                         | 4.2.4        | 1,177                                   | <b>912</b>                  | 647               | 382                              | 117               |
| <b>Total non-current assets</b>             | <b>4.2.1</b> | <b>664,989</b>                          | <b>698,569</b>              | <b>716,691</b>    | <b>739,315</b>                   | <b>761,665</b>    |
| <b>Total assets</b>                         |              | <b>700,846</b>                          | <b>720,767</b>              | <b>738,140</b>    | <b>761,773</b>                   | <b>786,116</b>    |
| <b>Liabilities</b>                          |              |   |                             |                   |                                  |                   |
| Current liabilities                         |              |   |                             |                   |                                  |                   |
| Trade and other payables                    |              | 3,875                                   | <b>3,683</b>                | 3,781             | 4,506                            | 3,933             |
| Trust funds and deposits                    |              | 1,475                                   | <b>1,175</b>                | 1,195             | 1,215                            | 1,175             |
| Unearned income/revenue                     |              | 2,455                                   | <b>1,415</b>                | 526               | 999                              | 1,005             |
| Provisions                                  |              | 6,920                                   | <b>7,087</b>                | 7,258             | 7,432                            | 7,611             |
| Interest-bearing liabilities                | 4.2.3        | 1,882                                   | <b>2,217</b>                | 2,345             | 2,461                            | 2,090             |
| Lease liabilities                           | 4.2.4        | 185                                     | <b>191</b>                  | 196               | 202                              | 209               |
| <b>Total current liabilities</b>            | <b>4.2.2</b> | <b>16,792</b>                           | <b>15,768</b>               | <b>15,301</b>     | <b>16,815</b>                    | <b>16,023</b>     |
| Non-current liabilities                     |              |   |                             |                   |                                  |                   |
| Provisions                                  |              | 1,116                                   | <b>1,129</b>                | 1,143             | 1,156                            | 1,170             |
| Interest-bearing liabilities                | 4.2.3        | 9,999                                   | <b>11,783</b>               | 12,437            | 13,476                           | 13,386            |
| Lease liabilities                           | 4.2.4        | 798                                     | <b>608</b>                  | 411               | 209                              | -                 |
| <b>Total non-current liabilities</b>        | <b>4.2.2</b> | <b>11,913</b>                           | <b>13,520</b>               | <b>13,991</b>     | <b>14,841</b>                    | <b>14,556</b>     |
| <b>Total liabilities</b>                    |              | <b>28,705</b>                           | <b>29,288</b>               | <b>29,292</b>     | <b>31,656</b>                    | <b>30,579</b>     |
| <b>Net assets</b>                           |              | <b>672,141</b>                          | <b>691,479</b>              | <b>708,848</b>    | <b>730,117</b>                   | <b>755,537</b>    |
| Equity                                      |              |   |                             |                   |                                  |                   |
| Accumulated surplus                         |              | 268,963                                 | <b>276,708</b>              | 283,358           | 291,024                          | 301,825           |
| Reserves                                    |              | 403,178                                 | <b>414,771</b>              | 425,490           | 439,093                          | 453,712           |
| <b>Total equity</b>                         |              | <b>672,141</b>                          | <b>691,479</b>              | <b>708,848</b>    | <b>730,117</b>                   | <b>755,537</b>    |

## Statement of changes in equity

For the four years ending June 30, 2026

|  | Total<br>\$'000      | Accumulated<br>Surplus<br>\$'000 | Revaluation<br>Reserve<br>\$'000 | Other<br>Reserves<br>\$'000 |
|--|----------------------|----------------------------------|----------------------------------|-----------------------------|
| <b>NOTES</b>                                   |                      |                                  |                                  |                             |
| <b>2022 Forecast Actual</b>                    |                      |                                  |                                  |                             |
| Balance at beginning of the financial year     | 645,690              | 248,976                          | 388,264                          | 8,450                       |
| Impact of adoption of new accounting standards | -                    | -                                | -                                | -                           |
| Adjusted opening balance                       | 645,690              | 248,976                          | 388,264                          | 8,450                       |
| Surplus/(deficit) for the year                 | 16,330               | 16,330                           | -                                | -                           |
| Net asset revaluation increment/(decrement)    | 10,121               | -                                | 10,121                           | -                           |
| Transfers to other reserves                    | -                    | (167)                            | -                                | 167                         |
| Transfers from other reserves                  | -                    | 3,824                            | -                                | (3,824)                     |
| <b>Balance at end of the financial year</b>    | <b>672,141</b>       | <b>268,963</b>                   | <b>398,385</b>                   | <b>4,793</b>                |
| <b>2023 Budget</b>                             |                      |                                  |                                  |                             |
| Balance at beginning of the financial year     | 672,141              | 268,963                          | 398,385                          | 4,793                       |
| Surplus/(deficit) for the year                 | 8,492                | 8,492                            | -                                | -                           |
| Net asset revaluation increment/(decrement)    | 10,848               | -                                | 10,848                           | -                           |
| Transfers to other reserves                    | 4.3.1 (2)            | (995)                            | -                                | 993                         |
| Transfers from other reserves                  | 4.3.1 -              | 248                              | -                                | (248)                       |
| <b>Balance at end of the financial year</b>    | <b>4.3.2 691,479</b> | <b>276,708</b>                   | <b>409,233</b>                   | <b>5,538</b>                |
| <b>2024</b>                                    |                      |                                  |                                  |                             |
| Balance at beginning of the financial year     | 691,479              | 276,708                          | 409,233                          | 5,538                       |
| Surplus/(deficit) for the year                 | 6,960                | 6,960                            | -                                | -                           |
| Net asset revaluation increment/(decrement)    | 10,409               | -                                | 10,409                           | -                           |
| Transfers to other reserves                    | -                    | (340)                            | -                                | 340                         |
| Transfers from other reserves                  | -                    | 30                               | -                                | (30)                        |
| <b>Balance at end of the financial year</b>    | <b>708,848</b>       | <b>283,358</b>                   | <b>419,642</b>                   | <b>5,848</b>                |
| <b>2025</b>                                    |                      |                                  |                                  |                             |
| Balance at beginning of the financial year     | 708,848              | 283,358                          | 419,642                          | 5,848                       |
| Surplus/(deficit) for the year                 | 7,712                | 7,712                            | -                                | -                           |
| Net asset revaluation increment/(decrement)    | 13,557               | -                                | 13,557                           | -                           |
| Transfers to other reserves                    | -                    | (203)                            | -                                | 203                         |
| Transfers from other reserves                  | -                    | 157                              | -                                | (157)                       |
| <b>Balance at end of the financial year</b>    | <b>730,117</b>       | <b>291,024</b>                   | <b>433,199</b>                   | <b>5,894</b>                |
| <b>2026</b>                                    |                      |                                  |                                  |                             |
| Balance at beginning of the financial year     | 730,117              | 291,024                          | 433,199                          | 5,894                       |
| Surplus/(deficit) for the year                 | 13,652               | 13,652                           | -                                | -                           |
| Net asset revaluation increment/(decrement)    | 11,768               | -                                | 11,768                           | -                           |
| Transfers to other reserves                    | -                    | (2,870)                          | -                                | 2,870                       |
| Transfers from other reserves                  | -                    | 19                               | -                                | (19)                        |
| <b>Balance at end of the financial year</b>    | <b>755,537</b>       | <b>301,825</b>                   | <b>444,967</b>                   | <b>8,745</b>                |

## Statement of cash flows

For the four years ending June 30, 2026

| Notes   | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Projections           |                       |                       |
|---|---|-----------------------------|-----------------------|-----------------------|-----------------------|
|   |   |                             | 2023/24<br>\$'000     | 2024/25<br>\$'000     | 2025-26<br>\$'000     |
|   | Inflows<br>(Outflows)                   | Inflows<br>(Outflows)       | Inflows<br>(Outflows) | Inflows<br>(Outflows) | Inflows<br>(Outflows) |
| <b>Cash flows from operating activities</b>                         |   |                             |                       |                       |                       |
| Rates and charges   | 43,233                                  | <b>44,655</b>               | 46,003                | 47,384                | 48,919                |
| Statutory fees and fines  | 2,300                                   | <b>2,292</b>                | 2,312                 | 2,355                 | 2,401                 |
| User fees   | 15,633                                  | <b>18,629</b>               | 19,661                | 20,196                | 20,834                |
| Grants - operating  | 17,020                                  | <b>12,690</b>               | 13,096                | 26,263                | 13,255                |
| Grants - capital  | 7,483                                   | <b>375</b>                  | 127                   | 1,690                 | 6,030                 |
| Contributions - monetary  | 3,590                                   | <b>1,141</b>                | 940                   | 1,158                 | 978                   |
| Interest received   | 86                                      | <b>111</b>                  | 112                   | 114                   | 116                   |
| Trust funds and deposits taken                                      | 1,475                                   | <b>1,175</b>                | 1,195                 | 1,215                 | 1,175                 |
| Other receipts  | 10                                      | <b>2,459</b>                | 278                   | 150                   | 406                   |
| Net GST refund / payment  | -                                       | -                           | -                     | -                     | -                     |
| Employee costs  | (36,514)                                | <b>(39,119)</b>             | (40,151)              | (41,520)              | (42,804)              |
| Materials and services  | (35,198)                                | <b>(25,127)</b>             | (25,810)              | (38,721)              | (27,086)              |
| Short-term, low value and variable lease payments                   | -                                       | -                           | -                     | -                     | -                     |
| Trust funds and deposits repaid                                     | (1,694)                                 | <b>(1,475)</b>              | (1,175)               | (1,195)               | (1,215)               |
| Other payments  | (410)                                   | <b>(449)</b>                | (458)                 | (467)                 | (478)                 |
| <b>Net cash provided by/(used in) operating activities</b>          | 4.4.1<br>17,014                         | <b>17,357</b>               | 16,130                | 18,622                | 22,531                |
| <b>Cash flows from investing activities</b>                         |   |                             |                       |                       |                       |
| Payments for property, infrastructure, plant and equipment          | (21,747)                                | <b>(30,341)</b>             | (17,404)              | (19,054)              | (21,170)              |
| Proceeds from sale of property, infrastructure, plant and equipment | 791                                     | <b>266</b>                  | 271                   | 276                   | 2,282                 |
| Payments for investments  | (17,000)                                | <b>(12,000)</b>             | (12,000)              | (11,000)              | (12,557)              |
| Proceeds from sale of investments                                   | 13,000                                  | <b>23,009</b>               | 12,220                | 11,000                | 11,000                |
| <b>Net cash provided by/ (used in) investing activities</b>         | 4.4.2<br>(24,956)                       | <b>(19,066)</b>             | (16,913)              | (18,778)              | (20,445)              |
| <b>Cash flows from financing activities</b>                         |   |                             |                       |                       |                       |
| Finance costs   | (234)                                   | <b>(235)</b>                | (283)                 | (304)                 | (372)                 |
| Proceeds from borrowings  | 5,500                                   | <b>4,000</b>                | 3,000                 | 3,500                 | 2,000                 |
| Repayment of borrowings   | (1,790)                                 | <b>(1,882)</b>              | (2,217)               | (2,345)               | (2,461)               |
| Interest paid - lease liability                                     | (45)                                    | <b>(46)</b>                 | (47)                  | (48)                  | (49)                  |
| Repayment of lease liabilities                                      | (461)                                   | <b>(185)</b>                | (190)                 | (197)                 | (202)                 |
| <b>Net cash provided by/(used in) financing activities</b>          | 4.4.3<br>2,970                          | <b>1,652</b>                | 263                   | 606                   | (1,084)               |
| Net increase/(decrease) in cash & cash equivalents                  | (4,972)                                 | <b>(57)</b>                 | (520)                 | 450                   | 1,002                 |
| Cash and cash equivalents at the beginning of the financial year    | 10,314                                  | <b>5,342</b>                | 5,285                 | 4,765                 | 5,215                 |
| <b>Cash and cash equivalents at the end of the financial year</b>   | 5,342                                   | <b>5,285</b>                | 4,765                 | 5,215                 | 6,217                 |

## Statement of capital works

For the four years ending June 30, 2026

| NOTES  | Forecast                    | Budget            | Projections       |                   |                   |
|--|-----------------------------|-------------------|-------------------|-------------------|-------------------|
|  | Actual<br>2021/22<br>\$'000 | 2022/23<br>\$'000 | 2023/24<br>\$'000 | 2024/25<br>\$'000 | 2025-26<br>\$'000 |
| <b>Property</b>                                |                             |                   |                   |                   |                   |
| Land   | 423                         | -                 | -                 | -                 | -                 |
| <b>Total land</b>                              | 423                         | -                 | -                 | -                 | -                 |
| Buildings                                      | -                           | <b>480</b>        | 1,600             | 3,000             | -                 |
| Building improvements                          | 2,719                       | <b>3,425</b>      | 4,684             | 1,717             | 1,756             |
| <b>Total buildings</b>                         | 2,719                       | <b>3,905</b>      | 6,284             | 4,717             | 1,756             |
| <b>Total property</b>                          | 3,142                       | <b>3,905</b>      | 6,284             | 4,717             | 1,756             |
| <b>Plant and equipment</b>                     |                             |                   |                   |                   |                   |
| Plant, machinery and equipment                 | 691                         | <b>1,762</b>      | 1,085             | 1,106             |                   |
| Computers and telecommunications               | 384                         | <b>370</b>        | 327               | 333               | 341               |
| Library books                                  | 159                         | <b>280</b>        | 286               | 291               | 298               |
| Paintings and exhibits                         | -                           | <b>131</b>        | 36                | 36                | 37                |
| <b>Total plant and equipment</b>               | 1,234                       | <b>2,543</b>      | 1,734             | 1,766             | 1,808             |
| <b>Infrastructure</b>                          |                             |                   |                   |                   |                   |
| Roads  | 4,360                       | <b>4,269</b>      | 4,140             | 4,832             | 4,334             |
| Bridges  | 1,990                       | <b>2,500</b>      | 204               | 208               | 213               |
| Footpaths and cycleways                        | 1,782                       | <b>3,364</b>      | 2,289             | 3,325             | 3,366             |
| Drainage                                       | 557                         | <b>2,331</b>      | 234               | 838               | 244               |
| Recreational, leisure and community facilities | 4,880                       | <b>3,741</b>      | 1,774             | 1,970             | 6,983             |
| Parks, open space and streetscapes             | 2,368                       | <b>2,584</b>      | 656               | 363               |                   |
| Aerodromes                                     | 484                         | <b>30</b>         | 31                | 31                | 32                |
| Off street car parks                           | 290                         | <b>125</b>        | -                 | 940               | -                 |
| Other infrastructure                           | 660                         | <b>4,960</b>      | 61                | 62                | 64                |
| <b>Total infrastructure</b>                    | 17,371                      | <b>23,904</b>     | 9,389             | 12,569            | 17,607            |
| <b>Total capital works expenditure</b>         | 4.5.1 21,747                | <b>30,352</b>     | 17,407            | 19,052            | 21,171            |
| <b>Represented by:</b>                         |                             |                   |                   |                   |                   |
| New asset expenditure                          | 3,626                       | <b>2,839</b>      | 2,211             | 6,371             | 3,054             |
| Asset renewal expenditure                      | 13,359                      | <b>15,486</b>     | 11,386            | 11,361            | 11,185            |
| Asset expansion expenditure                    | -                           | -                 | -                 | -                 | -                 |
| Asset upgrade expenditure                      | 4,762                       | <b>12,027</b>     | 3,810             | 1,320             | 6,932             |
| <b>Total capital works expenditure</b>         | 4.5.1 21,747                | <b>30,352</b>     | 17,407            | 19,052            | 21,171            |
| <b>Funding sources represented by:</b>         |                             |                   |                   |                   |                   |
| Grants   | 4,089                       | <b>4,669</b>      | 1,025             | 1,630             | 5,630             |
| Contributions                                  | 345                         | <b>535</b>        | -                 | 200               | -                 |
| Council cash                                   | 14,313                      | <b>21,148</b>     | 13,382            | 13,722            | 13,541            |
| Borrowings                                     | 3,000                       | <b>4,000</b>      | 3,000             | 3,500             | 2,000             |
| <b>Total capital works expenditure</b>         | 4.5.1 21,747                | <b>30,352</b>     | 17,407            | 19,052            | 21,171            |

## Statement of human resources

For the four years ending June 30, 2026

|                                | Forecast      | Budget        |               | Projections   |               |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|
|                                | Actual        |               |               |               |               |
|                                | 2021/22       | 2022/23       | 2023/24       | 2024/25       | 2025-26       |
|                                | \$'000        | \$'000        | \$'000        | \$'000        | \$'000        |
| <b>Staff expenditure</b>       |               |               |               |               |               |
| Employee costs - operating     | 36,614        | <b>39,299</b> | 40,334        | 41,708        | 42,997        |
| Employee costs - capital       | 449           | <b>670</b>    | 689           | 712           | 735           |
| <b>Total staff expenditure</b> | <b>37,063</b> | <b>39,969</b> | <b>41,023</b> | <b>42,420</b> | <b>43,732</b> |
|                                | FTE           | <b>FTE</b>    | FTE           | FTE           | FTE           |
| <b>Staff numbers</b>           |               |               |               |               |               |
| Employees                      | 399.3         | <b>416.7</b>  | 416.7         | 416.7         | 416.7         |
| <b>Total staff numbers</b>     | <b>399.3</b>  | <b>416.7</b>  | <b>416.7</b>  | <b>416.7</b>  | <b>416.7</b>  |

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

| Department                        | Budget<br>2022/23<br>\$'000 | Comprises           |                     |                  |                     |
|-----------------------------------|-----------------------------|---------------------|---------------------|------------------|---------------------|
|                                   |                             | Permanent           |                     | Casual<br>\$'000 | Temporary<br>\$'000 |
|                                   |                             | Full Time<br>\$'000 | Part time<br>\$'000 |                  |                     |
| Corporate Strategies              | <b>6,221</b>                | 4,237               | 1,879               | 105              | -                   |
| City Infrastructure               | <b>11,146</b>               | 9,689               | 1,344               | 112              | -                   |
| Community Development             | <b>16,142</b>               | 6,208               | 7,908               | 2,026            | -                   |
| City Growth                       | <b>5,790</b>                | 4,071               | 1,106               | 613              | -                   |
| Total permanent staff expenditure | 39,299                      | 24,206              | 12,237              | 2,856            | -                   |
| Capitalised labour costs          | <b>670</b>                  |                     |                     |                  |                     |
| <b>Total expenditure</b>          | <b>39,969</b>               |                     |                     |                  |                     |

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

| Department                        | Budget<br>2022/23 | Comprises |           |        |           |
|-----------------------------------|-------------------|-----------|-----------|--------|-----------|
|                                   |                   | Permanent |           | Casual | Temporary |
|                                   |                   | Full Time | Part time |        |           |
| Corporate Strategies              | 55.4              | 35.0      | 19.4      | 1.0    | -         |
| City Infrastructure               | 116.6             | 100.0     | 15.7      | 0.9    | -         |
| Community Development             | 180.0             | 67.0      | 92.0      | 21.0   | -         |
| City Growth                       | 57.3              | 39.0      | 12.3      | 6.0    | -         |
| Total permanent staff expenditure | 409.3             | 241.0     | 139.4     | 28.9   | -         |
| Capitalised labour costs          | 7.4               |           |           |        |           |
| <b>Total expenditure</b>          | <b>416.7</b>      |           |           |        |           |

## Summary of Planned Human Resources Expenditure For the four years ended 30 June 2026

|   | 2022/23       | 2023/24       | 2024/25       | 2025/26       |
|---|---------------|---------------|---------------|---------------|
|   | \$'000        | \$'000        | \$'000        | \$'000        |
| <b>Corporate Strategies</b>                     |               |               |               |               |
| Permanent - Full time                           | 4,237         | 4,349         | 4,497         | 4,636         |
| Women   | 1,937         | 1,988         | 2,056         | 2,120         |
| Men   | 2,300         | 2,361         | 2,441         | 2,516         |
| Persons of self-described gender                | 0             | 0             | 0             | 0             |
| Permanent - Part time                           | 1,878         | 1,928         | 1,994         | 2,056         |
| Women   | 1,617         | 1,660         | 1,717         | 1,770         |
| Men   | 261           | 268           | 277           | 286           |
| Persons of self-described gender                | 0             | 0             | 0             | 0             |
| <b>Total Corporate Strategies</b>               | <b>6,115</b>  | <b>6,277</b>  | <b>6,491</b>  | <b>6,692</b>  |
| <b>City Infrastructure</b>                      |               |               |               |               |
| Permanent - Full time                           | 9,689         | 9,943         | 10,283        | 10,601        |
| Women   | 1,443         | 1,481         | 1,531         | 1,578         |
| Men   | 8,246         | 8,462         | 8,752         | 9,023         |
| Persons of self-described gender                | 0             | 0             | 0             | 0             |
| Permanent - Part time                           | 1,345         | 1,381         | 1,428         | 1,472         |
| Women   | 756           | 776           | 802           | 827           |
| Men   | 589           | 605           | 626           | 645           |
| Persons of self-described gender                | 0             | 0             | 0             | 0             |
| <b>Total City Infrastructure</b>                | <b>11,034</b> | <b>11,324</b> | <b>11,711</b> | <b>12,073</b> |
| <b>Community Development</b>                    |               |               |               |               |
| Permanent - Full time                           | 6,208         | 6,371         | 6,588         | 6,792         |
| Women   | 5,062         | 5,195         | 5,372         | 5,538         |
| Men   | 1,146         | 1,176         | 1,216         | 1,254         |
| Persons of self-described gender                | 0             | 0             | 0             | 0             |
| Permanent - Part time                           | 7,909         | 8,118         | 8,398         | 8,661         |
| Women   | 7,245         | 7,437         | 7,694         | 7,935         |
| Men   | 664           | 681           | 704           | 726           |
| Persons of self-described gender                | 0             | 0             | 0             | 0             |
| <b>Total Community Development</b>              | <b>14,117</b> | <b>14,489</b> | <b>14,986</b> | <b>15,453</b> |
| <b>City Growth</b>                              |               |               |               |               |
| Permanent - Full time                           | 4,071         | 4,179         | 4,321         | 4,454         |
| Women   | 1,922         | 1,973         | 2,040         | 2,103         |
| Men   | 2,149         | 2,206         | 2,281         | 2,351         |
| Persons of self-described gender                | 0             | 0             | 0             | 0             |
| Permanent - Part time                           | 1,106         | 1,135         | 1,174         | 1,210         |
| Women   | 917           | 941           | 973           | 1,003         |
| Men   | 189           | 194           | 201           | 207           |
| Persons of self-described gender                | 0             | 0             | 0             | 0             |
| <b>Total City Growth</b>                        | <b>5,177</b>  | <b>5,314</b>  | <b>5,495</b>  | <b>5,664</b>  |
| <b>Casuals, temporary and other expenditure</b> | <b>2,856</b>  | <b>2,930</b>  | <b>3,025</b>  | <b>3,115</b>  |
| <b>Capitalised labour costs</b>                 | <b>670</b>    | <b>689</b>    | <b>712</b>    | <b>735</b>    |
| <b>Total staff expenditure</b>                  | <b>39,969</b> | <b>41,023</b> | <b>42,420</b> | <b>43,732</b> |

|                                    | 2022/23<br>FTE | 2023/24<br>FTE | 2024/25<br>FTE | 2025/26<br>FTE |
|------------------------------------|----------------|----------------|----------------|----------------|
| <b>Corporate Strategies</b>        |                |                |                |                |
| Permanent - Full time              | 35.0           | 35.0           | 35.0           | 35.0           |
| Women                              | 16.0           | 16.0           | 16.0           | 16.0           |
| Men                                | 19.0           | 19.0           | 19.0           | 19.0           |
| Persons of self-described gender   | 0.0            | 0.0            | 0.0            | 0.0            |
| Permanent - Part time              | 19.4           | 19.4           | 19.4           | 19.4           |
| Women                              | 16.7           | 16.7           | 16.7           | 16.7           |
| Men                                | 2.7            | 2.7            | 2.7            | 2.7            |
| Persons of self-described gender   | 0.0            | 0.0            | 0.0            | 0.0            |
| <b>Total Corporate Strategies</b>  | <b>54.4</b>    | <b>54.4</b>    | <b>54.4</b>    | <b>54.4</b>    |
| <b>City Infrastructure</b>         |                |                |                |                |
| Permanent - Full time              | 94.0           | 94.0           | 94.0           | 94.0           |
| Women                              | 14.0           | 14.0           | 14.0           | 14.0           |
| Men                                | 80.0           | 80.0           | 80.0           | 80.0           |
| Persons of self-described gender   | 0.0            | 0.0            | 0.0            | 0.0            |
| Permanent - Part time              | 21.7           | 21.7           | 21.7           | 21.7           |
| Women                              | 12.2           | 12.2           | 12.2           | 12.2           |
| Men                                | 9.5            | 9.5            | 9.5            | 9.5            |
| Persons of self-described gender   | 0.0            | 0.0            | 0.0            | 0.0            |
| <b>Total City Infrastructure</b>   | <b>115.7</b>   | <b>115.7</b>   | <b>115.7</b>   | <b>115.7</b>   |
| <b>Community Development</b>       |                |                |                |                |
| Permanent - Full time              | <b>65.0</b>    | <b>65.0</b>    | <b>65.0</b>    | <b>65.0</b>    |
| Women                              | 53.0           | 53.0           | 53.0           | 53.0           |
| Men                                | 12.0           | 12.0           | 12.0           | 12.0           |
| Persons of self-described gender   | 0.0            | 0.0            | 0.0            | 0.0            |
| Permanent - Part time              | 94.1           | 94.1           | 94.1           | 94.1           |
| Women                              | 86.2           | 86.2           | 86.2           | 86.2           |
| Men                                | 7.9            | 7.9            | 7.9            | 7.9            |
| Persons of self-described gender   | 0.0            | 0.0            | 0.0            | 0.0            |
| <b>Total Community Development</b> | <b>159.1</b>   | <b>159.1</b>   | <b>159.1</b>   | <b>159.1</b>   |
| <b>City Growth</b>                 |                |                |                |                |
| Permanent - Full time              | <b>36.0</b>    | <b>36.0</b>    | <b>36.0</b>    | <b>36.0</b>    |
| Women                              | 17.0           | 17.0           | 17.0           | 17.0           |
| Men                                | 19.0           | 19.0           | 19.0           | 19.0           |
| Persons of self-described gender   | 0.0            | 0.0            | 0.0            | 0.0            |
| Permanent - Part time              | <b>15.2</b>    | <b>15.2</b>    | <b>15.2</b>    | <b>15.2</b>    |
| Women                              | 12.6           | 12.6           | 12.6           | 12.6           |
| Men                                | 2.6            | 2.6            | 2.6            | 2.6            |
| Persons of self-described gender   | 0.0            | 0.0            | 0.0            | 0.0            |
| <b>Total City Growth</b>           | <b>51.2</b>    | <b>51.2</b>    | <b>51.2</b>    | <b>51.2</b>    |
| <b>Casuals and temporary staff</b> | <b>28.9</b>    | <b>28.9</b>    | <b>28.9</b>    | <b>28.9</b>    |
| <b>Capitalised labour</b>          | <b>7.4</b>     | <b>7.4</b>     | <b>7.4</b>     | <b>7.4</b>     |
| <b>Total staff numbers</b>         | <b>416.7</b>   | <b>416.7</b>   | <b>416.7</b>   | <b>416.7</b>   |

#### 4. Notes to the financial statements



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

## 4.1 Comprehensive Income Statement

### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2022/23 the FGRS cap has been set at 1.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 1.75% in line with the rate cap.

This will raise total rates and charges for 2022/23 to \$44.69 million.

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

|  | 2021/22<br>Forecast<br>Actual<br>\$'000 | 2022/23<br>Budget<br>\$'000 | Change<br>\$'000 | %               |
|--|---|-----------------------------|------------------|-----------------|
| General rates*                           | 30,832                                  | <b>32,035</b>               | 1,203            | <b>3.90%</b>    |
| Municipal charge*                        | 5,056                                   | <b>5,185</b>                | 129              | <b>2.55%</b>    |
| Waste management charge                  | 6,674                                   | <b>7,167</b>                | 493              | <b>7.39%</b>    |
| Supplementary rates and rate adjustments | 352                                     | <b>140</b>                  | (212)            | <b>(60.12%)</b> |
| Recreational land                        | 89                                      | <b>75</b>                   | (14)             | <b>(16.15%)</b> |
| Interest on rates and charges            | 97                                      | <b>91</b>                   | (6)              | <b>(6.19%)</b>  |
| <b>Total rates and charges</b>           | <b>43,100</b>                           | <b>44,693</b>               | <b>1,593</b>     | <b>3.70%</b>    |

\*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                                | 2021/22<br>cents/\$CIV* | 2022/23<br>cents/\$CIV* | Change          |
|--|-------------------------|-------------------------|-----------------|
| General rate for rateable other land properties      | 0.003652                | <b>0.002640</b>         | <b>(27.71%)</b> |
| General rate for rateable farm land properties       | 0.002293                | <b>0.001750</b>         | <b>(23.68%)</b> |
| General rate for rateable commercial land properties | 0.006699                | <b>0.006162</b>         | <b>(8.02%)</b>  |
| General rate for rateable industrial land properties | 0.006180                | <b>0.005451</b>         | <b>(11.80%)</b> |
| General rate for rateable vacant land properties     | 0.006306                | <b>0.004824</b>         | <b>(23.50%)</b> |
| Recreational land category 1 properties              | \$24,148.52             | <b>\$22,625.56</b>      | <b>(6.31%)</b>  |
| Recreational land category 2 properties              | 0.003583                | <b>0.002666</b>         | <b>(25.59%)</b> |

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

| Type or class of land                             | 2021/22       | 2022/23       | Change |                 |
|---|---------------|---------------|--------|-----------------|
|   | \$'000        | \$'000        | \$'000 | %               |
| Other land  | 22,035        | <b>23,024</b> | 989    | <b>4.49%</b>    |
| Farm land   | 432           | <b>458</b>    | 26     | <b>6.02%</b>    |
| Commercial land                                   | 5,226         | <b>5,372</b>  | 146    | <b>2.79%</b>    |
| Industrial land                                   | 1,788         | <b>1,874</b>  | 86     | <b>4.81%</b>    |
| Vacant land                                       | 1,351         | <b>1,307</b>  | (44)   | <b>(3.26%)</b>  |
| Recreational land category 1                      | 24            | <b>23</b>     | (1)    | <b>(5.73%)</b>  |
| Recreational land category 2                      | 65            | <b>52</b>     | (13)   | <b>(20.00%)</b> |
| <b>Total amount to be raised by general rates</b> | <b>30,921</b> | <b>32,110</b> | 1,189  | <b>3.84%</b>    |

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

| Type or class of land              | 2021/22       | 2022/23       | Change |                |
|------------------------------------|---------------|---------------|--------|----------------|
|                                    | Number        | Number        | Number | %              |
| Other land                         | 15,565        | <b>15,856</b> | 291    | <b>1.87%</b>   |
| Farm land                          | 161           | <b>163</b>    | 2      | <b>1.24%</b>   |
| Commercial land                    | 942           | <b>937</b>    | (5)    | <b>(0.53%)</b> |
| Industrial land                    | 440           | <b>446</b>    | 6      | <b>1.36%</b>   |
| Vacant land                        | 793           | <b>725</b>    | (68)   | <b>(8.58%)</b> |
| Recreational land category 1       | 1             | <b>1</b>      | 0      | <b>0.00%</b>   |
| Recreational land category 2       | 17            | <b>16</b>     | (1)    | <b>(5.88%)</b> |
| <b>Total number of assessments</b> | <b>17,919</b> | <b>18,144</b> | 225    | <b>1.26%</b>   |

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

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

| Type or class of land        | 2021/22          | 2022/23           | Change           |               |
|------------------------------|------------------|-------------------|------------------|---------------|
|                              | \$'000           | \$'000            | \$'000           | %             |
| Other land                   | 6,033,812        | <b>8,722,742</b>  | 2,688,930        | <b>44.56%</b> |
| Farm land                    | 188,280          | <b>261,820</b>    | 73,540           | <b>39.06%</b> |
| Commercial land              | 780,086          | <b>871,879</b>    | 91,793           | <b>11.77%</b> |
| Industrial land              | 289,321          | <b>343,762</b>    | 54,441           | <b>18.82%</b> |
| Vacant land                  | 214,250          | <b>271,049</b>    | 56,799           | <b>26.51%</b> |
| Recreational land category 1 | 2,670            | <b>2,850</b>      | 180              | <b>6.74%</b>  |
| Recreational land category 2 | 18,031           | <b>19,479</b>     | 1,448            | <b>8.03%</b>  |
| <b>Total value of land</b>   | <b>7,526,450</b> | <b>10,493,581</b> | <b>2,967,131</b> | <b>39.42%</b> |

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

| Type of Charge | Per Rateable Property 2021/22 | Per Rateable Property 2022/23 | Change |       |
|----------------|-------------------------------|-------------------------------|--------|-------|
|                | \$                            | \$                            | \$     | %     |
| Municipal      | 281.29                        | <b>286.21</b>                 | 4.92   | 1.75% |

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

| Type of Charge | 2021/22 | 2022/23      | Change |       |
|----------------|---------|--------------|--------|-------|
|                | \$      | \$           | \$     | %     |
| Municipal      | 5,056   | <b>5,185</b> | 129    | 2.55% |

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

| Type of Charge          | Per Rateable Property 2021/22 | Per Rateable Property 2022/23 | Change       |              |
|-------------------------|-------------------------------|-------------------------------|--------------|--------------|
|                         | \$                            | \$                            | \$           | %            |
| Waste management charge | 386.00                        | <b>412.58</b>                 | 26.58        | 6.89%        |
| <b>Total</b>            | <b>386.00</b>                 | <b>412.58</b>                 | <b>26.58</b> | <b>6.89%</b> |

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

| Type of Charge          | 2021/22      | 2022/23      | Change     |              |
|-------------------------|--------------|--------------|------------|--------------|
|                         | \$           | \$           | \$         | %            |
| Waste management charge | 6,674        | <b>7,167</b> | 493        | 7.39%        |
| <b>Total</b>            | <b>6,674</b> | <b>7,167</b> | <b>493</b> | <b>7.39%</b> |

4.1.1(k) The estimated total amount to be raised by all rates and charges compared with the previous financial year (excluding Recreational and Cultural Land and interest).

|  | 2021/22 | 2022/23 | Change |   |
|--|---------|---------|--------|---|
|  | \$'000  | \$'000  | \$'000 | % |

|                                |               |               |       |                 |
|--------------------------------|---------------|---------------|-------|-----------------|
| Rates and Charges              | 42,562        | <b>44,387</b> | 1,825 | <b>4.29%</b>    |
| Supplementary Rates            | 352           | <b>140</b>    | (212) | <b>(60.12%)</b> |
| <b>Total Rates and charges</b> | <b>42,914</b> | <b>44,527</b> | 1,613 | <b>3.76%</b>    |

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

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

|  | 2021/22  | 2022/23      |
|--|----------|--------------|
| Total Rates  | \$35,335 | \$ 36,580    |
| Number of rateable properties                        | 17,901   | 18,127       |
| Base Average Rate                                    | \$1,974  | \$ 2,018     |
| Maximum Rate Increase (set by the State Government)  | 1.50%    | <b>1.75%</b> |
| Capped Average Rate                                  | \$ 2,004 | \$ 2,053     |
| Maximum General Rates and Municipal Charges Revenue  | \$35,865 | \$ 37,220    |
| Budgeted General Rates and Municipal Charges Revenue | \$35,865 | \$ 37,220    |
| Budgeted Supplementary Rates                         | \$ 200   | \$140        |
| Budgeted Total Rates and Municipal Charges Revenue   | \$36,065 | \$ 37,360    |

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

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

- The making of supplementary valuations (2022/23: estimated \$0.14m and 2021/22: \$0.35m)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

#### 4.1.1(n) Differential rates

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

- A general rate of 0.2640% (0.002640 cents in the dollar of CIV) for all rateable other land properties;
- A general rate of 0.1750% (0.001750 cents in the dollar of CIV) for all rateable farm land properties;
- A general rate of 0.6162% (0.006162 cents in the dollar of CIV) for all rateable commercial properties;
- A general rate of 0.5451% (0.005451 cents in the dollar of CIV) for all rateable industrial properties;
- A general rate of 0.4824% (0.004824 cents in the dollar of CIV) for all rateable vacant land properties; and

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

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

##### Commercial land

Commercial land is any land, which is:

- Occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or
- Unoccupied but zoned commercial under the Warrnambool City Planning Scheme.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services;
- Economic development and planning services, having direct benefit to the use of Commercial Land; and
- Provision of general support services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described below.

1. Rateable property used for income generation from business and administrative purposes, including, but not limited to, properties used for:

- The sale or hire of goods by retail or trade sales, e.g. shops, auction rooms, milk bars, newsagents;
- The manufacture of goods where the goods are sold on the property;
- The provision of entertainment, e.g. theatres, cinemas, amusement parlours;
- Media establishments, e.g. radio stations, newspaper offices, television stations;
- The provision of accommodation other than residential, e.g. motels, caravan parks, camping grounds, camps, accommodation houses, hostels, boarding houses;
- The provision of hospitality, e.g. hotels, bottle shops, restaurants, cafes, takeaway food establishments, tearooms;
- Tourist and leisure industry, e.g. flora and fauna parks, gymnasiums, boatsheds, indoor sports stadiums, gaming establishments;
- The provision of education, e.g. schools, museums, art galleries;
- Showrooms, e.g. display of goods;
- Religious purposes; and
- Public offices and halls.

2. Properties used for the provision of health services including, but not limited to, properties used for hospitals, nursing homes, rehabilitation, medical practices and dental practices."

"

3. Properties used as offices including, but not limited to, properties used for legal practices, real estate agents, veterinary surgeons, accounting firms and advertising agencies.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever located within the municipal district.

The use of the land within this differential rate, in the case of improved land, is any use of land permitted under the relevant Planning Scheme.

The characteristics of planning scheme zoning is the zoning applicable to each rateable land within this category as determined by consulting maps referred to in the relevant Planning Scheme.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2022/23 financial year.

"

### **Farm Land**

"Farm land is any land, which is:

- "farm land" as described in of Section 2 (1) of the Valuation of Land Act 1960.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services;
- Encouragement of sustainable and productive use and management of Farm Land; and
- Provision of general support services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics of "farm land" as described in of Section 2 (1) of the Valuation of Land Act 1960.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever located within the municipal district.

The use of the land within this differential rate, in the case of improved land, is any use of land permitted under the relevant Planning Scheme.

The characteristics of planning scheme zoning is the zoning applicable to each rateable land within this category as determined by consulting maps referred to in the relevant Planning Scheme.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2022/23 financial year.

### **Industrial land**

"Industrial land is any land, which is:

- Occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or
- Unoccupied but zoned Industrial under the Warrnambool City Planning Scheme.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services;
- Economic development and planning services, having direct benefit to the use of Industrial Land; and
- Provision of general support services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described but not limited to those below.

"Rateable properties which are used in the process of income generation, including, but not limited to the following:

- The manufacture of goods, food and beverage which are generally not sold or consumed on site (but does preclude some warehouse sales);
- The storage of goods;
- The provision of services for the repair of goods;
- The storage of plant and machinery;
- The production of raw materials in the extractive and timber industries; and
- The treatment and storage of industrial waste materials.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever located within the municipal district.

The use of the land within this differential rate, in the case of improved land, is any use of land permitted under the relevant Planning Scheme.

The characteristics of planning scheme zoning is the zoning applicable to each rateable land within this category as determined by consulting maps referred to in the relevant Planning Scheme.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2022/23 financial year.

### **Vacant land**

"Vacant land is any land, which is:

- Vacant unoccupied land within the Warrnambool City Council; or
- Land on which no building designed or adapted for human occupation is erected

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services;
- Encouragement for orderly planning through development of serviced urban properties;
- Provision of municipal administrative services; and
- Provision of general support services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics of vacant unoccupied land and on which no building designed or adapted for human occupation is erected within the Warrnambool City Council.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever located within the municipal district.

The use of the land within this differential rate is any use of land permitted under the relevant Planning Scheme.

The characteristics of planning scheme zoning is the zoning applicable to each rateable land within this category as determined by consulting maps referred to in the relevant Planning Scheme.

The types of buildings on the land within this differential rate are no buildings are constructed.

### **Other land**

"Other land is any land, which is:

- Occupied for the principal purpose of human habitation including dwellings, flats and units;
- "residential use land" as described in of Section 2 (1) of the Valuation of Land Act 1960; and
- "urban farm land" as described in of Section 2 (1) of the Valuation of Land Act 1960.

The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

- Construction and maintenance of infrastructure assets;
- Development and provision of health and community services; and
- Provision of general support services.

The types and classes of rateable land within this differential rate are those having the relevant characteristics of a property which is used for human habitation including dwellings, flats and units, or is residential use land or urban farm land as described in of Section 2 (1) of the Valuation of Land Act 1960.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

The geographic location of the land within this differential rate is wherever located within the municipal district.

The use of the land within this differential rate is any use of land permitted under the relevant Planning Scheme.

The characteristics of planning scheme zoning is the zoning applicable to each rateable land within this category as determined by consulting maps referred to in the relevant Planning Scheme.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2022/23 financial year.

### **Cultural and Recreational land**

The amounts listed are subject to change until the Valuer General Victoria has provided council with a Generally True and Correct Declaration for the 2021 General Revaluation.

| Ratepayer                                    | Assessment Number | Property Address             | Amount \$ |
|--|-------------------|------------------------------|-----------|
| Showgrounds Reserve Committee Of Management  | 129359            | 331 Koroit St Warrnambool    | 7,437.87  |
| Warrnambool Golf Club Inc.                   | 131150            | 1-35 Younger St Warrnambool  | 4,158.81  |
| Warrnambool Swimming Club                    | 131388            | 10 Queens Rd Warrnambool     | 1,706.18  |
| Christ Church Tennis Club                    | 132180            | 66 Henna St Warrnambool      | 1,639.53  |
| Warrnambool Croquet Club Inc.                | 134926            | 60-62 Cramer St Warrnambool  | 506.52    |
| Warrnambool Yacht Club Inc.                  | 138135            | 44 Viaduct Rd Warrnambool    | 719.79    |
| Warrnambool Racing Club Inc.                 | 135344            | 2-64 Grafton Rd Warrnambool  | 21,087.30 |
| Warrnambool Ski Club Inc.                    | 138747            | 26 Simpson St Warrnambool    | 1,013.04  |
| Warrnambool Lawn Tennis Club                 | 139872            | 33-45 Pertobe Rd Warrnambool | 3,545.65  |
| Warrnambool Bowls Club                       | 140336            | 81-85 Timor St Warrnambool   | 4,052.17  |
| Warrnambool Kart Club                        | 140883            | 162 Buckleys Rd Allansford   | 573.17    |
| Dennington Bowling Club Inc.                 | 141525            | 36 Princes Hwy               | 2,092.73  |
| St Joseph Primary School Supergrass Tennis   | 141935            | 40 Bromfield St Warrnambool  | 999.71    |
| Warrnambool City Memorial Bowling Club       | 134927            | 50-56 Cramer St Warrnambool  | 22,625.56 |
| Warrnambool Offshore Light Game Fishing Club | 17654             | 48 Viaduct Rd Warrnambool    | 77.31     |
| Warrnambool BMX Club                         | 150399            | 51 Pertobe Rd Warrnambool    | 653.15    |
| Warrnambool Bowls Club (Carpark)             | 140338            | 91 Timor Street Warrnambool  | 1,666.19  |

#### 4.1.2 Statutory fees and fines



|                                       | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Change    |              |
|---------------------------------------|---|-----------------------------|-----------|--------------|
|                                       |   |                             | \$'000    | %            |
| Animal control                        | 517                                     | 515                         | (2)       | (0.39%)      |
| Health and local laws                 | 154                                     | 159                         | 4         | 2.66%        |
| Parking fines                         | 581                                     | 645                         | 65        | 11.11%       |
| Permits and certificates              | 316                                     | 312                         | (4)       | (1.27%)      |
| Town planning and building            | 641                                     | 603                         | (39)      | (6.05%)      |
| <b>Total statutory fees and fines</b> | <b>2,209</b>                            | <b>2,233</b>                | <b>24</b> | <b>1.08%</b> |

Statutory fees and fines are mainly levied in accordance with legislation and relate to income collected through parking fines, health registrations, animal registrations, planning permits and building permits.

- Parking fines are expected to increase in 2022/23 as Council introduced new parking initiatives (free 1 hour off-street parking) during 2021/22 and took a cautious approach to compliance to help assist with the new parking model.
- Town planning and building fees are currently at record levels and would look to stabilise over the 2022/23 financial year.

#### 4.1.3 User fees

|                              | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Change       |               |
|------------------------------|---|-----------------------------|--------------|---------------|
|                              |   |                             | \$'000       | %             |
| Property management          | 816                                     | <b>1,061</b>                | 245          | <b>29.99%</b> |
| Indoor aquatic centre        | 1,122                                   | <b>1,663</b>                | 541          | <b>48.21%</b> |
| Children's services          | 4,148                                   | <b>4,358</b>                | 210          | <b>5.07%</b>  |
| Multi-purpose sports stadium | 792                                     | <b>913</b>                  | 121          | <b>15.23%</b> |
| Cultural centres             | 1,249                                   | <b>1,507</b>                | 258          | <b>20.68%</b> |
| Regulatory control           | 1,752                                   | <b>1,912</b>                | 160          | <b>9.11%</b>  |
| Tourism and promotion        | 1,010                                   | <b>1,188</b>                | 179          | <b>17.69%</b> |
| Foreshore holiday parks      | 2,414                                   | <b>3,035</b>                | 621          | <b>25.72%</b> |
| Livestock exchange           | 1,171                                   | <b>1,381</b>                | 211          | <b>18.00%</b> |
| Aged services fees           | 703                                     | <b>1,109</b>                | 406          | <b>57.84%</b> |
| Other fees and charges       | 455                                     | <b>501</b>                  | 46           | <b>10.10%</b> |
| <b>Total user fees</b>       | <b>15,631</b>                           | <b>18,629</b>               | <b>2,997</b> | <b>19.18%</b> |

User fees relate to the wide range of services Council provides across its extensive service delivery programs and includes holiday park fees, leisure centre and performing arts centre user charges, fees for the provision of child care, family day care and home help, entrance fees at flagstaff hill, car parking fees and livestock exchange selling fees.

Council sets fees based on market conditions and the cost associated with running a service, while giving consideration to those who may be suffering financial hardship.

- Large increases across Councils operating business are expected which mainly relates to the impact of the COVID19 restrictions in 2021/22. Council is looking to recover from these impacts through 2022/23.

#### 4.1.4 Grants

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

|   | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Change          |                 |
|---|---|-----------------------------|-----------------|-----------------|
|   |   |                             | \$'000          | %               |
| <b>Summary of grants</b>                                |   |                             |                 |                 |
| Commonwealth funded grants                              | 10,231                                  | 7,614                       | (2,617)         | (25.58%)        |
| State funded grants                                     | 17,541                                  | 6,490                       | (11,051)        | (63.00%)        |
| <b>Total grants received</b>                            | <b>27,773</b>                           | <b>14,105</b>               | <b>(13,668)</b> | <b>(49.21%)</b> |
| (a) Operating Grants                                    |   |                             |                 |                 |
| Recurrent - Commonwealth Government                     |   |                             |                 |                 |
| Victoria Grants Commission - Financial Assistance Grant | 1,888                                   | 3,754                       | 1,866           | 98.80%          |
| Victoria Grants Commission - local roads                | 338                                     | 702                         | 364             | 107.82%         |
| Aged services   | 2,031                                   | 1,883                       | (148)           | (7.28%)         |
| <b>Recurrent - State Government</b>                     |   |                             |                 |                 |
| Port operations   | 233                                     | 98                          | (135)           | (58.03%)        |
| Family and children                                     | 3,276                                   | 3,482                       | 206             | 6.29%           |
| Aged services   | 644                                     | 689                         | 45              | 7.06%           |
| Cultural services                                       | 599                                     | 631                         | 32              | 5.40%           |
| Infrastructure Services                                 | 48                                      | 95                          | 47              | 97.92%          |
| Environmental initiatives                               | 71                                      | 72                          | 1               | 1.16%           |
| School crossing supervision                             | 198                                     | 198                         | 0               | 0.00%           |
| Pension rebate  | 718                                     | 730                         | 12              | 1.67%           |
| <b>Total recurrent grants</b>                           | <b>10,043</b>                           | <b>12,333</b>               | <b>2,290</b>    | <b>22.81%</b>   |
| Non-recurrent - Commonwealth Government                 |   |                             |                 |                 |
| Cultural services                                       | 7                                       | -                           | (7)             | (100.00%)       |
| Non-recurrent - State Government                        |   |                             |                 |                 |
| Port operations   | 3,289                                   | -                           | (3,289)         | (100.00%)       |
| Economic development                                    | 646                                     | -                           | (646)           | (100.00%)       |
| Family and children                                     | 1,094                                   | 466                         | (628)           | (57.43%)        |
| Aged services   | 17                                      | -                           | (17)            | (100.00%)       |
| Cultural centres  | 153                                     | 2                           | (151)           | (98.89%)        |
| Infrastructure services                                 | 249                                     | 29                          | (220)           | (88.35%)        |
| Environment initiatives                                 | 247                                     | -                           | (247)           | (100.00%)       |
| Other non-recurrent State Government                    | 420                                     | -                           | (420)           | (100.00%)       |
| <b>Total non-recurrent grants</b>                       | <b>6,120</b>                            | <b>496</b>                  | <b>(5,624)</b>  | <b>(91.89%)</b> |
| <b>Total operating grants</b>                           | <b>16,163</b>                           | <b>12,830</b>               | <b>(3,334)</b>  | <b>(20.63%)</b> |
| (b) Capital Grants                                      |   |                             |                 |                 |
| Recurrent - Commonwealth Government                     |   |                             |                 |                 |
| Roads to recovery                                       | 650                                     | 425                         | (225)           | (34.62%)        |
| <b>Total recurrent grants</b>                           | <b>650</b>                              | <b>425</b>                  | <b>(225)</b>    | <b>(34.62%)</b> |
| Non-recurrent - Commonwealth Government                 |   |                             |                 |                 |
| Infrastructure Services                                 | 5,318                                   | 850                         | (4,468)         | (84.01%)        |
| Non-recurrent - State Government                        |   |                             |                 |                 |
| Recreation  | 950                                     | -                           | (950)           | (100.00%)       |
| Cultural centres  | 9                                       | -                           | (9)             | (100.00%)       |
| Infrastructure services                                 | 4,683                                   | -                           | (4,683)         | (100.00%)       |
| <b>Total non-recurrent grants</b>                       | <b>10,959</b>                           | <b>850</b>                  | <b>(10,109)</b> | <b>(92.24%)</b> |
| <b>Total capital grants</b>                             | <b>11,609</b>                           | <b>1,275</b>                | <b>(10,334)</b> | <b>(89.02%)</b> |
| <b>Total Grants</b>                                     | <b>27,773</b>                           | <b>14,105</b>               | <b>(13,668)</b> | <b>(49.21%)</b> |

Grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers and funding the capital works program.

Recurrent operating grants are expected to move with CPI and growth. The 2021/22 Financial Assistance Grant allocations were 50% prepaid in the prior financial year whilst the 2022/23 allocations are budgeted to be fully received in the proposed 2022/23 budget. Non-recurrent operating grants mainly relate to one-off projects that are due for completion in 2021/22 including the Outdoor Dining and Entertainment program.

A number of large capital projects with grant funding have been forecast in 2021/22 and include Stanley Street Bridge upgrade (\$2.0m), Lake Pertobe upgrade (\$1.3m), Local Roads & Community Infrastructure Funding (\$1.4m) and projects at the Port of Warrnambool (\$4.5m).

#### 4.1.5 Contributions

|                            | Forecast | Budget  | Change  |          |
|----------------------------|----------|---------|---------|----------|
|                            | Actual   | 2022/23 | \$'000  | %        |
|                            | 2021/22  | 2022/23 |         |          |
|                            | \$'000   | \$'000  | \$'000  | %        |
| Monetary                   | 3,593    | 1,141   | (2,452) | (68.25%) |
| Non-monetary               | 5,200    | 6,500   | 1,300   | 25.00%   |
| <b>Total contributions</b> | 8,793    | 7,641   | (1,152) | (13.11%) |

Monetary contributions include monies paid to Council for works, including roads and drainage, required to be completed by developers in accordance with planning permits issued for property development. Also included are philanthropic donations and contributions by other organisations to specific projects.

This income can swing considerably between years as it is largely dependent on development activity driven by the housing market and developers. The 2021/22 forecast assumes contributions for the new Industrial Estate.

Non-monetary contributions occur when upon completion of new developments by external parties the Council takes ownership of the assets and recognises the value of the assets as non-cash contributions in its income statement. Based on the current levels of development and future projects, Council is expecting an increase in 2022/23.

#### 4.1.6 Other income

|                           | Forecast | Budget  | Change |          |
|---------------------------|----------|---------|--------|----------|
|                           | Actual   | 2022/23 | \$'000 | %        |
|                           | 2021/22  | 2022/23 |        |          |
|                           | \$'000   | \$'000  | \$'000 | %        |
| Interest                  | 86       | 110     | 24     | 27.70%   |
| Infrastructure Services   | 59       | 53      | (7)    | (11.47%) |
| Family and Community      | 17       | 85      | 68     | 407.72%  |
| Reimbursements            | 607      | 166     | (441)  | (72.65%) |
| Other Income              | 437      | 42      | (394)  | (90.33%) |
| <b>Total other income</b> | 1,205    | 455     | (750)  | (62.23%) |

Other revenue relates to a range of items such as investment interest, private works, cost recoups and other miscellaneous income items. The 2021/22 forecast includes an insurance claim for loss of income at Florence Collins as a result of the building failure and a rebate for the installation of low energy street lighting.

#### 4.1.7 Employee costs

|                             | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Change       |                 |
|-----------------------------|---|-----------------------------|--------------|-----------------|
|                             |   |                             | \$'000       | %               |
| Wages and salaries          | 32,095                                  | <b>34,623</b>               | 2,528        | <b>7.88%</b>    |
| WorkCover                   | 1,270                                   | <b>780</b>                  | (490)        | <b>(38.58%)</b> |
| Superannuation              | 3,060                                   | <b>3,610</b>                | 550          | <b>17.98%</b>   |
| Fringe Benefit Tax          | 301                                     | <b>285</b>                  | (15)         | <b>(5.10%)</b>  |
| <b>Total employee costs</b> | <b>36,726</b>                           | <b>39,299</b>               | <b>2,572</b> | <b>7.00%</b>    |

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

Employee costs are budgeted to increase by \$2.58m compared to the 2021/22 forecast. This is mainly due to the COVID19 restrictions in 2021/22 that meant a number of facilities were closed or had reduced operating levels, it is estimated that this reduced the 2021/22 employees by \$1.05m. In 2022/23, the new Library & Learning Hub is expected to open with an increased service level in the new building which is significantly larger than the existing library. The impact of the new library service is an increase in employee costs of \$0.45m. The balance of the movement is made up of increases assumed through a new Enterprise Agreement, banding increments and the legislated superannuation guarantee increasing from 10.0% to 10.5%.

#### 4.1.8 Materials and services

|                                     | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Change         |                  |
|-------------------------------------|---|-----------------------------|----------------|------------------|
|                                     |   |                             | \$'000         | %                |
| Infrastructure Services             | 5,739                                   | <b>5,199</b>                | (539)          | <b>(9.40%)</b>   |
| Waste Management                    | 4,142                                   | <b>4,329</b>                | 188            | <b>4.54%</b>     |
| Recreation and Cultural Services    | 3,358                                   | <b>3,495</b>                | 137            | <b>4.07%</b>     |
| Children's Services                 | 3,506                                   | <b>1,425</b>                | (2,081)        | <b>(59.35%)</b>  |
| Corporate Services                  | 5,154                                   | <b>5,233</b>                | 80             | <b>1.54%</b>     |
| Tourism and Promotions              | 2,811                                   | <b>1,410</b>                | (1,401)        | <b>(49.84%)</b>  |
| Aged Services                       | 1,419                                   | <b>1,354</b>                | (65)           | <b>(4.57%)</b>   |
| Foreshore Caravan Parks             | 666                                     | <b>644</b>                  | (23)           | <b>(3.42%)</b>   |
| Livestock Exchange                  | 475                                     | <b>514</b>                  | 39             | <b>8.21%</b>     |
| Planning and building services      | 1,936                                   | <b>433</b>                  | (1,503)        | <b>(77.64%)</b>  |
| Health and Local Laws               | 1,354                                   | <b>1,194</b>                | (160)          | <b>(11.81%)</b>  |
| Other                               | 3,282                                   | -                           | (3,282)        | <b>(100.00%)</b> |
| <b>Total materials and services</b> | <b>33,842</b>                           | <b>25,231</b>               | <b>(8,611)</b> | <b>(25.45%)</b>  |

Materials and services include the purchases of consumables, payments to contractors for the provision of services and overhead costs including insurances and utilities.

Council's expenditure on materials and services is budgeted to decrease in 2022/23 due to the following:

- a reduction in the number of funded projects, particularly in relation to the support for COVID19 that was received in 2021/22
- a reduction in the number of projects where Council acts as auspice
- in 2021/22, Council is undertaking a number of projects that would generally would be considered capital in nature, however, as they relate to non-Council assets they are considered an operating expense. Examples of this include the contribution to the new Library & Learning Hub (\$2.75m), dredging at the Lady Bay (\$1.0m), the boat ramp upgrade (\$3.5m) and the other upgrades at the Port of Warrnambool (\$0.64m).

Council is managing to tightly control expenditure in the face of rising costs through the continual revision of service delivery and ongoing pursuit of efficiencies in operations.

#### 4.1.9 Depreciation

|                           | Forecast | Budget        | Change |              |
|---------------------------|----------|---------------|--------|--------------|
|                           | Actual   | 2022/23       | \$'000 | %            |
|                           | 2021/22  | \$'000        |        |              |
|                           | \$'000   | \$'000        | \$'000 | %            |
| Property                  | 2,180    | <b>2,261</b>  | 81     | <b>3.73%</b> |
| Plant & equipment         | 1,618    | <b>1,678</b>  | 60     | <b>3.73%</b> |
| Infrastructure            | 8,702    | <b>9,027</b>  | 325    | <b>3.73%</b> |
| <b>Total depreciation</b> | 12,500   | <b>12,966</b> | 466    | <b>3.73%</b> |

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of \$0.47 million for 2022/23 will be due to the capitalisation of new infrastructure completed in 2021/22.

#### 4.1.10 Amortisation

|   | Forecast | Budget     | Change |              |
|---|----------|------------|--------|--------------|
|   | Actual   | 2022/23    | \$'000 | %            |
|   | 2021/22  | \$'000     |        |              |
|   | \$'000   | \$'000     | \$'000 | %            |
| Right of use assets                             | 250      | <b>265</b> | 15     | <b>6.00%</b> |
| <b>Total amortisation - right of use assets</b> | 250      | <b>265</b> | 15     | <b>6.00%</b> |

#### 4.1.11 Other expenses

|                                  | Forecast | Budget     | Change |               |
|----------------------------------|----------|------------|--------|---------------|
|                                  | Actual   | 2022/23    | \$'000 | %             |
|                                  | 2021/22  | \$'000     |        |               |
|                                  | \$'000   | \$'000     | \$'000 | %             |
| Councillor allowances            | 264      | <b>281</b> | 17     | <b>6.27%</b>  |
| Auditors remuneration - internal | 57       | <b>59</b>  | 2      | <b>3.51%</b>  |
| Auditors remuneration - VAGO     | 67       | <b>72</b>  | 5      | <b>7.46%</b>  |
| Other expenses                   | 23       | <b>38</b>  | 15     | <b>66.67%</b> |
| <b>Total other expenses</b>      | 410      | <b>449</b> | 39     | <b>9.39%</b>  |

## 4.2 Balance Sheet

#### 4.2.1 Assets

Cash assets include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of less than 90 days. Investments exceeding 90 days are classified as financial assets. These balances are projected to decrease in 2022/23 as a number of major capital works are completed from the previous budget.

Trade and other receivables are monies owed to Council by ratepayers and others. It is expected that these will remain consistent with a number rental and rate deferrals coming to an end.

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

#### 4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. No significant movement is expected in this category for 2022/23.

Provisions include accrued long service leave, annual leave owing to employees and rehabilitation costs for a cessed landfill site. These employee entitlements are only expected to increase marginally and are influenced by the outcome of the current Enterprise Agreement negotiation and active management of leave entitlements.

#### 4.2.3 Borrowings

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

|   | Forecast      | Budget        | Projections   |               |               |
|---|---------------|---------------|---------------|---------------|---------------|
|   | Actual        | 2022/23       | 2023/24       | 2024/25       | 2025/26       |
|   | 2021/22       | 2022/23       | 2023/24       | 2024/25       | 2025/26       |
|   | \$            | \$            | \$            | \$            | \$            |
| Amount borrowed as at 30 June of the prior year | 8,172         | 11,882        | 14,000        | 14,783        | 15,938        |
| Amount proposed to be borrowed                  | 5,500         | 4,000         | 3,000         | 3,500         | 2,000         |
| Amount projected to be redeemed                 | (1,790)       | (1,882)       | (2,217)       | (2,345)       | (2,461)       |
| <b>Amount of borrowings as at 30 June</b>       | <b>11,882</b> | <b>14,000</b> | <b>14,783</b> | <b>15,938</b> | <b>15,477</b> |

Interest-bearing loans and borrowings are liabilities of Council. The Council is forecasting to borrow \$5.50m in 2021/22 for the Reid Oval upgrade (\$3.0m) and the Learning & Library Hub (\$2.50m). The final drawdown for the Learning & Library Hub may be drawn down in the 2022/23 financial year as it is tied to a State Government scheme that require milestones to be achieved before the funds can be released.

In 2022/23 Council plans to repay loan principal of \$1.88 million and drawdown new loan funds of \$4.00 million relating to the Smart Buildings project and, pending a commercial decision, the rectification/upgrade of the Livestock Exchange.

#### 4.2.4 Leases by category

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

|  | Forecast Actual<br>2021/22<br>\$ | Budget<br>2022/23<br>\$ |
|--|----------------------------------|-------------------------|
| <b>Right-of-use assets</b>                 |                                  |                         |
| Land and buildings                         | 91                               | 79                      |
| Plant & Equipment                          | 1,086                            | 833                     |
| <b>Total right-of-use assets</b>           | 1,177                            | 912                     |
| <b>Lease liabilities</b>                   |                                  |                         |
| <b>Current lease Liabilities</b>           |                                  |                         |
| Land and buildings                         | 12                               | 12                      |
| Plant & Equipment                          | 173                              | 179                     |
| <b>Total current lease liabilities</b>     | 185                              | 191                     |
| <b>Non-current lease liabilities</b>       |                                  |                         |
| Land and buildings                         | 70                               | 58                      |
| Plant & Equipment                          | 728                              | 550                     |
| <b>Total non-current lease liabilities</b> | 798                              | 608                     |
| <b>Total lease liabilities</b>             | 983                              | 799                     |

### 4.3 Statement of changes in Equity

#### 4.3.1 Reserves

"Reserves contain both specific cash backed reserves and asset revaluation amounts. Cash backed reserves include statutory reserves, Councils drainage and Carparking/CBD funds.

The asset revaluation reserve represents the difference between the previously recorded value of assets and their current valuations. Assets valuations are required to be considered annually and formally revalued if there is a material change."

#### 4.3.2 Equity

Accumulated surplus is the value of all net assets less specific reserve allocations and revaluations that have built up over financial years.

### 4.4 Statement of Cash Flows

Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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

Net operating cash flows are expected to remain consistent with 2021/22 levels.

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

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

Significant capital projects are expected to be completed in 2022/23, some of which are being carried forward from the 2021/22 budget. This will increase the payments for property, plant and equipment and result in Council drawing down some of its short term investments to fund this.

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

Net borrowings (Loan funds less repayments) for the 2022/23 budget include new borrowings for the rectification/upgrade of the Livestock Exchange (pending a final commercial decision) and Council's investment in energy saving initiatives (smart buildings project).

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2022/23 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### 4.5.1 Summary

|                     | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Change<br>\$'000 | %              |
|---------------------|---|-----------------------------|------------------|----------------|
| Property            | 3,142                                   | <b>3,905</b>                | 763              | <b>24.28%</b>  |
| Plant and equipment | 1,234                                   | <b>2,543</b>                | 1,309            | <b>106.08%</b> |
| Infrastructure      | 17,371                                  | <b>23,904</b>               | 6,533            | <b>37.61%</b>  |
| <b>Total</b>        | 21,747                                  | <b>30,352</b>               | 8,605            | <b>39.57%</b>  |



|                     | Project Cost<br>\$'000 | Asset expenditure types |                   |                   |                     | Summary of Funding Sources |                    |                        |                      |
|---------------------|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|----------------------|
|                     |                        | New<br>\$'000           | Renewal<br>\$'000 | Upgrade<br>\$'000 | Expansion<br>\$'000 | Grants<br>\$'000           | Contrib.<br>\$'000 | Council cash<br>\$'000 | Borrowings<br>\$'000 |
| Property            | 3,905                  | -                       | 2,180             | 1,725             | -                   | -                          | 250                | 2,655                  | 1,000                |
| Plant and equipment | 2,543                  | 411                     | 2,132             | -                 | -                   | -                          | -                  | 2,543                  | -                    |
| Infrastructure      | 23,904                 | 2,428                   | 11,174            | 10,302            | -                   | 4,669                      | 285                | 15,950                 | 3,000                |
| <b>Total</b>        | <b>30,352</b>          | 2,839                   | 15,486            | 12,027            | -                   | 4,669                      | 535                | 21,148                 | 4,000                |

Council has more than 250 major buildings with a replacement cost of over \$128 million and includes buildings and improvements for community facilities, sports facilities and pavilions and municipal buildings. These assets require renewal investment in addition to the new scheduled building projects. The majority of Councils building capital works program is focused on asset renewal rather than building new assets.

Plant and equipment includes plant, machinery and equipment, computers and telecommunications and art works. The majority of the spend in this category for 2022/23 relates to renewing Councils plant, machinery and equipment.

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes, off street car parks and other structures.

In 2022/23 (including 2021/22 expected carried forward projects), \$4.27 million will be spent on renewing the roads, \$3.91 on renewing and upgrading buildings, \$2.33m on improving our drainage network, \$2.30 million on bridge upgrades, \$4.96m on the Livestock Exchange and \$3.36m on footpaths and cycleways and investing \$3.71m in recreational facilities

#### 4.5.2 Current budget

| Capital Works Area                 | Project Cost<br>\$'000 | Asset expenditure types |                   |                   |                     | Summary of Funding Sources |                    |                        |                      |
|------------------------------------|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|----------------------|
|                                    |                        | New<br>\$'000           | Renewal<br>\$'000 | Upgrade<br>\$'000 | Expansion<br>\$'000 | Grants<br>\$'000           | Contrib.<br>\$'000 | Council cash<br>\$'000 | Borrowings<br>\$'000 |
| <b>PROPERTY</b>                    |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Buildings                          |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Minor works                        | 180                    | -                       | 180               | -                 | -                   | -                          | -                  | 180                    | -                    |
| Public toilet renewal              | 386                    | -                       | 386               | -                 | -                   | -                          | -                  | 386                    | -                    |
| Building renewal general funding   | 885                    | -                       | 885               | -                 | -                   | -                          | -                  | 885                    | -                    |
| Holiday Park facility improvements | 150                    | -                       | 150               | -                 | -                   | -                          | -                  | 150                    | -                    |
| Roof access audit and improvements | 50                     | -                       | 50                | -                 | -                   | -                          | -                  | 50                     | -                    |
| Civic Centre refurbishment         | 300                    | -                       | -                 | 300               | -                   | -                          | -                  | 300                    | -                    |
| Infrastructure accessibility fund  | 50                     | -                       | 50                | -                 | -                   | -                          | -                  | 50                     | -                    |
| Energy saving initiatives          | 1,000                  | -                       | -                 | 1,000             | -                   | -                          | -                  | -                      | 1,000                |
| Building Improvements              |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Matron Swinton placespace upgrade  | 80                     | -                       | -                 | 80                | -                   | -                          | -                  | 80                     | -                    |
| Council pound upgrade              | 400                    | -                       | 400               | -                 | -                   | -                          | -                  | 400                    | -                    |
| <b>TOTAL PROPERTY</b>              | <b>3,481</b>           | <b>-</b>                | <b>2,101</b>      | <b>1,380</b>      | <b>-</b>            | <b>-</b>                   | <b>-</b>           | <b>2,481</b>           | <b>1,000</b>         |
| <b>PLANT AND EQUIPMENT</b>         |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Plant, Machinery and Equipment     |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Plant replacement                  | 1,064                  | -                       | 1,064             | -                 | -                   | -                          | -                  | 1,064                  | -                    |
| Computers and Telecommunications   |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| IT hardware                        | 320                    | -                       | 320               | -                 | -                   | -                          | -                  | 320                    | -                    |
| Paintings and Exhibits             |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Art work acquisitions              | 15                     | 15                      | -                 | -                 | -                   | -                          | -                  | 15                     | -                    |
| Public art initiatives             | 20                     | 20                      | -                 | -                 | -                   | -                          | -                  | 20                     | -                    |
| Library Books                      |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Library stock renewal              | 280                    | 280                     | -                 | -                 | -                   | -                          | -                  | 280                    | -                    |
| <b>TOTAL PLANT AND EQUIPMENT</b>   | <b>1,699</b>           | <b>315</b>              | <b>1,384</b>      | <b>-</b>          | <b>-</b>            | <b>-</b>                   | <b>-</b>           | <b>1,699</b>           | <b>-</b>             |

| Capital Works Area                                      | Project Cost<br>\$'000 | Asset expenditure types |                   |                   |                     | Summary of Funding Sources |                    |                        |                      |
|---|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|----------------------|
|   |                        | New<br>\$'000           | Renewal<br>\$'000 | Upgrade<br>\$'000 | Expansion<br>\$'000 | Grants<br>\$'000           | Contrib.<br>\$'000 | Council cash<br>\$'000 | Borrowings<br>\$'000 |
| <b>INFRASTRUCTURE</b>                                   |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| <b>Roads</b>  |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Road safety audit implementation                        | 30                     | -                       | 30                | -                 | -                   | -                          | -                  | 30                     | -                    |
| Road safety strategy implementation                     | 115                    | -                       | 115               | -                 | -                   | -                          | -                  | 115                    | -                    |
| Street lighting improvements                            | 30                     | -                       | 30                | -                 | -                   | -                          | -                  | 30                     | -                    |
| Local roads rehabilitation and resheets                 | 3,106                  | -                       | 3,106             | -                 | -                   | 425                        | -                  | 2,681                  | -                    |
| Road reseal program                                     | 772                    | -                       | 772               | -                 | -                   | -                          | -                  | 772                    | -                    |
| <b>Bridges</b>  |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Bridge renewal  | 200                    | -                       | 200               | -                 | -                   | -                          | -                  | 200                    | -                    |
| <b>Footpaths and Cycleways</b>                          |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Footpath construction                                   | 135                    | 135                     | -                 | -                 | -                   | -                          | -                  | 135                    | -                    |
| Linkage paths   | 170                    | 170                     | -                 | -                 | -                   | -                          | -                  | 170                    | -                    |
| Footpath and bicycle path renewal                       | 1,395                  | -                       | 1,395             | -                 | -                   | -                          | -                  | 1,395                  | -                    |
| Small infrastructure fund projects                      | 311                    | 311                     | -                 | -                 | -                   | -                          | -                  | 311                    | -                    |
| Beach access  | 183                    | -                       | 183               | -                 | -                   | -                          | -                  | 183                    | -                    |
| <b>Drainage</b>   |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Priority backlog drainage                               | 229                    | -                       | 229               | -                 | -                   | -                          | -                  | 229                    | -                    |
| Japan Street catchment diversion                        | 400                    | -                       | -                 | 400               | -                   | -                          | -                  | 400                    | -                    |
| Local roads and community infrastructure                | 850                    | -                       | -                 | 850               | -                   | 850                        | -                  | -                      | -                    |
| <b>Recreational, Leisure &amp; Community Facilities</b> |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Recreational facilities upgrade                         | 250                    | -                       | -                 | 250               | -                   | -                          | -                  | 250                    | -                    |
| River upgrades  | 48                     | -                       | 48                | -                 | -                   | -                          | -                  | 48                     | -                    |
| Synthetic hockey pitch renewal                          | 600                    | -                       | 600               | -                 | -                   | -                          | 200                | 400                    | -                    |
| <b>Parks, Open Space and Streetscapes</b>               |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Playground renewal                                      | 330                    | -                       | 330               | -                 | -                   | -                          | -                  | 330                    | -                    |
| McGennans change facilities                             | 60                     | -                       | 60                | -                 | -                   | -                          | -                  | 60                     | -                    |
| <b>Aerodromes</b>                                       |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Aerodrome minor improvements                            | 30                     | -                       | 30                | -                 | -                   | -                          | -                  | 30                     | -                    |
| <b>Other Infrastructure</b>                             |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Livestock exchange rectification & improvements         | 3,060                  | -                       | 60                | 3,000             | -                   | -                          | -                  | 60                     | 3,000                |
| <b>TOTAL INFRASTRUCTURE</b>                             | <b>12,304</b>          | <b>616</b>              | <b>7,188</b>      | <b>4,500</b>      | <b>-</b>            | <b>1,275</b>               | <b>200</b>         | <b>7,829</b>           | <b>3,000</b>         |
| <b>TOTAL NEW CAPITAL WORKS</b>                          | <b>17,484</b>          | <b>931</b>              | <b>10,673</b>     | <b>5,880</b>      | <b>-</b>            | <b>1,275</b>               | <b>200</b>         | <b>12,009</b>          | <b>4,000</b>         |

#### 4.5.3 Works carried forward from the 2021-2022 year

| Capital Works Area                                 | Project Cost<br>\$'000 | Asset expenditure types |                   |                   |                     | Summary of Funding Sources |                    |                        |                      |
|--|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|----------------------|
|  |                        | New<br>\$'000           | Renewal<br>\$'000 | Upgrade<br>\$'000 | Expansion<br>\$'000 | Grants<br>\$'000           | Contrib.<br>\$'000 | Council cash<br>\$'000 | Borrowings<br>\$'000 |
| <b>PROPERTY</b>                                    |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Building Improvements                              |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Public toilet renewal                              | 79                     | -                       | 79                | -                 | -                   | -                          | -                  | 79                     | -                    |
| Energy saving initiatives                          | 250                    | -                       | -                 | 250               | -                   | -                          | 250                | -                      | -                    |
| West Warrnambool neighbourhood house redevelopment | 95                     | -                       | -                 | 95                | -                   | -                          | -                  | 95                     | -                    |
| <b>TOTAL PROPERTY</b>                              | <b>424</b>             | <b>-</b>                | <b>79</b>         | <b>345</b>        | <b>-</b>            | <b>-</b>                   | <b>250</b>         | <b>174</b>             | <b>-</b>             |
| <b>PLANT AND EQUIPMENT</b>                         |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Plant, Machinery and Equipment                     |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Plant replacement                                  | 698                    | -                       | 698               | -                 | -                   | -                          | -                  | 698                    | -                    |
| Computers and Telecommunications                   |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| IT hardware  | 50                     | -                       | 50                | -                 | -                   | -                          | -                  | 50                     | -                    |
| Paintings and Exhibits                             |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Art work acquisitions                              | 38                     | 38                      | -                 | -                 | -                   | -                          | -                  | 38                     | -                    |
| Public art initiatives                             | 58                     | 58                      | -                 | -                 | -                   | -                          | -                  | 58                     | -                    |
| <b>TOTAL PLANT AND EQUIPMENT</b>                   | <b>844</b>             | <b>96</b>               | <b>748</b>        | <b>-</b>          | <b>-</b>            | <b>-</b>                   | <b>-</b>           | <b>844</b>             | <b>-</b>             |

| Capital Works Area                                      | Project Cost<br>\$'000 | Asset expenditure types |                   |                   |                     | Summary of Funding Sources |                    |                        |                      |
|---|------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|------------------------|----------------------|
|   |                        | New<br>\$'000           | Renewal<br>\$'000 | Upgrade<br>\$'000 | Expansion<br>\$'000 | Grants<br>\$'000           | Contrib.<br>\$'000 | Council cash<br>\$'000 | Borrowings<br>\$'000 |
| <b>INFRASTRUCTURE</b>                                   |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| <b>Roads</b>  |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Construction Queens Road                                | 113                    | -                       | 113               | -                 | -                   | -                          | -                  | 113                    | -                    |
| Disabled parking  | 30                     | -                       | 30                | -                 | -                   | -                          | -                  | 30                     | -                    |
| TAC - Mortlake Rd connection                            | 73                     | -                       | 73                | -                 | -                   | 73                         | -                  | -                      | -                    |
| <b>Bridges</b>  |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Stanley Street bridge upgrade                           | 2,300                  | -                       | -                 | 2,300             | -                   | 1,200                      | -                  | 1,100                  | -                    |
| <b>Footpaths and Cycleways</b>                          |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Footpath construction                                   | 80                     | 80                      | -                 | -                 | -                   | -                          | -                  | 80                     | -                    |
| Small infrastructure fund projects                      | 800                    | 800                     | -                 | -                 | -                   | -                          | -                  | 800                    | -                    |
| Beach access  | 290                    | -                       | 290               | -                 | -                   | -                          | -                  | 290                    | -                    |
| <b>Drainage</b>   |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Russells Creek flash flood warning system               | 182                    | 182                     | -                 | -                 | -                   | 37                         | -                  | 145                    | -                    |
| Japan Street catchment diversion                        | 120                    | -                       | -                 | 120               | -                   | -                          | -                  | 120                    | -                    |
| Buckley's Road drainage                                 | 250                    | -                       | -                 | 250               | -                   | 50                         | -                  | 200                    | -                    |
| Tooram Rd drainage                                      | 300                    | -                       | -                 | 300               | -                   | -                          | -                  | 300                    | -                    |
| <b>Recreational, Leisure &amp; Community Facilities</b> |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Recreational facilities upgrade                         | 1,550                  | -                       | -                 | 1,550             | -                   | 900                        | -                  | 650                    | -                    |
| Jubilee Park Allansford accessible toilets              | 200                    | -                       | 200               | -                 | -                   | -                          | -                  | 200                    | -                    |
| Jubilee Park Allansford boat ramp extension             | 85                     | -                       | 85                | -                 | -                   | -                          | -                  | 85                     | -                    |
| Redecking Hopkins river rowing platform                 | 60                     | -                       | 60                | -                 | -                   | -                          | -                  | 60                     | -                    |
| Jetty Flat pavilion redevelopment project               | 948                    | -                       | -                 | 948               | -                   | 50                         | 85                 | 813                    | -                    |
| <b>Parks, Open Space and Streetscapes</b>               |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Playground renewal                                      | 250                    | -                       | 250               | -                 | -                   | -                          | -                  | 250                    | -                    |
| Developer - raingarden                                  | 10                     | -                       | 10                | -                 | -                   | -                          | -                  | 10                     | -                    |
| Lake Pertobe upgrade works                              | 1,500                  | 750                     | 750               | -                 | -                   | 750                        | -                  | 750                    | -                    |
| Developer - street trees                                | 100                    | -                       | 100               | -                 | -                   | -                          | -                  | 100                    | -                    |
| South of the Merri masterplan implementation            | 334                    | -                       | -                 | 334               | -                   | 334                        | -                  | -                      | -                    |
| <b>Off Street Car Parks</b>                             |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Carpark construction                                    | 125                    | -                       | 125               | -                 | -                   | -                          | -                  | 125                    | -                    |
| <b>Other Infrastructure</b>                             |                        |                         |                   |                   |                     |                            |                    |                        |                      |
| Livestock Exchange rectification & improvements         | 1,900                  | -                       | 1,900             | -                 | -                   | -                          | -                  | 1,900                  | -                    |
| <b>TOTAL INFRASTRUCTURE</b>                             | <b>11,600</b>          | <b>1,812</b>            | <b>3,986</b>      | <b>5,802</b>      | <b>-</b>            | <b>3,394</b>               | <b>85</b>          | <b>8,121</b>           | <b>-</b>             |
| <b>TOTAL CARRIED FORWARD CAPITAL WORKS 2021/22</b>      | <b>12,868</b>          | <b>1,908</b>            | <b>4,813</b>      | <b>6,147</b>      | <b>-</b>            | <b>3,394</b>               | <b>335</b>         | <b>9,139</b>           | <b>-</b>             |

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

| 2023/24  | Asset Expenditure Types |               |                   |                     |                   | Funding Sources |                  |                         |                        |                      |
|--|-------------------------|---------------|-------------------|---------------------|-------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
|  | Total<br>\$'000         | New<br>\$'000 | Renewal<br>\$'000 | Expansion<br>\$'000 | Upgrade<br>\$'000 | Total<br>\$'000 | Grants<br>\$'000 | Contributions<br>\$'000 | Council Cash<br>\$'000 | Borrowings<br>\$'000 |
| <b>Property</b>                                |                         |               |                   |                     |                   |                 |                  |                         |                        |                      |
| Land   | 0                       | 0             | 0                 | 0                   | 0                 | 0               | 0                | 0                       | 0                      | 0                    |
| <b>Total Land</b>                              | <b>0</b>                | <b>0</b>      | <b>0</b>          | <b>0</b>            | <b>0</b>          | <b>0</b>        | <b>0</b>         | <b>0</b>                | <b>0</b>               | <b>0</b>             |
| Buildings                                      | 1,600                   | 1,200         | 400               | 0                   | 0                 | 1,600           | 600              | 0                       | 1,000                  | 0                    |
| Building improvements                          | 4,684                   | 0             | 1,684             | 0                   | 3,000             | 4,684           | 0                | 0                       | 1,684                  | 3,000                |
| <b>Total Buildings</b>                         | <b>6,284</b>            | <b>1,200</b>  | <b>2,084</b>      | <b>0</b>            | <b>3,000</b>      | <b>6,284</b>    | <b>600</b>       | <b>0</b>                | <b>2,684</b>           | <b>3,000</b>         |
| <b>Total Property</b>                          | <b>6,284</b>            | <b>1,200</b>  | <b>2,084</b>      | <b>0</b>            | <b>3,000</b>      | <b>6,284</b>    | <b>600</b>       | <b>0</b>                | <b>2,684</b>           | <b>3,000</b>         |
| <b>Plant and Equipment</b>                     |                         |               |                   |                     |                   |                 |                  |                         |                        |                      |
| Plant, machinery and equipment                 | 1,085                   | 0             | 1,085             | 0                   | 0                 | 1,085           | 0                | 0                       | 1,085                  | 0                    |
| Computers and telecommunications               | 327                     | 0             | 327               | 0                   | 0                 | 327             | 0                | 0                       | 327                    | 0                    |
| Library books                                  | 286                     | 286           | 0                 | 0                   | 0                 | 286             | 0                | 0                       | 286                    | 0                    |
| Paintings and exhibits                         | 36                      | 36            | 0                 | 0                   | 0                 | 36              | 0                | 0                       | 36                     | 0                    |
| <b>Total Plant and Equipment</b>               | <b>1,733</b>            | <b>321</b>    | <b>1,411</b>      | <b>0</b>            | <b>0</b>          | <b>1,733</b>    | <b>0</b>         | <b>0</b>                | <b>1,733</b>           | <b>0</b>             |
| <b>Infrastructure</b>                          |                         |               |                   |                     |                   |                 |                  |                         |                        |                      |
| Roads  | 4,143                   | 0             | 4,143             | 0                   | 0                 | 4,143           | 425              | 0                       | 3,718                  | 0                    |
| Bridges  | 204                     | 0             | 204               | 0                   | 0                 | 204             | 0                | 0                       | 204                    | 0                    |
| Footpaths and cycleways                        | 2,289                   | 690           | 1,599             | 0                   | 0                 | 2,289           | 0                | 0                       | 2,289                  | 0                    |
| Drainage                                       | 234                     | 0             | 234               | 0                   | 0                 | 234             | 0                | 0                       | 234                    | 0                    |
| Recreational, leisure and community facilities | 1,774                   | 0             | 1,264             | 0                   | 510               | 1,774           | 0                | 0                       | 1,774                  | 0                    |
| Parks, open space and streetscapes             | 656                     | 0             | 356               | 0                   | 300               | 656             | 0                | 0                       | 656                    | 0                    |
| Aerodromes                                     | 31                      | 0             | 31                | 0                   | 0                 | 31              | 0                | 0                       | 31                     | 0                    |
| Off street car parks                           | 0                       | 0             | 0                 | 0                   | 0                 | 0               | 0                | 0                       | 0                      | 0                    |
| Other infrastructure                           | 61                      | 0             | 61                | 0                   | 0                 | 61              | 0                | 0                       | 61                     | 0                    |
| <b>Total Infrastructure</b>                    | <b>9,391</b>            | <b>690</b>    | <b>7,891</b>      | <b>0</b>            | <b>810</b>        | <b>9,391</b>    | <b>425</b>       | <b>0</b>                | <b>8,966</b>           | <b>0</b>             |
| <b>Total Capital Works Expenditure</b>         | <b>17,407</b>           | <b>2,211</b>  | <b>11,386</b>     | <b>0</b>            | <b>3,810</b>      | <b>17,407</b>   | <b>1,025</b>     | <b>0</b>                | <b>13,382</b>          | <b>3,000</b>         |

| 2024/25  | Asset Expenditure Types |               |                   |                     |                   | Funding Sources |                  |                         |                        |                      |
|--|-------------------------|---------------|-------------------|---------------------|-------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
|  | Total<br>\$'000         | New<br>\$'000 | Renewal<br>\$'000 | Expansion<br>\$'000 | Upgrade<br>\$'000 | Total<br>\$'000 | Grants<br>\$'000 | Contributions<br>\$'000 | Council Cash<br>\$'000 | Borrowings<br>\$'000 |
| <b>Property</b>                                |                         |               |                   |                     |                   |                 |                  |                         |                        |                      |
| Land   | 0                       | 0             | 0                 | 0                   | 0                 | 0               | 0                | 0                       | 0                      | 0                    |
| Total Land                                     | 0                       | 0             | 0                 | 0                   | 0                 | 0               | 0                | 0                       | 0                      | 0                    |
| Buildings                                      | 3,000                   | 2,800         | 0                 | 0                   | 200               | 3,000           | 400              | 0                       | 200                    | 2,400                |
| Building improvements                          | 1,717                   | 0             | 1,717             | 0                   | 0                 | 1,717           | 0                | 0                       | 1,717                  | 0                    |
| <b>Total Buildings</b>                         | <b>4,717</b>            | <b>2,800</b>  | <b>1,717</b>      | <b>0</b>            | <b>200</b>        | <b>4,717</b>    | <b>400</b>       | <b>0</b>                | <b>1,917</b>           | <b>2,400</b>         |
| <b>Total Property</b>                          | <b>4,717</b>            | <b>2,800</b>  | <b>1,717</b>      | <b>0</b>            | <b>200</b>        | <b>4,717</b>    | <b>400</b>       | <b>0</b>                | <b>1,917</b>           | <b>2,400</b>         |
| <b>Plant and Equipment</b>                     |                         |               |                   |                     |                   |                 |                  |                         |                        |                      |
| Plant, machinery and equipment                 | 1,106                   | 0             | 1,106             | 0                   | 0                 | 1,106           | 0                | 0                       | 1,106                  | 0                    |
| Computers and telecommunications               | 333                     | 0             | 333               | 0                   | 0                 | 333             | 0                | 0                       | 333                    | 0                    |
| Library books                                  | 291                     | 291           | 0                 | 0                   | 0                 | 291             | 0                | 0                       | 291                    | 0                    |
| Paintings and exhibits                         | 36                      | 36            | 0                 | 0                   | 0                 | 36              | 0                | 0                       | 36                     | 0                    |
| <b>Total Plant and Equipment</b>               | <b>1,766</b>            | <b>327</b>    | <b>1,439</b>      | <b>0</b>            | <b>0</b>          | <b>1,766</b>    | <b>0</b>         | <b>0</b>                | <b>1,766</b>           | <b>0</b>             |
| <b>Infrastructure</b>                          |                         |               |                   |                     |                   |                 |                  |                         |                        |                      |
| Roads  | 4,831                   | 0             | 4,831             | 0                   | 0                 | 4,831           | 430              | 0                       | 4,401                  | 0                    |
| Bridges  | 208                     | 0             | 208               | 0                   | 0                 | 208             | 0                | 0                       | 208                    | 0                    |
| Footpaths and cycleways                        | 3,325                   | 1,704         | 1,621             | 0                   | 0                 | 3,325           | 500              | 0                       | 2,825                  | 0                    |
| Drainage                                       | 838                     | 600           | 238               | 0                   | 0                 | 838             | 0                | 0                       | 838                    | 0                    |
| Recreational, leisure and community facilities | 1,970                   | 0             | 850               | 0                   | 1,120             | 1,970           | 300              | 0                       | 570                    | 1,100                |
| Parks, open space and streetscapes             | 363                     | 0             | 363               | 0                   | 0                 | 363             | 0                | 0                       | 363                    | 0                    |
| Aerodromes                                     | 31                      | 0             | 31                | 0                   | 0                 | 31              | 0                | 0                       | 31                     | 0                    |
| Off street car parks                           | 940                     | 940           | 0                 | 0                   | 0                 | 940             | 0                | 200                     | 740                    | 0                    |
| Other infrastructure                           | 62                      | 0             | 62                | 0                   | 0                 | 62              | 0                | 0                       | 62                     | 0                    |
| <b>Total Infrastructure</b>                    | <b>12,569</b>           | <b>3,244</b>  | <b>8,205</b>      | <b>0</b>            | <b>1,120</b>      | <b>12,569</b>   | <b>1,230</b>     | <b>200</b>              | <b>10,039</b>          | <b>1,100</b>         |
| <b>Total Capital Works Expenditure</b>         | <b>19,052</b>           | <b>6,371</b>  | <b>11,362</b>     | <b>0</b>            | <b>1,320</b>      | <b>19,052</b>   | <b>1,630</b>     | <b>200</b>              | <b>13,722</b>          | <b>3,500</b>         |

| 2025/26  | Asset Expenditure Types |               |                   |                     |                   | Funding Sources |                  |                         |                        |                      |
|--|-------------------------|---------------|-------------------|---------------------|-------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
|  | Total<br>\$'000         | New<br>\$'000 | Renewal<br>\$'000 | Expansion<br>\$'000 | Upgrade<br>\$'000 | Total<br>\$'000 | Grants<br>\$'000 | Contributions<br>\$'000 | Council Cash<br>\$'000 | Borrowings<br>\$'000 |
| <b>Property</b>                                |                         |               |                   |                     |                   |                 |                  |                         |                        |                      |
| Land   | 0                       | 0             | 0                 | 0                   | 0                 | 0               | 0                | 0                       | 0                      | 0                    |
| <b>Total Land</b>                              | <b>0</b>                | <b>0</b>      | <b>0</b>          | <b>0</b>            | <b>0</b>          | <b>0</b>        | <b>0</b>         | <b>0</b>                | <b>0</b>               | <b>0</b>             |
| Buildings                                      | 0                       | 0             | 0                 | 0                   | 0                 | 0               | 0                | 0                       | 0                      | 0                    |
| Building improvements                          | 1,756                   | 0             | 1,756             | 0                   | 0                 | 1,756           | 0                | 0                       | 1,756                  | 0                    |
| <b>Total Buildings</b>                         | <b>1,756</b>            | <b>0</b>      | <b>1,756</b>      | <b>0</b>            | <b>0</b>          | <b>1,756</b>    | <b>0</b>         | <b>0</b>                | <b>1,756</b>           | <b>0</b>             |
| <b>Total Property</b>                          | <b>1,756</b>            | <b>0</b>      | <b>1,756</b>      | <b>0</b>            | <b>0</b>          | <b>1,756</b>    | <b>0</b>         | <b>0</b>                | <b>1,756</b>           | <b>0</b>             |
| <b>Plant and Equipment</b>                     |                         |               |                   |                     |                   |                 |                  |                         |                        |                      |
| Plant, machinery and equipment                 | 1,132                   | 0             | 1,132             | 0                   | 0                 | 1,132           | 0                | 0                       | 1,132                  | 0                    |
| Computers and telecommunications               | 341                     | 0             | 341               | 0                   | 0                 | 341             | 0                | 0                       | 341                    | 0                    |
| Library books                                  | 298                     | 298           | 0                 | 0                   | 0                 | 298             | 0                | 0                       | 298                    | 0                    |
| Paintings and exhibits                         | 37                      | 37            | 0                 | 0                   | 0                 | 37              | 0                | 0                       | 37                     | 0                    |
| <b>Total Plant and Equipment</b>               | <b>1,808</b>            | <b>335</b>    | <b>1,473</b>      | <b>0</b>            | <b>0</b>          | <b>1,808</b>    | <b>0</b>         | <b>0</b>                | <b>1,808</b>           | <b>0</b>             |
| <b>Infrastructure</b>                          |                         |               |                   |                     |                   |                 |                  |                         |                        |                      |
| Roads  | 4,334                   | 0             | 4,334             | 0                   | 0                 | 4,334           | 430              | 0                       | 3,904                  | 0                    |
| Bridges  | 213                     | 0             | 213               | 0                   | 0                 | 213             | 0                | 0                       | 213                    | 0                    |
| Footpaths and cycleways                        | 3,366                   | 1,719         | 1,647             | 0                   | 0                 | 3,366           | 500              | 0                       | 2,866                  | 0                    |
| Drainage                                       | 244                     | 0             | 244               | 0                   | 0                 | 244             | 0                | 0                       | 244                    | 0                    |
| Recreational, leisure and community facilities | 6,983                   | 0             | 51                | 0                   | 6,932             | 6,983           | 3,200            | 0                       | 1,783                  | 2,000                |
| Parks, open space and streetscapes             | 2,371                   | 1,000         | 1,371             | 0                   | 0                 | 2,371           | 1,500            | 0                       | 871                    | 0                    |
| Aerodromes                                     | 32                      | 0             | 32                | 0                   | 0                 | 32              | 0                | 0                       | 32                     | 0                    |
| Off street car parks                           | 0                       | 0             | 0                 | 0                   | 0                 | 0               | 0                | 0                       | 0                      | 0                    |
| Other infrastructure                           | 64                      | 0             | 64                | 0                   | 0                 | 64              | 0                | 0                       | 64                     | 0                    |
| <b>Total Infrastructure</b>                    | <b>17,607</b>           | <b>2,719</b>  | <b>7,956</b>      | <b>0</b>            | <b>6,932</b>      | <b>17,607</b>   | <b>5,630</b>     | <b>0</b>                | <b>9,977</b>           | <b>2,000</b>         |
| <b>Total Capital Works Expenditure</b>         | <b>21,171</b>           | <b>3,054</b>  | <b>11,185</b>     | <b>0</b>            | <b>6,932</b>      | <b>21,171</b>   | <b>5,630</b>     | <b>0</b>                | <b>13,541</b>          | <b>2,000</b>         |



#### **4.7 Proposals to Lease Council Land**

This section presents a summary of Council's proposals to lease council land to external parties in the 2022-23 financial year where the proposal is to lease land in the 2022-2023 financial year where the rent (for any period of the lease) is greater than \$100,000, or the market value of the land is greater than \$100,000, or the lease term is greater than 10 years.

##### **Proposed Land**

50-58 Cramer Street Warrnambool

## 5. Financial Performance Indicators

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

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

| Indicator                  | Measure   | Notes | Actual  | Forecast | Budget  | Projections |         |         | Trend |
|----------------------------|---|-------|---------|----------|---------|-------------|---------|---------|-------|
|                            |   |       | 2020/21 | 2021/22  | 2022/23 | 2023/24     | 2024/25 | 2025/26 | +/-   |
| <b>Operating position</b>  |   |       |         |          |         |             |         |         |       |
| Adjusted underlying result | Adjusted underlying surplus (deficit) / Adjusted underlying revenue                       | 1     | 0.8%    | 4.1%     | 1.7%    | 1.9%        | 2.1%    | 2.0%    | o     |
| <b>Liquidity</b>           |   |       |         |          |         |             |         |         |       |
| Working Capital            | Current assets / current liabilities  | 2     | 158.9%  | 213.5%   | 140.8%  | 140.2%      | 133.6%  | 152.6%  | +     |
| Unrestricted cash          | Unrestricted cash / current liabilities   | 3     | 78.0%   | 163.6%   | 105.9%  | 104.2%      | 97.4%   | 118.4%  | o     |
| <b>Obligations</b>         |   |       |         |          |         |             |         |         |       |
| Loans and borrowings       | Interest bearing loans and borrowings / rate revenue                                      | 4     | 19.5%   | 27.6%    | 31.3%   | 32.1%       | 33.6%   | 31.6%   | o     |
| Loans and borrowings       | Interest and principal repayments on interest bearing loans and borrowings / rate revenue |       | 4.3%    | 4.7%     | 4.7%    | 5.4%        | 5.6%    | 5.8%    | -     |
| Indebtedness               | Non-current liabilities / own source revenue  |       | 15.4%   | 17.9%    | 20.1%   | 20.2%       | 20.7%   | 19.8%   | o     |
| Asset renewal              | Asset renewal and upgrade expense / Asset depreciation                                    | 5     | 115.1%  | 145.0%   | 212.2%  | 112.5%      | 92.1%   | 126.2%  | -     |
| <b>Stability</b>           |   |       |         |          |         |             |         |         |       |
| Rates concentration        | Rate revenue / adjusted underlying revenue  | 6     | 57.1%   | 54.6%    | 55.9%   | 55.8%       | 55.8%   | 56.1%   | o     |
| Rates effort               | Rate revenue / CIV of rateable properties in the municipality                             |       | 0.6%    | 0.6%     | 0.4%    | 0.4%        | 0.4%    | 0.4%    | +     |

| Indicator          | Measure  | Notes | Actual  | Forecast | Budget  | Projections |         |         | Trend |
|--------------------|--|-------|---------|----------|---------|-------------|---------|---------|-------|
|                    |  |       | 2020/21 | 2021/22  | 2022/23 | 2023/24     | 2024/25 | 2025/26 | +/-   |
| <b>Efficiency</b>  |  |       |         |          |         |             |         |         |       |
| Expenditure level  | Total expenses/ no. of property assessments  |       | \$4,123 | \$4,698  | \$4,369 | \$4,460     | \$5,218 | \$4,518 | +     |
| Revenue level      | Total rate revenue / no. of property assessments   |       | \$1,996 | \$2,027  | \$2,062 | \$2,103     | \$2,145 | \$2,198 | +     |
| Workforce turnover | Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year |       | 10.5%   | 10.0%    | 10.0%   | 10.0%       | 10.0%   | 10.0%   | o     |

### Key to Forecast Trend:

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

### Notes to indicators

#### 1. Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. The underlying result is expected to be around the breakeven to a small surplus for the budget projection period.

#### 2. Working Capital

The proportion of current liabilities represented by current assets. Working capital is shown to increase steadily over the 4 year budget and be in line with expectations.

#### 3. Unrestricted Cash

The cash not associated to a particular use within Council or a legislative requirement. Council maintains a healthy ratio over the 4 year budget.

#### 4. Debt compared to rates

Council will continue to use debt as a funding strategy to enable generational capital projects such as the Reid Oval upgrade, Learning & Library Hub, Civic Centre upgrade and the Brierly Community Hub. Debt is also being used to fund income generating projects at the Livestock Exchange and cost saving projects through the Smart Buildings program. Council has a borrowing strategy that it adheres to when planning its long-term funding strategy.

#### 5. Asset renewal

This percentage indicates the extent of Council's renewal and upgrade against its depreciation charge (an indication of the decline in value of its existing capital assets). 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. Council continues to invest in asset renewal and where possible it leverages grant funding for significant renewal and upgrade projects. This ensures that Council continues to meet the current demand of its assets.

#### 6. Rates concentration

Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council's reliance on rate revenue is to remain stable over time.

## 6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2022/23.

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. The fees listed are a maximum and Council have the discretion to charge a lesser amount if appropriate.

| Description of Fees and Charges                       | Unit of Measure | GST Status  | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee Increase | Basis of Fee  |
|---|-----------------|-------------|-----------------|-----------------|----------------|--------------|---------------|
|   |                 |             | GST             | GST             | Decrease       | / Decrease   |               |
|   |                 |             | \$              | \$              | \$             | %            |               |
| <b>Property Management</b>                            |                 |             |                 |                 |                |              |               |
| <b>User Fees &amp; Charges</b>                        |                 |             |                 |                 |                |              |               |
| Applications to use Crown & Council Land              | Per Application | Non-Taxable | \$ 27.50        | \$ 28.00        | \$ 0.50        | 1.82%        | Non-statutory |
| Licences preparation fee                              | Per Application | Taxable     | \$ 121.40       | \$ 123.50       | \$ 2.10        | 1.73%        | Non-statutory |
| Lease preparation fee                                 | Per Application | Taxable     | \$ 176.60       | \$ 179.50       | \$ 2.90        | 1.64%        | Non-statutory |
| Survey plan fee                                       | Per Application | Non-Taxable | \$ 1,766.00     | \$ 1,797.00     | \$ 31.00       | 1.76%        | Non-statutory |
| Title search fee                                      | Per Application | Non-Taxable | \$ 46.40        | \$ 47.00        | \$ 0.60        | 1.29%        | Non-statutory |
| <b>Outdoor Café /Laneway Bar Fees</b>                 |                 |             |                 |                 |                |              |               |
| Licence Fee (per week)                                | Per Week        | Non-Taxable | \$ 215.25       | \$ 219.00       | \$ 3.75        | 1.74%        | Non-statutory |
| Table Fee (per table)                                 | Per Table       | Non-Taxable | \$ 44.50        | \$ 45.00        | \$ 0.50        | 1.12%        | Non-statutory |
| <b>Rate Search Fees</b>                               |                 |             |                 |                 |                |              |               |
| Rate history search fee                               | First 3 Hours   | Non-Taxable | \$ 420.00       | \$ 426.00       | \$ 6.00        | 1.43%        | Non-statutory |
| Rate history search fee                               | After 3 Hours   | Non-Taxable | \$ 133.00       | \$ 135.00       | \$ 2.00        | 1.50%        | Non-statutory |
| Rate history search fee (0-10 Years)                  | Each            | Non-Taxable | \$ 25.00        | \$ 25.50        | \$ 0.50        | 2.00%        | Non-statutory |
| Copy of previous years Rate Instalments Notices       | Each            | Non-Taxable | \$ 18.00        | \$ 18.00        | \$ -           | 0.00%        | Non-statutory |
| <b>Search, retrieval and photocopying fees</b>        |                 |             |                 |                 |                |              |               |
| Search, inspection, retrieval or access fee           | Per Search      | Non-Taxable | \$ 26.50        | \$ 27.00        | \$ 0.50        | 1.89%        | Non-statutory |
| Search, inspection, retrieval or access fee (Offsite) | Per Search      | Non-Taxable | \$ 42.00        | \$ 42.50        | \$ 0.50        | 1.19%        | Non-statutory |
| Photocopying/printing any document                    | Per A4/A3 page  | Non-Taxable | \$ 0.75         | \$ 0.80         | \$ 0.05        | 6.67%        | Non-statutory |
| Photocopying/printing any document                    | Per A1,2,0 page | Non-Taxable | \$ 5.50         | \$ 5.60         | \$ 0.10        | 1.82%        | Non-statutory |

### Interest on Unpaid Monies other than rates and charges

In accordance with Section 227(a) of the Local Government Act 1989 Council sets the rate of interest to apply to unpaid monies, other than rates and charges, presently at 10.00% but subject to change when the rate is set at 30th June 2022.

| Description of Fees and Charges               | Unit of Measure | GST Status  | 2021/22 Fee | 2022/23 Fee | Fee Increase / | Fee Increase / | Basis of Fee  |
|---|-----------------|-------------|-------------|-------------|----------------|----------------|---------------|
|   |                 |             | Inc GST     | Inc GST     | Decrease       | Decrease       |               |
|   |                 |             | \$          | \$          | \$             | %              |               |
| <b>Revenue Management</b>                     |                 |             |             |             |                |                |               |
| <b>Monetary Complaints: Notices on a Debt</b> |                 |             |             |             |                |                |               |
| <b>Filing Fee</b>                             |                 |             |             |             |                |                |               |
| Less than \$500                               | Per Application | Non-Taxable | \$ 155.00   | \$ 153.30   | \$ (1.70)      | (1.10%)        | Non-statutory |
| \$500 - \$999                                 | Per Application | Non-Taxable | \$ 155.00   | \$ 153.30   | \$ (1.70)      | (1.10%)        | Non-statutory |
| \$1,000 - \$4,999                             | Per Application | Non-Taxable | \$ 325.00   | \$ 320.10   | \$ (4.90)      | (1.51%)        | Non-statutory |
| \$5,000 - \$7,499                             | Per Application | Non-Taxable | \$ 325.00   | \$ 320.10   | \$ (4.90)      | (1.51%)        | Non-statutory |
| \$7,500 - \$9,999                             | Per Application | Non-Taxable | \$ 325.00   | \$ 320.10   | \$ (4.90)      | (1.51%)        | Non-statutory |
| \$10,000 - \$20,000                           | Per Application | Non-Taxable | \$ 495.00   | \$ 487.00   | \$ (8.00)      | (1.62%)        | Non-statutory |
| \$20,000.01 - \$40,000.00                     | Per Application | Non-Taxable | N/A         | \$ 487.00   | NEW FEE        |                | Non-statutory |
| \$40,000.01 - \$70,000.00                     | Per Application | Non-Taxable | N/A         | \$ 730.50   | NEW FEE        |                | Non-statutory |
| \$70,000.01 & over                            | Per Application | Non-Taxable | N/A         | \$ 730.50   | NEW FEE        |                | Non-statutory |
| <b>Necessary Certificate x2</b>               |                 |             |             |             |                |                |               |
| Less than \$500                               | Per Application | Non-Taxable | \$ 103.00   | \$ 104.00   | \$ 1.00        | 0.97%          | Non-statutory |
| \$500 - \$999                                 | Per Application | Non-Taxable | \$ 185.00   | \$ 184.00   | \$ (1.00)      | (0.54%)        | Non-statutory |
| \$1,000 - \$4,999                             | Per Application | Non-Taxable | \$ 185.00   | \$ 184.00   | \$ (1.00)      | (0.54%)        | Non-statutory |
| \$5,000 - \$7,499                             | Per Application | Non-Taxable | \$ 217.00   | \$ 216.00   | \$ (1.00)      | (0.46%)        | Non-statutory |
| \$7,500 - \$9,999                             | Per Application | Non-Taxable | \$ 260.00   | \$ 260.00   | \$ -           | 0.00%          | Non-statutory |
| \$10,000 - \$20,000                           | Per Application | Non-Taxable | \$ 260.00   | \$ 260.00   | \$ -           | 0.00%          | Non-statutory |
| \$20,000.01 - \$40,000.00                     | Per Application | Non-Taxable | N/A         | \$ 324.00   | NEW FEE        |                | Non-statutory |
| \$40,000.01 - \$70,000.00                     | Per Application | Non-Taxable | N/A         | \$ 378.00   | NEW FEE        |                | Non-statutory |
| \$70,000.01 & over                            | Per Application | Non-Taxable | N/A         | \$ 458.00   | NEW FEE        |                | Non-statutory |
| <b>Professional (Item 1 Complaints)</b>       |                 |             |             |             |                |                |               |
| Less than \$500                               | Per Application | Non-Taxable | \$ 232.00   | \$ 232.00   | \$ -           | 0.00%          | Non-statutory |
| \$500 - \$999                                 | Per Application | Non-Taxable | \$ 485.00   | \$ 486.00   | \$ 1.00        | 0.21%          | Non-statutory |
| \$1,000 - \$4,999                             | Per Application | Non-Taxable | \$ 485.00   | \$ 486.00   | \$ 1.00        | 0.21%          | Non-statutory |
| \$5,000 - \$7,499                             | Per Application | Non-Taxable | \$ 595.00   | \$ 596.00   | \$ 1.00        | 0.17%          | Non-statutory |
| \$7,500 - \$9,999                             | Per Application | Non-Taxable | \$ 715.00   | \$ 718.00   | \$ 3.00        | 0.42%          | Non-statutory |
| \$10,000 - \$20,000                           | Per Application | Non-Taxable | \$ 715.00   | \$ 718.00   | \$ 3.00        | 0.42%          | Non-statutory |
| \$20,000.01 - \$40,000.00                     | Per Application | Non-Taxable | N/A         | \$ 891.00   | NEW FEE        |                | Non-statutory |
| \$40,000.01 - \$70,000.00                     | Per Application | Non-Taxable | N/A         | \$ 1,073.00 | NEW FEE        |                | Non-statutory |
| \$70,000.01 & over                            | Per Application | Non-Taxable | N/A         | \$ 1,282.00 | NEW FEE        |                | Non-statutory |
| <b>Service Fee</b>                            |                 |             |             |             |                |                |               |
| Service Fee                                   | Per Application | Non-Taxable | \$ 77.00    | \$ 76.00    | \$ (1.00)      | (1.30%)        | Non-statutory |

| Description of Fees and Charges     | Unit of Measure | GST Status  | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee        | Basis of Fee  |
|-------------------------------------|-----------------|-------------|-----------------|-----------------|----------------|------------|---------------|
|                                     |                 |             | GST             | GST             | Decrease       | Increase / |               |
|                                     |                 |             | \$              | \$              | \$             | %          |               |
| <b>Revenue Management</b>           |                 |             |                 |                 |                |            |               |
| <b>Other Professional Costs</b>     |                 |             |                 |                 |                |            |               |
| <b>Warrant</b>                      |                 |             |                 |                 |                |            |               |
| Less than \$500                     | Per Application | Non-Taxable | \$ 60.00        | \$ 60.00        | \$ -           | 0.00%      | Non-statutory |
| \$500 - \$999                       | Per Application | Non-Taxable | \$ 123.00       | \$ 123.00       | \$ -           | 0.00%      | Non-statutory |
| \$1,000 - \$4,999                   | Per Application | Non-Taxable | \$ 123.00       | \$ 123.00       | \$ -           | 0.00%      | Non-statutory |
| \$5,000 - \$7,499                   | Per Application | Non-Taxable | \$ 145.00       | \$ 146.00       | \$ 1.00        | 0.69%      | Non-statutory |
| \$7,500 - \$9,999                   | Per Application | Non-Taxable | \$ 183.00       | \$ 183.00       | \$ -           | 0.00%      | Non-statutory |
| \$10,000 - \$20,000                 | Per Application | Non-Taxable | \$ 183.00       | \$ 183.00       | \$ -           | 0.00%      | Non-statutory |
| \$20,000.01 - \$40,000.00           | Per Application | Non-Taxable | N/A             | \$ 229.00       | NEW FEE        |            | Non-statutory |
| \$40,000.01 - \$70,000.00           | Per Application | Non-Taxable | N/A             | \$ 275.00       | NEW FEE        |            | Non-statutory |
| \$70,000.01 & over                  | Per Application | Non-Taxable | N/A             | \$ 323.00       | NEW FEE        |            | Non-statutory |
| <b>Summons for Oral Examination</b> |                 |             |                 |                 |                |            |               |
| Less than \$500                     | Per Application | Non-Taxable | \$ 63.00        | \$ 62.00        | \$ (1.00)      | (1.59%)    | Non-statutory |
| \$500 - \$999                       | Per Application | Non-Taxable | \$ 150.00       | \$ 148.00       | \$ (2.00)      | (1.33%)    | Non-statutory |
| \$1,000 - \$4,999                   | Per Application | Non-Taxable | \$ 150.00       | \$ 148.00       | \$ (2.00)      | (1.33%)    | Non-statutory |
| \$5,000 - \$7,499                   | Per Application | Non-Taxable | \$ 180.00       | \$ 178.00       | \$ (2.00)      | (1.11%)    | Non-statutory |
| \$7,500 - \$9,999                   | Per Application | Non-Taxable | \$ 198.00       | \$ 196.00       | \$ (2.00)      | (1.01%)    | Non-statutory |
| \$10,000 - \$20,000                 | Per Application | Non-Taxable | \$ 198.00       | \$ 196.00       | \$ (2.00)      | (1.01%)    | Non-statutory |
| \$20,000.01 - \$40,000.00           | Per Application | Non-Taxable | N/A             | \$ 248.00       | NEW FEE        |            | Non-statutory |
| \$40,000.01 - \$70,000.00           | Per Application | Non-Taxable | N/A             | \$ 301.00       | NEW FEE        |            | Non-statutory |
| \$70,000.01 & over                  | Per Application | Non-Taxable | N/A             | \$ 351.00       | NEW FEE        |            | Non-statutory |
| <b>Necessary Affidavit</b>          |                 |             |                 |                 |                |            |               |
| Less than \$500                     | Per Application | Non-Taxable | \$ 105.00       | \$ 104.00       | \$ (1.00)      | (0.95%)    | Non-statutory |
| \$500 - \$999                       | Per Application | Non-Taxable | \$ 218.00       | \$ 217.00       | \$ (1.00)      | (0.46%)    | Non-statutory |
| \$1,000 - \$4,999                   | Per Application | Non-Taxable | \$ 218.00       | \$ 217.00       | \$ (1.00)      | (0.46%)    | Non-statutory |
| \$5,000 - \$7,499                   | Per Application | Non-Taxable | \$ 263.00       | \$ 263.00       | \$ -           | 0.00%      | Non-statutory |
| \$7,500 - \$9,999                   | Per Application | Non-Taxable | \$ 315.00       | \$ 313.00       | \$ (2.00)      | (0.63%)    | Non-statutory |
| \$10,000 - \$20,000                 | Per Application | Non-Taxable | \$ 315.00       | \$ 313.00       | \$ (2.00)      | (0.63%)    | Non-statutory |
| \$20,000.01 - \$40,000.00           | Per Application | Non-Taxable | N/A             | \$ 394.00       | NEW FEE        |            | Non-statutory |
| \$40,000.01 - \$70,000.00           | Per Application | Non-Taxable | N/A             | \$ 464.00       | NEW FEE        |            | Non-statutory |

| Description of Fees and Charges | Unit of Measure | GST Status  | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee        | Basis of Fee  |
|---------------------------------|-----------------|-------------|-----------------|-----------------|----------------|------------|---------------|
|                                 |                 |             | GST             | GST             | Decrease       | Increase / |               |
|                                 |                 |             | \$              | \$              | \$             | %          |               |
| \$70,000.01 & over              | Per Application | Non-Taxable | N/A             | \$ 541.00       | NEW FEE        |            | Non-statutory |
| <b>Application for Order</b>    |                 |             |                 |                 |                |            |               |
| Less than \$500                 | Per Application | Non-Taxable | \$ 50.00        | \$ 49.00        | \$ (1.00)      | (2.00%)    | Non-statutory |
| \$500 - \$999                   | Per Application | Non-Taxable | \$ 50.00        | \$ 49.00        | \$ (1.00)      | (2.00%)    | Non-statutory |
| \$1,000 - \$4,999               | Per Application | Non-Taxable | \$ 50.00        | \$ 49.00        | \$ (1.00)      | (2.00%)    | Non-statutory |
| \$5,000 - \$7,499               | Per Application | Non-Taxable | \$ 50.00        | \$ 49.00        | \$ (1.00)      | (2.00%)    | Non-statutory |
| \$7,500 - \$9,999               | Per Application | Non-Taxable | \$ 50.00        | \$ 49.00        | \$ (1.00)      | (2.00%)    | Non-statutory |
| \$10,000 - \$20,000             | Per Application | Non-Taxable | \$ 50.00        | \$ 49.00        | \$ (1.00)      | (2.00%)    | Non-statutory |
| \$20,000.01 - \$40,000.00       | Per Application | Non-Taxable | N/A             | \$ 49.00        | NEW FEE        |            | Non-statutory |
| \$40,000.01 - \$70,000.00       | Per Application | Non-Taxable | N/A             | \$ 49.00        | NEW FEE        |            | Non-statutory |
| \$70,000.01 & over              | Per Application | Non-Taxable | N/A             | \$ 49.00        | NEW FEE        |            | Non-statutory |

| Description of Fees and Charges      | Unit of Measure | GST Status  | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee                 | Basis of Fee  |
|--------------------------------------|-----------------|-------------|-----------------|-----------------|----------------|---------------------|---------------|
|                                      |                 |             | GST             | GST             | Decrease       | Increase / Decrease |               |
|                                      |                 |             | \$              | \$              | \$             | %                   |               |
| <b>Revenue Management</b>            |                 |             |                 |                 |                |                     |               |
| <b>Instructions to Defend</b>        |                 |             |                 |                 |                |                     |               |
| Less than \$500                      | Per Application | Non-Taxable | \$ 108.00       | \$ 107.00       | \$ (1.00)      | (0.93%)             | Non-statutory |
| \$500 - \$999                        | Per Application | Non-Taxable | \$ 230.00       | \$ 230.00       | \$ -           | 0.00%               | Non-statutory |
| \$1,000 - \$4,999                    | Per Application | Non-Taxable | \$ 230.00       | \$ 230.00       | \$ -           | 0.00%               | Non-statutory |
| \$5,000 - \$7,499                    | Per Application | Non-Taxable | \$ 285.00       | \$ 286.00       | \$ 1.00        | 0.35%               | Non-statutory |
| \$7,500 - \$9,999                    | Per Application | Non-Taxable | \$ 340.00       | \$ 341.00       | \$ 1.00        | 0.29%               | Non-statutory |
| \$10,000 - \$20,000                  | Per Application | Non-Taxable | \$ 340.00       | \$ 341.00       | \$ 1.00        | 0.29%               | Non-statutory |
| \$20,000.01 - \$40,000.00            | Per Application | Non-Taxable | N/A             | \$ 425.00       | NEW FEE        |                     | Non-statutory |
| \$40,000.01 - \$70,000.00            | Per Application | Non-Taxable | N/A             | \$ 511.00       | NEW FEE        |                     | Non-statutory |
| \$70,000.01 & over                   | Per Application | Non-Taxable | N/A             | \$ 613.00       | NEW FEE        |                     | Non-statutory |
| <b>Order for Substituted Service</b> |                 |             |                 |                 |                |                     |               |
| Less than \$500                      | Per Application | Non-Taxable | \$ 158.00       | \$ 157.00       | \$ (1.00)      | (0.63%)             | Non-statutory |
| \$500 - \$999                        | Per Application | Non-Taxable | \$ 285.00       | \$ 284.00       | \$ (1.00)      | (0.35%)             | Non-statutory |
| \$1,000 - \$4,999                    | Per Application | Non-Taxable | \$ 285.00       | \$ 284.00       | \$ (1.00)      | (0.35%)             | Non-statutory |
| \$5,000 - \$7,499                    | Per Application | Non-Taxable | \$ 340.00       | \$ 337.00       | \$ (3.00)      | (0.88%)             | Non-statutory |
| \$7,500 - \$9,999                    | Per Application | Non-Taxable | \$ 400.00       | \$ 396.00       | \$ (4.00)      | (1.00%)             | Non-statutory |
| \$10,000 - \$20,000                  | Per Application | Non-Taxable | \$ 400.00       | \$ 396.00       | \$ (4.00)      | (1.00%)             | Non-statutory |
| \$20,000.01 - \$40,000.00            | Per Application | Non-Taxable | N/A             | \$ 500.00       | NEW FEE        |                     | Non-statutory |
| \$40,000.01 - \$70,000.00            | Per Application | Non-Taxable | N/A             | \$ 589.00       | NEW FEE        |                     | Non-statutory |
| \$70,000.01 & over                   | Per Application | Non-Taxable | N/A             | \$ 685.00       | NEW FEE        |                     | Non-statutory |
| <b>Necessary Notice/Certificate</b>  |                 |             |                 |                 |                |                     |               |
| Less than \$500                      | Per Application | Non-Taxable | \$ 52.00        | \$ 52.00        | \$ -           | 0.00%               | Non-statutory |
| \$500 - \$999                        | Per Application | Non-Taxable | \$ 93.00        | \$ 92.00        | \$ (1.00)      | (1.08%)             | Non-statutory |
| \$1,000 - \$4,999                    | Per Application | Non-Taxable | \$ 92.00        | \$ 92.00        | \$ -           | 0.00%               | Non-statutory |
| \$5,000 - \$7,499                    | Per Application | Non-Taxable | \$ 110.00       | \$ 108.00       | \$ (2.00)      | (1.82%)             | Non-statutory |
| \$7,500 - \$9,999                    | Per Application | Non-Taxable | \$ 132.00       | \$ 130.00       | \$ (2.00)      | (1.52%)             | Non-statutory |
| \$10,000 - \$20,000                  | Per Application | Non-Taxable | \$ 132.00       | \$ 130.00       | \$ (2.00)      | (1.52%)             | Non-statutory |
| \$20,000.01 - \$40,000.00            | Per Application | Non-Taxable | N/A             | \$ 162.00       | NEW FEE        |                     | Non-statutory |
| \$40,000.01 - \$70,000.00            | Per Application | Non-Taxable | N/A             | \$ 189.00       | NEW FEE        |                     | Non-statutory |
| \$70,000.01 & over                   | Per Application | Non-Taxable | N/A             | \$ 229.00       | NEW FEE        |                     | Non-statutory |



| Description of Fees and Charges              | Unit of Measure | GST Status  | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee                 | Basis of Fee  |
|--|-----------------|-------------|-----------------|-----------------|----------------|---------------------|---------------|
|  |                 |             | GST             | GST             | Decrease       | Increase / Decrease |               |
|  |                 |             | \$              | \$              | \$             | %                   |               |
| <b>Issue Fees</b>                            |                 |             |                 |                 |                |                     |               |
| <b>Claim or Counterclaim</b>                 |                 |             |                 |                 |                |                     |               |
| Fee  | Per Application | Non-Taxable | \$ 158.00       | \$ 153.30       | \$ (4.70)      | (2.97%)             | Non-statutory |
| <b>Application for Order</b>                 |                 |             |                 |                 |                |                     |               |
| Fee  | Per Application | Non-Taxable | \$ 46.00        | \$ 45.10        | \$ (0.90)      | (1.96%)             | Non-statutory |
| With Preparation                             | Per Application | Non-Taxable | \$ 75.00        | \$ 73.60        | \$ (1.40)      | (1.87%)             | Non-statutory |
| <b>46A Summons/46B Rehearing Application</b> |                 |             |                 |                 |                |                     |               |
| Fee  | Per Application | Non-Taxable | \$ 163.00       | \$ 159.30       | \$ (3.70)      | (2.27%)             | Non-statutory |
| With Preparation                             | Per Application | Non-Taxable | \$ 193.00       | \$ 187.90       | \$ (5.10)      | (2.64%)             | Non-statutory |

| Description of Fees and Charges                          | Unit of Measure | GST Status  | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|--|-----------------|-------------|-----------------|-----------------|-------------------------|-------------------------|---------------|
|  |                 |             | GST             | GST             |                         |                         |               |
|  |                 |             | \$              | \$              | \$                      | %                       |               |
| <b>Revenue Management</b>                                |                 |             |                 |                 |                         |                         |               |
| <b>Summons for Oral Examination including hearing</b>    |                 |             |                 |                 |                         |                         |               |
| Fee  | Per Application | Non-Taxable | \$ 108.00       | \$ 105.20       | \$ (2.80)               | (2.59%)                 | Non-statutory |
| <b>Certificate for Supreme Court</b>                     |                 |             |                 |                 |                         |                         |               |
| Fee  | Per Application | Non-Taxable | \$ 22.00        | \$ 21.00        | \$ (1.00)               | (4.55%)                 | Non-statutory |
| With Preparation   | Per Application | Non-Taxable | \$ 52.00        | \$ 49.60        | \$ (2.40)               | (4.62%)                 | Non-statutory |
| <b>Application for Attachment of Earnings</b>            |                 |             |                 |                 |                         |                         |               |
| Fee  | Per Application | Non-Taxable | \$ 155.00       | \$ 150.30       | \$ (4.70)               | (3.03%)                 | Non-statutory |
| <b>Attachment of Earnings/Debt Order</b>                 |                 |             |                 |                 |                         |                         |               |
| Fee  | Per Application | Non-Taxable | \$ 22.00        | \$ 21.00        | \$ (1.00)               | (4.55%)                 | Non-statutory |
| With Preparation   | Per Application | Non-Taxable | \$ 52.00        | \$ 49.60        | \$ (2.40)               | (4.62%)                 | Non-statutory |
| <b>Warrant Fees</b>                                      |                 |             |                 |                 |                         |                         |               |
| Fee  | Per Application | Non-Taxable | \$ 18.50        | \$ 18.00        | \$ (0.50)               | (2.70%)                 | Non-statutory |
| Sheriff's Warrant Fee                                    | Per Application | Non-Taxable | \$ 206.00       | \$ 206.10       | \$ 0.10                 | 0.05%                   | Non-statutory |
| <b>Application under the Judgement Debt Recovery Act</b> |                 |             |                 |                 |                         |                         |               |
| Summons for Examination                                  | Per Application | Non-Taxable | \$ 162.00       | \$ 159.30       | \$ (2.70)               | (1.67%)                 | Non-statutory |
| Instalment Application/Agreement (Creditor)              | Per Application | Non-Taxable | \$ 85.00        | \$ 84.20        | \$ (0.80)               | (0.94%)                 | Non-statutory |
| Application to Vary/Cancel (Creditor)                    | Per Application | Non-Taxable | \$ 85.00        | \$ 84.20        | \$ (0.80)               | (0.94%)                 | Non-statutory |

| Description of Fees and Charges                          | Unit of Measure | GST Status  | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|--|-----------------|-------------|-----------------|-----------------|-------------------------|-------------------------|---------------|
|  |                 |             | GST             | GST             |                         |                         |               |
|  |                 |             | \$              | \$              | \$                      | %                       |               |
| <b>Service Cost</b>                                      |                 |             |                 |                 |                         |                         |               |
| Attempted Service (Item 78)                              | Per Application | Non-Taxable | \$ 53.00        | \$ 43.00        | \$ (10.00)              | (18.87%)                | Non-statutory |
| Service by Post (Item 77)                                | Per Application | Non-Taxable | \$ 14.00        | \$ 13.00        | \$ (1.00)               | (7.14%)                 | Non-statutory |
| Allowance per km (Item 79)                               | Per Application | Non-Taxable | \$ 0.75         | \$ 0.72         | \$ (0.03)               | (4.00%)                 | Non-statutory |
| <b>Coast &amp; Rivers</b>                                |                 |             |                 |                 |                         |                         |               |
| <b>Mooring Fees</b>                                      |                 |             |                 |                 |                         |                         |               |
| Boat less than 10m pa                                    | Per boat        | Taxable     | \$ 275.00       | \$ 280.00       | \$ 5.00                 | 1.82%                   | Non-statutory |
| Boat 10.1m to 15m pa                                     | Per boat        | Taxable     | \$ 345.00       | \$ 352.00       | \$ 7.00                 | 2.03%                   | Non-statutory |
| Boat 15.1 – 20m pa                                       | Per boat        | Taxable     | \$ 395.00       | \$ 403.00       | \$ 8.00                 | 2.03%                   | Non-statutory |
| Boat 20.1 – 25m pa                                       | Per boat        | Taxable     | \$ 490.00       | \$ 500.00       | \$ 10.00                | 2.04%                   | Non-statutory |
| Jetty Fees – pa: Permit for breakwater and Hopkins River | Per boat        | Taxable     | \$ 230.00       | \$ 234.00       | \$ 4.00                 | 1.74%                   | Non-statutory |
| Mooring inspection fee                                   | Per boat        | Taxable     | \$ 200.00       | \$ 204.00       | \$ 4.00                 | 2.00%                   | Non-statutory |
| Mooring infrastructure hire                              | Per boat        | Taxable     | \$ 95.00        | \$ 97.00        | \$ 2.00                 | 2.11%                   | Non-statutory |
| Berth permit or mooring licence - new application fee    | Per boat        | Taxable     | \$ 82.00        | \$ 84.00        | \$ 2.00                 | 2.44%                   | Non-statutory |

| Description of Fees and Charges                                       | Unit of Measure  | GST Status | 2021/22 Fee | 2022/23 Fee | Fee Increase / | Fee        | Basis of Fee  |
|---|------------------|------------|-------------|-------------|----------------|------------|---------------|
|   |                  |            | Inc GST     | Inc GST     | Decrease       | Increase / |               |
|   |                  |            | \$          | \$          | \$             | %          |               |
| <b>Coast &amp; Rivers</b>   |                  |            |             |             |                |            |               |
| <b>Annual Parking Permit Fees</b>                                     |                  |            |             |             |                |            |               |
| Breakwater (per vehicle)  | Per vehicle      | Taxable    | \$ 70.00    | \$ 71.50    | \$ 1.50        | 2.14%      | Non-statutory |
| <b>Warrnambool Airport</b>  |                  |            |             |             |                |            |               |
| Landing fee - Commercial* (per landing)                               | \$ per 1,000 kg  | Taxable    | \$ 11.00    | \$ 12.00    | \$ 1.00        | 9.09%      | Non-statutory |
| Landing fee - Recreational Aircraft > 1,800kg (per landing)           | \$ per 1,000 kg  | Taxable    | \$ 11.00    | \$ 12.00    | \$ 1.00        | 9.09%      | Non-statutory |
| Flight training - local operator (per aircraft)                       | Annual           | Taxable    | \$ 1,100.00 | \$ 1,120.00 | \$ 20.00       | 1.82%      | Non-statutory |
| Flight training - non local operator (per landing)                    | \$ per 1,000 kg  | Taxable    | \$ 5.50     | \$ 6.00     | \$ 0.50        | 9.09%      | Non-statutory |
| Local user fee - Commercial (per aircraft)                            | Annual           | Taxable    | \$ 1,100.00 | \$ 1,120.00 | \$ 20.00       | 1.82%      | Non-statutory |
| Local user fee - Recreational (per aircraft)                          | Annual           | Taxable    | \$ 275.00   | \$ 280.00   | \$ 5.00        | 1.82%      | Non-statutory |
| Ambulance Vic/PelAir (per landing)                                    | Per Landing      | Taxable    | \$ 16.50    | \$ 16.50    | \$ -           | 0.00%      | Non-statutory |
| Ambulance Vic HEMS4   | No Charge        | Taxable    | \$ -        | \$ -        | \$ -           | N/A        | Non-statutory |
| RFDS Aircraft   | No Charge        | Taxable    | \$ -        | \$ -        | \$ -           | N/A        | Non-statutory |
| Police/Fire   | No Charge        | Taxable    | \$ -        | \$ -        | \$ -           | N/A        | Non-statutory |
| RPT (per landing)   | \$ per 1,000 kg  | Taxable    | \$ 11.00    | \$ 12.00    | \$ 1.00        | 9.09%      | Non-statutory |
| Pavement Concession - aircraft > 5,700kg & tyre pressure >109psi      | Per Landing      | Taxable    | \$ 165.00   | \$ 165.00   | \$ -           | 0.00%      | Non-statutory |
| Use terminal/toilets  | Per Hour         | Taxable    | \$ 19.80    | \$ 19.80    | \$ -           | 0.00%      | Non-statutory |
| Driver Training   | Per Day          | Taxable    | \$ 423.50   | \$ 423.50   | \$ -           | 0.00%      | Non-statutory |
| *Off Shore Ops Babcock Helicopter Hangar 3 - Landing Fee 50% discount |                  |            |             |             |                |            |               |
| Maintenance fee - Commercial  | Per Hangar       | Taxable    | \$ 1,100.00 | \$ -        | \$ (1,100.00)  | (100.00%)  | Non-statutory |
| Maintenance fee - Recreational  | Per Hangar       | Taxable    | \$ 220.00   | \$ -        | \$ (220.00)    | (100.00%)  | Non-statutory |
| Maintenance fee - Commercial  | Per Office Space | Taxable    | \$ 1,100.00 | \$ -        | \$ (1,100.00)  | (100.00%)  | Non-statutory |
| Maintenance fee - Recreational  | Per Clubrooms    | Taxable    | \$ 220.00   | \$ -        | \$ (220.00)    | (100.00%)  | Non-statutory |

Maintenance fee to be reviewed in conjunction with introduction of landing/user fees and review of lease agreements.

| Description of Fees and Charges  | Unit of Measure | GST Status  | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase /<br>Decrease | Fee                    | Basis of Fee  |
|----------------------------------|-----------------|-------------|-----------------|-----------------|----------------------------|------------------------|---------------|
|                                  |                 |             | GST             | GST             |                            | Increase /<br>Decrease |               |
|                                  |                 |             | \$              | \$              | \$                         | %                      |               |
| <b>Infrastructure Services</b>   |                 |             |                 |                 |                            |                        |               |
| <b>Road Reserve Works Permit</b> |                 |             |                 |                 |                            |                        |               |
| Minor Works less than \$10,000   | Per Application | Non-Taxable | \$ 150.00       | \$ 155.00       | \$ 5.00                    | 3.33%                  | Non-statutory |
| Minor Works great than \$10,000  | Per Application | Non-Taxable | \$ 665.00       | \$ 685.00       | \$ 20.00                   | 3.01%                  | Non-statutory |
| Minor Works Public Notice Fee    | Per Application | Non-Taxable | \$ 55.00        | \$ 57.00        | \$ 2.00                    | 3.64%                  | Non-statutory |
| Large Projects                   | Per Application | Non-Taxable | By Negotiation  | \$ -            | \$ -                       | 0.00%                  | Non-statutory |
| <b>Asset Protection Permit</b>   |                 |             |                 |                 |                            |                        |               |
| Asset Inspection Checklist       | Per Application | Non-Taxable | \$ 150.00       | \$ 155.00       | \$ 5.00                    | 3.33%                  | Non-statutory |

| Description of Fees and Charges   | Unit of Measure | GST Status  | 2021/22 Fee Inc  | 2022/23 Fee Inc | Fee Increase / | Fee                 | Basis of Fee  |
|---|-----------------|-------------|--|-----------------|----------------|---------------------|---------------|
|   |                 |             | GST  | GST             | Decrease       | Increase / Decrease |               |
|   |                 |             | \$   | \$              | \$             | %                   |               |
| <b>Livestock Crossing Permit:</b>   |                 |             |  |                 |                |                     |               |
| Stock Crossing Permit   | Per Application | Non-Taxable | \$ 150.00  | \$ 155.00       | \$ 5.00        | 3.33%               | Non-statutory |
| <b>Stormwater Legal Point of Discharge Application:</b>   |                 |             |  |                 |                |                     |               |
| Single dwelling development - Note 1  | Per Application | Non-Taxable | \$ 144.70  | \$ 144.70       | \$ -           | 0.00%               | Statutory     |
| Information only - Note 1   | Per Application | Non-Taxable | \$ 65.00   | \$ 67.00        | \$ 2.00        | 3.08%               | Non-statutory |
| Short notice fee - Note 1   | Per Application | Non-Taxable | \$ 120.00  | \$ 122.00       | \$ 2.00        | 1.67%               | Non-statutory |
| Street tree – supply and install including maintenance period of 24 months - Note 1                                   | Per Tree        | Non-Taxable | \$ 362.10  | \$ 375.00       | \$ 12.90       | 3.56%               | Non-statutory |
| Build Over Stormwater Easement Application - Note 1   | Per Application | Non-Taxable | \$ 120.36  | \$ 124.00       | \$ 3.64        | 3.02%               | Non-statutory |
| Rain Garden (small up to 4.5m2) – supply and install vegetated landscaping including maintenance period of 24 months  | Per Rain Garden | Non-Taxable | \$ 3,264.00  | \$ 3,360.00     | \$ 96.00       | 2.94%               | Non-statutory |
| Rain Garden (medium up to 9.0m2) – supply and install vegetated landscaping including maintenance period of 24 months | Per Rain Garden | Non-Taxable | \$ 3,672.00  | \$ 3,800.00     | \$ 128.00      | 3.49%               | Non-statutory |
| Stormwater drainage line inspection (high resolution camera) – 4 hours  | Per Inspection  | Non-Taxable | \$ 683.40  | \$ 704.00       | \$ 20.60       | 3.01%               | Non-statutory |
| Stormwater drainage line inspection (high resolution camera) – 8.5 hours  | Per Inspection  | Non-Taxable | \$ 1,417.80  | \$ 1,460.00     | \$ 42.20       | 2.98%               | Non-statutory |
| Plan checking and supervision fee   | Per Application | Non-Taxable | 0.75% for plan checking and 2.5% for supervision (Based on the value of works) |                 | \$ -           | 0.00%               | Non-statutory |

Notes: 1 Fees are in accordance with the Planning and Environment (Fees) Regulation 2016 and the Subdivision (Fees) Regulation 2016, and are subject to change in accordance with changes to the government legislation and regulations.

| Description of Fees and Charges   | Unit of Measure | GST Status | 2021/22 Fee Inc            | 2022/23 Fee Inc            | Fee Increase / | Fee Increase / | Basis of Fee  |
|---|-----------------|------------|----------------------------|----------------------------|----------------|----------------|---------------|
|   |                 |            | GST                        | GST                        | Decrease       | Decrease       |               |
|   |                 |            | \$                         | \$                         | \$             | %              |               |
| <b>Open Space Hires</b>   |                 |            |                            |                            |                |                |               |
| <b>Botanic Gardens - Weddings and Events</b>                                      |                 |            |                            |                            |                |                |               |
| Small Event - (No Marquee, Vehicle Access or Use of Rotunda)                      | Per event       | Taxable    | \$ 110.00                  | \$ 115.00                  | \$ 5.00        | 4.55%          | Non-statutory |
| Use of Band Rotunda and or Vehicle Access   | Per hire        | Taxable    | \$ 180.00                  | \$ 185.00                  | \$ 5.00        | 2.78%          | Non-statutory |
| Small Marquee ( 6m x 6m, or up to 36 square metres ) weddings and events *        | Per marquee     | Taxable    | \$ 575.00                  | \$ 600.00                  | \$ 25.00       | 4.35%          | Non-statutory |
| Medium Marquee ( 8m x 8m, or up to 64 square metres) weddings and events *        | Per marquee     | Taxable    | \$ 1,150.00                | \$ 1,200.00                | \$ 50.00       | 4.35%          | Non-statutory |
| Large Marquee *   | Per marquee     | Taxable    | Price on event application | Price on event application | \$ -           | 0.00%          | Non-statutory |
| Note: * = Marquee fees include vehicle access and use of Band Rotunda if required |                 |            |                            |                            |                |                |               |

| Description of Fees and Charges                                      | Unit of Measure | GST Status | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee Increase / | Basis of Fee  |
|--|-----------------|------------|-----------------|-----------------|----------------|----------------|---------------|
|  |                 |            | GST             | GST             | Decrease       | Decrease       |               |
|  |                 |            | \$              | \$              | \$             | %              |               |
| <b>Lake Pertobe - Events</b>   |                 |            |                 |                 |                |                |               |
| Community Events (not for profit)                                    | Per event       | Taxable    | \$ -            | \$ -            | \$ -           | 0.00%          | Non-statutory |
| Small Events (under 200 attendees)                                   | Per event       | Taxable    | \$ 290.00       | \$ 300.00       | \$ 10.00       | 3.45%          | Non-statutory |
| Medium Events (between 200 to 500 attendees)                         | Per event       | Taxable    | \$ 575.00       | \$ 600.00       | \$ 25.00       | 4.35%          | Non-statutory |
| Large Events (over 500 attendees)                                    | Per event       | Taxable    | \$ 1,150.00     | \$ 1,200.00     | \$ 50.00       | 4.35%          | Non-statutory |
| <b>Lighthouse Theatre</b>  |                 |            |                 |                 |                |                |               |
| <b>Staff - all venues and user types</b>                             |                 |            |                 |                 |                |                |               |
| Supervising Technician   | Per hour        | Taxable    | \$ 61.00        | \$ 63.00        | \$ 2.00        | 3.28%          | Non-statutory |
| Technician   | Per hour        | Taxable    | \$ 55.50        | \$ 57.00        | \$ 1.50        | 2.70%          | Non-statutory |
| Front of House Supervisor or Duty Officer                            | Per hour        | Taxable    | \$ 61.00        | \$ 63.00        | \$ 2.00        | 3.28%          | Non-statutory |
| Front of House Officer (Box Office, Bar, Merchandise Seller)         | Per hour        | Taxable    | \$ 55.50        | \$ 57.00        | \$ 1.50        | 2.70%          | Non-statutory |
| Usher Provision Fee  | Per performance | Taxable    | \$ 250.00       | \$ 250.00       | \$ -           | 0.00%          | Non-statutory |
| <b>Ticket Fees (patrons &amp; ticket purchasers)</b>                 |                 |            |                 |                 |                |                |               |
| Online/Web Booking Fee   | Per booking     | Taxable    | \$ 6.95         | \$ 6.95         | \$ -           | 0.00%          | Non-statutory |
| Phone Booking Fee  | Per booking     | Taxable    | \$ 3.00         | \$ 3.00         | \$ -           | 0.00%          | Non-statutory |
| <b>Community &amp; Local Non for Profit</b>                          |                 |            |                 |                 |                |                |               |
| THEATRE ticketed performance - Hire rate plus 5% of net ticket sales | Per performance | Taxable    | \$ 580.00       | \$ 585.00       | \$ 5.00        | 0.86%          | Non-statutory |
| THEATRE ticketed performance - Second Performance same day           | Per performance | Taxable    | \$ 365.00       | \$ 370.00       | \$ 5.00        | 1.37%          | Non-statutory |
| THEATRE - Rehearsal (No Technical Equipment)                         | Per hour        | Taxable    | \$ 55.00        | \$ 55.00        | \$ -           | 0.00%          | Non-statutory |



| Description of Fees and Charges                                      | Unit of Measure | GST Status | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee Increase / | Basis of Fee  |
|--|-----------------|------------|-----------------|-----------------|----------------|----------------|---------------|
|  |                 |            | GST             | GST             | Decrease       | Decrease       |               |
|  |                 |            | \$              | \$              | \$             | %              |               |
| THEATRE - Rehearsal (Inc. Technical Equipment)                       | Per hour        | Taxable    | \$ 65.00        | \$ 65.00        | \$ -           | 0.00%          | Non-statutory |
| <b>Lighthouse Theatre</b>  |                 |            |                 |                 |                |                |               |
| <b>Community &amp; Local Non for Profit</b>                          |                 |            |                 |                 |                |                |               |
| STUDIO ticketed performance - Hire rate plus 5% of net ticket sales  | Per performance | Taxable    | \$ 375.00       | \$ 380.00       | \$ 5.00        | 1.33%          | Non-statutory |
| STUDIO ticketed performance - Second Performance same day            | Per performance | Taxable    | \$ 245.00       | \$ 250.00       | \$ 5.00        | 2.04%          | Non-statutory |
| STUDIO - Rehearsal (No Technical Equipment)                          | Per hour        | Taxable    | \$ 55.00        | \$ 55.00        | \$ -           | 0.00%          | Non-statutory |
| STUDIO - Rehearsal (Inc. Technical Equipment)                        | Per hour        | Taxable    | \$ 65.00        | \$ 65.00        | \$ -           | 0.00%          | Non-statutory |
| <b>Local Artists and Non-local Non for Profit</b>                    |                 |            |                 |                 |                |                |               |
| THEATRE ticketed performance - Hire rate plus 5% of net ticket sales | Per performance | Taxable    | \$ 835.00       | \$ 840.00       | \$ 5.00        | 0.60%          | Non-statutory |
| THEATRE ticketed performance - Second Performance same day           | Per performance | Taxable    | \$ 375.00       | \$ 380.00       | \$ 5.00        | 1.33%          | Non-statutory |
| THEATRE - Rehearsal (No Technical Equipment)                         | Per hour        | Taxable    | \$ 55.00        | \$ 55.00        | \$ -           | 0.00%          | Non-statutory |
| THEATRE - Rehearsal (Inc. Technical Equipment)                       | Per hour        | Taxable    | \$ 65.00        | \$ 65.00        | \$ -           | 0.00%          | Non-statutory |
| STUDIO ticketed performance - Hire rate plus 5% of net ticket sales  | Per performance | Taxable    | \$ 525.00       | \$ 530.00       | \$ 5.00        | 0.95%          | Non-statutory |
| STUDIO ticketed performance - Second Performance same day            | Per performance | Taxable    | \$ 245.00       | \$ 250.00       | \$ 5.00        | 2.04%          | Non-statutory |
| STUDIO - Rehearsal (No Technical Equipment)                          | Per hour        | Taxable    | \$ 55.00        | \$ 55.00        | \$ -           | 0.00%          | Non-statutory |
| STUDIO - Rehearsal (Inc. Technical Equipment)                        | Per hour        | Taxable    | \$ 65.00        | \$ 65.00        | \$ -           | 0.00%          | Non-statutory |
| <b>Other Fees - Community, Non for Profits and Local Artists</b>     |                 |            |                 |                 |                |                |               |
| <b>Equipment &amp; Consumable Items</b>                              |                 |            |                 |                 |                |                |               |
| Steinway Grand piano (plus tuning if required)                       | Per item        | Taxable    | \$ 105.00       | \$ 105.00       | \$ -           | 0.00%          | Non-statutory |
| Minimum Consumable Charge (gel, tape, batteries)                     | Per item        | Taxable    | \$ 32.50        | \$ 33.00        | \$ 0.50        | 1.54%          | Non-statutory |

| Description of Fees and Charges                              | Unit of Measure | GST Status | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee Increase / | Basis of Fee  |
|--|-----------------|------------|-----------------|-----------------|----------------|----------------|---------------|
|  |                 |            | GST             | GST             | Decrease       | Decrease       |               |
|  |                 |            | \$              | \$              | \$             | %              |               |
| Radio Mics   | Per item        | Taxable    | \$ 47.50        | \$ 47.50        |                | \$ - 0.00%     | Non-statutory |
| <b><i>Ticketing Fees (hirer) - based on gross prices</i></b> |                 |            |                 |                 |                |                |               |
| Tickets \$10.99 and under                                    | Per ticket      | Taxable    | \$ 1.55         | \$ 1.55         |                | \$ - 0.00%     | Non-statutory |
| Tickets \$11.00 - \$39.99                                    | Per ticket      | Taxable    | \$ 3.00         | \$ 3.00         |                | \$ - 0.00%     | Non-statutory |
| Tickets \$40.00 and over                                     | Per ticket      | Taxable    | \$ 4.00         | \$ 4.00         |                | \$ - 0.00%     | Non-statutory |
| Credit Card/Electronic Payment Fee                           | Per ticket      | Taxable    | Up to 3%        | Up to 3%        |                | \$ - 0.00%     | Non-statutory |
| Complimentary Tickets  | Per ticket      | Taxable    | \$ 0.60         | \$ 0.60         |                | \$ - 0.00%     | Non-statutory |
| Event Creation and Set of Tickets                            | Per season      | Taxable    | \$ 55.00        | \$ 55.00        |                | \$ - 0.00%     | Non-statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee Increase / | Basis of Fee |
|---------------------------------|-----------------|------------|-----------------|-----------------|----------------|----------------|--------------|
|                                 |                 |            | GST             | GST             | Decrease       | Decrease       |              |
|                                 |                 |            | \$              | \$              | \$             | %              |              |

***Lighthouse Theatre***

***Ticketed Event: Subsidised Professional Companies***

|  |                 |         |             |             |          |       |               |
|--|-----------------|---------|-------------|-------------|----------|-------|---------------|
| THEATRE ticketed performance - Hire rate plus 5% of net ticket sales | Per performance | Taxable | \$ 1,300.00 | \$ 1,350.00 | \$ 50.00 | 3.85% | Non-statutory |
| THEATRE ticketed performance - Second Performance same day           | Per performance | Taxable | \$ 610.00   | \$ 620.00   | \$ 10.00 | 1.64% | Non-statutory |
| THEATRE - Rehearsal  | Per hour        | Taxable | \$ 65.00    | \$ 65.00    | \$ -     | 0.00% | Non-statutory |

| Description of Fees and Charges                                      | Unit of Measure | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|--|-----------------|------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|  |                 |            | \$                  | \$                  | \$                      | %                       |               |
| STUDIO ticketed performance - Hire rate plus 5% of net ticket sales  | Per performance | Taxable    | \$ 640.00           | \$ 650.00           | \$ 10.00                | 1.56%                   | Non-statutory |
| STUDIO ticketed performance - Second Performance same day            | Per performance | Taxable    | \$ 370.00           | \$ 380.00           | \$ 10.00                | 2.70%                   | Non-statutory |
| STUDIO - Rehearsal   | Per hour        | Taxable    | \$ 65.00            | \$ 65.00            | \$ -                    | 0.00%                   | Non-statutory |
| <b><i>Ticketed Event: Standard Hirer Rates</i></b>                   |                 |            |                     |                     |                         |                         |               |
| THEATRE ticketed performance - Hire rate plus 5% of net ticket sales | Per performance | Taxable    | \$ 1,750.00         | \$ 1,800.00         | \$ 50.00                | 2.86%                   | Non-statutory |
| THEATRE ticketed performance - Second Performance same day           | Per performance | Taxable    | \$ 625.00           | \$ 635.00           | \$ 10.00                | 1.60%                   | Non-statutory |
| THEATRE - Rehearsal  | Per hour        | Taxable    | \$ 65.00            | \$ 65.00            | \$ -                    | 0.00%                   | Non-statutory |
| STUDIO ticketed performance - Hire rate plus 5% of net ticket sales  | Per performance | Taxable    | \$ 650.00           | \$ 660.00           | \$ 10.00                | 1.54%                   | Non-statutory |
| STUDIO ticketed performance - Second Performance same day            | Per performance | Taxable    | \$ 375.00           | \$ 385.00           | \$ 10.00                | 2.67%                   | Non-statutory |
| STUDIO - Rehearsal   | Per hour        | Taxable    | \$ 65.00            | \$ 65.00            | \$ -                    | 0.00%                   | Non-statutory |
| <b><i>Other Fees - Subsidised theatre and Standard hires</i></b>     |                 |            |                     |                     |                         |                         |               |
| <b><i>Equipment &amp; Consumable Items</i></b>                       |                 |            |                     |                     |                         |                         |               |
| Steinway Grand piano (plus tuning if required)                       | Per item        | Taxable    | \$ 240.00           | \$ 240.00           | \$ -                    | 0.00%                   | Non-statutory |
| Minimum Consumable Charge (gel, tape, batteries)                     | Per item        | Taxable    | \$ 65.00            | \$ 66.00            | \$ 1.00                 | 1.54%                   | Non-statutory |
| Radio Mics   | Per booking     | Taxable    | \$ 95.00            | \$ 95.00            | \$ -                    | 0.00%                   | Non-statutory |
| <b><i>Ticketing Fees (hirer) - based on gross prices</i></b>         |                 |            |                     |                     |                         |                         |               |
| Tickets \$10.99 and under  | Per ticket      | Taxable    | \$ 3.30             | \$ 3.30             | \$ -                    | 0.00%                   | Non-statutory |
| Tickets \$11.00 - \$39.99  | Per ticket      | Taxable    | \$ 4.30             | \$ 4.30             | \$ -                    | 0.00%                   | Non-statutory |

| Description of Fees and Charges   | Unit of Measure   | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|---|-------------------|------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|   |                   |            | \$                  | \$                  | \$                      | %                       |               |
| Tickets \$40.00 - \$59.99   | Per ticket        | Taxable    | \$ 5.40             | \$ 5.40             | \$ -                    | 0.00%                   | Non-statutory |
| Tickets \$60.00 and over  | Per ticket        | Taxable    | \$ 6.50             | \$ 6.50             | \$ -                    | 0.00%                   | Non-statutory |
| Credit Card/Electronic Payment Fee  | Per ticket        | Taxable    | Up to 3%            | Up to 3%            | \$ -                    | 0.00%                   | Non-statutory |
| Complimentary Tickets   | Per ticket        | Taxable    | \$ 0.60             | \$ 0.60             | \$ -                    | 0.00%                   | Non-statutory |
| Event Creation and Set of Tickets (Per Season)  | Per season        | Taxable    | \$ 115.00           | \$ 115.00           | \$ -                    | 0.00%                   | Non-statutory |
| Urgent (<72hr) Event Creation and Set of Tickets (Per Season)                                       | Per season        | Taxable    | \$ 230.00           | \$ 230.00           | \$ -                    | 0.00%                   | Non-statutory |
| <b>Merchandise</b>  |                   |            |                     |                     |                         |                         |               |
| Including foyers, Theatre, Studio, Atrium and Meeting Room  | Per sale          | Taxable    | 12% on gross sales  | 12% on gross sales  | \$ -                    | 0.00%                   | Non-statutory |
| <b>Non-Ticketed Event: Non for Profit Organisations</b>   |                   |            |                     |                     |                         |                         |               |
| THEATRE - Event Hire (up to 9 hrs)  | Per session       | Taxable    | \$ 1,300.00         | \$ 1,325.00         | \$ 25.00                | 1.92%                   | Non-statutory |
| THEATRE - Additional Hours  | Per hour          | Taxable    | \$ 65.00            | \$ 65.00            | \$ -                    | 0.00%                   | Non-statutory |
| STUDIO - Event Hire (up to 9 hrs)   | Per session       | Taxable    | \$ 700.00           | \$ 710.00           | \$ 10.00                | 1.43%                   | Non-statutory |
| STUDIO - Additional Hours   | Per hour          | Taxable    | \$ 65.00            | \$ 65.00            | \$ -                    | 0.00%                   | Non-statutory |
| STUDIO - Meeting only - basic A/V requirements and fixed layout. (9am to 5pm Monday to Friday only) | Per session       | Taxable    | N/A                 | \$ 350.00           | NEW FEE                 | 0.00%                   | Non-statutory |
| MEETING ROOM - Monday to Friday between 9am & 5pm   | Per booking       | Taxable    | \$ 265.00           | \$ 265.00           | \$ -                    | 0.00%                   | Non-statutory |
| MEETING ROOM Half Day (under 4 hours) - Monday to Friday between 9am & 5pm                          | Per booking       | Taxable    | N/A                 | \$ 200.00           | NEW FEE                 | 0.00%                   | Non-statutory |
| MEETING ROOM - Weekdays outside of business hours and Weekends                                      | Per booking       | Taxable    | By negotiation      | By negotiation      | \$ -                    | 0.00%                   | Non-statutory |
| STUDIO: Used in conjunction with Theatre event hire   | Per event per day | Taxable    | \$ 420.00           | \$ 420.00           | \$ -                    | 0.00%                   | Non-statutory |

| Description of Fees and Charges   | Unit of Measure   | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|---|-------------------|------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|   |                   |            | \$                  | \$                  | \$                      | %                       |               |
| MEETING ROOM: Used in conjunction with Theatre or Studio event hire                                 | Per event per day | Taxable    | \$ 160.00           | \$ 160.00           | \$ -                    | 0.00%                   | Non-statutory |
| MAIN FOYER - Monday to Friday between 9am & 5pm   | Per booking       | Taxable    | \$ 340.00           | \$ 340.00           | \$ -                    | 0.00%                   | Non-statutory |
| MAIN FOYER - Weekdays outside of business hours and Weekends  | Per booking       | Taxable    | By negotiation      | By negotiation      | \$ -                    | 0.00%                   | Non-statutory |
| <b>Non-Ticketed Event: Standard Rates</b>   |                   |            |                     |                     |                         |                         |               |
| THEATRE - Event Hire (up to 9 hrs)  | Per session       | Taxable    | \$ 2,175.00         | \$ 2,200.00         | NEW FEE                 | 0.00%                   | Non-statutory |
| THEATRE - Additional Hours  | Per hour          | Taxable    | \$ 65.00            | \$ 65.00            | NEW FEE                 | 0.00%                   | Non-statutory |
| STUDIO - Event Hire (up to 9 hrs)   | Per session       | Taxable    | \$ 850.00           | \$ 860.00           | NEW FEE                 | 0.00%                   | Non-statutory |
| STUDIO - Additional Hours   | Per hour          | Taxable    | \$ 65.00            | \$ 65.00            | NEW FEE                 | 0.00%                   | Non-statutory |
| STUDIO - Meeting only - basic A/V requirements and fixed layout. (9am to 5pm Monday to Friday only) | Per session       | Taxable    | N/A                 | \$ 400.00           | NEW FEE                 | 0.00%                   | Non-statutory |
| MEETING ROOM - Monday to Friday between 9am & 5pm   | Per booking       | Taxable    | \$ 265.00           | \$ -                | Fee ceased              | 0.00%                   | Non-statutory |
| MEETING ROOM Full Day (over 4 hours) - Monday to Friday between 9am & 5pm                           | Per booking       | Taxable    | N/A                 | \$ 265.00           | NEW FEE                 | 0.00%                   | Non-statutory |
| MEETING ROOM Half Day (under 4 hours) - Monday to Friday between 9am & 5pm                          | Per booking       | Taxable    | N/A                 | \$ 200.00           | NEW FEE                 | 0.00%                   | Non-statutory |
| MEETING ROOM - Weekdays outside of business hours and Weekends                                      | Per booking       | Taxable    | By negotiation      | By negotiation      | NEW FEE                 | 0.00%                   | Non-statutory |
| STUDIO: Used in conjunction with Theatre event hire   | Per event per day | Taxable    | \$ 500.00           | \$ 500.00           | NEW FEE                 | 0.00%                   | Non-statutory |
| MAIN FOYER - Monday to Friday between 9am & 5pm   | Per booking       | Taxable    | \$ 340.00           | \$ 340.00           | NEW FEE                 | 0.00%                   | Non-statutory |
| MAIN FOYER - Weekdays outside of business hours and Weekends  | Per booking       | Taxable    | By negotiation      | By negotiation      | NEW FEE                 | 0.00%                   | Non-statutory |
| MAIN FOYER - Used in conjunction with Theatre: Event  | Per booking       | Taxable    | No charge           | No charge           | NEW FEE                 | 0.00%                   | Non-statutory |

| Description of Fees and Charges                                    | Unit of Measure | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|--|-----------------|------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|  |                 |            | \$                  | \$                  | \$                      | %                       |               |
| MAIN FOYER - Used in conjunction with Studio                       | Per hour        | Taxable    | \$ 125.00           | \$ 125.00           | NEW FEE                 | 0.00%                   | Non-statutory |
| Room Change Surcharge (Change of Format from Standard)             | Per booking     | Taxable    | \$ 65.00            | \$ 65.00            | NEW FEE                 | 0.00%                   | Non-statutory |
| <b>Functions</b>   |                 |            |                     |                     |                         |                         |               |
| <b>Catered Functions (Dinners, Luncheons, Weddings)</b>            |                 |            |                     |                     |                         |                         |               |
| STUDIO - Function Hire - up to 9 hrs access, includes Meeting Room | Per booking     | Taxable    | \$ 1,300.00         | \$ 1,300.00         | \$ -                    | 0.00%                   | Non-statutory |
| STUDIO - Additional Hire hours or Setup hours                      | Per hour        | Taxable    | \$ 65.00            | \$ 65.00            | \$ -                    | 0.00%                   | Non-statutory |
| MAIN FOYER - Used in conjunction with Catered Function             | Per session     | Taxable    | \$ 130.00           | \$ 130.00           | \$ -                    | 0.00%                   | Non-statutory |
| <b>Other Fees</b>  |                 |            |                     |                     |                         |                         |               |
| <b>Equipment &amp; Consumables Items</b>                           |                 |            |                     |                     |                         |                         |               |
| Steinway Grand Piano (plus tuning if required)                     | Per item        | Taxable    | \$ 240.00           | \$ 240.00           | \$ -                    | 0.00%                   | Non-statutory |
| Radio Mics   | Per booking     | Taxable    | \$ 95.00            | \$ 95.00            | \$ -                    | 0.00%                   | Non-statutory |
| Rubbish Removal  | Per skip bin    | Taxable    | \$ 150.00           | \$ 150.00           | \$ -                    | 0.00%                   | Non-statutory |
| <b>AquaZone</b>  |                 |            |                     |                     |                         |                         |               |
| <b>Day Admissions: Aquatics</b>                                    |                 |            |                     |                     |                         |                         |               |
| Adult swim   | Per day         | Taxable    | \$ 7.20             | \$ 7.30             | \$ 0.10                 | 1.39%                   | Non-statutory |
| Child swim (3-15 years)  | Per day         | Taxable    | \$ 5.30             | \$ 5.40             | \$ 0.10                 | 1.89%                   | Non-statutory |
| Concession swim  | Per day         | Taxable    | \$ 5.50             | \$ 5.10             | \$ (0.40)               | (7.27%)                 | Non-statutory |
| Family swim (unlimited family members/same residence)              | Per day         | Taxable    | \$ 21.30            | \$ 21.90            | \$ 0.60                 | 2.82%                   | Non-statutory |
| <b>Day Admissions: Health &amp; Fitness</b>                        |                 |            |                     |                     |                         |                         |               |
| Gymnasium  | Per day         | Taxable    | \$ 20.00            | \$ 15.80            | \$ (4.20)               | (21.00%)                | Non-statutory |

| Description of Fees and Charges                     | Unit of Measure            | GST Status  | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|---|----------------------------|-------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|   |                            |             | \$                  | \$                  | \$                      | %                       |               |
| Fitness class                                       | Per class                  | Taxable     | \$ 15.30            | \$ 15.80            | \$ 0.50                 | 3.27%                   | Non-statutory |
| Older adult exercise class                          | Per class                  | Taxable     | \$ 10.70            | \$ 11.00            | \$ 0.30                 | 2.80%                   | Non-statutory |
| Preventative Health Classes                         | Per class                  | Taxable     | \$ 6.10             | \$ 6.30             | \$ 0.20                 | 3.28%                   | Non-statutory |
| School aerobics                                     | Per class                  | Taxable     | \$ 8.20             | \$ 8.20             | \$ -                    | 0.00%                   | Non-statutory |
| Personal Training 1 hour                            | Per session                | Taxable     | \$ 75.00            | \$ 92.00            | \$ 17.00                | 22.67%                  | Non-statutory |
| Personal Training 45 minutes                        | Per session                | Taxable     | \$ 65.00            | \$ 69.00            | \$ 4.00                 | 6.15%                   | Non-statutory |
| Personal Training ½ hour                            | Per session                | Taxable     | \$ 50.00            | \$ 46.00            | \$ (4.00)               | (8.00%)                 | Non-statutory |
| <b>Crèche</b>                                       |                            |             |                     |                     |                         |                         |               |
| Member  | Per child per hour         | Taxable     | \$ -                | \$ -                | \$ -                    | 0.00%                   | Non-statutory |
| Non Member  | Per child per hour         | Taxable     | \$ -                | \$ -                | \$ -                    | 0.00%                   | Non-statutory |
| <b>Learn to Swim (Pool Entry &amp; Assessment)</b>  |                            |             |                     |                     |                         |                         |               |
| Per class (2nd child and 3rd child discounts apply) | Per class                  | Non-Taxable | \$ 15.00            | \$ 15.30            | \$ 0.30                 | 2.00%                   | Non-statutory |
| Private lessons ½ hour lesson                       | Per lesson                 | Non-Taxable | \$ 55.00            | \$ 57.00            | \$ 2.00                 | 3.64%                   | Non-statutory |
| 1 hour lesson                                       | Per lesson                 | Non-Taxable | \$ 105.00           | \$ 107.00           | \$ 2.00                 | 1.90%                   | Non-statutory |
| School swim - no instruction                        | Per child                  | Non-Taxable | \$ 5.10             | \$ 5.20             | \$ 0.10                 | 1.96%                   | Non-statutory |
| School swim - with instruction                      | Per child                  | Non-Taxable | \$ 7.20             | \$ 7.30             | \$ 0.10                 | 1.39%                   | Non-statutory |
| School at pool                                      | Per child                  | Non-Taxable | \$ 11.00            | \$ 11.20            | \$ 0.20                 | 1.82%                   | Non-statutory |
| Learn to Swim Monthly Direct Debit                  | Per direct debit per month | Non-Taxable | \$ 62.70            | \$ 63.95            | \$ 1.25                 | 1.99%                   | Non-statutory |

| Description of Fees and Charges                 | Unit of Measure            | GST Status  | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|---|----------------------------|-------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|   |                            |             | \$                  | \$                  | \$                      | %                       |               |
| Learn to Swim Monthly Direct Debit (Concession) | Per direct debit per month | Non-Taxable | \$ 43.90            | \$ 44.77            | \$ 0.87                 | 1.98%                   | Non-statutory |
| <b>Group Entry</b>                              |                            |             |                     |                     |                         |                         |               |
| Adult Swim                                      | Per session                | Taxable     | \$ 6.50             | \$ 6.80             | \$ 0.30                 | 4.62%                   | Non-statutory |
| Adult Gym                                       | Per session                | Taxable     | \$ 18.20            | \$ 15.00            | \$ (3.20)               | (17.58%)                | Non-statutory |
| Adult Fitness Class                             | Per session                | Taxable     | \$ 14.00            | \$ 15.00            | \$ 1.00                 | 7.14%                   | Non-statutory |
| <b>Multi Pass – Health &amp; Fitness</b>        |                            |             |                     |                     |                         |                         |               |
| Fitness class - 20 pass                         | Per pass                   | Taxable     | \$ 273.60           | \$ 284.40           | \$ 10.80                | 3.95%                   | Non-statutory |
| <b>Multi Pass – Aquatics</b>                    |                            |             |                     |                     |                         |                         |               |
| Adult - 20 Pass                                 | Per pass                   | Taxable     | \$ 129.60           | \$ 131.40           | \$ 1.80                 | 1.39%                   | Non-statutory |
| Adult -50 Pass                                  | Per pass                   | Taxable     | \$ 324.00           | \$ 328.50           | \$ 4.50                 | 1.39%                   | Non-statutory |
| Child - 20 Pass                                 | Per pass                   | Taxable     | \$ 95.40            | \$ 97.20            | \$ 1.80                 | 1.89%                   | Non-statutory |
| Child - 50 Pass                                 | Per pass                   | Taxable     | \$ 238.50           | \$ 243.00           | \$ 4.50                 | 1.89%                   | Non-statutory |
| Concession - 20 Pass                            | Per pass                   | Taxable     | \$ 99.00            | \$ 91.80            | \$ (7.20)               | (7.27%)                 | Non-statutory |
| Concession - 50 Pass                            | Per pass                   | Taxable     | \$ 247.50           | \$ 229.50           | \$ (18.00)              | (7.27%)                 | Non-statutory |
| <b>Facility Hire</b>                            |                            |             |                     |                     |                         |                         |               |
| Up to four hours                                | Per booking                | Taxable     | \$ 545.00           | \$ 555.00           | \$ 10.00                | 1.83%                   | Non-statutory |
| Up to ten hours                                 | Per booking                | Taxable     | \$ 850.00           | \$ 860.00           | \$ 10.00                | 1.18%                   | Non-statutory |
| Lane hourly - commercial                        | Per hour per lane          | Taxable     | \$ 46.00            | \$ 46.00            | \$ -                    | 0.00%                   | Non-statutory |



| Description of Fees and Charges                             | Unit of Measure          | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|---|--------------------------|------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|   |                          |            | \$                  | \$                  | \$                      | %                       |               |
| Lane hourly - community                                     | Per hour per lane        | Taxable    | \$ 5.10             | \$ 5.10             | \$ -                    | 0.00%                   | Non-statutory |
| Pool closure advertising fee                                | Per booking              | Taxable    | \$ -                | \$ -                | \$ -                    | 0.00%                   | Non-statutory |
| School booking cancellation fee (per lane) (<12 hrs notice) | Per lane                 | Taxable    | \$ 42.00            | \$ 50.00            | \$ 8.00                 | 19.05%                  | Non-statutory |
| Crèche  | Per hour                 | Taxable    | \$ 65.00            | \$ 65.00            | \$ -                    | 0.00%                   | Non-statutory |
| Multi-purpose room  | Per hour                 | Taxable    | \$ 70.00            | \$ 70.00            | \$ -                    | 0.00%                   | Non-statutory |
| <b>Birthday Party</b>                                       |                          |            |                     |                     |                         |                         |               |
| Aqua Fun Pack   | Per booking              | Taxable    | \$ 75.00            | \$ -                | \$ (75.00)              | (100.00%)               | Non-statutory |
| <b>Memberships - Gold</b>                                   |                          |            |                     |                     |                         |                         |               |
| 12 months   | Per membership           | Taxable    | \$ 1,078.80         | \$ 1,092.00         | \$ 13.20                | 1.22%                   | Non-statutory |
| 3 months  | Per membership           | Taxable    | \$ 449.50           | \$ 273.00           | \$ (176.50)             | (39.27%)                | Non-statutory |
| Direct debit joining fee                                    | Per membership           | Taxable    | \$ -                | \$ -                | \$ -                    | 0.00%                   | Non-statutory |
| Direct debit monthly rate                                   | Per membership per month | Taxable    | \$ 89.90            | \$ 91.00            | \$ 1.10                 | 1.22%                   | Non-statutory |
| <b>Memberships - Gym and Swim</b>                           |                          |            |                     |                     |                         |                         |               |
| 12 months   | Per membership           | Taxable    | \$ 1,011.60         | \$ 966.00           | \$ (45.60)              | (4.51%)                 | Non-statutory |
| 3 months  | Per membership           | Taxable    | \$ 421.50           | \$ 241.50           | \$ (180.00)             | (42.70%)                | Non-statutory |
| Direct debit joining fee                                    | Per membership           | Taxable    | \$ -                | \$ -                | \$ -                    | 0.00%                   | Non-statutory |
| Direct debit monthly rate                                   | Per membership per month | Taxable    | \$ 84.30            | \$ 80.50            | \$ (3.80)               | (4.51%)                 | Non-statutory |
| <b>Memberships - Fitness and Swim</b>                       |                          |            |                     |                     |                         |                         |               |

| Description of Fees and Charges  | Unit of Measure          | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|----------------------------------|--------------------------|------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|                                  |                          |            | \$                  | \$                  | \$                      | %                       |               |
| 12 months                        | Per membership           | Taxable    | \$ 955.20           | \$ 966.00           | \$ 10.80                | 1.13%                   | Non-statutory |
| 3 months                         | Per membership           | Taxable    | \$ 398.00           | \$ 241.50           | \$(156.50)              | (39.32%)                | Non-statutory |
| Direct debit joining fee         | Per membership           | Taxable    | \$ -                | \$ -                | \$ -                    | 0.00%                   | Non-statutory |
| Direct debit monthly rate        | Per membership per month | Taxable    | \$ 79.60            | \$ 80.50            | \$ 0.90                 | 1.13%                   | Non-statutory |
| <b>Memberships - Swim Only</b>   |                          |            |                     |                     |                         |                         |               |
| 12 months                        | Per membership           | Taxable    | \$ 860.40           | \$ 870.00           | \$ 9.60                 | 1.12%                   | Non-statutory |
| 3 months                         | Per membership           | Taxable    | \$ 358.50           | \$ 217.50           | \$(141.00)              | (39.33%)                | Non-statutory |
| Direct debit joining fee         | Per membership           | Taxable    | \$ -                | \$ -                | \$ -                    | 0.00%                   | Non-statutory |
| Direct debit monthly rate        | Per membership per month | Taxable    | \$ 71.70            | \$ 72.50            | \$ 0.80                 | 1.12%                   | Non-statutory |
| <b>Memberships - Family Swim</b> |                          |            |                     |                     |                         |                         |               |
| 12 months                        | Per membership           | Taxable    | \$ 1,880.40         | \$ 1,920.00         | \$ 39.60                | 2.11%                   | Non-statutory |
| 3 months                         | Per membership           | Taxable    | \$ 783.50           | \$ 480.00           | \$(303.50)              | (38.74%)                | Non-statutory |
| Direct debit joining fee         | Per membership           | Taxable    | \$ -                | \$ -                | \$ -                    | 0.00%                   | Non-statutory |
| Direct debit monthly rate        | Per membership per month | Taxable    | \$ 156.70           | \$ 160.00           | \$ 3.30                 | 2.11%                   | Non-statutory |
| <b>Corporate</b>                 |                          |            |                     |                     |                         |                         |               |
| 10 – 20 people                   | Per group                | Taxable    | 12.5% discount      | \$ -                | Ceased                  | 0.00%                   | Non-statutory |
| 21 + people                      | Per group                | Taxable    | 15% discount        | \$ -                | Ceased                  | 0.00%                   | Non-statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee Increase / | Basis of Fee |
|---------------------------------|-----------------|------------|-----------------|-----------------|----------------|----------------|--------------|
|                                 |                 |            | GST             | GST             | Decrease       | Decrease       |              |
|                                 |                 |            | \$              | \$              | \$             | %              |              |

**Warrnambool Art Gallery**

| <b>User Fees and Charges</b>          |               |         |                                |                       |      |       |               |               |
|---------------------------------------|---------------|---------|--------------------------------|-----------------------|------|-------|---------------|---------------|
| Admission to special exhibition/event | Per admission | Taxable | Dependent on exhibition/ event |                       |      | \$ -  | 0.00%         | Non-statutory |
| Research Inquiry – per hour           | Per hour      | Taxable | \$ 45.00                       | \$ 45.00              | \$ - | 0.00% | Non-statutory |               |
| Curatorial Advice – per hour          | Per hour      | Taxable | \$ 125.00                      | \$ 125.00             | \$ - | 0.00% | Non-statutory |               |
| Education workshop/activity           | Per activity  | Taxable | Dependent on activity          | Dependent on activity | \$ - | 0.00% | Non-statutory |               |
| Public program event/activity         | Per activity  | Taxable | Dependent on activity          | Dependent on activity | \$ - | 0.00% | Non-statutory |               |

|   |                  |         |             |             |      |       |               |
|---|------------------|---------|-------------|-------------|------|-------|---------------|
| Front-of-house and out-of-hours staff                           | Per hour         | Taxable | \$ 45.00    | \$ 45.00    | \$ - | 0.00% | Non-statutory |
| <b>Annual Subscription</b>                                      |                  |         |             |             |      |       |               |
| Family  | Per subscription | Taxable | \$ 70.00    | \$ 70.00    | \$ - | 0.00% | Non-statutory |
| Family 3 Years  | Per subscription | Taxable | \$ 200.00   | \$ 200.00   | \$ - | 0.00% | Non-statutory |
| Individual  | Per subscription | Taxable | \$ 40.00    | \$ 40.00    | \$ - | 0.00% | Non-statutory |
| Individual 3 years  | Per subscription | Taxable | \$ 110.00   | \$ 110.00   | \$ - | 0.00% | Non-statutory |
| Individual concession   | Per subscription | Taxable | \$ 25.00    | \$ 25.00    | \$ - | 0.00% | Non-statutory |
| Individual concession 3 years                                   | Per subscription | Taxable | \$ 65.00    | \$ 65.00    | \$ - | 0.00% | Non-statutory |
| Life  | Per subscription | Taxable | \$ 1,000.00 | \$ 1,000.00 | \$ - | 0.00% | Non-statutory |
| <b>Rental</b>   |                  |         |             |             |      |       |               |
| Exhibition in George Lance Gallery/Temporary Exhibition Gallery | Per Exhibition   | Taxable | Negotiation | Negotiation | \$ - | 0.00% | Non-statutory |
| Commission on art sales   | Per sale         | Taxable | 40%         | 40%         | \$ - | 0.00% | Non-statutory |
| Commission on shop sales  | Per sale         | Taxable | 100%        | 100%        | \$ - | 0.00% | Non-statutory |
| Meetings/functions  | Per hour         | Taxable | \$ 125.00   | \$ 125.00   | \$ - | 0.00% | Non-statutory |
| Transparency/digital image (for reproduction)                   | Per item         | Taxable | Negotiation | Negotiation | \$ - | 0.00% | Non-statutory |
| Display easels (x2) – per hour each                             | Per hour / each  | Taxable | \$ 10.00    | \$ 10.00    | \$ - | 0.00% | Non-statutory |
| Back loading frames – per hour each                             | Per hour / each  | Taxable | \$ 10.00    | \$ 10.00    | \$ - | 0.00% | Non-statutory |
| Lectern hire  | Per hour         | Taxable | \$ 10.00    | \$ 10.00    | \$ - | 0.00% | Non-statutory |
| Microphone and overhead PA                                      | Per hour         | Taxable | \$ 20.00    | \$ 20.00    | \$ - | 0.00% | Non-statutory |
| Directional lighting (gallery spaces) – per event               | Per event        | Taxable | \$ 90.00    | \$ 90.00    | \$ - | 0.00% | Non-statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee Increase / | Basis of Fee |
|---------------------------------|-----------------|------------|-----------------|-----------------|----------------|----------------|--------------|
|                                 |                 |            | GST             | GST             | Decrease       | Decrease       |              |
|                                 |                 |            | \$              | \$              | \$             | %              |              |

**Sports Grounds**

|  |             |         |             |             |      |       |               |
|--|-------------|---------|-------------|-------------|------|-------|---------------|
| <b>Sports ground casual hire (includes use of pavilion)</b>            |             |         |             |             |      |       |               |
| Half day   | Per booking | Taxable | \$ 125.00   | \$ 125.00   | \$ - | 0.00% | Non-statutory |
| Full day   | Per booking | Taxable | \$ 250.00   | \$ 250.00   | \$ - | 0.00% | Non-statutory |
| Football/Netball League Finals (senior competition)                    | Per day     | Taxable | \$ 1,000.00 | \$ 1,000.00 | \$ - | 0.00% | Non-statutory |
| Football/Netball League Finals (junior and/or female competition only) | Per day     | Taxable | \$ 500.00   | \$ 500.00   | \$ - | 0.00% | Non-statutory |
| School Use (local, interschool, regional, state competition days)      | Per day     | Taxable | \$ 500.00   | \$ 500.00   | \$ - | 0.00% | Non-statutory |

| Description of Fees and Charges   | Unit of Measure | GST Status | 2021/22 Fee Inc  | 2022/23 Fee Inc       | Fee Increase /    | Fee Increase / | Basis of Fee  |
|---|-----------------|------------|------------------|-----------------------|-------------------|----------------|---------------|
|   |                 |            | GST              | GST                   | Decrease          | Decrease       |               |
|   |                 |            | \$               | \$                    | \$                | %              |               |
| Commercial hire   | Per day         | Taxable    | \$ 2,000.00      | \$ 2,000.00           | \$ -              | 0.00%          | Non-statutory |
| Unauthorised Use (base charge plus at cost cleaning and/or damages)   | Per event       | Taxable    | \$ 1,000.00      | \$ 1,000.00           | \$ -              | 0.00%          | Non-statutory |
| Unauthorised Works on Council Owned or Managed Land (base charge plus at cost cleaning and/or damages, rectification and/or remedial works) | Per event       | Taxable    | \$ 2,000.00      | \$ 2,000.00           | \$ -              | 0.00%          | Non-statutory |
| Commercial cleaning of facilities (when left in unsuitable condition)   | Per event       | Taxable    | At cost plus 25% | At cost plus 25%      | \$ -              | 0.00%          | Non-statutory |
| Reid Oval social room (no kitchen use)  | Per booking     | Taxable    | \$ 150.00        | \$ 150.00             | \$ -              | 0.00%          | Non-statutory |
| Reid Oval social room (includes kitchen use)  | Per booking     | Taxable    | \$ 250.00        | \$ 250.00             | \$ -              | 0.00%          | Non-statutory |
| Reid Oval social room (no kitchen use)  | Per hour        | Taxable    | \$ -             | \$ 20.00              | \$ 20.00          | 0.00%          | Non-statutory |
| Reid Oval social room (includes kitchen use)  | Per hour        | Taxable    | \$ -             | \$ 35.00              | \$ 35.00          | 0.00%          | Non-statutory |
| Reid Oval floodlights (competition/event use)   | Per hour        | Taxable    | \$ -             | \$ 40.00              | \$ 40.00          | 0.00%          | Non-statutory |
| Commercial cleaning of facilities (post League finals, casual events & school competition use)  | Per booking     | Taxable    | \$ -             | \$ 100.00             | \$ 100.00         | 0.00%          | Non-statutory |
| <b>Sports ground seasonal use fee</b>   |                 |            |                  | <b>Primary Charge</b> |                   |                |               |
| <b>Category 1</b> (Oval, netball courts x 2 & change rooms)   | Per season      | Taxable    | N/A              | \$ 7,716.00           | New Fee Structure | 0.00%          | Non-statutory |
| <b>Category 2</b> (Oval, netball court x 1 & change rooms)  | Per season      | Taxable    | N/A              | \$ 6,173.00           | New Fee Structure | 0.00%          | Non-statutory |
| <b>Category 3</b> (Oval, practice nets & change rooms)  | Per season      | Taxable    | N/A              | \$ 4,630.00           | New Fee Structure | 0.00%          | Non-statutory |
| <b>Category 4</b> (Oval & change rooms)   | Per season      | Taxable    | N/A              | \$ 3,858.00           | New Fee Structure | 0.00%          | Non-statutory |
| <b>Category 5</b> (Oval)  | Per season      | Taxable    | N/A              | \$ 772.00             | New Fee Structure | 0.00%          | Non-statutory |
| <b>Category 6</b> (Regional Facility)   | Per season      | Taxable    | N/A              | At cost plus 25%      | New Fee Structure | 0.00%          | Non-statutory |
| Pre-season fee (Jan to Mar training, plus 25% of seasonal fee)  | Per season      | Taxable    | N/A              | At cost plus 25%      | New Fee Structure | 0.00%          | Non-statutory |
| Pre-season fee (Oct to Mar training, plus 50% of seasonal fee)  | Per season      | Taxable    | N/A              | At cost plus 50%      | New Fee Structure | 0.00%          | Non-statutory |

| Description of Fees and Charges                                 | Unit of Measure | GST Status | 2021/22 Fee Inc |     | 2022/23 Fee Inc  |  | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|---|-----------------|------------|-----------------|-----|------------------|--|-------------------------|-------------------------|---------------|
|   |                 |            | GST             |     | GST              |  |                         |                         |               |
|   |                 |            | \$              |     | \$               |  | \$                      | %                       |               |
| Use of second ground for competition (plus 50% of seasonal fee) | Per season      | Taxable    |                 | N/A | At cost plus 50% |  | New Fee Structure       | 0.00%                   | Non-statutory |
| All year round competition use (incur two seasonal charges)     | Per season      | Taxable    |                 | N/A | At cost x 2      |  | New Fee Structure       | 0.00%                   | Non-statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2021/22 Fee Inc |  | 2022/23 Fee Inc |  | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|---------------------------------|-----------------|------------|-----------------|--|-----------------|--|-------------------------|-------------------------|---------------|
|                                 |                 |            | GST             |  | GST             |  |                         |                         |               |
|                                 |                 |            | \$              |  | \$              |  | \$                      | %                       |               |
| <b>Warrnambool Stadium</b>      |                 |            |                 |  |                 |  |                         |                         |               |
| <b>Player Fees</b>              |                 |            |                 |  |                 |  |                         |                         |               |
| Adult                           | Per player      | Taxable    | \$ 11.00        |  | \$ -            |  | \$ (11.00)              | (100.00%)               | Non-statutory |
| Junior                          | Per player      | Taxable    | \$ 9.00         |  | \$ -            |  | \$ (9.00)               | (100.00%)               | Non-statutory |
| School                          | Per player      | Taxable    | \$ 5.70         |  | \$ 5.70         |  | \$ -                    | 0.00%                   | Non-statutory |

| Description of Fees and Charges   | Unit of Measure | GST Status | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee Increase / | Basis of Fee  |
|---|-----------------|------------|-----------------|-----------------|----------------|----------------|---------------|
|   |                 |            | GST             | GST             | Decrease       | Decrease       |               |
|   |                 |            | \$              | \$              | \$             | %              |               |
| Casual Shot   | Per player      | Taxable    | \$ 5.00         | \$ 5.00         | \$ -           | 0.00%          | Non-statutory |
| <b>Stadium Hire</b>   |                 |            |                 |                 |                |                |               |
| Court hire for licenced resident sports associations domestic competitions & training | Per hour        | Taxable    | N/A             | \$ 40.00        | New Fee        | 0.00%          | Non-statutory |
| Hourly rate with lights: commercial   | Per hour        | Taxable    | \$ 350.00       | \$ 350.00       | \$ -           | 0.00%          | Non-statutory |
| Hourly rate with lights: community/school   | Per hour        | Taxable    | \$ 250.00       | \$ 250.00       | \$ -           | 0.00%          | Non-statutory |
| School use between 9am - 3pm  | Per booking     | Taxable    | \$ 950.00       | \$ 950.00       | \$ -           | 0.00%          | Non-statutory |
| Single court hourly: user group squads: with lights                                   | Per hour        | Taxable    | \$ 32.00        | \$ -            | \$ (32.00)     | (100.00%)      | Non-statutory |
| Highball Court - up to 12 hours   | Per booking     | Taxable    | \$ 500.00       | \$ 500.00       | \$ -           | 0.00%          | Non-statutory |
| Highball Court - with lights: commercial  | Per hour        | Taxable    | \$ 80.00        | \$ 80.00        | \$ -           | 0.00%          | Non-statutory |
| Highball Court - with lights: community/school  | Per hour        | Taxable    | \$ 60.00        | \$ 60.00        | \$ -           | 0.00%          | Non-statutory |
| Highball Court - School use between 9am - 3pm   | Per booking     | Taxable    | \$ 350.00       | \$ 350.00       | \$ -           | 0.00%          | Non-statutory |
| Show Court - up to 12 hours   | Per booking     | Taxable    | \$ 650.00       | \$ 650.00       | \$ -           | 0.00%          | Non-statutory |
| Show Court - with lights: commercial  | Per hour        | Taxable    | \$ 80.00        | \$ 80.00        | \$ -           | 0.00%          | Non-statutory |
| Show Court - with lights: community/school  | Per hour        | Taxable    | \$ 60.00        | \$ 60.00        | \$ -           | 0.00%          | Non-statutory |
| Show Court - School use between 9am - 3pm   | Per booking     | Taxable    | \$ 350.00       | \$ 350.00       | \$ -           | 0.00%          | Non-statutory |
| <b>Seahawks/Mermaids Home Games &amp; Finals</b>                                      |                 |            |                 |                 |                |                |               |
| Both Teams  | Per game        | Taxable    | \$ 680.00       | \$ 680.00       | \$ -           | 0.00%          | Non-statutory |
| Single Team   | Per game        | Taxable    | \$ 420.00       | \$ 420.00       | \$ -           | 0.00%          | Non-statutory |

| Description of Fees and Charges                  | Unit of Measure | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|--|-----------------|------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|  |                 |            | \$                  | \$                  | \$                      | %                       |               |
| <b>Multi-Purpose Room</b>                        |                 |            |                     |                     |                         |                         |               |
| Up to 12 hours (with other hires)                | Per booking     | Taxable    | \$ 200.00           | \$ 200.00           | \$ -                    | 0.00%                   | Non-statutory |
| Up to 12 hours (room only)                       | Per booking     | Taxable    | \$ 400.00           | \$ 400.00           | \$ -                    | 0.00%                   | Non-statutory |
| Multi-purpose room - Per hour                    | Per hour        | Taxable    | \$ 60.00            | \$ 60.00            | \$ -                    | 0.00%                   | Non-statutory |
| User groups up to 12 hours                       | Per booking     | Taxable    | \$ 150.00           | \$ 150.00           | \$ -                    | 0.00%                   | Non-statutory |
| User groups per hour                             | Per hour        | Taxable    | \$ 20.00            | \$ 20.00            | \$ -                    | 0.00%                   | Non-statutory |
| Meeting room up to 12 hours                      | Per booking     | Taxable    | \$ 65.00            | \$ 65.00            | \$ -                    | 0.00%                   | Non-statutory |
| Meeting room - Per hour                          | Per hour        | Taxable    | \$ 20.00            | \$ 20.00            | \$ -                    | 0.00%                   | Non-statutory |
| <b>Facility Hire</b>                             |                 |            |                     |                     |                         |                         |               |
| Kitchen facilities                               | Per booking     | Taxable    | \$ 180.00           | \$ 180.00           | \$ -                    | 0.00%                   | Non-statutory |
| User group sports hire up to 12 hours            | Per booking     | Taxable    | \$ 1,250.00         | \$ 1,250.00         | \$ -                    | 0.00%                   | Non-statutory |
| 3crt stadium Commercial users up to 12 hours     | Per booking     | Taxable    | \$ 1,800.00         | \$ 1,800.00         | \$ -                    | 0.00%                   | Non-statutory |
| 2crt NB stadium up to 12 hours                   | Per booking     | Taxable    | \$ 950.00           | \$ 950.00           | \$ -                    | 0.00%                   | Non-statutory |
| <b>Gymnastics</b>                                |                 |            |                     |                     |                         |                         |               |
| 1 hour recreational class fee (per hour)         | Per hour        | Taxable    | \$ 12.50            | \$ 12.50            | \$ -                    | 0.00%                   | Non-statutory |
| 2 hour classes class fee (per hour)              | Per hour        | Taxable    | \$ 12.50            | \$ 12.50            | \$ -                    | 0.00%                   | Non-statutory |
| 3 hour class fee (per hour)                      | Per hour        | Taxable    | \$ 12.50            | \$ 12.50            | \$ -                    | 0.00%                   | Non-statutory |
| Above 3 hour class fee (per hour)                | Per hour        | Taxable    | \$ 12.50            | \$ 12.50            | \$ -                    | 0.00%                   | Non-statutory |
| School gymnastics with instruction (per student) | Per student     | Taxable    | \$ 8.00             | \$ 8.20             | \$ 0.20                 | 2.50%                   | Non-statutory |
| Small school group class fee (1hr)               | Per booking     | Taxable    | \$ 100.00           | \$ 100.00           | \$ -                    | 0.00%                   | Non-statutory |



| Description of Fees and Charges                                  | Unit of Measure | GST Status  | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee Increase / | Basis of Fee  |  |
|--|-----------------|-------------|-----------------|-----------------|----------------|----------------|---------------|--|
|  |                 |             | GST             | GST             | Decrease       | Decrease       |               |  |
|  |                 |             | \$              | \$              | \$             | %              |               |  |
| Adult Group (per person)   | Per person      | Taxable     | \$ 13.00        | \$ 13.00        | \$ -           | 0.00%          | Non-statutory |  |
| Gymnastics facility hire (per hr) for external gymnastics groups | Per hour        | Taxable     | \$ 100.00       | \$ 100.00       | \$ -           | 0.00%          | Non-statutory |  |
| Ed gym 1 hr class  | Per booking     | Taxable     | \$ 11.00        | \$ 11.00        | \$ -           | 0.00%          | Non-statutory |  |
| School Holiday Program 2 hr class                                | Per class       | Taxable     | \$ 25.00        | \$ 25.00        | \$ -           | 0.00%          | Non-statutory |  |
| Birthday Party Program per child                                 | Per child       | Taxable     | \$ 13.50        | \$ 13.50        | \$ -           | 0.00%          | Non-statutory |  |
| <b>Outside School Hours Care</b>                                 |                 |             |                 |                 |                |                |               |  |
| Vacation care daily rate   | Per day         | Non-Taxable | \$ 84.00        | \$ -            | \$ (84.00)     | (100.00%)      | Non-statutory |  |
| After school care casual rate per session                        | Per session     | Non-Taxable | \$ 30.00        | \$ -            | \$ (30.00)     | (100.00%)      | Non-statutory |  |
| After school care permanent rate per session                     | Per session     | Non-Taxable | \$ 27.00        | \$ -            | \$ (27.00)     | (100.00%)      | Non-statutory |  |
| <b>Kindergartens</b>   |                 |             |                 |                 |                |                |               |  |
| <b>Fees Per Term - 4 year old (15 hour per week)</b>             |                 |             |                 |                 |                |                |               |  |
| Term 3 & 4   | Per term        | Non-Taxable | \$ 345.00       | \$ 355.00       | \$ 10.00       | 2.90%          | Non-statutory |  |
| Term 1 & 2   | Per term        | Non-Taxable | \$ 355.00       | \$ 365.00       | \$ 10.00       | 2.82%          | Non-statutory |  |
| <b>Fees Per Term- 3 year old</b>                                 |                 |             |                 |                 |                |                |               |  |
| Term 3 & 4 (5 hours per week in 2022)                            | Per term        | Non-Taxable | \$ 113.00       | \$ 123.00       | \$ 10.00       | 8.85%          | Non-statutory |  |
| Term 1 & 2 (15 hours per week in 2023)                           | Per term        | Non-Taxable | \$ 113.00       | \$ 365.00       | \$ 252.00      | 223.01%        | Non-statutory |  |
| <b>Centre-Based Care</b>   |                 |             |                 |                 |                |                |               |  |
| <b>User Fees &amp; Charges</b>                                   |                 |             |                 |                 |                |                |               |  |
| Daily fee - Jul to Dec   | Per day         | Non-Taxable | \$ 111.00       | \$ 120.00       | \$ 9.00        | 8.11%          | Non-statutory |  |

| Description of Fees and Charges                              | Unit of Measure   | GST Status  | 2021/22 Fee Inc   | 2022/23 Fee Inc   | Fee Increase /  | Fee Increase /  | Basis of Fee  |
|--|---|-------------|---|---|---|---|---------------|
|  |   |             | GST   | GST   | Decrease  | Decrease  |               |
|  |   |             | \$  | \$  | \$  | %   |               |
| Daily fee - Jan to June                                      | Per day   | Non-Taxable | \$ 111.00   | \$ 120.00   | \$ 9.00   | 8.11%   | Non-statutory |
| <b>Family Day Care</b>                                       |   |             |   |   |   |   |               |
| <b>User Fees &amp; Charges</b>                               |   |             |   |   |   |   |               |
| 8am to 6pm – per hour  | Fees & charges set by Educators under National guidelines | Non-Taxable | Fees & charges set by Educators under National guidelines | Fees & charges set by Educators under National guidelines | Fees & charges set by Educators under National guidelines | Fees & charges set by Educators under National guidelines | Non-statutory |
| After hours – per hour                                       |   |             |   |   |   |   |               |
| Public holidays – per hour                                   |   |             |   |   |   |   |               |
| Breakfast  |   |             |   |   |   |   |               |
| Lunch  |   |             |   |   |   |   |               |
| Dinner   |   |             |   |   |   |   |               |
| Snacks   |   |             |   |   |   |   |               |
| Trips  |   |             |   |   |   |   |               |
| Parent Admin Levy - per child per week, capped at 2 children | Per child per week  | Non-Taxable | \$ 10.00  | \$ 10.10  | \$ 0.10   | 1.00%   | Non-statutory |
| Educator Levy - per hour                                     | Per hour  | Non-Taxable | \$ 1.00   | \$ 1.10   | \$ 0.10   | 10.00%  | Non-statutory |

| Description of Fees and Charges | Unit of Measure | GST Status  | 2021/22 Fee Inc | 2022/23 Fee | Fee Increase / | Fee Increase / | Basis of Fee  |
|---------------------------------|-----------------|-------------|-----------------|-------------|----------------|----------------|---------------|
|                                 |                 |             | GST             | Inc GST     | Decrease       | Decrease       |               |
|                                 |                 |             | \$              | \$          | \$             | %              |               |
| <b>Home and Community Care</b>  |                 |             |                 |             |                |                |               |
| <b>Home Maintenance</b>         |                 |             |                 |             |                |                |               |
| Lawn mowing and tip fees: low   | Per hour        | Non-Taxable | \$ 20.00        | \$ 20.40    | \$ 0.40        | 2.00%          | Non-statutory |

| Description of Fees and Charges                         | Unit of Measure | GST Status  | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|---|-----------------|-------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|   |                 |             | \$                  | \$                  | \$                      | %                       |               |
| Lawn mowing and tip fees: medium & couples              | Per hour        | Non-Taxable | \$ 38.00            | \$ 38.76            | \$ 0.76                 | 2.00%                   | Non-statutory |
| Lawn mowing and tip fees: Private                       | Per hour        | Taxable     | \$ 76.40            | \$ 78.00            | \$ 1.60                 | 2.09%                   | Non-statutory |
| Home Care Packages and Brokerage Clients                | Per hour        | Taxable     | N/A                 | \$ 78.00            | New Fee                 | 0.00%                   | Non-statutory |
| Tip fee   |                 | Taxable     | N/A                 | \$ 5.00             | New Fee                 | 0.00%                   | Non-statutory |
| Property modification (plus cost of materials): low     | Per hour        | Non-Taxable | \$ 20.00            | \$ 20.40            | \$ 0.40                 | 2.00%                   | Non-statutory |
| Property modification (plus cost of materials): medium  | Per hour        | Non-Taxable | \$ 38.00            | \$ 38.76            | \$ 0.76                 | 2.00%                   | Non-statutory |
| Property modification (plus cost of materials): Private | Per hour        | Taxable     | \$ 76.80            | \$ 78.00            | \$ 1.20                 | 1.56%                   | Non-statutory |
| Home Care Packages and Brokerage Clients                | Per hour        | Taxable     | N/A                 | \$ 78.00            | New Fee                 | 0.00%                   | Non-statutory |
| <i>Note: Minimum 1 hour applies to home maintenance</i> |                 |             |                     |                     |                         |                         |               |
| <b>Home Care</b>  |                 |             |                     |                     |                         |                         |               |
| HACC Community Care Low care                            | Per hour        | Non-Taxable | \$ 9.00             | \$ 9.15             | \$ 0.15                 | 1.67%                   | Non-statutory |
| HACC Community Care Medium Care                         | Per hour        | Non-Taxable | \$ 16.00            | \$ 16.35            | \$ 0.35                 | 2.19%                   | Non-statutory |
| HACC Community Care High care                           | Per hour        | Non-Taxable | \$ 49.32            | \$ 50.30            | \$ 0.98                 | 1.99%                   | Non-statutory |
| Home Care Packages and Brokerage Clients                | Per hour        | Non-Taxable | N/A                 | \$ 65.54            | New Fee                 | 0.00%                   | Non-statutory |
| CHSP Personal care – low                                | Per hour        | Non-Taxable | \$ 7.80             | \$ 9.15             | \$ 1.35                 | 17.31%                  | Non-statutory |
| CHSP Personal care – medium                             | Per hour        | Non-Taxable | \$ 10.00            | \$ 16.35            | \$ 6.35                 | 63.50%                  | Non-statutory |
| CHSP Personal care - High                               | Per hour        | Non-Taxable | \$ 49.32            | \$ 50.30            | \$ 0.98                 | 1.99%                   | Non-statutory |
| Home Care Packages and Brokerage Clients                | Per hour        | Non-Taxable | N/A                 | \$ 65.54            | New Fee                 | 0.00%                   | Non-statutory |
| CHSP Domestic Assistance Low care                       | Per hour        | Non-Taxable | \$ 9.00             | Now Community Care  | \$ -                    | 0.00%                   | Non-statutory |
| CHSP Domestic Assistance Medium care                    | Per hour        | Non-Taxable | \$ 16.00            | Now Community Care  | \$ -                    | 0.00%                   | Non-statutory |
| CHSP Domestic Assistance High care                      | Per hour        | Non-Taxable | \$ 49.32            | Now Community Care  | \$ -                    | 0.00%                   | Non-statutory |

| Description of Fees and Charges   | Unit of Measure | GST Status      | 2021/22 Fee Inc GST |                                | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|---|-----------------|-----------------|---------------------|--------------------------------|---------------------|-------------------------|-------------------------|---------------|
|   |                 |                 | \$                  |                                | \$                  | \$                      | %                       |               |
| CHSP Community Care Low   | Per hour        | Non-Taxable     |                     | Previously Domestic Assistance | \$ 9.15             | New Fee                 | 0.00%                   | Non-statutory |
| CHSP Community Care Medium  | Per hour        | Non-Taxable     |                     | Previously Domestic Assistance | \$ 16.35            | New Fee                 | 0.00%                   | Non-statutory |
| CHSP Community Care High  | Per hour        | Non-Taxable     |                     | Previously Domestic Assistance | \$ 50.30            | New Fee                 | 0.00%                   | Non-statutory |
| Home Care Packages and Brokerage Clients  | Per hour        | Non-Taxable     |                     | N/A                            | \$ 65.54            | New Fee                 | 0.00%                   | Non-statutory |
| <i>Note: Minimum 1/2 hour applies to home care</i>  |                 |                 |                     |                                |                     |                         |                         |               |
| Flexible individual respite care  | Per session     | Non-Taxable     | \$ 5.00             |                                | \$ 5.10             | \$ 0.10                 | 2.00%                   | Non-statutory |
| Respite Care Programs – centre based  | Per session     | Non-Taxable     |                     | N/A                            | \$ 8.00             | New Fee                 | 0.00%                   | Non-statutory |
| Respite Care Programs - Other   | Per session     | Non-Taxable     |                     | N/A                            | \$ 8.00             | New Fee                 | 0.00%                   | Non-statutory |
| Accommodation Respite care  | One night       | Non-Taxable     |                     | N/A                            | \$ 15.00            | New Fee                 | 0.00%                   | Non-statutory |
| Accommodation Respite care  | Two night       | Non-Taxable     |                     | N/A                            | \$ 25.00            | New Fee                 | 0.00%                   | Non-statutory |
| CACPS   | Per hour        | Taxable         | \$ 64.25            |                                | \$ 65.35            | \$ 1.10                 | 1.71%                   | Non-statutory |
| Post Acute Care   | Per hour        | Taxable         | \$ 64.25            |                                | \$ 65.35            | \$ 1.10                 | 1.71%                   | Non-statutory |
| CHSP/HACC Financial Hardship Fee  |                 | Per Application | Taxable             | N/A                            | \$ 3.00             | New Fee                 | 0.00%                   | Non-statutory |
| Plus travel costs per km - Private Clients / Fees for Service   | Per km          |                 | Taxable             | \$1.45                         | \$ 1.48             | \$ 0.03                 | 2.07%                   | Non-statutory |
| <b>Note:</b>  |                 |                 |                     |                                |                     |                         |                         |               |
| - Minimum 1 hour applies to Home Care and Respite Care services   |                 |                 |                     |                                |                     |                         |                         |               |
| - Minimum ½ hour applies to Personal Care services  |                 |                 |                     |                                |                     |                         |                         |               |
| - Minimum 1 hour will apply to all services provided outside of regular hours, Monday to Friday 6 am to 6pm   |                 |                 |                     |                                |                     |                         |                         |               |
| - Time and ½ is charged to CACPS and PAC after 6pm for the first 2 hours and then double time after that, Saturday incurs time and ½ for the first 2 hours and then double time before midday |                 |                 |                     |                                |                     |                         |                         |               |
| - After midday until Monday morning 6am charges are double time   |                 |                 |                     |                                |                     |                         |                         |               |
| - All CHSP & HACC PYP Programs are GST free   |                 |                 |                     |                                |                     |                         |                         |               |
| <b>Planned Activity Group</b>   |                 |                 |                     |                                |                     |                         |                         |               |
| Daily session fee – low & medium  | Per session     |                 | Non-Taxable         | \$ 8.00                        | \$ -                | \$ (8.00)               | (100.00%)               | Non-statutory |

| Description of Fees and Charges                                   | Unit of Measure | GST Status  | 2021/22 Fee Inc GST |    | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|---|-----------------|-------------|---------------------|----|---------------------|-------------------------|-------------------------|---------------|
|   |                 |             | \$                  | \$ | \$                  | %                       |                         |               |
| Daily session fee – high & full cost participants (GST free)      | Per session     | Non-Taxable | \$ 40.00            |    | \$ -                | \$ (40.00)              | (100.00%)               | Non-statutory |
| Meal  | Per meal        | Non-Taxable | \$ 9.10             |    | \$ -                | \$ (9.10)               | (100.00%)               | Non-statutory |
| Soup  | Per soup        | Non-Taxable | \$ 1.75             |    | \$ -                | \$ (1.75)               | (100.00%)               | Non-statutory |
| Sweet   | Per sweet       | Non-Taxable | \$ 2.00             |    | \$ -                | \$ (2.00)               | (100.00%)               | Non-statutory |
| <b>Social Support Group</b>                                       |                 |             |                     |    |                     |                         |                         |               |
| CHSP Daily session fee – low                                      | Per session     | Non-Taxable | N/A                 |    | \$ 8.10             | New Fee                 | 0.00%                   | Non-statutory |
| CHSP Daily session fee – medium                                   | Per session     | Non-Taxable | N/A                 |    | \$ 10.00            | New Fee                 | 0.00%                   | Non-statutory |
| CHSP Daily session fee – high                                     | Per session     | Non-Taxable | N/A                 |    | \$ 40.70            | New Fee                 | 0.00%                   | Non-statutory |
| CHSP In Venue Meal  | Per meal        | Non-Taxable | N/A                 |    | \$ 9.25             | New Fee                 | 0.00%                   | Non-statutory |
| CHSP Café program   | Per session     | Non-Taxable | N/A                 |    | \$ 8.10             | New Fee                 | 0.00%                   | Non-statutory |
| CHSP Financial Hardship Fee                                       |                 |             | N/A                 |    | \$ 3.00             | New Fee                 | 0.00%                   | Non-statutory |
| HACC Daily session fee – low & medium                             | Per session     | Non-Taxable | N/A                 |    | \$ 8.10             | New Fee                 | 0.00%                   | Non-statutory |
| HACC Daily session fee – high & full cost participants (GST free) | Per session     | Non-Taxable | N/A                 |    | \$ 40.70            | New Fee                 | 0.00%                   | Non-statutory |
| HACC In Venue Meal  | Per meal        | Non-Taxable | N/A                 |    | \$ 9.25             | New Fee                 | 0.00%                   | Non-statutory |
| HACC Café program   | Per session     | Non-Taxable | N/A                 |    | \$ 8.10             | New Fee                 | 0.00%                   | Non-statutory |
| HACC Financial Hardship Fee                                       | Per Application | Taxable     | N/A                 |    | \$ 3.00             | New Fee                 | 0.00%                   | Non-statutory |
| <b>Meals On Wheels</b>  |                 |             |                     |    |                     |                         |                         |               |
| CHSP Meal 3 course  | Per meal        | Non-Taxable | N/A                 |    | \$ 12.30            | New Fee                 | 0.00%                   | Non-statutory |
| HACC Meal 3 course  | Per meal        | Non-Taxable | N/A                 |    | \$ 12.30            | New Fee                 | 0.00%                   | Non-statutory |
| CHSP Meal 2 course  | Per meal        | Non-Taxable | N/A                 |    | \$ 9.40             | New Fee                 | 0.00%                   | Non-statutory |

| Description of Fees and Charges | Unit of Measure | GST Status  | 2021/22 Fee Inc GST |     | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|---------------------------------|-----------------|-------------|---------------------|-----|---------------------|-------------------------|-------------------------|---------------|
|                                 |                 |             | \$                  |     | \$                  | \$                      | %                       |               |
| <i>HACC Meal 2 course</i>       | Per meal        | Non-Taxable |                     | N/A | \$ 9.40             | New Fee                 | 0.00%                   | Non-statutory |
| <i>Private / Co-funded Meal</i> | Per meal        | Non-Taxable |                     | N/A | \$ 18.90            | New Fee                 | 0.00%                   | Non-statutory |

| Description of Fees and Charges  | Unit of Measure   | GST Status  | 2021/22 Fee Inc GST |  | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|--|-------------------|-------------|---------------------|--|---------------------|-------------------------|-------------------------|---------------|
|  |                   |             | \$                  |  | \$                  | \$                      | %                       |               |
| <b>Archie Graham Community Centre</b>  |                   |             |                     |  |                     |                         |                         |               |
| <b>User Fees &amp; Charges</b>   |                   |             |                     |  |                     |                         |                         |               |
| Hydro pools casual admission   | Per admission     | Non-Taxable | \$ 10.00            |  | \$ 10.10            | \$ 0.10                 | 1.00%                   | Non-statutory |
| Commercial pool use  | Per use           | Non-Taxable | \$ 100.00           |  | \$ 101.75           | \$ 1.75                 | 1.75%                   | Non-statutory |
| Community pool use   | Per use           | Non-Taxable | \$ 70.00            |  | \$ 71.20            | \$ 1.20                 | 1.71%                   | Non-statutory |
| Commercial rate per hour per room  | Per hour per room | Non-Taxable | \$ 70.00            |  | \$ 71.20            | \$ 1.20                 | 1.71%                   | Non-statutory |
| Regular Commercial Room Hire (with more than 10 bookings per year) per hour per room | Per hour per room | Non-Taxable | \$ 60.00            |  | \$ 61.05            | \$ 1.05                 | 1.75%                   | Non-statutory |

| Description of Fees and Charges   | Unit of Measure   | GST Status  | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee Increase / | Basis of Fee  |  |
|---|-------------------|-------------|-----------------|-----------------|----------------|----------------|---------------|--|
|   |                   |             | GST             | GST             | Decrease       | Decrease       |               |  |
|   |                   |             | \$              | \$              | \$             | %              |               |  |
| Casual community rate per hour per room   | Per hour per room | Non-Taxable | \$ 38.00        | \$ 38.65        | \$ 0.65        | 1.71%          | Non-statutory |  |
| Monthly and weekly regular community booking (with more than 10 bookings per year) under 20 people per hour per room  | Per person        | Non-Taxable | \$ 22.00        | \$ 22.40        | \$ 0.40        | 1.82%          | Non-statutory |  |
| Community Computer Centre per 1 hour session  | Per session       | Non-Taxable | \$ 7.00         | \$ 7.10         | \$ 0.10        | 1.43%          | Non-statutory |  |
| Group Fitness   | Per session       | Non-Taxable | N/A             | \$ 7.10         | New Fee        | 0.00%          | Non-statutory |  |
| Health promotion programs: strength training  | Per class         | Non-Taxable | \$ 7.00         | \$ -            | \$ (7.00)      | (100.00%)      | Non-statutory |  |
| Lite Moves  | Per class         | Non-Taxable | \$ 7.00         | \$ -            | \$ (7.00)      | (100.00%)      | Non-statutory |  |
| Lite Pulse  | Per class         | Non-Taxable | \$ 7.00         | \$ -            | \$ (7.00)      | (100.00%)      | Non-statutory |  |
| Moove & Groove  | Per class         | Non-Taxable | \$ 7.00         | \$ -            | \$ (7.00)      | (100.00%)      | Non-statutory |  |
| Bike Hire Group Program   | Per class         | Non-Taxable | \$ 5.00         | \$ 5.10         | \$ 0.10        | 2.00%          | Non-statutory |  |
| <b>Health</b>   |                   |             |                 |                 |                |                |               |  |
| <b>Food</b>   |                   |             |                 |                 |                |                |               |  |
| Class 1   | Per application   | Non-Taxable | \$ 490.00       | \$ 498.50       | \$ 8.50        | 1.73%          | Non-statutory |  |
| Class 2 General - where not more than 5 full-time persons are employed  | Per application   | Non-Taxable | \$ 443.00       | \$ 450.50       | \$ 7.50        | 1.69%          | Non-statutory |  |
| Class 2 - where more than five such full-time persons are employed, additional fee for each person in excess of five (total fee not to exceed \$1,500) (eg: supermarkets) | Per application   | Non-Taxable | \$ 33.00        | \$ 33.50        | \$ 0.50        | 1.52%          | Non-statutory |  |
| Class 2 - Community Group (eg not-for-profit groups)  | Per application   | Non-Taxable | N/A             | \$ -            | New Fee        | 0.00%          | Non-statutory |  |
| Class 2 - Canteens/sporting club kitchens   | Per application   | Non-Taxable | \$ 152.00       | \$ 154.50       | \$ 2.50        | 1.64%          | Non-statutory |  |
| Class 3 General   | Per application   | Non-Taxable | \$ 170.00       | \$ 172.50       | \$ 2.50        | 1.47%          | Non-statutory |  |
| Class 3 - Community Group (eg not-for-profit groups)  | Per application   | Non-Taxable | N/A             | \$ -            | New Fee        | 0.00%          | Non-statutory |  |
| Class 4   | Per application   | Non-Taxable | N/A             | \$ -            | New Fee        | 0.00%          | Non-statutory |  |

| Description of Fees and Charges  | Unit of Measure | GST Status  | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|--|-----------------|-------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|  |                 |             | \$                  | \$                  | \$                      | %                       |               |
| <b>Health</b>  |                 |             |                     |                     |                         |                         |               |
| Hairdressers, beauty salons (one off fee)  | Per application | Non-Taxable | \$ 220.00           | \$ 223.50           | \$ 3.50                 | 1.59%                   | Non-statutory |
| Beauty premises & skin penetration establishments                                    | Per application | Non-Taxable | \$ 156.00           | \$ 158.50           | \$ 2.50                 | 1.60%                   | Non-statutory |
| <b>Onsite Wastewater Management Systems (OWMS)</b>                                   |                 |             |                     |                     |                         |                         |               |
| <b>Note: The EPA's Environment Protection Regulations now sets the fees for OWMS</b> |                 |             |                     |                     |                         |                         |               |
| Application to construct, install or alter OWMS [1]                                  | Per application | Non-Taxable | Set by EPA          | \$ 734.67           | \$ -                    | 0.00%                   | Statutory     |
| Application for minor alteration to OWMS [2]   | Per application | Non-Taxable | Set by EPA          | \$ 559.87           | \$ -                    | 0.00%                   | Statutory     |



| Description of Fees and Charges  | Unit of Measure  | GST Status  | 2021/22 Fee Inc   | 2022/23 Fee       | Fee Increase | Fee Increase | Basis of Fee  |
|--|------------------|-------------|-------------------|-------------------|--------------|--------------|---------------|
|  |                  |             | GST               | Inc GST           | / Decrease   | / Decrease   |               |
|  |                  |             | \$                | \$                | \$           | %            |               |
| Transfer a permit [3]  | Per application  | Non-Taxable | Set by EPA        | \$ 149.25         | \$ -         | 0.00%        | Statutory     |
| Amend a permit [4]   | Per application  | Non-Taxable | Set by EPA        | \$ 156.01         | \$ -         | 0.00%        | Statutory     |
| Renew a permit [5]   | Per application  | Non-Taxable | Set by EPA        | \$ 124.90         | \$ -         | 0.00%        | Statutory     |
| <b>Notes:</b>  |                  |             |                   |                   |              |              |               |
| [1] In addition to the initial fee, \$91 payable per hour of assessment (after exceeding initial 8.2 hours) up to a maximum of \$2,006 |                  |             |                   |                   |              |              |               |
| [2] Consists only of the installation, replacement or relocation of the internal plumbing, fixtures or fittings of an OWMS             |                  |             |                   |                   |              |              |               |
| [3] An OWMS application has been submitted but not yet installed, and the land is transferred  |                  |             |                   |                   |              |              |               |
| [4] E.g. changing wastewater system type or plumber in the Application to Install  |                  |             |                   |                   |              |              |               |
| [5] When the Permit to Install has expired - 2 years after it was issued   |                  |             |                   |                   |              |              |               |
| <b>Aquatic Facilities</b>  |                  |             |                   |                   |              |              |               |
| Annual registration fee - first pool   | Per registration | Non-Taxable | \$ 300.00         | \$ 300.00         | \$ -         | 0.00%        | Non-statutory |
| Annual registration fee - subsequent pools   | Per registration | Non-Taxable | \$ 50.00          | \$ 50.00          | \$ -         | 0.00%        | Non-statutory |
| Transfer fee   | Per registration | Non-Taxable | 50% of annual fee | 50% of annual fee | \$ -         | 0.00%        | Non-statutory |
| Pool sampling fee - first pool   | Per sample       | Non-Taxable | \$ 180.00         | \$ 180.00         | \$ -         | 0.00%        | Non-statutory |
| Pool sampling fee - subsequent pools   | Per sample       | Non-Taxable | \$ 100.00         | \$ 100.00         | \$ -         | 0.00%        | Non-statutory |
| <b>New Registration Fees</b>   |                  |             |                   |                   |              |              |               |
| New premises pre-application fee and/or pre-registration inspection fee  | Per registration | Non-Taxable | \$ 210.00         | \$ 213.50         | \$ 3.50      | 1.67%        | Non-statutory |
| <b>Notes:</b>  |                  |             |                   |                   |              |              |               |
| - Pro-rata fees apply for new registrations (quarterly)  |                  |             |                   |                   |              |              |               |

### Health

#### Transfer fees

| Description of Fees and Charges  |                 | Unit of Measure | GST Status              | 2021/22 Fee Inc GST     | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|--|-----------------|-----------------|-------------------------|-------------------------|---------------------|-------------------------|-------------------------|--------------|
|  |                 |                 |                         | \$                      | \$                  | \$                      | %                       |              |
| Inspection request fee prior to transfer – 5 business days                         | Per application | Non-Taxable     | \$ 220.00               | \$ 223.50               | \$ 3.50             | 1.59%                   | Non-statutory           |              |
| Inspection request fee prior to transfer – 10 business days                        | Per application | Non-Taxable     | \$ 158.00               | \$ 160.50               | \$ 2.50             | 1.58%                   | Non-statutory           |              |
| Transfer fee   | Per application | Non-Taxable     | 50% of annual fee       |                         | \$ -                | 0.00%                   | Non-statutory           |              |
| <b>Accommodation</b>   |                 |                 |                         |                         |                     |                         |                         |              |
| Accommodation premises   | Per application |                 | \$ 245.00               | \$ 249.00               | \$ 4.00             | 1.63%                   | Non-statutory           |              |
| <b>Other fees</b>  |                 |                 |                         |                         |                     |                         |                         |              |
| Re-inspection fee and request for inspection fee                                   | Per application |                 | \$ 86.00                | \$ 87.50                | \$ 1.50             | 1.74%                   | Non-statutory           |              |
| Late payment fee   | Per application |                 | 50% of annual fee       |                         | \$ -                | 0.00%                   | Non-statutory           |              |
| <b>Septic tanks</b>  |                 |                 |                         |                         |                     |                         |                         |              |
| Septic tank applications   | Per application |                 | \$ 580.00               | Set by EPA              | \$ -                | 0.00%                   | Non-statutory           |              |
| Septic tank alterations (changes to disposal field only)                           | Per application |                 | \$ 290.00               | Set by EPA              | \$ -                | 0.00%                   | Non-statutory           |              |
| <b>Caravan Parks</b>   |                 |                 |                         |                         |                     |                         |                         |              |
| Caravan Parks (per site)   | Per application |                 | Set by State Government | Set by State Government | \$ -                | 0.00%                   | Statutory               |              |
| <b>Pool sampling</b>   |                 |                 |                         |                         |                     |                         |                         |              |
| Optional fee for microbiological testing of potable water, swimming pools and spas | Per application |                 | \$ 130.00               | \$ 180.00               | \$ 50.00            | 38.46 %                 | Non-statutory           |              |
| Subsequent pools   | Per application |                 | \$ 51.00                | \$ 100.00               |                     |                         |                         |              |
| Notes:   |                 |                 |                         |                         |                     |                         |                         |              |
| - Pro-rata fees apply for new registrations (quarterly)                            |                 |                 |                         |                         |                     |                         |                         |              |
| <b>Immunisation</b>  |                 |                 |                         |                         |                     |                         |                         |              |
| <b>User Fees &amp; Charges</b>   |                 |                 |                         |                         |                     |                         |                         |              |
| Application for immunisation records (search fee)                                  | Per application | Non-Taxable     | \$ 20.00                | \$ 25.00                | \$ 5.00             | 25.00 %                 | Non-statutory           |              |

| Description of Fees and Charges                            |                 | Unit of Measure | GST Status  | 2021/22 Fee Inc | 2022/23 Fee | Fee Increase | Fee Increase  | Basis of Fee |
|--|-----------------|-----------------|-------------|-----------------|-------------|--------------|---------------|--------------|
|  |                 |                 |             | GST             | Inc GST     | / Decrease   | / Decrease    |              |
|  |                 |                 |             | \$              | \$          | \$           | %             |              |
| Influenza vaccine & administration (flu injection)         | Per injection   | Taxable         | \$ 25.00    | \$ 27.00        | \$ 2.00     | 8.00%        | Non-statutory |              |
| <b>Local Laws</b>  |                 |                 |             |                 |             |              |               |              |
| <b>User Fees &amp; Charges</b>                             |                 |                 |             |                 |             |              |               |              |
| Derelict vehicle release                                   | Per vehicle     | Non-Taxable     | \$ 410.00   | \$ 415.00       | \$ 5.00     | 1.22%        | Non-statutory |              |
| Tables and chairs  | Per table       | Non-Taxable     | \$ 185.00   | \$ 185.00       | \$ -        | 0.00%        | Non-statutory |              |
| Goods on footpath  | Per item        | Non-Taxable     | \$ 215.00   | \$ 220.00       | \$ 5.00     | 2.33%        | Non-statutory |              |
| A/Frames permit  | Per frame       | Non-Taxable     | \$ 150.00   | \$ 153.00       | \$ 3.00     | 2.00%        | Non-statutory |              |
| Itinerant trading annual permit                            | Per application | Non-Taxable     | \$ 600.00   | \$ 600.00       | \$ -        | 0.00%        | Non-statutory |              |
| Itinerant trading 6 monthly permit                         | Per application | Non-Taxable     | \$ 350.00   | \$ 350.00       | \$ -        | 0.00%        | Non-statutory |              |
| Itinerant trading weekend permit                           | Per application | Non-Taxable     | \$ 125.00   | \$ 125.00       | \$ -        | 0.00%        | Non-statutory |              |
| Itinerant trading organiser permit (markets and festivals) | Per application | Non-Taxable     | \$ 1,500.00 | \$ 1,500.00     | \$ -        | 0.00%        | Non-statutory |              |
| Impounded trolley release fee                              | Per trolley     | Non-Taxable     | \$ 115.00   | \$ 120.00       | \$ 5.00     | 4.35%        | Non-statutory |              |
| Permit to burn   | Per permit      | Non-Taxable     | \$ 115.00   | \$ 120.00       | \$ 5.00     | 4.35%        | Non-statutory |              |
| Horses on beach trainer permit                             | Per permit      | Non-Taxable     | \$ 255.00   | \$ 255.00       | \$ -        | 0.00%        | Non-statutory |              |
| Horses on beach daily access fee                           | Per horse       | Non-Taxable     | \$ 3.50     | \$ 3.50         | \$ -        | 0.00%        | Non-statutory |              |
| Horses on beach swim access fee                            | Per horse       | Non-Taxable     | \$ 2.00     | \$ 2.00         | \$ -        | 0.00%        | Non-statutory |              |
| Hire of cat cage   | Per cage        | Non-Taxable     | \$ 30.00    | \$ 30.00        | \$ -        | 0.00%        | Non-statutory |              |
| Hire Citronella Collar per week                            | Per item        | Non-Taxable     | \$ 25.00    | \$ 25.00        | \$ -        | 0.00%        | Non-statutory |              |
| Hire Bark inhibitor per week                               | Per item        | Non-Taxable     | \$ 25.00    | \$ 25.00        | \$ -        | 0.00%        | Non-statutory |              |

| Description of Fees and Charges  |                      | Unit of Measure | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|--|----------------------|-----------------|------------|---------------------|---------------------|-------------------------|-------------------------|--------------|
|  |                      |                 |            | \$                  | \$                  | \$                      | %                       |              |
| Hire Bark counter per week   | Per item             | Non-Taxable     | \$ 25.00   | \$ 25.00            | \$ -                | 0.00%                   | Non-statutory           |              |
| Block slashing prior to declared fire season                                     | Per job              | Non-Taxable     | \$ 155.00  | \$ 160.00           | \$ 5.00             | 3.23%                   | Non-statutory           |              |
| Skip bin permit  | Per permit           | Non-Taxable     | \$ 20.00   | \$ 20.00            | \$ -                | 0.00%                   | Non-statutory           |              |
| <b>Parking Fees and Fines</b>  |                      |                 |            |                     |                     |                         |                         |              |
| <b>On-Street and Off Street</b>  |                      |                 |            |                     |                     |                         |                         |              |
| 1st hour off street parking (excluding Coles & Target carparks) in zones 1P & 2P | Per hour             | Taxable         | \$ -       | \$ -                | \$ -                | 0.00%                   | Non-statutory           |              |
| All parking zones 1P 2P 4P   | Per hour             | Taxable         | \$ 2.00    | \$ 2.00             | \$ -                | 0.00%                   | Non-statutory           |              |
| All Day  | Per day              | Taxable         | \$ 4.00    | \$ 4.00             | \$ -                | 0.00%                   | Non-statutory           |              |
| Disabled Parking   |                      | Taxable         | \$ -       | \$ -                | \$ -                | 0.00%                   | Non-statutory           |              |
| Reserved bay permit in CBD per day   | Per day              | Taxable         | \$ 15.00   | \$ 15.00            | \$ -                | 0.00%                   | Non-statutory           |              |
| <b>Credit Surcharge on Smart Meters</b>  |                      |                 |            |                     |                     |                         |                         |              |
| Credit Surcharge on Smart Meters   | Per transaction      | Taxable         | \$ 0.24    | \$ 0.24             | \$ -                | 0.00%                   | Non-statutory           |              |
| <b>Parking Permits - Disabled and Returned Service</b>                           |                      |                 |            |                     |                     |                         |                         |              |
| Replacement  | Per permit           | Non-Taxable     | \$ -       | \$ -                | \$ -                | 0.00%                   | Non-statutory           |              |
| New  | Per permit           | Non-Taxable     | \$ -       | \$ -                | \$ -                | 0.00%                   | Non-statutory           |              |
| Resident Parking permit  | Per permit per annum | Non-Taxable     | \$ 15.00   | \$ 15.00            | \$ -                | 0.00%                   | Non-statutory           |              |
| <b>Car parking Fines</b>   |                      |                 |            |                     |                     |                         |                         |              |
| Car parking fines set by Council   | Per fine             | Non-Taxable     | \$ 80.00   | \$ 80.00            | \$ -                | 0.00%                   | Non-statutory           |              |

| Description of Fees and Charges                         | Unit of Measure | GST Status  | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee Increase / | Basis of Fee  |
|---|-----------------|-------------|-----------------|-----------------|----------------|----------------|---------------|
|   |                 |             | GST             | GST             | Decrease       | Decrease       |               |
|   |                 |             | \$              | \$              | \$             | %              |               |
| <b>Animal Registrations</b>                             |                 |             |                 |                 |                |                |               |
| <b>User Fees &amp; Charges</b>                          |                 |             |                 |                 |                |                |               |
| Unsterilised dog  | Per dog         | Non-Taxable | \$ 216.00       | \$ 220.00       | \$ 4.00        | 1.85%          | Non-statutory |
| Sterilised dog  | Per dog         | Non-Taxable | \$ 72.00        | \$ 72.00        | \$ -           | 0.00%          | Non-statutory |
| Unsterilised dog (pensioner)                            | Per dog         | Non-Taxable | \$ 108.00       | \$ 110.00       | \$ 2.00        | 1.85%          | Non-statutory |
| Sterilised dog (pensioner)                              | Per dog         | Non-Taxable | \$ 36.00        | \$ 36.00        | \$ -           | 0.00%          | Non-statutory |
| Dog over 10 years old                                   | Per dog         | Non-Taxable | \$ 72.00        | \$ 72.00        | \$ -           | 0.00%          | Non-statutory |
| Dog over 10 years old (pensioner)                       | Per dog         | Non-Taxable | \$ 36.00        | \$ 36.00        | \$ -           | 0.00%          | Non-statutory |
| Dog kept for working with Livestock (rural)             | Per dog         | Non-Taxable | \$ 72.00        | \$ 72.00        | \$ -           | 0.00%          | Non-statutory |
| Dog kept for working with Livestock (rural) (pensioner) | Per dog         | Non-Taxable | \$ 36.00        | \$ 36.00        | \$ -           | 0.00%          | Non-statutory |

| Description of Fees and Charges   | Unit of Measure  | GST Status  | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee Increase / | Basis of Fee  |  |
|---|------------------|-------------|-----------------|-----------------|----------------|----------------|---------------|--|
|   |                  |             | GST             | GST             | Decrease       | Decrease       |               |  |
|   |                  |             | \$              | \$              | \$             | %              |               |  |
| Dog registration at pound release   | Per dog          | Non-Taxable | \$ 36.00        | \$ 36.00        | \$ -           | 0.00%          | Non-statutory |  |
| Declared Dangerous or Restricted Breed  | Per dog          | Non-Taxable | \$ 320.00       | \$ 330.00       | \$ 10.00       | 3.13%          | Non-statutory |  |
| Unsterilised cat  | Per cat          | Non-Taxable | \$ 216.00       | \$ 220.00       | \$ 4.00        | 1.85%          | Non-statutory |  |
| Sterilised cat  | Per cat          | Non-Taxable | \$ 72.00        | \$ 72.00        | \$ -           | 0.00%          | Non-statutory |  |
| Cat registration at pound release   | Per cat          | Non-Taxable | \$ 36.00        | \$ 36.00        | \$ -           | 0.00%          | Non-statutory |  |
| Unsterilised cat (pensioner)  | Per cat          | Non-Taxable | \$ 108.00       | \$ 110.00       | \$ 2.00        | 1.85%          | Non-statutory |  |
| Sterilised cat (pensioner)  | Per cat          | Non-Taxable | \$ 36.00        | \$ 36.00        | \$ -           | 0.00%          | Non-statutory |  |
| Permit to house a third dog / cat   | Per cat          | Non-Taxable | \$ 100.00       | \$ 100.00       | \$ -           | 0.00%          | Non-statutory |  |
| Replacement registration tag  | Per tag          | Non-Taxable | \$ 20.00        | \$ 20.00        | \$ -           | 0.00%          | Non-statutory |  |
| Registered Foster Carer   | Per registration | Non-Taxable | \$ 20.00        | \$ 20.00        | \$ -           | 0.00%          | Non-statutory |  |
| Foster Care Dog / Cat Fee   | Per animal       | Non-Taxable | \$ 8.00         | \$ 8.00         | \$ -           | 0.00%          | Non-statutory |  |
| Grazing permit  | Per permit       | Non-Taxable | \$ 195.00       | \$ 200.00       | \$ 5.00        | 2.56%          | Non-statutory |  |
| Registered animal businesses  | Per businesses   | Non-Taxable | \$ 205.00       | \$ 205.00       | \$ -           | 0.00%          | Non-statutory |  |
| Impounded animal release fee: Cat   | Per Cat          | Non-Taxable | \$ 158.00       | \$ 160.00       | \$ 2.00        | 1.27%          | Non-statutory |  |
| Impounded animal release fee: Dog   | Per Dog          | Non-Taxable | \$ 158.00       | \$ 160.00       | \$ 2.00        | 1.27%          | Non-statutory |  |
| <b>Notes:</b>   |                  |             |                 |                 |                |                |               |  |
| - Animal registration fees apply from 1 April 2022  |                  |             |                 |                 |                |                |               |  |
| - Pro-rata fees – 50% of pet registration fees apply after 1 November                                     |                  |             |                 |                 |                |                |               |  |
| - Deceased animals – 50% refund of fees available/claimed up to 1 November of current registration period |                  |             |                 |                 |                |                |               |  |

| Description of Fees and Charges       | Unit of Measure | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|---------------------------------------|-----------------|------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
| <b>Warrnambool Livestock Exchange</b> |                 |            |                     |                     |                         |                         |               |
| <b>User Fees &amp; Charges</b>        |                 |            |                     |                     |                         |                         |               |
| Bobby Calves                          | Per animal      | Taxable    | \$ 4.30             | \$ 4.40             | \$ 0.10                 | 2.33%                   | Non-statutory |
| Calves                                | Per animal      | Taxable    | \$ 9.20             | \$ 9.40             | \$ 0.20                 | 2.17%                   | Non-statutory |
| Bulls                                 | Per animal      | Taxable    | \$ 20.40            | \$ 20.80            | \$ 0.40                 | 1.96%                   | Non-statutory |
| Cattle                                | Per animal      | Taxable    | \$ 14.10            | \$ 14.40            | \$ 0.30                 | 2.13%                   | Non-statutory |
| Sheep                                 | Per animal      | Taxable    | \$ 1.00             | \$ 1.00             | \$ -                    | 0.00%                   | Non-statutory |
| Store - cattle                        | Per animal      | Taxable    | \$ 14.80            | \$ 15.10            | \$ 0.30                 | 2.03%                   | Non-statutory |
| Dairy - cattle                        | Per animal      | Taxable    | \$ 15.30            | \$ 15.60            | \$ 0.30                 | 1.96%                   | Non-statutory |
| Transit cattle                        | Per animal      | Taxable    | \$ 4.40             | \$ 4.50             | \$ 0.10                 | 2.27%                   | Non-statutory |

|  |                    |         |             |             |            |         |               |  |
|--|--------------------|---------|-------------|-------------|------------|---------|---------------|--|
| Hire of dairy ring per head:                                       |                    |         |             |             |            |         |               |  |
| <100 head  | Per head           | Taxable | \$ 15.70    | \$ 15.60    | \$ (0.10)  | (0.64%) | Non-statutory |  |
| >100 head  | Per group          | Taxable | \$ 1,435.00 | \$ 1,430.00 | \$ (5.00)  | (0.35%) | Non-statutory |  |
| >200 head  | Per group          | Taxable | \$ 1,845.00 | \$ 1,830.00 | \$ (15.00) | (0.81%) | Non-statutory |  |
| >300 head  | Per group          | Taxable | \$ 2,255.00 | \$ 2,245.00 | \$ (10.00) | (0.44%) | Non-statutory |  |
| >400 head  | Per group          | Taxable | \$ 2,665.00 | \$ 2,650.00 | \$ (15.00) | (0.56%) | Non-statutory |  |
| >500 head  | Per group          | Taxable | \$ 3,180.00 | \$ 3,160.00 | \$ (20.00) | (0.63%) | Non-statutory |  |
| Agents fees (per month)  | Per month          | Taxable | \$ 9,166.67 | \$ 9,350.00 | \$ 183.33  | 2.00%   | Non-statutory |  |
| Agents commission on gross sale value                              | % Gross Sale Value | Taxable | 0.25%       | 0.25%       | \$ -       | 0.00%   | Non-statutory |  |
| Office rental (per office)   | Per office         | Taxable | \$ 2,780.00 | \$ 2,780.00 | \$ -       | 0.00%   | Non-statutory |  |
| <b>Truck Wash</b>  |                    |         |             |             |            |         |               |  |
| Truck wash fees (per minute) between 2pm Tuesday and 2pm Wednesday | Per minute         | Taxable | \$ 1.16     | \$ 1.18     | \$ 0.02    | 1.72%   | Non-statutory |  |
| Truck wash fees (per minute) all other times                       | Per minute         | Taxable | \$ 1.64     | \$ 1.67     | \$ 0.03    | 1.83%   | Non-statutory |  |
| Weigh Fees:  |                    |         |             |             |            |         |               |  |
| - 1 Head   | Per head           | Taxable | \$ 2.95     | \$ 3.00     | \$ 0.05    | 1.69%   | Non-statutory |  |
| - 2 Head   | Per head           | Taxable | \$ 2.45     | \$ 2.50     | \$ 0.05    | 2.04%   | Non-statutory |  |
| - 3 Head   | Per head           | Taxable | \$ 2.15     | \$ 2.20     | \$ 0.05    | 2.33%   | Non-statutory |  |
| - 4 Head   | Per head           | Taxable | \$ 1.85     | \$ 1.90     | \$ 0.05    | 2.70%   | Non-statutory |  |
| - 5 Head   | Per head           | Taxable | \$ 1.45     | \$ 1.50     | \$ 0.05    | 3.45%   | Non-statutory |  |
| - 6 Head or more   | Per head           | Taxable | \$ 1.15     | \$ 1.20     | \$ 0.05    | 4.35%   | Non-statutory |  |
| Scanner fee hire per day   | Per head           | Taxable | \$ 130.00   | \$ 133.00   | \$ 3.00    | 2.31%   | Non-statutory |  |
| Scanner transfer fee per head                                      | Per head           | Taxable | \$ 2.65     | \$ 3.00     | \$ 0.35    | 13.21%  | Non-statutory |  |



|  |          |         |         |         |         |       |               |
|--|----------|---------|---------|---------|---------|-------|---------------|
| Cattle not sold at store sale: scanning fee per head | Per head | Taxable | \$ 3.20 | \$ 3.30 | \$ 0.10 | 3.12% | Non-statutory |
| Private weighs                                       | Per head | Taxable | \$ 7.30 | \$ 7.40 | \$ 0.10 | 1.37% | Non-statutory |

| Description of Fees and Charges          | Unit of Measure | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|--|-----------------|------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|  |                 |            | \$                  | \$                  | \$                      | %                       |               |
| <b>Flagstaff Hill Maritime Village</b>   |                 |            |                     |                     |                         |                         |               |
| <b>Admission Fees</b>                    |                 |            |                     |                     |                         |                         |               |
| Adults                                   | Per admission   | Taxable    | \$ 19.00            | \$ 19.00            | \$ -                    | 0.00%                   | Non-statutory |
| Concession                               | Per admission   | Taxable    | \$ 15.00            | \$ 15.00            | \$ -                    | 0.00%                   | Non-statutory |
| Child                                    | Per admission   | Taxable    | \$ 9.00             | \$ 9.00             | \$ -                    | 0.00%                   | Non-statutory |
| Family                                   | Per admission   | Taxable    | \$ 49.50            | \$ 49.50            | \$ -                    | 0.00%                   | Non-statutory |
| Member School Education visits           | Per admission   | Taxable    | \$ 4.50             | \$ 4.50             | \$ -                    | 0.00%                   | Non-statutory |
| Additional Education Sessions            | Per admission   | Taxable    | \$ 4.00             | \$ 4.00             | \$ -                    | 0.00%                   | Non-statutory |
| <b>Sound &amp; Light Show Admissions</b> |                 |            |                     |                     |                         |                         |               |
| Adults                                   | Per admission   | Taxable    | \$ 31.00            | \$ 31.00            | \$ -                    | 0.00%                   | Non-statutory |

|  |                |         |           |           |            |         |               |
|--|----------------|---------|-----------|-----------|------------|---------|---------------|
| Concession                               | Per admission  | Taxable | \$ 28.00  | \$ 28.00  | \$ -       | 0.00%   | Non-statutory |
| Child                                    | Per admission  | Taxable | \$ 16.95  | \$ 17.00  | \$ 0.05    | 0.29%   | Non-statutory |
| Family (2A + 2C)                         | Per admission  | Taxable | \$ 79.00  | \$ 79.00  | \$ -       | 0.00%   | Non-statutory |
| Additional Child                         | Per admission  | Taxable | \$ 12.00  | \$ 12.00  | \$ -       | 0.00%   | Non-statutory |
| <b>Flagstaff Hill Memberships</b>        |                |         |           |           |            |         |               |
| Individual                               | Per membership | Taxable | \$ 42.00  | \$ 42.00  | \$ -       | 0.00%   | Non-statutory |
| Grandparents (2A + Children)             | Per membership | Taxable | \$ 65.00  | \$ 75.00  | \$ 10.00   | 15.38%  | Non-statutory |
| Family (2A + Children)                   | Per membership | Taxable | \$ 85.00  | \$ 95.00  | \$ 10.00   | 11.76%  | Non-statutory |
| Full Family (2G + 2A + Children)         | Per membership | Taxable | \$ 110.00 | \$ 120.00 | \$ 10.00   | 9.09%   | Non-statutory |
| Family Holiday Membership (2 Weeks)      | Per membership | Taxable | \$ 50.00  | NA        | \$ -       | 0.00%   | Non-statutory |
| <b>School Memberships</b>                |                |         |           |           |            |         |               |
| Enrolment of 0-50 students               | Per membership | Taxable | \$ 60.00  | \$ 60.00  | \$ -       | 0.00%   | Non-statutory |
| Enrolment of 51-100 students             | Per membership | Taxable | \$ 75.00  | \$ 75.00  | \$ -       | 0.00%   | Non-statutory |
| Enrolment of 101-250 students            | Per membership | Taxable | \$ 95.00  | \$ 95.00  | \$ -       | 0.00%   | Non-statutory |
| Enrolment of 251-500 students            | Per membership | Taxable | \$ 130.00 | \$ 130.00 | \$ -       | 0.00%   | Non-statutory |
| Enrolment of 500 students or more        | Per membership | Taxable | \$ 155.00 | \$ 155.00 | \$ -       | 0.00%   | Non-statutory |
| <b>Lighthouse Lodge</b>                  |                |         |           |           |            |         |               |
| Exclusive Use Rate (1-4 guests) – Normal | Per night      | Taxable | \$ 275.00 | \$ 285.00 | \$ 10.00   | 3.64%   | Non-statutory |
| Exclusive Use Rate (1-4 guests) - Peak   | Per night      | Taxable | \$ 350.00 | \$ 350.00 | \$ -       | 0.00%   | Non-statutory |
| Exclusive Use Rate (5-6 guests) – Normal | Per night      | Taxable | \$ 375.00 | \$ 375.00 | \$ -       | 0.00%   | Non-statutory |
| Exclusive Use Rate (5-6 guests) - Peak   | Per night      | Taxable | \$ 450.00 | \$ 425.00 | \$ (25.00) | (5.56%) | Non-statutory |

| <b>Weddings and Functions</b>                |                 |         |  |  |            |           |               |
|--|-----------------|---------|--|--|------------|-----------|---------------|
| Flagstaff – Ceremony Only                    | Per ceremony    | Taxable | \$ 750.00  | \$ 900.00  | \$ 150.00  | 20.00%    | Non-statutory |
| Flagstaff – Marquee                          | Per marquee     | Taxable | \$ 2,500.00  | \$ 2,500.00  | \$ -       | 0.00%     | Non-statutory |
| Mission to Seaman’s Church                   | Per event       | Taxable | \$ 500.00  | \$ 650.00  | \$ 150.00  | 30.00%    | Non-statutory |
| The Wharf in front of the Steam Packet Inn   | Per event       | Taxable | \$ 550.00  | \$ 650.00  | \$ 100.00  | 18.18%    | Non-statutory |
| The Village Green                            | Per event       | Taxable | \$ 550.00  | \$ 650.00  | \$ 100.00  | 18.18%    | Non-statutory |
| The Sailmaker’s Loft                         | Per event       | Taxable | \$ 800.00  | \$ 950.00  | \$ 150.00  | 18.75%    | Non-statutory |
| Wharf Theatre                                | Per event       | Taxable | \$ 950.00  | \$ 1,100.00  | \$ 150.00  | 15.79%    | Non-statutory |
| Hire of the Steam Packet Inn Venue Only      | Per event       | Taxable | N/A  | \$ 500.00  | New Fee    |           | Non-statutory |
| Hire of the Steam Packet Inn (Hourly Rate)   | Per hour        | Taxable | \$ 150.00  | \$ 150.00  | \$ -       | 0.00%     | Non-statutory |
| Wedding Photo’s in the Village (Hourly Rate) | Per hour        | Taxable | \$ 150.00  | \$ 150.00  | \$ -       | 0.00%     | Non-statutory |
| <b>Visitor Services</b>                      |                 |         |  |  |            |           |               |
| <b>User Fees &amp; Charges</b>               |                 |         |  |  |            |           |               |
| Displays in Visitor Centre                   | Per week        | Taxable | \$ 100.00  | \$ -   | \$(100.00) | (100.00%) | Non-statutory |
| Display of brochures and access to visitor   | Fee for service | Taxable | Fee for service relates to Great Ocean Road Tourism Marketing Prospectus | Fee for service relates to Great Ocean Road Tourism Marketing Prospectus | \$ -       | 0.00%     | Non-statutory |
| City Highlights 1 Hour Tour                  | Per tour        | Taxable | \$ 95.00   | \$ 95.00   | \$ -       | 0.00%     | Non-statutory |

*Note: Flagstaff Hill Maritime Village and Visitor Services fees will apply from 1 April 2023 in accordance with Tourism Industry Standards*

| Description of Fees and Charges                        | Unit of Measure | GST Status | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee Increase / | Basis of Fee  |
|--|-----------------|------------|-----------------|-----------------|----------------|----------------|---------------|
|  |                 |            | GST             | GST             | Decrease       | Decrease       |               |
|  |                 |            | \$              | \$              | \$             | %              |               |
| <b>Holiday Parks</b>                                   |                 |            |                 |                 |                |                |               |
| <b>Surfside &amp; Shipwreck Holiday Parks</b>          |                 |            |                 |                 |                |                |               |
| Sites Powered : Peak Season - Daily powered            | Per site        | Taxable    | \$ 63.00        | \$ 66.00        | \$ 3.00        | 4.76%          | Non-statutory |
| Sites Powered : Peak Season - Night two person         | Per site        | Taxable    | \$ 63.00        | \$ 66.00        | \$ 3.00        | 4.76%          | Non-statutory |
| Sites Powered : Peak Season - Night single             | Per site        | Taxable    | \$ 54.00        | \$ 56.00        | \$ 2.00        | 3.70%          | Non-statutory |
| Sites Powered: High Season - Daily powered             | Per site        | Taxable    | \$ 53.00        | \$ 56.00        | \$ 3.00        | 5.66%          | Non-statutory |
| Sites Powered: High Season - Night two person          | Per site        | Taxable    | \$ 43.00        | \$ 45.00        | \$ 2.00        | 4.65%          | Non-statutory |
| Sites Powered: High Season - Night single              | Per site        | Taxable    | \$ 35.00        | \$ 36.00        | \$ 1.00        | 2.86%          | Non-statutory |
| Sites Powered: Low Season - Daily powered              | Per site        | Taxable    | \$ 48.00        | \$ 50.00        | \$ 2.00        | 4.17%          | Non-statutory |
| Sites Powered: Low Season - Night two person           | Per site        | Taxable    | \$ 38.00        | \$ 40.00        | \$ 2.00        | 5.26%          | Non-statutory |
| Sites Powered: Low Season - Night single               | Per site        | Taxable    | \$ 33.00        | \$ 34.00        | \$ 1.00        | 3.03%          | Non-statutory |
| <b>Surfside &amp; Shipwreck Holiday Parks</b>          |                 |            |                 |                 |                |                |               |
| Sites Unpowered : Peak Season - Daily family unpowered | Per site        | Taxable    | \$ 53.00        | \$ 56.00        | \$ 3.00        | 5.66%          | Non-statutory |
| Sites Unpowered : Peak Season - Night two person       | Per site        | Taxable    | \$ 53.00        | \$ 56.00        | \$ 3.00        | 5.66%          | Non-statutory |
| Sites Unpowered : Peak Season - Night single           | Per site        | Taxable    | \$ 44.00        | \$ 46.00        | \$ 2.00        | 4.55%          | Non-statutory |

| Description of Fees and Charges                 | Unit of Measure | GST Status | 2021/22 Fee Inc | 2022/23 Fee Inc | Fee Increase / | Fee Increase / | Basis of Fee  |
|---|-----------------|------------|-----------------|-----------------|----------------|----------------|---------------|
|   |                 |            | GST             | GST             | Decrease       | Decrease       |               |
|   |                 |            | \$              | \$              | \$             | %              |               |
| Sites Unpowered: High Season - Daily family     | Per site        | Taxable    | \$ 43.00        | \$ 45.00        | \$ 2.00        | 4.65%          | Non-statutory |
| Sites Unpowered: High Season - Night two person | Per site        | Taxable    | \$ 37.00        | \$ 39.00        | \$ 2.00        | 5.41%          | Non-statutory |
| Sites Unpowered: High Season - Night single     | Per site        | Taxable    | \$ 29.00        | \$ 30.00        | \$ 1.00        | 3.45%          | Non-statutory |
| Sites Unpowered: Low Season - Night family      | Per site        | Taxable    | \$ 38.00        | \$ 40.00        | \$ 2.00        | 5.26%          | Non-statutory |
| Sites Unpowered: Low Season - Night two person  | Per site        | Taxable    | \$ 34.00        | \$ 35.00        | \$ 1.00        | 2.94%          | Non-statutory |
| Sites Unpowered: Low Season - Night single      | Per site        | Taxable    | \$ 28.00        | \$ 29.00        | \$ 1.00        | 3.57%          | Non-statutory |
| <b>Surfside Cabins</b>                          |                 |            |                 |                 |                |                |               |
| Beach Chalet: Peak Season - Daily               | Per chalet      | Taxable    | \$ 265.00       | \$ 275.00       | \$ 10.00       | 3.77%          | Non-statutory |
| Beach Chalet: Peak Season - Weekly              | Per chalet      | Taxable    | \$ 1,855.00     | \$ 1,925.00     | \$ 70.00       | 3.77%          | Non-statutory |
| Beach Chalet: High Season - Daily               | Per chalet      | Taxable    | \$ 215.00       | \$ 225.00       | \$ 10.00       | 4.65%          | Non-statutory |
| Beach Chalet: High Season - Weekly              | Per chalet      | Taxable    | \$ 1,505.00     | \$ 1,575.00     | \$ 70.00       | 4.65%          | Non-statutory |
| Beach Chalet: Low Season - Daily                | Per chalet      | Taxable    | \$ 190.00       | \$ 200.00       | \$ 10.00       | 5.26%          | Non-statutory |
| Beach Chalet: Low Season - Weekly               | Per chalet      | Taxable    | \$ 1,330.00     | \$ 1,400.00     | \$ 70.00       | 5.26%          | Non-statutory |
| Cedar Cabins: Peak Season - Daily               | Per cabin       | Taxable    | \$ 195.00       | \$ 205.00       | \$ 10.00       | 5.13%          | Non-statutory |
| Cedar Cabins: Peak Season - Weekly              | Per cabin       | Taxable    | \$ 1,365.00     | \$ 1,435.00     | \$ 70.00       | 5.13%          | Non-statutory |
| Cedar Cabins: High Season - Daily               | Per cabin       | Taxable    | \$ 160.00       | \$ 170.00       | \$ 10.00       | 6.25%          | Non-statutory |
| Cedar Cabins: High Season - Weekly              | Per cabin       | Taxable    | \$ 1,120.00     | \$ 1,190.00     | \$ 70.00       | 6.25%          | Non-statutory |
| Cedar Cabins: Low Season - Daily                | Per cabin       | Taxable    | \$ 140.00       | \$ 150.00       | \$ 10.00       | 7.14%          | Non-statutory |
| Cedar Cabins: Low Season - Weekly               | Per cabin       | Taxable    | \$ 980.00       | \$ 1,050.00     | \$ 70.00       | 7.14%          | Non-statutory |
| Mariner cottages: Peak Season - Daily           | Per cottage     | Taxable    | \$ 180.00       | \$ 190.00       | \$ 10.00       | 5.56%          | Non-statutory |
| Mariner cottages: Peak Season - Weekly          | Per cottage     | Taxable    | \$ 1,260.00     | \$ 1,330.00     | \$ 70.00       | 5.56%          | Non-statutory |
| Mariner cottages: High Season - Daily           | Per cottage     | Taxable    | \$ 145.00       | \$ 155.00       | \$ 10.00       | 6.90%          | Non-statutory |
| Mariner cottages: High Season - Weekly          | Per cottage     | Taxable    | \$ 1,015.00     | \$ 1,085.00     | \$ 70.00       | 6.90%          | Non-statutory |
| Mariner cottages: Low Season - Daily            | Per cottage     | Taxable    | \$ 125.00       | \$ 135.00       | \$ 10.00       | 8.00%          | Non-statutory |
| Mariner cottages: Low Season - Weekly           | Per cottage     | Taxable    | \$ 875.00       | \$ 945.00       | \$ 70.00       | 8.00%          | Non-statutory |

| Description of Fees and Charges       | Unit of Measure | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|---------------------------------------|-----------------|------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|                                       |                 |            | \$                  | \$                  | \$                      | %                       |               |
| <b>Waste Management</b>               |                 |            |                     |                     |                         |                         |               |
| <b>Waste Charges</b>                  |                 |            |                     |                     |                         |                         |               |
| FOGO Compostable Liners (roll of 150) | Per roll        | Taxable    | \$ 10.00            | \$ 12.00            | \$ 2.00                 | 20.00%                  | Non-statutory |
| Bin springs                           | Per springs     | Taxable    | \$ 10.00            | \$ 10.00            | \$ -                    | 0.00%                   | Non-statutory |
| Bin latches                           | Per latch       | Taxable    | \$ 5.00             | \$ 5.00             | \$ -                    | 0.00%                   | Non-statutory |
| 240L landfill bin                     | Per bin         | Taxable    | \$ 99.00            | \$ 99.00            | \$ -                    | 0.00%                   | Non-statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|---------------------------------|-----------------|------------|---------------------|---------------------|-------------------------|-------------------------|--------------|
|---------------------------------|-----------------|------------|---------------------|---------------------|-------------------------|-------------------------|--------------|

**Statutory Planning Fees**

All fees are set by the State Government of Victoria in accordance with the Planning and Environment (Fees) Regulation 2016 and the Subdivision (Fees) Regulation 2016, and are subject to change. Statutory planning fees are GST Free unless specified.

**Non-statutory Planning Fees**

| <b>Planning</b>  |                            |         |           |           |          |       |               |
|--|----------------------------|---------|-----------|-----------|----------|-------|---------------|
| Request to amend permit or endorsed plans under the provisions of Secondary Consent within condition of permit | Per permit                 | Taxable | \$ 212.50 | \$ 216.20 | \$ 3.70  | 1.74% | Non-statutory |
| Extension of time for Planning Permits:  |                            |         |           |           |          |       |               |
| - First extension  | Per application            | Taxable | \$ 109.80 | \$ 111.70 | \$ 1.90  | 1.73% | Non-statutory |
| - Second extension   | Per application            | Taxable | \$ 304.70 | \$ 310.00 | \$ 5.30  | 1.74% | Non-statutory |
| - Additional extensions  | Per application            | Taxable | \$ 413.20 | \$ 420.40 | \$ 7.20  | 1.74% | Non-statutory |
| Approval of Development Plans to the satisfaction of the Responsible Authority                                 | Per application            | Taxable | \$ 717.70 | \$ 730.30 | \$ 12.60 | 1.76% | Non-statutory |
| Approval of amendments to Development Plans to the satisfaction of the Responsible Authority                   | Per application            | Taxable | \$ 717.70 | \$ 730.30 | \$ 12.60 | 1.76% | Non-statutory |
| Approval of 173 Agreements - plus cost of legal advice if required   | Per application            | Taxable | \$ 177.00 | \$ 180.10 | \$ 3.10  | 1.75% | Non-statutory |
| Review of compliance of Section 173 Agreements - (plus cost of legal advice if required)                       | Per application            | Taxable | \$ 177.00 | \$ 180.10 | \$ 3.10  | 1.75% | Non-statutory |
| Liquor License requests  | Per License                | Taxable | \$ 165.20 | \$ 168.10 | \$ 2.90  | 1.76% | Non-statutory |
| Notification of Planning Applications or Planning Scheme Amendments:   |                            |         |           |           |          |       |               |
| - Up to 10 letters/notices   | Per letter/notice up to 10 | Taxable | \$ 118.00 | \$ 120.10 | \$ 2.10  | 1.78% | Non-statutory |

|   |                   |         |          |          |         |       |               |
|---|-------------------|---------|----------|----------|---------|-------|---------------|
| - Additional letters/notices                  | Per letter/notice | Taxable | \$ 5.70  | \$ 5.80  | \$ 0.10 | 1.75% | Non-statutory |
| Property Inquiry relating to planning history | Per inquiry       | Taxable | \$ 82.70 | \$ 84.10 | \$ 1.40 | 1.69% | Non-statutory |

### Mapping Products (Commercial Use)

Option of a) aerial photography or b) customised colour map using standard map layers (no photography). Scale to be determined by customer. Can be provided as hardcopy or PDF. When provided as a PDF, the size represents the size the map will be in the PDF and still be printed at a reasonable resolution.

| Size | Unit of Measure | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|------|-----------------|------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|      |                 |            | \$                  | \$                  | \$                      | %                       |               |
| A0   | Per print       | Taxable    | \$ 151.40           | \$ 154.00           | \$ 2.60                 | 1.72%                   | Non-statutory |
| A1   | Per print       | Taxable    | \$ 120.10           | \$ 122.20           | \$ 2.10                 | 1.75%                   | Non-statutory |
| A2   | Per print       | Taxable    | \$ 89.70            | \$ 91.30            | \$ 1.60                 | 1.78%                   | Non-statutory |
| A3   | Per print       | Taxable    | \$ 61.70            | \$ 62.80            | \$ 1.10                 | 1.78%                   | Non-statutory |
| A4   | Per print       | Taxable    | \$ 59.40            | \$ 60.40            | \$ 1.00                 | 1.68%                   | Non-statutory |

| Description of Fees and Charges | Unit of Measure | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee |
|---------------------------------|-----------------|------------|---------------------|---------------------|-------------------------|-------------------------|--------------|
|                                 |                 |            | \$                  | \$                  | \$                      | %                       |              |

### Mapping Products (Commercial Use)

Aerial photography with additional data overlay (contours, land parcels, house numbers etc.). Scale to be determined by customer and can be provided as hardcopy or PDF. Prices are for basic maps using existing data. If additional analysis or new datasets are required, these will incur additional fees.

| Size | Unit of Measure | GST Status  | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|------|-----------------|-------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|      |                 |             | \$                  | \$                  | \$                      | %                       |               |
| A0   | Per print       | Non-Taxable | \$ 236.10           | \$ 240.20           | \$ 4.10                 | 1.74%                   | Non-statutory |
| A1   | Per print       | Non-Taxable | \$ 182.90           | \$ 186.10           | \$ 3.20                 | 1.75%                   | Non-statutory |
| A2   | Per print       | Non-Taxable | \$ 138.00           | \$ 140.40           | \$ 2.40                 | 1.74%                   | Non-statutory |
| A3   | Per print       | Non-Taxable | \$ 89.70            | \$ 91.30            | \$ 1.60                 | 1.78%                   | Non-statutory |
| A4   | Per print       | Non-Taxable | \$ 44.80            | \$ 45.60            | \$ 0.80                 | 1.79%                   | Non-statutory |

### Statutory Building Fees

All fees are set by the State Government of Victoria in accordance with the Building Regulations 2018 and are subject to change. Statutory building fees are GST Free unless specified.

### Non Statutory Building Fees

**Note: Additional statutory State Government charges and conditions are relevant to all Building Applications.**

|  |                 |         |                         |                         |               |           |               |
|--|-----------------|---------|-------------------------|-------------------------|---------------|-----------|---------------|
| Class: 1B & 2-9 Residential and commercial works other than Class 1A | Value >\$23,500 | Taxable | 4 (Value ÷1300 +√Value) | 4 (Value ÷1300 +√Value) | \$ -          | 0.00%     | Non-statutory |
|  | Minimum Fee:    | Taxable | \$955.10                | \$ 955.10               | \$ -          | 0.00%     | Non-statutory |
|  | Up to \$150,000 | Taxable | \$1,918.00              | \$ -                    | \$ (1,918.00) | (100.00%) | Non-statutory |



| Description of Fees and Charges  | Unit of Measure     | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|--|---------------------|------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|  |                     |            | \$                  | \$                  | \$                      | %                       |               |
| Class: 1A<br>All dwellings – single detached houses or attached multi-units development. | \$150,001-\$200,000 | Taxable    | \$2,678.00          | \$ -                | \$ (2,678.00)           | (100.00%)               | Non-statutory |
|  | \$200,001-\$250,000 | Taxable    | \$3,436.00          | \$ -                | \$ (3,436.00)           | (100.00%)               | Non-statutory |
|  | \$250,001-\$300,000 | Taxable    | \$4,196.00          | \$ -                | \$ (4,196.00)           | (100.00%)               | Non-statutory |
|  | >\$300,000          | Taxable    | Value÷71            | \$ -                |                         |                         | Non-statutory |
|  | Large projects      | Taxable    | Negotiable          |                     | \$ -                    |                         | Non-statutory |
| Class: 1A<br>Dwellings – extensions/alterations (including demolitions)                  | Up to \$10,000      | Taxable    | \$703.00            | \$ -                | \$(703.00)              | (100.00%)               | Non-statutory |
|  | \$10,001-\$20,000   | Taxable    | \$898.00            | \$ -                | \$(898.00)              | (100.00%)               | Non-statutory |
|  | \$20,001-\$50,000   | Taxable    | \$1,194.00          | \$ -                | \$ (1,194.00)           | (100.00%)               | Non-statutory |
|  | \$50,001-\$100,000  | Taxable    | \$1,711.00          | \$ -                | \$ (1,711.00)           | (100.00%)               | Non-statutory |
|  | \$100,001-\$150,000 | Taxable    | \$2,229.00          | \$ -                | \$ (2,229.00)           | (100.00%)               | Non-statutory |
|  | >\$150,000          | Taxable    | Value÷66            | \$ -                |                         |                         | Non-statutory |
| Class: 1A<br>Dwellings – internal alterations/minor works                                | Up to \$10,000      | Taxable    | \$524.00            | \$ -                | \$(524.00)              | (100.00%)               | Non-statutory |
|  | \$10,001-\$20,000   | Taxable    | \$703.00            | \$ -                | \$(703.00)              | (100.00%)               | Non-statutory |
|  | \$20,001-\$50,000   | Taxable    | \$931.00            | \$ -                | \$(931.00)              | (100.00%)               | Non-statutory |
|  | \$50,001-\$100,000  | Taxable    | \$1,310.00          | \$ -                | \$ (1,310.00)           | (100.00%)               | Non-statutory |
|  | >\$100,000          | Taxable    | Value÷75            |                     |                         |                         | Non-statutory |
| Class: 10A/10B<br>Minor works – garages, carports, pools, fences etc.                    | Up to \$10,000      | Taxable    | \$524.00            | \$ -                | \$(524.00)              | (100.00%)               | Non-statutory |
|  | \$10,001-\$20,000   | Taxable    | \$703.00            | \$ -                | \$(703.00)              | (100.00%)               | Non-statutory |
|  | \$20,001-\$50,000   | Taxable    | \$931.00            | \$ -                | \$(931.00)              | (100.00%)               | Non-statutory |
|  | \$50,001-\$100,000  | Taxable    | \$1,310.00          | \$ -                | \$ (1,310.00)           | (100.00%)               | Non-statutory |
|  | >\$100,000          | Taxable    | Value÷75            |                     |                         |                         | Non-statutory |

**Non Statutory Building Fees**

**Note: Additional statutory State Government charges and conditions are relevant to all Building Applications.**

| Description of Fees and Charges   | Unit of Measure     | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST        | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|---|---------------------|------------|---------------------|----------------------------|-------------------------|-------------------------|---------------|
|   |                     |            | \$                  | \$                         | \$                      | %                       |               |
| Commercial works (Class 2-9)  | Any Value           | Taxable    | N/A                 | Price on Application (POA) | New Fee                 | 0.00%                   | Non-statutory |
| New dwellings including single detached houses or attached multi unit developments  | Up to \$300,000     | Taxable    | N/A                 | \$ 2,530.00                | New Fee                 | 0.00%                   | Non-statutory |
|   | \$300,001-\$500,000 | Taxable    | N/A                 | \$ 4,235.00                | New Fee                 | 0.00%                   | Non-statutory |
|   | \$500,001+          | Taxable    | N/A                 | POA                        | New Fee                 | 0.00%                   | Non-statutory |
| Extensions and/or alterations (including demolitions) to dwellings                  | Up to \$10,000      | Taxable    | N/A                 | \$ 715.30                  | New Fee                 | 0.00%                   | Non-statutory |
|   | \$10,001-\$50,000   | Taxable    | N/A                 | \$ 1,214.90                | New Fee                 | 0.00%                   | Non-statutory |
|   | \$50,001-\$150,000  | Taxable    | N/A                 | \$ 2,268.00                | New Fee                 | 0.00%                   | Non-statutory |
|   | \$150,001+          | Taxable    | N/A                 | POA                        | New Fee                 | 0.00%                   | Non-statutory |
| Minor works - Garages/sheds, carports, swimming pools, fences, retaining walls etc. | Up to \$10,000      | Taxable    | N/A                 | \$ 533.20                  | New Fee                 | 0.00%                   | Non-statutory |
|   | \$10,001-\$20,000   | Taxable    | N/A                 | \$ 715.30                  | New Fee                 | 0.00%                   | Non-statutory |
|   | \$20,001-\$50,000   | Taxable    | N/A                 | \$ 947.30                  | New Fee                 | 0.00%                   | Non-statutory |
|   | \$50,001-\$100,000  | Taxable    | N/A                 | \$ 1,332.90                | New Fee                 | 0.00%                   | Non-statutory |
|   | >\$100,001+         | Taxable    | N/A                 | POA                        | New Fee                 | 0.00%                   | Non-statutory |
| Any additional inspection   | Domestic            | Taxable    | \$201.10            | \$ 204.60                  | \$ 3.50                 | 1.74%                   | Non-statutory |
|   | Commercial          | Taxable    | \$272.00            | \$ 276.80                  | \$ 4.80                 | 1.76%                   | Non-statutory |
| Amendment and/or extension of building permits;                                     | Domestic            | Taxable    | \$201.10            | \$ 204.60                  | \$ 3.50                 | 1.74%                   | Non-statutory |
|   | Commercial          | Taxable    | \$272.00            | \$ 276.80                  | \$ 4.80                 | 1.76%                   | Non-statutory |
| Amendment of approved plans   | Domestic            | Taxable    | \$201.10            | \$ 204.60                  | \$ 3.50                 | 1.74%                   | Non-statutory |
|   | Commercial          | Taxable    | \$272.00            | \$ 276.80                  | \$ 4.80                 | 1.76%                   | Non-statutory |
| <b>Additional Building Fees</b>   |                     |            |                     |                            |                         |                         |               |
| Administration of Building Notice   | Per notice          | Taxable    | \$ 708.40           | \$ 720.80                  | \$ 12.40                | 1.75%                   | Non-statutory |
| Administration of Building Order  | Per order           | Taxable    | \$ 472.20           | \$ 480.50                  | \$ 8.30                 | 1.76%                   | Non-statutory |
| Temporary Structure Siting Approval   | Per siting          | Taxable    | \$ 472.20           | \$ 480.50                  | \$ 8.30                 | 1.76%                   | Non-statutory |
| Occupancy Permit for Places of Public Entertainment (POPE)                          | Per permit          | Taxable    | \$ 590.30           | \$ 600.60                  | \$ 10.30                | 1.74%                   | Non-statutory |
| Provide copy of Building Permit or Occupancy Permit (with owners consent)           | Per permit          | Taxable    | \$ 83.20            | \$ 84.70                   | \$ 1.50                 | 1.80%                   | Non-statutory |
| Provide copy of Building Permit including plans – Domestic (with owners consent)    | Per permit          | Taxable    | \$ 145.10           | \$ 147.60                  | \$ 2.50                 | 1.72%                   | Non-statutory |

| Description of Fees and Charges  | Unit of Measure | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|--|-----------------|------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|  |                 |            | \$                  | \$                  | \$                      | %                       |               |
| Provide copy of Building Permit including plans – Commercial (with owners consent) | Per permit      | Taxable    | \$ 331.90           | \$ 337.70           | \$ 5.80                 | 1.75%                   | Non-statutory |
| Essential Safety Measure Assessment - minimum fee                                  | Per assessment  | Taxable    | \$ 649.30           | \$ 660.70           | \$ 11.40                | 1.76%                   | Non-statutory |

| Description of Fees and Charges                         | Unit of Measure      | GST Status | 2021/22 Fee Inc GST | 2022/23 Fee Inc GST | Fee Increase / Decrease | Fee Increase / Decrease | Basis of Fee  |
|---|----------------------|------------|---------------------|---------------------|-------------------------|-------------------------|---------------|
|   |                      |            | \$                  | \$                  | \$                      | %                       |               |
| <b>LIBRARY SERVICES</b>                                 |                      |            |                     |                     |                         |                         |               |
| Photocopying and printing                               |                      |            |                     |                     |                         |                         |               |
| B&W A4  | per page             | Taxable    | N/A                 | \$ 0.20             | New Fee                 | 0.00%                   | Non-statutory |
| B&W A3  | per page             | Taxable    | N/A                 | \$ 0.40             | New Fee                 | 0.00%                   | Non-statutory |
| Colour A4   | per page             | Taxable    | N/A                 | \$ 0.60             | New Fee                 | 0.00%                   | Non-statutory |
| Colour A3   | per page             | Taxable    | N/A                 | \$ 1.20             | New Fee                 | 0.00%                   | Non-statutory |
| Inter library loan - plus cost to Council from provider | per item             | Taxable    | N/A                 | \$ 3.00             | New Fee                 | 0.00%                   | Non-statutory |
| Debt recovery - plus cost of item                       | per account          | Taxable    | N/A                 | \$ 15.00            | New Fee                 | 0.00%                   | Non-statutory |
| Merchandise   | per item             | Taxable    | N/A                 | P.O.A               | New Fee                 | 0.00%                   | Non-statutory |
| Withdrawn item  | per item             | Taxable    | N/A                 | P.O.A               | New Fee                 | 0.00%                   | Non-statutory |
| Replacement library card                                | per card             | Taxable    | N/A                 | \$ 2.00             | New Fee                 | 0.00%                   | Non-statutory |
| <b>COMMUNITY HALLS</b>                                  |                      |            |                     |                     |                         |                         |               |
| Community not-for-profit                                | per hour (min 2 hrs) | Taxable    | N/A                 | \$ 10.00            | New Fee                 | 0.00%                   | Non-statutory |
| Community not-for-profit - full day                     | 8 hours              | Taxable    | N/A                 | \$ 60.00            | New Fee                 | 0.00%                   | Non-statutory |

|   |                      |             |     |             |         |       |               |
|---|----------------------|-------------|-----|-------------|---------|-------|---------------|
| Community not for profit if facility is used for fund raising or where admission is charged | 8 hours              | Taxable     | N/A | \$ 100.00   | New Fee | 0.00% | Non-statutory |
| Commercial  | per hour (min 2 hrs) | Taxable     | N/A | \$ 40.00    | New Fee | 0.00% | Non-statutory |
| Commercial - full day   | 8 hours              | Taxable     | N/A | \$ 200.00   | New Fee | 0.00% | Non-statutory |
|   |                      |             |     |             |         | 0.00% |               |
| Bond - high risk  | Per Booking          | Non-Taxable | N/A | \$ 1,000.00 | New Fee | 0.00% | Non-statutory |
| Bond - medium risk  | Per Booking          | Non-Taxable | N/A | \$ 500.00   | New Fee | 0.00% | Non-statutory |
| Bond - low risk   | Per Booking          | Non-Taxable | N/A | \$ 250.00   | New Fee | 0.00% | Non-statutory |
| Bond - key  | Per Booking          | Non-Taxable | N/A | \$ 20.00    | New Fee | 0.00% | Non-statutory |

