



WARRNAMBOOL  
CITY COUNCIL



# Warrnambool City Council Budget 2020-2021



**WARRNAMBOOL**  
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## Introduction

Warrnambool City Council, along with the rest of the world, is preparing for a future of unprecedented uncertainty, this is reflected in the preparation of our 2020-2021 Budget.

The Local Government Act requires that Council prepare a Budget for each financial year and to undertake a formal process of preparing, advertising and calling for submissions before a finalised Budget is formally adopted by Council by June 30 each year. In acknowledgement of the extraordinary circumstances Councils have been allowed to extend this adoption to August 31, 2020.

Whilst understanding the fiscal damage this pandemic has wreaked on our local economy we must prepare and act for a Covid-19-free future. We must create a budget that allows for the downturn in service but that seeks to both stimulate and support our municipality into the future.

The draft Budget remains aligned to the vision in the Council Plan 2017-2021 and to the objectives in the long-term community plan, Warrnambool 2040. This Budget acknowledges the impact of the pandemic on our provision of services to the community and seeks to balance the reality of our current circumstances with a need to still maintain services and infrastructure as well as deliver projects and services that are needed and valued by our community.

We recommend that the Budget is read in conjunction with the Council Plan and we encourage you to provide feedback to Council on the draft Budget.

The vision for the four-year life of the Council Plan is for Warrnambool to be a Cosmopolitan City by the Sea. To support the vision Council developed the following five key objectives:

1. Sustain, enhance and protect the natural environment
2. Foster a healthy, welcoming city that is socially and culturally rich
3. Maintain and improve the physical places and visual appeal of the city
4. Develop a smarter economy with diverse and sustainable employment
5. Practice good governance through openness and accountability while balancing aspirations with sound financial management

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

The four visions are:

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.

The draft budget details the resources required over the next financial year to fund the services that remain operating that we provide to our community of 35,000 residents.

These services range from those which are about directly caring for people through facilities and programs including kindergartens, childcare centres, and home support services, to services which maintain or enhance our environment and surroundings including waste collection and our roads and footpath management maintenance.

The budget also includes details of a balanced program of capital expenditure including allocations to improve and renew our City's physical infrastructure, buildings and operational assets. We will use these capital projects to stimulate local employment and purchasing and leverage opportunities of funding from all levels of government to deliver for the future needs of our community.

Council's budget reflects a significant cut in services directly affected by the Pandemic and sadly encompasses stand downs to many valuable staff until we are able to reopen these services. These staff continue to be an important part of our future for Warrnambool's community.

Over 2020-2021, the Council will develop and utilise its existing resources and a community and business stimulus/recovery fund to develop and deliver initiatives to see our community regrow at the other side of this pandemic.

The allocation in 2020-2021 for community and business support in the wake of the coronavirus pandemic is \$1.951 million.

This figure is inclusive of an unallocated \$450,000 of community and business support funds and the focussing of existing resources to community and business stimulus and recovery efforts.

The community and business support component of the budget for 2020/21 includes the provision of the following resources of Council to be focused on our recovery and stimulus efforts for the community:

- Community and Business Support and Stimulus Fund - \$450,000
- Small Infrastructure Fund 2020/21 - \$891,000
- Economic development unit - \$545,000
- Community development grants - \$65,000

Council will review these efforts during the year and set a revised budget if required to best meet the needs of our local community and business. Council will roll out its recovery efforts in stages to determine where the areas of greatest need exist, filling gaps and leveraging on the efforts of all levels of government to maximise our recovery efforts for the community.

The budget includes a rate increase of 2.0 per cent, reduced from the 4.5% allowed for by the Essential Services Commission for this year. It also includes a reduction in the waste management charge meaning on the average property values rates and charges next year's forecast increase will be 1.2%.

Council will continue to advocate for support from other levels of government to improve the economic outlook for the municipality particularly in looking to attract stimulus funding at the end of this crisis and to ensure the impact on the region is recognised and information on support services to businesses and individuals is disseminated.

Council has proposed a substantial capital works program with an emphasis on asset renewal. We have allocated funding of \$18.5 million for asset renewals, upgrades and expansions.

Capital works highlights:

- Road renewals - \$3.8 million

- Completion of the Lake Pertobe Master Plan implementation (Stage I) - \$2.9 million
- Completion of the Reid Oval - \$11 million
- Library and Learning Centre - \$1.3m
- Energy saving initiatives - \$1 million
- Community Support Fund - \$810,000
- Beach access renewal - \$180,000

As part of Warrnambool's response to the global recycling issues, Council has implemented FOGO, a trial of kerbside glass collection and glass collection points. This is reducing Council's risk exposure to the recycling market. These measures are also helping Council to drive down the cost of the waste management fee. It is proposed to be 2.79% or \$11 per property to \$379.09.

This budget sees the average residential rate bill increase to \$2,053 from \$2,029 in 2019-20.

	2019-2020	Increase/(decrease)	2020-2021	% increase/decrease
<b>Average residential rates</b>	\$1,367	\$29	\$1,397	2.0%
<b>Municipal charge</b>	\$272	\$6	\$277	2.0%
<b>Waste management fee</b>	\$390	(\$11)	\$379	(2.8%)
<b>Average residential rates and charges</b>	<b>\$2,029</b>	<b>\$23</b>	<b>\$2,053</b>	<b>1.2%</b>

This Budget projects an underlying deficit of \$1.5 million for 2020/21 after adjusting for capital grants and contributions.

The main contribution to this underlying deficit is a reduction in the operating income from impacted services.

The underlying deficit is projected to be offset by the deferral of non-essential or non-strategic elements of our capital program.

### Key figures

Total revenue: \$76.6 million (2019-20 forecast = \$86.6 million)

Total expenditure: \$73.4 million (2019-20 forecast = \$78.4 million)

Accounting surplus/(deficit): \$3.2 million (2019-20 forecast = \$8.2 million)

Underlying operating result: deficit of \$1.9 million (2019-20 forecast = Deficit of \$1.4 million)

(Refer Income Statement in Section 3.1)

(Note: Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital, from being allocated to cover operating expenses)

This is the net funding result after considering the funding requirements to meet loan principal repayments and the reserve transfers.

Total Capital Works Program of \$18.5 million (2019-20 forecast = \$25.4 million)

- \$10.4 million from Council operations and reserves
- \$4.7 million from borrowings
- \$3.3 million from grants
- \$0.04 million from contributions

(Refer Statement of Statement of Capital Works in Section 3.5)

## **Budget influences**

The preparation of this year's budget is primarily a response influenced by the advent of the Corona Virus Covid-19 Pandemic and the associated impacts to services and the community.

Council continues to balance the needs of the community and 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. This means that 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.

**Cr Tony Herbert**  
**Mayor**

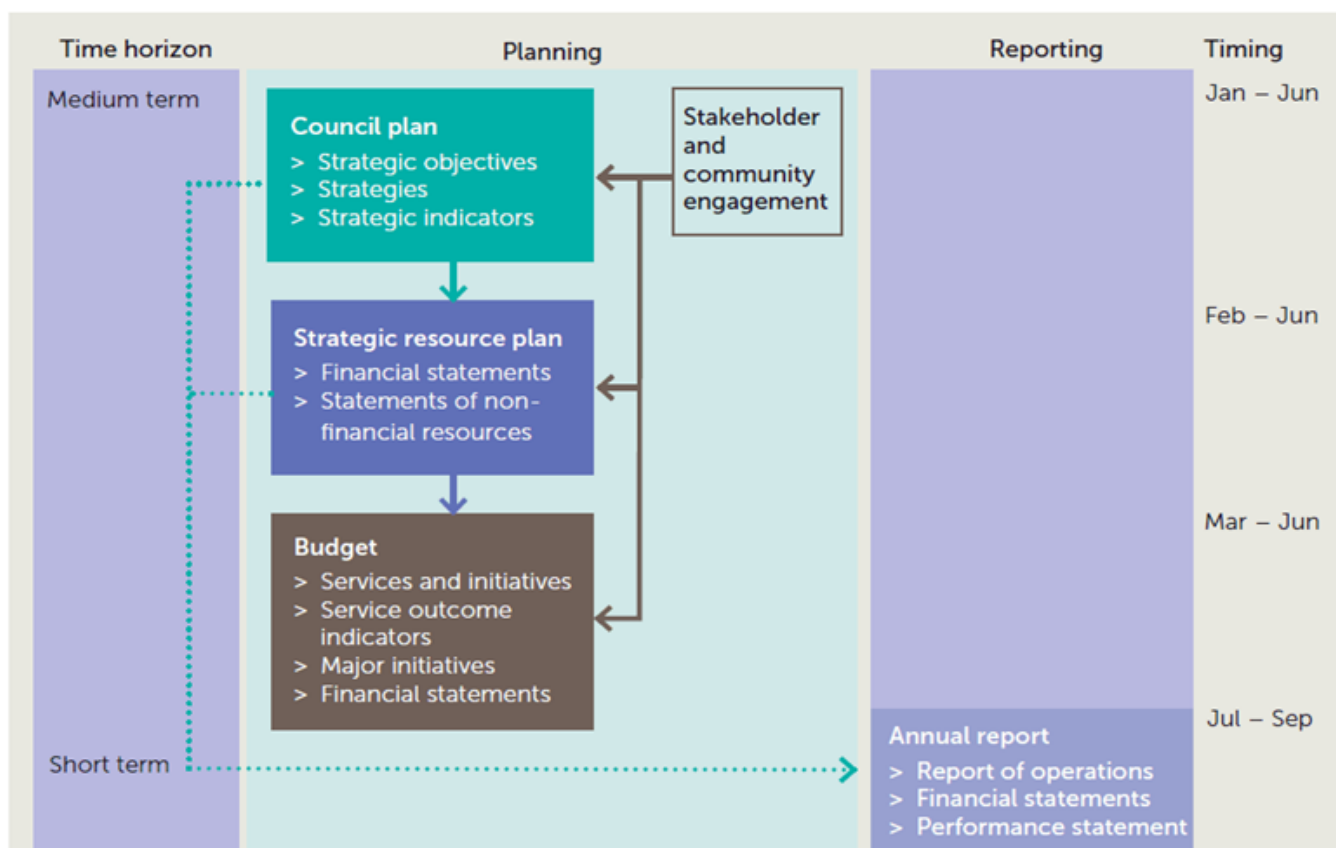
**Peter Schneider**  
**Chief Executive Officer**

## Link to the Council Plan

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

## Legislative Planning and accountability framework

The Strategic Resource Plan, part of and prepared in conjunction with the Council Plan, 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 Annual Budget is framed within the Strategic Resource Plan, considering the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to local government in Victoria.



Source: Department of Environment, Land, Water and Planning

Feeding in to the above, Council has a long term plan which articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long term Community Plan.

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

## **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.

### **Our purpose**

Our Vision is for Warrnambool to be a Cosmopolitan City by the Sea.

A city that is open, welcoming, inclusive and diverse.

### **Organisational values**

#### **Accountability**

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

#### **Collaboration**

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

#### **Respectfulness**

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

#### **Progressiveness**

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.



## **Strategic objectives**

Council has established five strategic objectives to deliver the vision of the Council Plan.

They are:

### **1 Sustain, enhance and protect the natural environment**

Council will work to protect our coast and waterways, preparing for climate change, minimising waste and encouraging environmentally sustainable business

### **2 Foster a healthy, welcoming city that is socially and culturally rich**

Council will encourage people to be healthy and well, to engage in learning, to be involved in cultural activities, to be connected and participating in the community, to be resilient in emergencies and maintaining a city that is a healthy and safe place to live and study.

### **3 Maintain and improve the physical places and visual appeal of the city**

Council will create more physical connections throughout the city, building more fit-for-purpose infrastructure, creating greater amenity and ease of movement and being proud of what we have within our municipality.

### **4 Develop a smarter economy with diverse and sustainable employment**

Council will foster population growth, a sustainable local economy, a more beneficial visitor economy and more modern infrastructure.

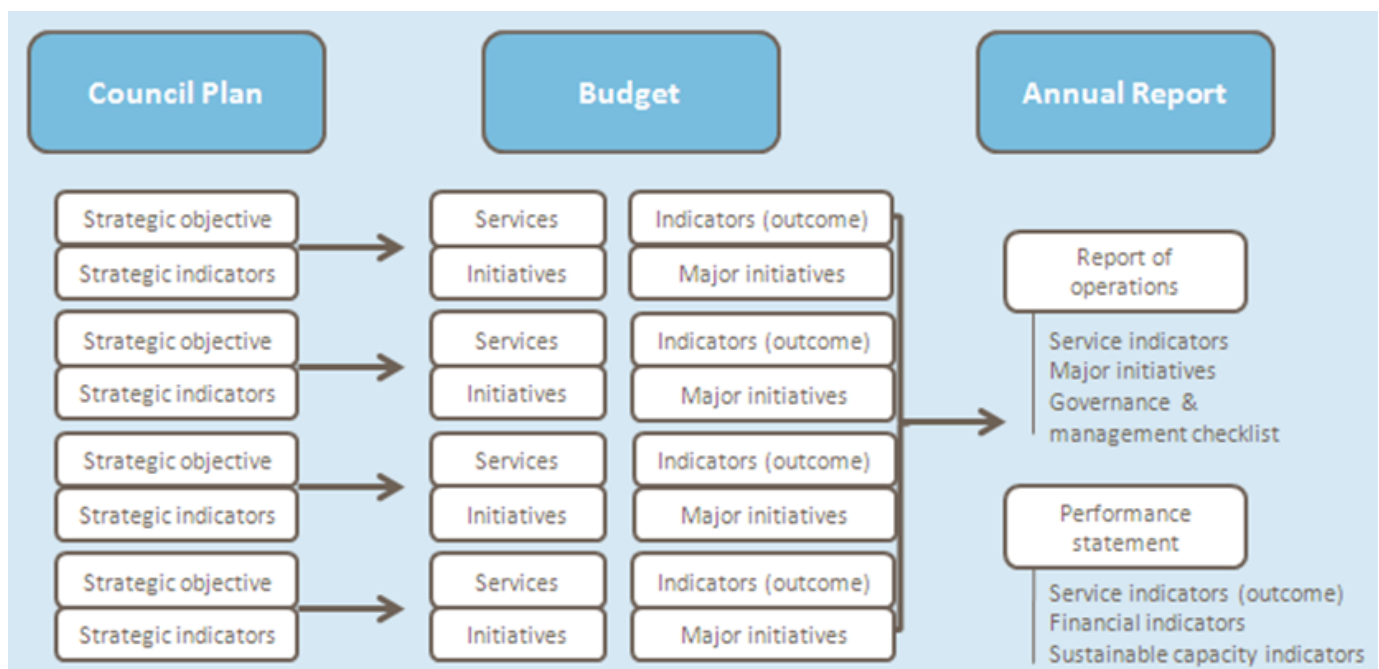
### **5 Practice good governance through openness and accountability while balancing aspirations with sound financial management**

Council will advocate for the community and region; it will practice transparent decision-making while delivering services efficiently and effectively.

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2020/21 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability.

The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Environment, Land, Water and Planning

## Strategic Objective 1: Sustain, enhance and protect the natural environment

Warrnambool occupies a unique position as Victoria's largest coastal city outside Port Phillip Bay. Geographically the city is perched on gentle hills and flats by the stunning Lady Bay and between two important South West rivers, the Hopkins and the Merri.

Dunes along Lady Bay have been revegetated over the years by willing volunteers while similar efforts have been made to revegetate the banks of the Merri River to restore health to this waterway which is home to a growing number of platypus.

Each year thousands of people walk along a sealed promenade that meanders through the dunes the length of Lady Bay.

Warrnambool is renowned for using maremma dogs to protect a colony of Little Penguins which were nearly wiped out through predation by foxes. From a population of fewer than 10 penguins the number has recovered to more than 150.

Beyond Lady Bay and its famous Breakwater lies the Southern Ocean. A large section of water off the Breakwater lies within a marine park, which protects the marine flora and fauna.

Strategies to achieve Strategic Objective 1 are:

- 1.1 Protect and enhance our waterways, coast and land
- 1.2 Commit to being a carbon neutral organisation by 2040
- 1.3 Assess our climate change preparedness
- 1.4 Review options for managing waste
- 1.5 Educate and partner with the community on Council's sustainability initiatives

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

### Services

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Environmental Management	This service develops environmental policy, coordinates and implements environmental projects and works with other services to improve Council's environmental performance.	<i>Exp</i>	504	598	580
		<i>Rev</i>	11	5	6
		<i>NET</i>	493	593	574
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.	<i>Exp</i>	4,013	4,391	4,386
		<i>Rev</i>	39	57	1
		<i>NET</i>	3,974	4,334	4,385
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.	<i>Exp</i>	4,293	4,378	4,419
		<i>Rev</i>	344	373	376
		<i>NET</i>	3,949	4,005	4,043

## Major initiatives

- 1) Continued replacement of current street lights with more energy-efficient LED lights.
- 2) Develop short and long-term options for recycling processing.

## Other initiatives

- 3) Investigate options for waste to energy to reduce reliance on landfill.
- 4) Complete a Domestic Wastewater Management Plan.

## Service Performance Outcome Indicators\*

Service	Indicator	2019	2020	2021
		Actual	Forecast (similar councils ave.)	Forecast (similar councils ave.)
<b>Appearance of public areas</b>	Performance	79	74	74
<b>Environmental sustainability</b>	Performance	61	63	63
<b>Waste collection</b>	Satisfaction	162.81	132.01	132.01
<b>Waste collection</b>	Service standard	4.49	4.6	4.6
<b>Waste collection</b>	Service cost	\$111.26	\$98.56	\$98.56
<b>Waste collection</b>	Service cost	\$59.15	\$53.99	\$53.99
<b>Waste collection</b>	Waste diversion	47.78%	49.46%	49.46%

\* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

## 2.2 Strategic objective 2: Foster a healthy, welcoming city that is socially and culturally rich

A stroll through Warrnambool's streets reveals some excellent street art, much of which has been added in the past decade. The street art reflects a growing arts and culture scene in Warrnambool. Along with well-established institutions such as the Council-owned Warrnambool Art Gallery and Lighthouse Theatre there are private art galleries and an influential artists' co-operative, the F Project.

Moyjil-Point Ritchie, at the mouth of the Hopkins River, contains evidence of human activity dating from at least 40,000 years ago and possibly much earlier. Acknowledgement of the area's rich indigenous history and increasing the opportunities to recognise Warrnambool's first people are important for Council. Warrnambool is a university city, providing opportunities for students to come to the city from outside the region to study – and for the region's young people to obtain a qualification closer to home.

While the health and wellbeing of Warrnambool's residents fares well on some measures (e.g. rates of physical activity, volunteering and access to open space), like every community, there are issues which require continued effort (e.g. educational attainment, family violence). Council's health and wellbeing plan details the priorities for action and sets the following objectives:

- Promote healthy lifestyles
- Seek equity, access, safety and inclusion for all
- Improve access to economic resources

Recreation is a significant part of the Warrnambool lifestyle and the city's residents embrace many sporting pursuits. A range of sports can be played competitively in the city and there are also opportunities for people to be physically active in a non-competitive environment.

Strategies to achieve Objective 2 are:

- 2.1 Promote healthy lifestyles.
- 2.2 Increase participation, connection, equity, access and inclusion.
- 2.3 Increase community health and social connection.
- 2.4 Encourage and support participation in sport, recreation and physical activity.
- 2.5 Encourage and support more lifelong learning.
- 2.6 Engage a broader range of people in cultural activities.
- 2.7 Actively acknowledge of local Aboriginal culture.
- 2.8 Increase participation opportunities for disadvantaged members of the community.

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

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Community Support Services	Government funded programs aimed at improving community participation, rural access programs and facilitation of migration to the South West and volunteer programs.	<i>Exp</i>	444	280	125
		<i>Rev</i>	387	237	85
		<i>NET</i>	57	43	40
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.	<i>Exp</i>	3,685	3,869	3,725
		<i>Rev</i>	3,289	3,418	3,355
		<i>NET</i>	396	451	370

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.	<i>Exp</i>	8,274	8,525	8,387
		<i>Rev</i>	7,412	6,924	6,638
		<i>NET</i>	862	1,602	1,749
Art and Culture	Provision of high-quality venues where people can see, present and explore the arts, ideas and events provided at the Warrnambool Art Gallery and Light House Theatre.	<i>Exp</i>	2,774	2,451	1,760
		<i>Rev</i>	1,889	1,450	898
		<i>NET</i>	885	1,001	862
Library Services	Provision of quality library and information services to the community.	<i>Exp</i>	961	968	987
		<i>Rev</i>	-	-	-
		<i>NET</i>	961	969	987
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.	<i>Exp</i>	494	556	510
		<i>Rev</i>	113	9	-
		<i>NET</i>	381	547	510
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.	<i>Exp</i>	3,854	3,327	2,754
		<i>Rev</i>	3,287	2,477	1,486
		<i>NET</i>	567	850	1,268
Health Services	Administrations of legislative requirements pertaining to public health, immunisation and food premises.	<i>Exp</i>	274	284	296
		<i>Rev</i>	175	184	178
		<i>NET</i>	99	100	118
Festivals and Events Group	Delivers a range of promotions, festivals and events along with attracting events to the city to deliver economic benefits.	<i>Exp</i>	1,238	1,173	1,019
		<i>Rev</i>	40	3	12
		<i>NET</i>	1,198	1,170	1,032

#### Major initiatives

- 1) Continue implementation of the Reid Oval Redevelopment Project.
- 2) Continue implementation of the Library and Learning Centre project in conjunction with South West TAFE.

#### Other initiatives

- 3) Develop a proposal to develop a fit-for-purpose immunisation facility.
- 4) Implement the Merrivale Recreation Reserve irrigation, electrical upgrade and lighting improvement project.

## Service Performance Outcome Indicators\*

Service	Indicator	2019	2020	2020/21
		Actual	Forecast (similar councils ave.)	Forecast (similar councils ave.)
<b>Aquatic facilities (health inspections)</b>	Service standard	2	2.13	2.13
<b>Aquatic facilities (reportable safety incidents)</b>	Service standard	0	2.10	2.10
<b>Aquatic facilities</b>	Service cost (indoor facilities per visit)	\$2.07	\$3.50	\$3.50
<b>Aquatic facilities</b>	Service cost (outdoor facilities per visit)	\$4.36	\$9.82	\$9.82
<b>Aquatic facilities</b>	Utilisation	6.85	6.58	6.58
<b>Food safety</b>	Timeliness	1	2.7	2.7
<b>Food safety</b>	Service standard	99.64%	92.1%	92.1%
<b>Food safety</b>	Service cost	\$323.35	\$436.63	\$436.63
<b>Food safety</b>	Health and safety	84.21%	80.31%	80.31%
<b>Library</b>	Utilisation	4.49	3.98	3.98
<b>Library</b>	Resource standard	69.03%	61.36%	61.36%
<b>Library</b>	Service cost	\$8.13	\$7.72	\$7.72
<b>Library</b>	Participation	13.77%	12.47%	12.47%
<b>Maternal and child health</b>	Satisfaction	96.07%	99.61%	99.61%
<b>Maternal and child health</b>	Service standard	99.74%	100.77%	100.77%
<b>Maternal and child health</b>	Service cost	\$75.13	\$74.42	\$74.42
<b>Maternal and child health</b>	Participation	76.99%	76.6%	76.6%
<b>Maternal and child health</b>	Participation (Aboriginal children)	73.24%	73.63%	73.63%
<b>Recreational facilities</b>	Satisfaction	73	72	72

\* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

## 2.3 Strategic objective 3: Maintain and improve the physical spaces and visual appeal of the city

Warrnambool residents take great pride in the appearance of their city, both the built environment and the open spaces. As key infrastructure is renewed or replaced and as new residential areas become available Council considers the connectedness to facilities such as shops, parks and public transport services. In recent years Council has worked on ensuring better connections for pedestrians and cyclists.

Shared pathways have been constructed along Moore and Koroit streets, pedestrian bridges have been built over Russells Creek along Daltons Road over the Merri River at Wellington Street. Pedestrian bridges at Lake Pertobe have also been progressively replaced and a number of bicycle lanes have been added to streets in the city centre.

Population forecasts and improved geographic and social mapping allow us to plan more effectively for the future. Council is committed to maintaining its road network and to obtain the best possible value through shared contracts and new maintenance techniques. Considerable effort is now focused on the lifetime cost of maintaining an asset through its serviceable life.

Strategies to achieve Objective 3 are:

1. Enhance movement in and around the city including better connections for cyclists and pedestrians.
2. Create a more vibrant city through activating high quality public places.
3. Build infrastructure that best meets current and future community needs.
4. Maintain and enhance existing Council infrastructure.
5. Advocate for better regional connections.

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

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual	Forecast	Budget
			\$'000	\$'000	\$'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.	<i>Exp</i>	2,135	2,639	2,529
		<i>Rev</i>	606	586	610
		<i>NET</i>	1,529	2,053	1,919
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.	<i>Exp</i>	6,527	6,785	6,932
		<i>Rev</i>	3,482	3,136	3,469
		<i>NET</i>	3,045	3,649	3,463
Regulatory Services	Local laws enforcement including parking fees and fines, public safety, animal management and traffic control.	<i>Exp</i>	2,355	2,327	2,359
		<i>Rev</i>	3,208	2,699	2,371
		<i>NET</i>	(853)	(372)	(12)

### Major initiatives

- 1) Investigate funding opportunities to renew heritage assets such as Cannon Hill armaments, the Portuguese monument and Wollaston Bridge.
- 2) Develop "significant & heritage" tree renewal program.

### Other Initiatives

- 3) Identify and regularly monitor condition of asset classes.
- 4) Complete a review of the City Centre Car Parking Strategy.



## Service Performance Outcome Indicators\*

Service	Indicator	2019	2020	2020/21
		Actual	Forecast (similar councils ave.)	Forecast (similar councils ave.)
<b>Roads</b>	Satisfaction	67.89	33.9	33.9
<b>Roads</b>	Condition	96.48%	97.4%	97.4%
<b>Roads</b>	Service cost (reconstruction)	\$91.05	\$89.59	\$89.59
<b>Roads</b>	Service cost (resealing)	\$8.18	\$7.60	\$7.60
<b>Roads</b>	Satisfaction	58	57	57
<b>Appearance of public areas</b>	Performance	79	74	74
<b>Animal management</b>	Timeliness	1	2.87	2.87
<b>Animal management</b>	Service standard	84.24%	48.54%	48.54%
<b>Animal management</b>	Service cost	\$90.05	\$70.28	\$70.28

\* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

## 2.4 Strategic Objective 4: Develop a smarter economy with diverse and sustainable employment

Warrnambool functions as the commercial, health care and educational centre of the South West. The city, which regularly records low unemployment levels, is a key service centre for a prosperous agricultural region that produces a third of the Victoria's dairy product, a third of its beef, a third of its lamb and a quarter of its wool. The city has a population of 34,713 and this figure is forecast to approach 46,762 by 2036.

Warrnambool is a highly liveable coastal regional city with a strong track record of steady and sustained population and economic growth. Warrnambool's ongoing economic challenge is to create employment opportunities in the City to keep pace with population growth. Based on population growth forecasts there will be a need for our city to create more than 4,000 new jobs over the next 20 years.

Challenges remain around the frequency, speed and reliability of rail services between Warrnambool and Melbourne however recent commitments from the Victorian Government have seen the addition of a fifth daily return service.

The Princes Highway West presents similar challenges. The single lane highway requires an upgrade to improve the quality of the road, safety and the speed at which traffic, including freight, can move.

Over the past five years considerable effort has gone in to planning for this increase with large tracts of land rezoned to provide the city with a residential land supply of more than 25 years. Land near the eastern entrance to the city was also rezoned to create a supply of industrial land.

The city offers excellent vocational and tertiary education options. It is home to the main campus of the South West Institute of TAFE and Deakin University's Warrnambool campus, provides opportunities for a unique education experience with a university ranked in the top two per cent of the world's universities.

The educational and employment opportunities within Warrnambool present opportunities to retain and attract a diverse mix of people to the city to ensure it remains vibrant and cosmopolitan.

Strategies to achieve Objective 4 are:

1. Grow the city's population through local economic growth.
2. Encourage more sustainable local business.
3. Enhance the visitor experience.
4. Advocate for an improve infrastructure including transport, services and digital infrastructure.
5. Create stronger links between education providers, business and industry.

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

Service area	Description of services provided		2018/19	2019/20	2020/21
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Statutory Building Services	This service provides statutory building services to the Council community including processing of building permits.	<i>Exp</i>	235	312	275
		<i>Rev</i>	164	133	75
		<i>NET</i>	71	179	200
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.	<i>Exp</i>	1,309	1,437	1,440
		<i>Rev</i>	302	269	265
		<i>NET</i>	1,007	1,168	1,175
Warrnambool Livestock Exchange	Provides a regional livestock marketing centre that meets the needs of the stock agents, buyers and producers.	<i>Exp</i>	925	951	1,002
		<i>Rev</i>	1,178	1,195	1,290
		<i>NET</i>	(253)	(244)	(288)

Holiday Parks	Provides affordable holiday accommodation that is modern, clean and well maintained in a family orientation atmosphere.	<i>Exp</i>	2,077	1,922	1,683
		<i>Rev</i>	3,088	2,596	1,325
		<i>NET</i>	(1,011)	(674)	358
Flagstaff Hill Maritime Village	A City and Regional tourism hub open 364 days of the year that includes a Visitor Information Centre and Flagstaff Hill Maritime Village Village which tells the maritime history of the region during the day and a 'Shipwrecked' Sound and Light Laser show in the evening.	<i>Exp</i>	1,957	1,817	1,396
		<i>Rev</i>	1,212	1,000	560
		<i>NET</i>	745	817	836
Economic Development	Includes the industry and business support, research and statistical analysis and project development which underpin economic development.	<i>Exp</i>	979	917	810
		<i>Rev</i>	42	33	26
		<i>NET</i>	937	884	784
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.	<i>Exp</i>	316	325	338
		<i>Rev</i>	139	135	131
		<i>NET</i>	177	190	207
Port of Warrnambool	Council manages the Cities port facility on behalf of the State Government.	<i>Exp</i>	101	106	105
		<i>Rev</i>	101	100	102
		<i>NET</i>	-	6	3

### Major initiatives

- 1) Deliver the Designated Area Migration Agreement (DAMA) representative role for the Great South Coast region and the Regional Certifying Body function on behalf of the Great South Coast.
- 2) Produce and implement a Strategic Plan for the Holiday Parks (Surfside & Shipwreck Bay).

### Other initiatives

- 3) Deliver Social Housing Planning Project.
- 4) Deliver education and advisory services to business and industry to raise awareness of building regulation requirements.

### Service Performance Outcome Indicators\*

Service	Indicator	2019	2020	2020/21
		Actual	Forecast (similar councils ave.)	Forecast (similar councils ave.)
Tourism development	Satisfaction	69	69	69
Population growth	Satisfaction	64	62	62
Statutory planning	Timeliness	37	56.26	56.26
Statutory planning	Service standard	93.20%	77.75%	77.75%
Statutory planning	Service cost	\$1,928.14	\$2,717.54	\$2,717.54
Statutory planning	Decision-making	50%	63.38%	63.38%

\* refer to table at end of section 2.5 for information on the calculation of Service Performance Outcome Indicators

## 2.5 Strategic objective 5: Practice good governance through openness and accountability while balancing aspirations with sound financial management

Council will provide strong advocacy for the community and region. It will practice transparent decision-making while delivering services efficiently and effectively. In delivering good governance Council has an opportunity to share with the community the challenges for future service planning and provision through increased engagement with the broader community.

Greater communication with the community also helps build community understanding of Council's role and provides insights into how engagement has helped inform decision-making.

Strategies to achieve Objective 5 are:

1. Provision of opportunities for the community to actively participate in Council's decision-making through effective promotion, communication and engagement.
2. Develop policies, strategic plans and processes to address local and regional issues, guide service provision and ensure operational effectiveness.
3. Ensure financial sustainability through effective use of Council's resources and assets and prudent management of risk.
4. Deliver customer-focused, responsive services.
5. Foster an encouraging and positive staff culture.

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

Service area	Description of services provided		2018/19 Actual \$'000	2019/20 Forecast \$'000	2020/21 Budget \$'000
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.	<i>Exp</i>	597	597	547
		<i>Rev</i>	3	-	35
		<i>NET</i>	594	597	512
Governance & Risk	Responsible for supporting good governance within Council and implementing the Corporate Risk Management Framework, managing Council's insurance portfolio and providing internal support on insurance matters to council officers.	<i>Exp</i>	790	1,056	695
		<i>Rev</i>	56	309	2
		<i>NET</i>	734	747	693
Executive Services	Manages and facilitates the Council governance service, implementation of Council decisions and policies and compliance with the legislative requirements. Also includes media & marketing.	<i>Exp</i>	998	996	1,081
		<i>Rev</i>	2	-	-
		<i>NET</i>	996	996	1,081
Revenue & Customer Service	Provides a complete service in revenue collection, property management and a customer interface for various service units and a wide range of transactions. Includes contract valuation service.	<i>Exp</i>	1,752	1,725	1,733
		<i>Rev</i>	941	881	837
		<i>NET</i>	811	844	896
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.	<i>Exp</i>	2,102	2,246	2,422
		<i>Rev</i>	44	6	-
		<i>NET</i>	2,058	2,240	2,422
Organisation Development	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 and training.	<i>Exp</i>	835	860	968
		<i>Rev</i>	-	-	-
		<i>NET</i>	835	860	968

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, insurances, overhead costs including utilities and unallocated grants commission funding.	<i>Exp</i>	1,885	2,389	2,908
		<i>Rev</i>	3,972	2,172	3,822
		<i>NET</i>	(2,087)	217	(914)
Depreciation	Depreciation is the allocation of expenditure write down on all of Council's assets over their useful lives.	<i>Exp</i>	10,936	11,500	12,650
		<i>Rev</i>	-	-	-
		<i>NET</i>	10,936	11,500	12,650

### Major initiatives

- 1) Prepare for the 2020 Council elections.
- 2) Lead the delivery of an organisational structure review in order to remain a contemporary employer and provide the community best value service delivery.

### Other initiatives

- 3) Review the approach to Council meeting procedures to improve the accessibility and transparency of meetings.
- 4) Review and update the Long-Term Financial Plan to ensure Council remains financially sustainable.

### Service Performance Outcome Indicators\*

Service	Indicator	2019	2020	2020/21
		Actual	Forecast (similar councils ave.)	Forecast (similar councils ave.)
<b>Governance</b>	Transparency	5.19%	10.97%	10.97%
<b>Governance</b>	Consultation and engagement	47	54.5	54.5
<b>Governance</b>	Attendance	90.68%	92.22%	92.22%
<b>Governance</b>	Service cost	\$56,027.94	\$46,847.05	\$46,847.05
<b>Governance</b>	Satisfaction	48	53	53
<b>Financial performance</b>	Revenue level	\$1,920.58	\$1,807.13	\$1,807.13
<b>Financial performance</b>	Expenditure level	\$4,319.97	\$3,644.55	\$3,644.55
<b>Financial performance</b>	Workforce turnover	10.02%	12.76%	12.76%
<b>Financial performance</b>	Working capital	171.63%	292.26%	292.26%
<b>Financial performance</b>	Unrestricted cash	66.21%	72.41%	72.41%
<b>Financial performance</b>	Asset renewal	110.26%	72.67%	72.67%
<b>Financial performance</b>	Loans and borrowings	26.23%	28.77%	28.77%
<b>Financial performance</b>	Loans and borrowings (repayments)	4.84%	4.10%	4.10%
<b>Financial performance</b>	Indebtedness	16.79%	32.64%	32.64%
<b>Financial performance</b>	Adjusted underlying result	-1.03%	2.49%	2.49%
<b>Financial performance</b>	Rates concentration	51.47%	58.77%	58.77%
<b>Financial performance</b>	Rates effort	0.57%	0.61%	0.61%

\* refer to table below for information on the calculation of Service Performance Outcome Indicators

## Calculation of Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Participation	Active library members. (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population
Animal Management	Health and safety	Animal management prosecutions. (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100
		Participation in MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

## 2.3 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenditure \$'000	Revenue \$'000
Sustain and enhance the natural environment	9,002	9,385	383
Foster a city that is socially and culturally rich	6,911	19,563	12,652
Maintain and improve the physical fabric of the city	5,370	11,820	6,450
Develop a modern economy with diverse and sustainable employment	3,275	7,049	3,774
Practice good governance through openness and accountability	5,658	10,354	4,696
<b>Total</b>	<b>30,216</b>	<b>58,171</b>	<b>27,955</b>
<b>Expenses added in:</b>			
Depreciation	12,650		
Amortisation - Right of use assets	200		
Capitalised expenditure	2,830		
Operational projects	45		
Net loss on disposal of property, plant and equipment	901		
<b>Deficit before funding sources</b>	<b>46,842</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	41,436		
Grants - capital	4,559		
Contributions - non monetary assets	4,000		
<b>Total funding sources</b>	<b>49,995</b>		
<b>Operating (surplus)/deficit for the year</b>	<b>(3,153)</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 2020/21 has been supplemented with projections to 2023/24 extracted from the Strategic Resource Plan.

This section includes the following financial statements prepared in accordance with the Local Government Act 1989 and the Local Government (Planning and Reporting) regulations 2014.

Comprehensive Income Statement

Balance Sheet

Statement of Changes in Equity

Statement of Cash Flows

Statement of Capital Works

Statement of Human Resources

Pending Accounting Standards

The 2020-21 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of AASB 16 Leases, AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities, but pending accounting standards that will be in effect from the 2020-21 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2020-21 financial statements, not considered in the preparation of the budget include:

AASB 1059 Service Concession Arrangements: Grantors



## Comprehensive Income Statement

For the four years ending 30 June 2024

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
Rates and charges	4.1.1	40,698	<b>41,436</b>	42,766	44,763	46,106
Statutory fees and fines	4.1.2	1,713	<b>1,580</b>	1,881	1,919	1,957
User fees	4.1.3	14,747	<b>11,332</b>	18,614	18,966	19,345
Grants - Operating	4.1.4	11,800	<b>12,235</b>	12,182	12,427	12,676
Grants - Capital	4.1.4	8,211	<b>4,559</b>	2,914	1,992	1,701
Contributions - monetary	4.1.5	4,154	<b>801</b>	816	831	847
Contributions - non-monetary	4.1.5	4,000	<b>4,000</b>	4,500	4,500	5,000
Other income	4.1.6	1,284	<b>619</b>	631	644	657
<b>Total income</b>		<b>86,607</b>	<b>76,562</b>	<b>84,304</b>	<b>86,042</b>	<b>88,289</b>
<b>Expenses</b>						
Employee costs	4.1.7	32,940	<b>31,739</b>	35,864	36,887	37,948
Materials and services	4.1.8	31,172	<b>26,604</b>	28,960	26,437	26,756
Depreciation	4.1.9	12,250	<b>12,650</b>	13,050	13,450	13,850
Amortisation - Right of use assets	4.1.10	200	<b>200</b>	200	200	200
Bad and doubtful debts		146	<b>101</b>	135	137	140
Borrowing costs		350	<b>328</b>	331	275	226
Other expenses	4.1.11	838	<b>886</b>	904	922	940
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		552	<b>901</b>	991	682	772
<b>Total expenses</b>		<b>78,448</b>	<b>73,409</b>	<b>80,435</b>	<b>78,990</b>	<b>80,832</b>
<b>Surplus/(deficit) for the year</b>		<b>8,159</b>	<b>3,153</b>	<b>3,869</b>	<b>7,052</b>	<b>7,457</b>
<b>Other comprehensive income</b>						
Net asset revaluation increment /(decrement)		10,000	<b>10,000</b>	10,000	10,000	10,000
<b>Total comprehensive result</b>		<b>18,159</b>	<b>13,153</b>	<b>13,869</b>	<b>17,052</b>	<b>17,457</b>

## Balance Sheet

For the four years ending 30 June 2024

	NOTES	Forecast	Budget	Strategic Resource Plan		
		Actual		Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		3,604	1,677	2,157	2,312	1,593
Trade and other receivables		4,000	3,507	3,521	3,541	3,554
Other financial assets		8,000	9,000	10,000	11,000	13,000
Inventories		185	185	185	185	185
Other assets		1,300	1,310	1,320	1,330	1,340
<b>Total current assets</b>	4.2.1	17,089	15,679	17,183	18,368	19,672
<b>Non-current assets</b>						
Trade and other receivables		10	8	6	4	2
Investments in associates, joint arrangement and subsidiaries		650	665	680	695	710
Property, infrastructure, plant & equipment		655,178	674,307	686,194	700,594	718,174
Right-of-use assets	4.2.4	1,400	1,200	1,000	800	600
<b>Total non-current assets</b>	4.2.1	657,238	676,180	687,880	702,093	719,486
<b>Total assets</b>		674,327	691,859	705,063	720,461	739,158
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		4,300	4,400	4,500	4,600	4,700
Trust funds and deposits		1,150	1,130	1,150	1,170	1,130
Provisions		6,800	7,004	7,214	7,431	7,653
Interest-bearing liabilities	4.2.3	1,694	2,085	1,834	1,883	1,934
Lease liabilities	4.2.4	200	200	200	200	200
<b>Total current liabilities</b>	4.2.2	14,144	14,819	14,898	15,284	15,617
<b>Non-current liabilities</b>						
Provisions		1,300	1,339	1,379	1,421	1,463
Interest-bearing liabilities	4.2.3	8,020	11,885	11,301	9,419	10,484
Lease liabilities	4.2.4	1,200	1,000	800	600	400
<b>Total non-current liabilities</b>	4.2.2	10,520	14,224	13,480	11,440	12,347
<b>Total liabilities</b>		24,664	29,043	28,378	26,724	27,964
<b>Net assets</b>		649,663	662,816	676,685	693,737	711,194
<b>Equity</b>						
Accumulated surplus		239,882	244,054	247,761	254,974	262,149
Reserves		409,781	418,762	428,924	438,763	449,045
<b>Total equity</b>		649,663	662,816	676,685	693,737	711,194

## Statement of Changes in Equity

For the four years ending 30 June 2024

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2019/20 Forecast Actual</b>					
Balance at beginning of the financial year		631,504	232,679	392,485	6,340
Impact of adoption of new accounting standards					
Adjusted opening balance		631,504	232,679	392,485	6,340
Surplus/(deficit) for the year		8,159	8,159	-	-
Net asset revaluation increment/(decrement)		10,000	-	10,000	-
Transfers to other reserves		-	(1,235)	-	1,235
Transfers from other reserves		-	1,329	-	(1,329)
<b>Balance at end of the financial year</b>		<b>649,663</b>	<b>240,932</b>	<b>402,485</b>	<b>6,246</b>
<b>2020/21 Budget</b>					
Balance at beginning of the financial year		649,663	240,932	402,485	6,246
Surplus/(deficit) for the year		3,153	3,153	-	-
Net asset revaluation increment/(decrement)		10,000	-	10,000	-
Transfers to other reserves	4.3.1	-	(181)	-	181
Transfers from other reserves	4.3.1	-	-	-	-
<b>Balance at end of the financial year</b>	4.3.2	<b>662,816</b>	<b>243,904</b>	<b>412,485</b>	<b>6,427</b>
<b>2021/22</b>					
Balance at beginning of the financial year		662,816	243,904	412,485	6,427
Surplus/(deficit) for the year		3,869	3,869	-	-
Net asset revaluation increment/(decrement)		10,000	-	10,000	-
Transfers to other reserves		-	(162)	-	162
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>676,685</b>	<b>247,611</b>	<b>422,485</b>	<b>6,589</b>
<b>2022/23</b>					
Balance at beginning of the financial year		676,685	247,611	422,485	6,589
Surplus/(deficit) for the year		7,052	7,052	-	-
Net asset revaluation increment/(decrement)		10,000	-	10,000	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	161	-	(161)
<b>Balance at end of the financial year</b>		<b>693,737</b>	<b>254,824</b>	<b>432,485</b>	<b>6,428</b>
<b>2023/24</b>					
Balance at beginning of the financial year		693,737	254,824	432,485	6,428
Surplus/(deficit) for the year		7,457	7,457	-	-
Net asset revaluation increment/(decrement)		10,000	-	10,000	-
Transfers to other reserves		-	(282)	-	282
Transfers from other reserves		-	-	-	-
<b>Balance at end of the financial year</b>		<b>711,194</b>	<b>261,999</b>	<b>442,485</b>	<b>6,710</b>

## Statement of Cash Flows

For the four years ending 30 June 2024

	Notes	Forecast Actual	Budget	Strategic Resource Plan Projections		
		2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		39,791	41,504	42,322	44,300	45,626
Statutory fees and fines		1,713	1,580	1,881	1,919	1,957
User fees		16,222	12,465	20,475	20,862	21,280
Grants - operating		20,010	16,794	15,096	14,419	14,378
Grants - capital						
Contributions - monetary		4,570	881	898	915	932
Interest received		284	284	289	295	301
Trust funds and deposits taken		-	-	20	20	-
Other receipts		1,100	354	376	384	392
Net GST refund / payment		(1,616)	(1,734)	(835)	(867)	(1,154)
Employee costs		(31,858)	(31,496)	(35,613)	(36,629)	(37,682)
Materials and services		(33,309)	(26,504)	(28,860)	(26,337)	(26,656)
Short-term, low value and variable lease payments						
Trust funds and deposits repaid		(49)	(20)	-	-	(40)
Other payments		(922)	(975)	(994)	(1,014)	(1,035)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	15,936	13,133	15,055	18,267	18,299
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(23,076)	(18,457)	(12,890)	(15,492)	(18,408)
Proceeds from sale of property, infrastructure, plant and equipment		720	471	481	490	500
Payments for investments		(9,000)	(14,000)	(14,000)	(14,000)	(14,000)
Proceeds from sale of investments		13,000	13,000	13,000	13,000	12,000
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(18,356)	(18,986)	(13,409)	(16,002)	(19,908)
<b>Cash flows from financing activities</b>						
Finance costs		(350)	(328)	(331)	(275)	(226)
Proceeds from borrowings		1,400	5,950	1,250	-	3,000
Repayment of borrowings		(1,723)	(1,694)	(2,085)	(1,834)	(1,883)
Interest paid - lease liability						
Repayment of lease liabilities						
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	(673)	3,928	(1,166)	(2,109)	891
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>		(3,093)	(1,925)	480	156	(718)
Cash and cash equivalents at the beginning of the financial year		6,696	3,603	1,678	2,158	2,314
<b>Cash and cash equivalents at the end of the financial year</b>		3,603	1,678	2,158	2,314	1,596

## Statement of Capital Works

For the four years ending 30 June 2024

	NOTES	Forecast Actual	Budget	Strategic Resource Plan Projections		
		2019/20	2020/21	2021/22	2022/23	2023/24
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		-	480	-	-	-
<b>Total land</b>		-	480	-	-	-
Buildings		-	-	-	-	-
Building improvements		4,325	3,094	2,062	2,035	4,686
<b>Total buildings</b>		4,325	3,094	2,062	2,035	4,686
<b>Total property</b>		4,325	3,574	2,062	2,035	4,686
<b>Plant and equipment</b>						
Plant, machinery and equipment		828	1,129	1,151	1,174	1,198
Computers and telecommunications		373	135	317	322	328
Paintings and exhibits		88	75	75	75	75
<b>Total plant and equipment</b>		1,289	1,339	1,543	1,571	1,601
<b>Infrastructure</b>						
Roads		5,832	3,833	3,940	4,021	4,103
Bridges		698	260	265	986	1,006
Footpaths and cycleways		2,644	1,655	2,002	2,307	2,333
Drainage		987	90	140	425	25
Recreational, leisure and community facilities		6,330	6,235	2,000	3,400	3,900
Parks, open space and streetscapes		2,654	572	540	547	554
Aerodromes		33	-	30	30	30
Off street car parks		56	59	260	61	62
Other infrastructure		534	840	108	108	108
<b>Total infrastructure</b>		19,768	13,544	9,285	11,885	12,121
<b>Total capital works expenditure</b>	4.5.1	25,382	18,457	12,890	15,491	18,408
<b>Represented by:</b>						
New asset expenditure		3,730	3,645	1,348	2,055	1,462
Asset renewal expenditure		16,582	10,523	9,450	11,261	12,546
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		5,070	4,289	2,092	2,175	4,400
<b>Total capital works expenditure</b>	4.5.1	25,382	18,457	12,890	15,491	18,408
<b>Funding sources represented by:</b>						
Grants		5,441	3,279	1,634	1,992	1,701
Contributions		337	40	40	40	40
Council cash		17,864	10,438	11,216	13,459	13,667
Borrowings		1,740	4,700	-	-	3,000
<b>Total capital works expenditure</b>	4.5.1	25,382	18,457	12,890	15,491	18,408

## Statement of Human Resources

For the four years ending 30 June 2024

	Forecast Actual	Budget	Strategic Resource Plan Projections		
	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs	32,940	<b>31,739</b>	35,864	36,887	37,948
<b>Total staff expenditure</b>	32,940	31,739	35,864	36,887	37,948
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	395.0	<b>361.0</b>	395.0	395.0	395.0
<b>Total staff numbers</b>	395.0	361.0	395.0	395.0	395.0

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

Department	Budget	Comprises			
	2020/21	Full Time	Permanent Part time	Casual	Temporary
	\$'000	\$'000	\$'000	\$'000	\$'000
Corporate Strategies	<b>6,482</b>	4,894	1,588	55	-
City Infrastructure	<b>8,675</b>	7,792	883	80	-
Community Development	<b>11,448</b>	4,968	6,480	864	-
City Growth	<b>3,841</b>	3,233	608	294	-
Total permanent staff expenditure	30,446	20,887	9,559	1,293	-
Casuals, temporary and other expenditure	<b>1,293</b>				
<b>Total expenditure</b>	31,739				

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

Department	Budget	Comprises			
	2020/21	Full Time	Permanent Part time	Casual	Temporary
	Corporate Strategies	<b>67</b>	48	19	1
City Infrastructure	<b>98</b>	86	12	1	-
Community Development	<b>140</b>	58	82	10	-
City Growth	<b>41</b>	33	8	3	-
Total permanent staff expenditure	<b>346</b>	225	121	15	-
Casuals, temporary and other expenditure	<b>15</b>				
<b>Total staff</b>	<b>361</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 annual budget.

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Strategic Resource Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2020/21 the FGRS cap has been set at 2.0%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.0% in line with the rate cap.

<Insert other rate increases as applicable>.

"

This will raise total rates and charges for 2020/21 of \$41.52 million.

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

	2019/20 Forecast Actual	2020/21 Budget	Change	%
	\$'000	\$'000	\$'000	
General rates*	29,235	<b>29,932</b>	697	<b>2.38%</b>
Municipal charge*	4,743	<b>4,875</b>	132	<b>2.78%</b>
Waste management charge	6,590	<b>6,421</b>	(169)	<b>(2.56%)</b>
Supplementary rates and rate adjustments	-	<b>133</b>	133	<b>N/A</b>
Recreational land	74	<b>75</b>	1	<b>1.35%</b>
Interest on rates and charges	75	<b>85</b>	10	<b>13.33%</b>
<b>Total rates and charges</b>	40,717	<b>41,521</b>	804	<b>1.97%</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	2019/20 cents/\$CIV*	2020/21 cents/\$CIV*	Change
General rate for rateable other land properties	0.003726	0.003728	0.05%
General rate for rateable farm land properties	0.002297	0.002352	2.39%
General rate for rateable commercial land properties	0.006411	0.006641	3.59%
General rate for rateable industrial land properties	0.006372	0.006200	(2.70%)
General rate for rateable vacant land properties	0.005836	0.006163	5.60%
General rate for rateable industrial 2 land properties	0.004803	0.004830	0.56%
Recreational land category 1 properties	\$22,408.24	\$23,438.73	4.60%
Recreational land category 2 properties	0.003602	0.003623	0.58%

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	2019/20	2020/21		Change
	\$'000	\$'000	\$'000	%
Other land	20,816	21,512	696	3.34%
Farm land	418	434	16	3.83%
Commercial land	4,997	5,163	166	3.32%
Industrial land	1,657	1,712	55	3.32%
Vacant land	984	1,111	127	12.91%
Industrial 2 land	106	-	(106)	(100.00%)
Recreational land category 1	22	23	1	6.54%
Recreational land category 2	51	52	1	1.96%
<b>Total amount to be raised by general rates</b>	<b>29,051</b>	<b>30,007</b>	<b>956</b>	<b>3.29%</b>

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

Type or class of land	2019/20	2020/21		Change
	Number	Number	Number	%
Other land	15,223	15,402	179	1.18%
Farm land	166	166	-	0.00%
Commercial land	948	944	(4)	(0.42%)
Industrial land	424	428	4	0.94%
Vacant land	604	665	61	10.10%
Industrial 2 land	1	-	(1)	(100.00%)
Recreational land category 1	1	1	-	0.00%
Recreational land category 2	16	16	-	0.00%
<b>Total number of assessments</b>	<b>17,383</b>	<b>17,622</b>	<b>239</b>	<b>1.37%</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. The valuations listed are still subject to final review by the Valuer



General Victoria (VGV). Figures may be subject to change until the VGV has provided council with a Generally True and Correct Declaration.

Type or class of land	2019/20	2020/21	Change	
	\$'000	\$'000	\$'000	%
Other land	5,586,429	<b>5,770,923</b>	184,494	<b>3.30%</b>
Farm land	182,242	<b>184,547</b>	2,305	<b>1.26%</b>
Commercial land	779,568	<b>777,509</b>	(2,059)	<b>(0.26%)</b>
Industrial land	260,131	<b>276,138</b>	16,007	<b>6.15%</b>
Vacant land	168,705	<b>180,196</b>	11,491	<b>6.81%</b>
Industrial 2 land	22,100	-	(22,100)	<b>(100.00%)</b>
Recreational land category 2	14,218	<b>14,300</b>	82	<b>0.58%</b>
<b>Total value of land</b>	7,013,393	<b>7,203,613</b>	190,220	<b>2.71%</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 2019/20	Per Rateable Property 2020/21	Change
	\$	\$	
Municipal charge	271.70	<b>277.13</b>	<b>2.00%</b>

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

Type of Charge	2019/20	2020/21	Change	
	\$ '000	\$ '000	\$ '000	%
Municipal charge	4,714	<b>4,875</b>	161	<b>3.42%</b>

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 2019/20	Per Rateable Property 2020/21	Change
	\$	\$	
<i>Waste management charge</i>	389.98	<b>379.09</b>	<b>(2.79%)</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	2019/20	2020/21	Change	
	\$	\$	\$	%
<i>Waste management charge</i>	5,897	<b>6,421</b>	524	<b>8.89%</b>

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

	2019/20	2020/21		Change
	\$'000	\$'000	\$'000	%
<i>Rates and charges</i>	40,717	41,388	671	1.65%
<i>Supplementary rates</i>	-	133	133	N/A
<b>Total Rates and charges</b>	<b>40,717</b>	<b>41,521</b>	804	1.97%

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

Warrnambool 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.

	2019/20	2020/21
Total Rates	\$ 32,246	\$ 34,129
Number of rateable properties	17,369	17,605
Base Average Rate	\$ 1,857	\$ 1,939
Maximum Rate Increase (set by the State Government)	4.50%	2.00%
Capped Average Rate	\$ 1,940	\$ 1,977
Maximum General Rates and Municipal Charges Revenue	\$ 33,697	\$ 34,812
Budgeted General Rates and Municipal Charges Revenue	\$ 33,692	\$ 34,807
Budgeted Supplementary Rates	\$ 213	\$ 133
Budgeted Total Rates and Municipal Charges Revenue	\$ 33,905	\$ 34,940

#### 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 (2020/21: estimated \$133,000)
- 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 0.3728% (0.003728 cents in the dollar of CIV) for all rateable other land properties;
- A general rate of 0.2352% (0.002352 cents in the dollar of CIV) for all rateable farm land properties;
- A general rate of 0.6641% (0.006641 cents in the dollar of CIV) for all rateable commercial properties;
- A general rate of 0.6200% (0.006200 cents in the dollar of CIV) for all rateable industrial properties;
- A general rate of 0.6163% (0.006163 cents in the dollar of CIV) for all rateable vacant land properties; and
- A general rate of 0.4830% (0.004830 cents in the dollar of CIV) for all rateable industrial 2 properties.

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 2020/21 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 2020/21 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 2019/20 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.

#### Industrial 2 land

Industrial 2 land is any land, which is:

- Occupied for the principal purpose of carrying out the manufacture or production of, milk products such as powdered milk.

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 sustainable and economically beneficial milk production in the municipality; 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.

- Rateable properties where each rateable property is used for the purpose of milk product production in the municipality;
- To fit within the classification the rateable property must be occupied and operating in the production of milk products; and
- For the purpose of this classification the rateable properties must be within an Industrial 1 Zoning under the Warrnambool Planning Scheme.

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 2020/21 financial year.

#### 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 2020/21 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 2020 General Revaluation.

Ratepayer	Assess Number	Property Address	Amount \$
Showgrounds Reserve Committee Of Management	129359	331 Koroit St Warrnambool	9,637.18
Warrnambool Harness Racing Club	129759	48 Macdonald St Warrnambool	2,246.26
Warrnambool Golf Club Inc.	131150	1-35 Younger St Warrnambool	5,144.66
Warrnambool Swimming Club	131388	10 Queens Rd Warrnambool	1,485.43
Christ Church Tennis Club	132180	66 Henna St Warrnambool	1,956.42
Warrnambool Croquet Club Inc.	134926	60-62 Cramer St Warrnambool	532.58
Warrnambool Yacht Club Inc.	138135	44 Viaduct Rd Warrnambool	630.40
Warrnambool Racing Club Inc.	135344	2-64 Grafton Rd Warrnambool	17,462.86
Warrnambool Ski Club Inc.	138747	26 Simpson St Warrnambool	898.50
Warrnambool Lawn Tennis Club	139872	33-45 Pertobe Rd Warrnambool	2,119.46
Warrnambool Bowls Club	140336	81-85 Timor St Warrnambool	4,637.44
Warrnambool Kart Club	140883	162 Buckleys Rd Allansford	561.57
Dennington Bowling Club Inc.	141525	36 Princes Hwy	2,807.83
St Joseph Primary School Supergrass Tennis	141935	40 Bromfield St Warrnambool	1,271.67
Warrnambool City Memorial Bowling Club	134927	50-56 Cramer St Warrnambool	23,438.73
Warrnambool Offshore Light Game Fishing Club	17654	48 Viaduct Rd Warrnambool	54.35
Warrnambool BMX Club	159399	51 Pertobe Rd Warrnambool	362.30

#### 4.1.2 Statutory fees and fines

	Forecast Actual 2019/20 \$'000	Budget 2020/21 \$'000	\$'000	Change %
Animal control	488	517	29	5.94%
Health and local laws	153	162	9	5.88%
Parking fines	552	425	(127)	(23.01%)
Permits and certificates	134	137	3	2.24%
Town planning and building	386	338	(48)	(12.44%)
<b>Total statutory fees and fines</b>	<b>1,713</b>	<b>1,579</b>	<b>(134)</b>	<b>(7.82%)</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 to decrease in 2020/21 as Council is currently offering a free parking initiative and the return to normal patrols will be phased in over time.

- Town Planning and Building fees are expected to return to its historical trajectory in 2020/21 following a number of large value applications in 2019/20 that are not expected to occur again in 2020/21."

### 4.1.3 User fees

	Forecast	Budget		Change
	Actual			
	2019/20	2020/21		%
	\$'000	\$'000	\$'000	%
Property management	774	801	27	3.49%
Indoor aquatic centre	1,526	861	(665)	(43.58%)
Childrens services	3,227	3,254	27	0.84%
Multi purpose sports stadium	930	617	(313)	(33.66%)
Cultural centres	1,173	608	(565)	(48.17%)
Regulatory control	1,459	1,231	(228)	(15.63%)
Tourism and promotion	951	527	(424)	(44.58%)
Foreshore holiday parks	2,572	1,297	(1,275)	(49.57%)
Livestock exchange	1,175	1,261	86	7.32%
Aged services fees	681	650	(31)	(4.55%)
Other fees and charges	279	223	(56)	(20.07%)
<b>Total user fees</b>	14,747	11,330	(3,417)	(23.17%)

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 decreases across Councils operating business due to the current COVID19 restrictions are expected to be in place for some time.



#### 4.1.4 Grants

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

	Forecast Actual		Budget	Change	
	2019/20	2020/21	2020/21		
	\$'000	\$'000	\$'000	\$'000	%
<b>Grants were received in respect of the following:</b>					
Summary of grants					
Commonwealth funded grants	4,962	6,382	1,420	28.62%	
State funded grants	15,049	10,412	(4,637)	(30.81%)	
<b>Total grants received</b>	<b>20,011</b>	<b>16,794</b>	<b>(3,217)</b>	<b>(16.08%)</b>	
<b>(a) Operating Grants</b>					
<b>Recurrent - Commonwealth Government</b>					
Victoria Grants Commission Financial Assistance Grant	1,575	3,213	1,638	104.00%	
Victoria Grants Commission Local Roads Aged services	329	671	342	103.95%	
National respite services	85	85	-	0.00%	
<b>Recurrent - State Government</b>	<b>5,603</b>	<b>5,479</b>	<b>(124)</b>	<b>(2.21%)</b>	
Port operations	95	97	2	2.11%	
Economic development	15	15	-	0.00%	
Family and children	3,158	3,228	70	2.22%	
Aged services	803	735	(68)	(8.47%)	
Cultural services	333	342	9	2.70%	
Rural access	152	-	(152)	(100.00%)	
Infrastructure Services	95	95	-	0.00%	
Environmental initiatives	59	61	2	3.39%	
School crossing supervision	193	192	(1)	(0.52%)	
Pension rebate	700	714	14	2.00%	
<b>Total recurrent grants</b>	<b>9,462</b>	<b>11,320</b>	<b>1,858</b>	<b>19.64%</b>	
<b>Non-recurrent - Commonwealth Government</b>					
Economic Development	154	116	(38)	(24.68%)	
Other	4	-	(4)	(100.00%)	
<b>Non-recurrent - State Government</b>	<b>2,184</b>	<b>799</b>	<b>(1,385)</b>	<b>(63.42%)</b>	
Economic development	262	-	(262)	(100.00%)	
Family and children	849	470	(379)	(44.64%)	
Aged services	94	86	(8)	(8.51%)	
Recreation	12	-	(12)	(100.00%)	
Cultural centres	99	114	15	15.15%	
Infrastructure services	499	96	(403)	(80.76%)	
Environment initiatives	162	33	(129)	(79.63%)	
Other non-recurrent grants	207	-	(207)	(100.00%)	
<b>Total non-recurrent grants</b>	<b>2,338</b>	<b>915</b>	<b>(1,423)</b>	<b>(60.86%)</b>	
<b>Total operating grants</b>	<b>11,800</b>	<b>12,235</b>	<b>435</b>	<b>3.69%</b>	
<b>(b) Capital Grants</b>					
<b>Recurrent - Commonwealth Government</b>					
Roads to recovery	425	425	-	0.00%	
<b>Total recurrent grants</b>	<b>425</b>	<b>425</b>	<b>-</b>	<b>0.00%</b>	
<b>Non-recurrent - Commonwealth Government</b>					
Infrastructure Services	24	-	(24)	(100.00%)	
City Renewal	500	-	(500)	(100.00%)	
<b>Non-recurrent - State Government</b>	<b>7,262</b>	<b>4,134</b>	<b>(3,128)</b>	<b>(43.07%)</b>	
Port operations	-	1,280	1,280	#DIV/0!	
Recreation	2,735	2,790	55	2.01%	
Infrastructure services	2,473	64	(2,409)	(97.41%)	
Environment initiatives	54	-	(54)	(100.00%)	

City Renewal	2,000	-	(2,000)	(100.00%)
<b>Total non-recurrent grants</b>	<b>7,786</b>	<b>4,134</b>	<b>(3,652)</b>	<b>(46.90%)</b>
<b>Total capital grants</b>	<b>8,211</b>	<b>4,559</b>	<b>(3,652)</b>	<b>(44.48%)</b>
<b>Total Grants</b>	<b>20,011</b>	<b>16,794</b>	<b>(3,217)</b>	<b>(16.08%)</b>

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

Overall the level of grants will decrease by \$3.0 million compared to the 2019/20 forecast. This is mainly due to the large grants received in 2019/20 for the final City Renewal grant claims.

#### 4.1.5 Contributions

	Forecast	Budget	Change	
	Actual 2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary	4,154	801	(3,353)	(80.72%)
Non-monetary	4,000	4,000	-	0.00%
<b>Total contributions</b>	<b>8,154</b>	<b>4,801</b>	<b>(3,353)</b>	<b>(41.12%)</b>

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 any 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 2019/20 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. Council is expecting a similar level of subdivisions to be finalised in 2020/21.

#### 4.1.6 Other income

	Forecast	Budget	Change	
	Actual 2019/20	2020/21	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	284	284	-	0.00%
Infrastructure services	56	51	(5)	(8.93%)
Recreation and cultural programs	1	-	(1)	(100.00%)
Family and community	8	15	7	87.50%
Reimbursements	847	164	(683)	(80.64%)
Other income	88	105	17	19.32%
<b>Total other income</b>	<b>1,284</b>	<b>619</b>	<b>(665)</b>	<b>(51.79%)</b>

#### 4.1.7 Employee costs

	Forecast Actual	Budget		Change %
	2019/20	2020/21		
	\$'000	\$'000	\$'000	
Wages and salaries	28,976	<b>27,641</b>	(1,335)	<b>(4.61%)</b>
WorkCover	816	<b>920</b>	104	<b>12.75%</b>
Superannuation	2,845	<b>2,852</b>	7	<b>0.25%</b>
Fringe benefit tax	303	<b>326</b>	23	<b>7.59%</b>
<b>Total employee costs</b>	32,940	<b>31,739</b>	(1,201)	<b>(3.65%)</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 decrease by \$1.4 million compared to the 2019/20 forecast. The major driver of this is the stand down of employees at operations that are impacted by COVID19 closures.

#### 4.1.8 Materials and services

	Forecast Actual	Budget		Change %
	2019/20	2020/21		
	\$'000	\$'000	\$'000	
Infrastructure services	7,058	<b>5,764</b>	(1,294)	<b>(18.33%)</b>
Waste management	3,956	<b>3,897</b>	(59)	<b>(1.49%)</b>
Recreation and cultural services	3,818	<b>2,869</b>	(949)	<b>(24.86%)</b>
Children's services	2,387	<b>1,444</b>	(943)	<b>(39.51%)</b>
Corporate services	5,086	<b>5,226</b>	140	<b>2.75%</b>
Tourism and promotions	2,434	<b>1,255</b>	(1,179)	<b>(48.44%)</b>
Aged services	1,008	<b>747</b>	(261)	<b>(25.89%)</b>
Foreshore caravan parks	833	<b>764</b>	(69)	<b>(8.28%)</b>
Livestock exchange	458	<b>487</b>	29	<b>6.33%</b>
Planning and building services	1,457	<b>302</b>	(1,155)	<b>(79.27%)</b>
Health and local laws	1,166	<b>1,245</b>	79	<b>6.78%</b>
Other	1,510	<b>2,605</b>	1,095	<b>72.52%</b>
<b>Total materials and services</b>	31,171	<b>26,605</b>	(4,566)	<b>(14.65%)</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 2020/21 due to the following:

- a reduction in the number of funded projects
- a reduction in the number of projects where Council acts as auspice

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	2020/21			
	2019/20	2020/21			\$'000
	\$'000	\$'000	\$'000	%	
Property	2,198	<b>2,270</b>	72	<b>3.28%</b>	
Plant & equipment	1,536	<b>1,585</b>	49	<b>3.19%</b>	
Infrastructure	8,516	<b>8,795</b>	279	<b>3.28%</b>	
<b>Total depreciation and amortisation</b>	12,250	<b>12,650</b>	400	<b>3.27%</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 \$0.40 million for 2020/21 will be due to the capitalisation of new infrastructure completed in 2019/20.

#### 4.1.10 Amortisation - Right of use assets

	Forecast	Budget		Change	
	Actual	2020/21			
	2019/20	2020/21			\$'000
	\$'000	\$'000	\$'000	%	
Right of use assets	200	<b>200</b>	-	<b>0.00%</b>	
<b>Total amortisation - right of use assets</b>	200	<b>200</b>	-	<b>0.00%</b>	

#### 4.1.11 Other expenses

Add additional tables for each material component of the Comprehensive Income Statement

	Forecast	Budget		Change	
	Actual	2020/21			
	2019/20	2020/21			\$'000
	\$'000	\$'000	\$'000	%	
Councillor Allowances	274	<b>290</b>	16	<b>5.84%</b>	
Operating Lease Rentals	439	<b>474</b>	35	<b>7.97%</b>	
Other Expenses	125	<b>121</b>	(4)	<b>(3.20%)</b>	
<b>Total other expenses</b>	838	<b>885</b>	47	<b>5.61%</b>	

Other expenditure relates to a range of unclassified items including audit fees, Councillor allowances, lease costs and miscellaneous items. A small increase is expected in 2020/21 due to new gym and Information Technology equipment being leased in 2019/20.

#### 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 remain stable during the year.

Trade and other receivables are monies owed to Council by ratepayers and others. It is expected to increase at the end of the 2019/20 due a number of rate and rental deferrals being granted through the hardship provisions in response to COVID19.

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 2020/21.

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.

	2019/20	2020/21
	\$	\$
Amount borrowed as at 30 June of the prior year	10,036	9,713
Amount proposed to be borrowed	1,400	5,950
Amount projected to be redeemed	(1,723)	(1,694)
Amount of borrowings as at 30 June	9,713	13,969

Interest-bearing loans and borrowings are liabilities of Council. The Council is budgeting to repay loan principal of \$1.7 million in 2020/21 and drawdown new loan funds of \$5.95 million to partially fund the Reid Oval upgrade, the Library & Learning Centre project, the Saleyards roof and invest in smart building projects to reduce energy costs.

#### 4.2.4 Leases by category

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

	Forecast Actual	Budget
	2019/20	2020/21
	\$	\$
<b>Right-of-use assets</b>	-	-
Plant and equipment	1,400,000	1,200,000
<b>Total right-of-use assets</b>	1,400,000	1,200,000
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Plant and equipment	200,000	200,000
<b>Total current lease liabilities</b>	200,000	200,000
<b>Non-current lease liabilities</b>		
Plant and equipment	1,200,000	1,000,000
<b>Total non-current lease liabilities</b>	1,200,000	1,000,000
<b>Total lease liabilities</b>	1,400,000	1,200,000

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 2.75%.

#### 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. No significant variation is expected in 2020/21.

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

The decrease in net cash from operating activities is mainly due to the closure of operating facilities due to COVID19.

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

The forecast for 2019/20 represents a higher level of capital expenditure with major works including the finalisation of the Reid Oval and funded road projects.

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

Net borrowings (Loan funds less repayments) for the 2020/21 budget include new borrowings for the Reid Oval upgrade, the Library & Learning Centre project, Saleyards roof and Councils investment in energy saving initiatives.

#### 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2019/20 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

Council has more than 240 major buildings with a replacement cost of over \$133 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 2020/21 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 2020/21, \$4.1 million will be spent on renewing the roads, \$3.5 million on recreational facilities, \$3.4 million on parks and open space.

	Forecast Actual		Budget	Change	%
	2019/20		2020/21		
	\$'000		\$'000	\$'000	
Property	4,325	<b>3,574</b>	(751)	<b>(17.36%)</b>	
Plant and equipment	1,291	<b>1,339</b>	48	<b>3.72%</b>	
Infrastructure	19,768	<b>13,544</b>	(6,224)	<b>(31.49%)</b>	
<b>Total</b>	25,384	18,457	(6,927)	<b>(27.29%)</b>	

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property & Land	<b>3,574</b>	480	1,772	1,322	-	-	2,574	1,000	
Plant and equipment	<b>1,339</b>	75	1,264	-	-	40	1,299	-	
Infrastructure	<b>13,544</b>	3,090	7,487	2,967	-	3,279	6,565	3,700	
<b>Total</b>	<b>18,457</b>	3,645	10,523	4,289	-	3,279	10,438	4,700	

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>									
<b>Land non-specialised</b>									
Land acquisition	480	480	-	-	-	-	-	480	-
<b>Building Improvements</b>									
Minor Works	180	-	180	-	-	-	-	180	-
Public Toilet Renewal	373	-	373	-	-	-	-	373	-
Building Renewal General Funding	857	-	857	-	-	-	-	857	-
Holiday Park Facility Improvements	150	-	150	-	-	-	-	150	-
Roof Access Audit and Improvements	50	-	50	-	-	-	-	50	-
Alviston House Fire Services Upgrade	95	-	-	95	-	-	-	95	-
Infrastructure Accessibility Fund	50	-	50	-	-	-	-	50	-
Replacement of Lighthouse Theatre Sound System	227	-	-	227	-	-	-	227	-
Replacement of obsolete profile lighting fixtures	112	-	112	-	-	-	-	112	-
Energy saving initiatives	1,000	-	-	1,000	-	-	-	-	1,000
<b>TOTAL PROPERTY</b>	<b>3,574</b>	480	1,772	1,322	-	-	-	2,574	1,000
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Plant replacement	1,130	-	1,130	-	-	-	-	1,130	-
<b>Computers and Telecommunications</b>									
ICT strategy implementation	107	-	107	-	-	-	-	107	-
IT hardware	27	-	27	-	-	-	-	27	-
<b>Paintings and Exhibits</b>									
Art work acquisitions	35	35	-	-	-	-	20	15	-
Public art initiatives	40	40	-	-	-	-	20	20	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,339</b>	75	1,264	-	-	-	40	1,299	-



Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Local roads rehabilitation and resheets	2,880	-	2,880	-	-	425	-	2,455	-
Road reseal program	748	-	748	-	-	-	-	748	-
Road safety audit implementation	145	-	145	-	-	-	-	145	-
Street lighting improvements	30	-	30	-	-	-	-	30	-
Disabled parking	30	-	30	-	-	-	-	30	-
<b>Bridges</b>									
Bridge renewal	260	-	260	-	-	-	-	260	-
<b>Footpaths and Cycleways</b>									
Beach access	180	-	180	-	-	-	-	180	-
Footpath and bicycle path renewal	810	-	810	-	-	-	-	810	-
Footpath construction	135	135	-	-	-	-	-	135	-
Linkage paths	170	170	-	-	-	-	-	170	-
Small infrastructure fund projects	360	360	-	-	-	-	-	360	-
<b>Drainage</b>									
Priority backlog drainage	25	-	25	-	-	-	-	25	-
Japan Street catchment diversion	65	-	-	65	-	-	-	65	-
<b>Recreational, Leisure &amp; Community Facilities</b>									
Recreational facilities upgrade	1,235	-	-	1,235	-	790	-	445	-
Reid Oval redevelopment	5,000	1,667	1,666	1,667	-	2,000	-	-	3,000
<b>Parks, Open Space and Streetscapes</b>									
Playground renewal	319	-	319	-	-	-	-	319	-
Public open space improvements	195	-	195	-	-	-	-	195	-
Levys Point CCTV	58	58	-	-	-	-	-	58	-
<b>Off Street Car Parks</b>									
Carpark linemarking	59	-	59	-	-	-	-	59	-
<b>Other Infrastructure</b>									
Livestock exchange improvements	60	-	60	-	-	-	-	60	-
Livestock exchange roof construction	700	700	-	-	-	-	-	-	700
Allansford boat ramp safety improvements	80	-	80	-	-	64	-	16	-
<b>TOTAL INFRASTRUCTURE</b>	<b>13,544</b>	<b>3,090</b>	<b>7,487</b>	<b>2,967</b>	<b>-</b>	<b>3,279</b>	<b>-</b>	<b>6,565</b>	<b>3,700</b>
<b>TOTAL NEW CAPITAL WORKS</b>	<b>18,457</b>	<b>3,645</b>	<b>10,523</b>	<b>4,289</b>	<b>-</b>	<b>3,279</b>	<b>40</b>	<b>10,438</b>	<b>4,700</b>

## **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.

Indicator	Measure	Notes	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	+/-
<b>Operating position</b>								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	(1.87%)	(2.79%)	0.80%	1.56%	1.87%	+
<b>Liquidity</b>								
Working Capital	Current assets / current liabilities	2	120.82%	105.80%	115.34%	120.18%	125.97%	+
Unrestricted cash	Unrestricted cash / current liabilities	3	71.08%	61.72%	71.20%	76.83%	83.65%	+
<b>Obligations</b>								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	23.87%	33.71%	30.71%	25.25%	26.93%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		5.09%	4.88%	5.65%	4.71%	4.57%	+
Indebtedness	Non-current liabilities / own source revenue		16.81%	25.51%	20.83%	17.04%	17.92%	+
Asset renewal	Asset renewal expenses / Asset depreciation	5	135.37%	83.19%	72.41%	83.72%	90.58%	-
<b>Stability</b>								
Rates concentration	Rate revenue / adjusted underlying revenue	6	54.70%	60.93%	55.62%	56.27%	56.51%	-
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.58%	0.58%	0.58%	0.60%	0.60%	o

Indicator	Measure	Notes	Forecast	Budget	Strategic Resource Plan Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	+/-
<b>Efficiency</b>								
Expenditure level	Total expenses/ no. of property assessments		\$4,513	\$4,166	\$4,610	\$4,595	\$4,725	+
Revenue level	Residential rate revenue / no. of residential property assessments		\$2,029	\$2,053	\$2,094	\$2,178	\$2,221	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		12.45%	14.20%	10.00%	10.00%	10.00%	-

#### 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. Following the financial recovery from COVID19, the underlying result is expected to be around the breakeven amount in the Strategic Resource Plan period.

##### 2. Working Capital

The proportion of current liabilities represented by current assets. Working capital is shown to increase steadily over the Strategic Resource Plan.

##### 3. Unrestricted Cash

The cash not associated to a particular use within Council or a legislative requirement. Council maintains a healthy ratio over the Strategic Resource Plan.

##### 4. Debt compared to rates

Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt. Council's debt is planned to peak in 2019/20 before reducing as existing loans are paid out.

##### 5. Asset renewal

This percentage indicates the extent of Council's renewals 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 has received significant grants over the last few years which have assisted in meeting this ratio, however, as the grant funding has reduced the asset renewal ratio is declining over time. This means that Council is unable to meet its asset demand and backlog. Council's position begins to improve in 2022/23 if Council is able to successfully apply a rate cap variation.

##### 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 slightly increase 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 FY 2020/21.

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 has the discretion to charge a lesser amount if appropriate.

Description of Fees and Charges	Unit of Measure	GST Status	2019/20 Fee Inc GST	2020/21 Fee Inc GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
			\$	\$	\$	%	

**Property Management**

**User Fees & Charges**

Applications to use Crown & Council Land	Per Application	Non-Taxable	\$26.10	\$ 26.80	\$ 0.70	2.68%	Non-statutory
Licences preparation fee	Per Application	Taxable	\$115.30	\$ 118.40	\$ 3.10	2.69%	Non-statutory
Lease preparation fee	Per Application	Taxable	\$167.70	\$ 172.30	\$ 4.60	2.74%	Non-statutory
Survey plan fee	Per Application	Non-Taxable	\$1,677.00	\$1,723.00	\$ 46.00	2.74%	Non-statutory
Title search fee	Per Application	Non-Taxable	\$44.10	\$ 45.30	\$ 1.20	2.72%	Non-statutory

**Outdoor Café /Laneway Bar Fees**

Licence Fee (per week)	Per Week	Non-Taxable	\$205.00	\$ 210.00	\$ 5.00	2.44%	Non-statutory
Table Fee (per table)	Per Table	Non-Taxable	\$ 42.00	\$ 43.00	\$ 1.00	2.38%	Non-statutory

**Rate Search Fees**

Rate history search fee	1st 3 Hours	Non-Taxable	\$398.20	\$ 409.10	\$ 10.90	2.74%	Non-statutory
Rate history search fee	After 3 Hours	Non-Taxable	\$125.60	\$ 129.30	\$ 3.70	2.95%	Non-statutory
Rate history search fee (0-10 Years)	Each	Non-Taxable	\$ 23.10	\$ 23.80	\$ 0.70	3.03%	Non-statutory
Copy of previous years Rate Instalments Notices	Each	Non-Taxable	\$ 16.80	\$ 17.20	\$ 0.40	2.38%	Non-statutory

**Search, retrieval and photocopying fees**

Search, inspection, retrieval or access fee	Per Search	Non-Taxable	\$ 24.90	\$ 25.60	\$ 0.70	2.81%	Non-statutory
Search, inspection, retrieval or access fee (Offsite)	Per Search	Non-Taxable	\$ 39.60	\$ 40.65	\$ 1.05	2.65%	Non-statutory
Photocopying/printing any document	Per A4/A3 page	Non-Taxable	\$ 0.65	\$ 0.69	\$ 0.04	6.15%	Non-statutory
Photocopying/printing any document	Per A1,2,0 page	Non-Taxable	\$ 5.20	\$ 5.35	\$ 0.15	2.88%	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 2020.

**Revenue Management**

**Monetary Complaints: Notices on a Debt Filing Fee**

Less than \$500	Per Application	Non-Taxable	\$147.40	\$ 151.10	\$ 3.70	2.51%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$147.40	\$ 151.10	\$ 3.70	2.51%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$307.80	\$ 315.50	\$ 7.70	2.50%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$307.80	\$ 315.50	\$ 7.70	2.50%	Non-statutory

\$7,500 - \$9,999	Per Application	Non-Taxable	\$307.80	\$ 315.50	\$ 7.70	2.50%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$468.20	\$ 479.80	\$ 11.60	2.48%	Non-statutory
<b>Necessary Certificate x2</b>							
Less than \$500	Per Application	Non-Taxable	\$ 98.00	\$ 100.00	\$ 2.00	2.04%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$176.00	\$ 178.00	\$ 2.00	1.14%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$176.00	\$ 178.00	\$ 2.00	1.14%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$208.00	\$ 210.00	\$ 2.00	0.96%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$248.00	\$ 252.00	\$ 4.00	1.61%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$248.00	\$ 252.00	\$ 4.00	1.61%	Non-statutory
<b>Professional (Item 1 Complaints)</b>							
Less than \$500	Per Application	Non-Taxable	\$222.00	\$ 225.00	\$ 3.00	1.35%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$465.00	\$ 471.00	\$ 6.00	1.29%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$465.00	\$ 471.00	\$ 6.00	1.29%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$571.00	\$ 578.00	\$ 7.00	1.23%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$686.00	\$ 695.00	\$ 9.00	1.31%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$686.00	\$ 695.00	\$ 9.00	1.31%	Non-statutory
<b>Service Fee</b>							
Service Fee	Per Application	Non-Taxable	\$ 73.00	\$ 74.00	\$ 1.00	1.37%	Non-statutory
<b>Revenue Management</b>							
<b>Other Professional Costs</b>							
<b>Warrant</b>							
Less than \$500	Per Application	Non-Taxable	\$ 57.00	\$ 58.00	\$ 1.00	1.75%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$117.00	\$ 119.00	\$ 2.00	1.71%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$117.00	\$ 119.00	\$ 2.00	1.71%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$139.00	\$ 141.00	\$ 2.00	1.44%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$175.00	\$ 177.00	\$ 2.00	1.14%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$175.00	\$ 177.00	\$ 2.00	1.14%	Non-statutory
<b>Summons for Oral Examination</b>							
Less than \$500	Per Application	Non-Taxable	\$ 59.00	\$ 60.00	\$ 1.00	1.69%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$141.00	\$ 143.00	\$ 2.00	1.42%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$141.00	\$ 143.00	\$ 2.00	1.42%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$171.00	\$ 173.00	\$ 2.00	1.17%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$188.00	\$ 190.00	\$ 2.00	1.06%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$188.00	\$ 190.00	\$ 2.00	1.06%	Non-statutory
<b>Necessary Affidavit</b>							

Less than \$500	Per Application	Non-Taxable	\$100.00	\$ 101.00	\$ 1.00	1.00%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$207.00	\$ 210.00	\$ 3.00	1.45%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$207.00	\$ 210.00	\$ 3.00	1.45%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$251.00	\$ 254.00	\$ 3.00	1.20%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$300.00	\$ 304.00	\$ 4.00	1.33%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$300.00	\$ 304.00	\$ 4.00	1.33%	Non-statutory
<b>Application for Order</b>							
Less than \$500	Per Application	Non-Taxable	\$ 46.00	\$ 47.00	\$ 1.00	2.17%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 46.00	\$ 47.00	\$ 1.00	2.17%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 46.00	\$ 47.00	\$ 1.00	2.17%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 46.00	\$ 47.00	\$ 1.00	2.17%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 46.00	\$ 47.00	\$ 1.00	2.17%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 46.00	\$ 47.00	\$ 1.00	2.17%	Non-statutory
<b>Revenue Management</b>							
<b>Instructions to Defend</b>							
Less than \$500	Per Application	Non-Taxable	\$103.00	\$ 104.00	\$ 1.00	0.97%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$220.00	\$ 223.00	\$ 3.00	1.36%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$220.00	\$ 223.00	\$ 3.00	1.36%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$273.00	\$ 277.00	\$ 4.00	1.47%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$326.00	\$ 330.00	\$ 4.00	1.23%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$326.00	\$ 330.00	\$ 4.00	1.23%	Non-statutory
<b>Order for Substituted Service</b>							
Less than \$500	Per Application	Non-Taxable	\$150.00	\$ 152.00	\$ 2.00	1.33%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$271.00	\$ 275.00	\$ 4.00	1.48%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$271.00	\$ 275.00	\$ 4.00	1.48%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$322.00	\$ 326.00	\$ 4.00	1.24%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$379.00	\$ 384.00	\$ 5.00	1.32%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$379.00	\$ 384.00	\$ 5.00	1.32%	Non-statutory
<b>Necessary Notice/Certificate</b>							
Less than \$500	Per Application	Non-Taxable	\$ 49.00	\$ 50.00	\$ 1.00	2.04%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 88.00	\$ 89.00	\$ 1.00	1.14%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 88.00	\$ 89.00	\$ 1.00	1.14%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$104.00	\$ 105.00	\$ 1.00	0.96%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$124.00	\$ 126.00	\$ 2.00	1.61%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$124.00	\$ 126.00	\$ 2.00	1.61%	Non-statutory
<b>Issue Fees</b>							

<b>Claim or Counterclaim</b>							
Fee	Per Application	Non-Taxable	\$147.40	\$ 151.10	\$ 3.70	2.51%	Non-statutory
<b>Application for Order</b>							
Fee	Per Application	Non-Taxable	\$ 43.40	\$ 44.40	\$ 1.00	2.30%	Non-statutory
With Preparation	Per Application	Non-Taxable	\$ 70.90	\$ 72.50	\$ 1.60	2.26%	Non-statutory
<b>46A Summons/46B Rehearing Application</b>							
Fee	Per Application	Non-Taxable	\$153.20	\$ 157.00	\$ 3.80	2.48%	Non-statutory
With Preparation	Per Application	Non-Taxable	\$180.70	\$ 185.10	\$ 4.40	2.43%	Non-statutory
<b>Revenue Management</b>							
<b>Summons for Oral Examination including hearing</b>							
Fee	Per Application	Non-Taxable	\$101.20	\$ 103.70	\$ 2.50	2.47%	Non-statutory
<b>Certificate for Supreme Court</b>							
Fee	Per Application	Non-Taxable	\$ 20.20	\$ 20.70	\$ 0.50	2.48%	Non-statutory
With Preparation	Per Application	Non-Taxable	\$ 47.70	\$ 48.80	\$ 1.10	2.31%	Non-statutory
<b>Application for Attachment of Earnings</b>							
Fee	Per Application	Non-Taxable	\$144.50	\$ 148.10	\$ 3.60	2.49%	Non-statutory
<b>Attachment of Earnings/Debt Order</b>							
Fee	Per Application	Non-Taxable	\$ 20.20	\$ 20.70	\$ 0.50	2.48%	Non-statutory
With Preparation	Per Application	Non-Taxable	\$ 27.70	\$ 48.80	\$ 21.10	76.17%	Non-statutory
<b>Warrant Fees</b>							
Fee	Per Application	Non-Taxable	\$ 17.30	\$ 17.80	\$ 0.50	2.89%	Non-statutory
Sheriff's Warrant Fee	Per Application	Non-Taxable	\$198.10	\$ 203.00	\$ 4.90	2.47%	Non-statutory
<b>Application under the Judgement Debt Recovery Act</b>							
Summons for Examination	Per Application	Non-Taxable	\$153.20	\$ 157.00	\$ 3.80	2.48%	Non-statutory
Instalment Application/Agreement (Creditor)	Per Application	Non-Taxable	\$ 80.90	\$ 82.90	\$ 2.00	2.47%	Non-statutory
Application to Vary/Cancel (Creditor)	Per Application	Non-Taxable	\$ 80.90	\$ 82.90	\$ 2.00	2.47%	Non-statutory
<b>Service Cost</b>							
Attempted Service (Item 78)	Per Application	Non-Taxable	\$ 50.00	\$ 51.00	\$ 1.00	2.00%	Non-statutory
Service by Post (Item 77)	Per Application	Non-Taxable	\$ 13.00	\$ 13.00	\$ -	0.00%	Non-statutory
Allowance per km (Item 79)	Per Application	Non-Taxable	\$ 0.70	\$ 0.70	\$ -	0.00%	Non-statutory



<b>Coast &amp; Rivers</b>							
<b>Mooring Fees</b>							
Boat less than 10m pa	Per boat	Taxable	\$265.00	\$ 270.00	\$ 5.00	1.89%	Non-statutory
Boat 10.1m to 15m pa	Per boat	Taxable	\$335.00	\$ 340.00	\$ 5.00	1.49%	Non-statutory
Boat 15.1 – 20m pa	Per boat	Taxable	\$385.00	\$ 390.00	\$ 5.00	1.30%	Non-statutory
Boat 20.1 – 25m pa	Per boat	Taxable	\$475.00	\$ 480.00	\$ 5.00	1.05%	Non-statutory
Jetty Fees – pa: Permit for breakwater and Hopkins River	Per boat	Taxable	\$220.00	\$ 225.00	\$ 5.00	2.27%	Non-statutory
Mooring inspection fee	Per boat	Taxable	\$180.00	\$ 190.00	\$ 10.00	5.56%	Non-statutory
Mooring infrastructure hire	Per boat	Taxable	\$ 90.00	\$ 92.00	\$ 2.00	2.22%	Non-statutory
Berth permit or mooring licence - new application fee	Per boat	Taxable	\$ 80.00	\$ 80.00	\$ -	0.00%	Non-statutory
<b>Coast &amp; Rivers</b>							
<b>Annual Parking Permit Fees</b>							
Breakwater (per vehicle)	Per vehicle	Taxable	\$ 68.00	\$ 69.00	\$ 1.00	1.47%	Non-statutory
<b>Infrastructure Services</b>							
<b>Road Reserve Works Permit</b>							
Minor Works less than \$10,000	Per Application	Non-Taxable	\$145.00	\$ 147.90	\$ 2.90	2.00%	Non-statutory
Minor Works great than \$10,000	Per Application	Non-Taxable	\$650.00	\$ 663.00	\$ 13.00	2.00%	Non-statutory
Minor Works Public Notice Fee	Per Application	Non-Taxable	\$ 50.00	\$ 51.00	\$ 1.00	2.00%	Non-statutory
Large Projects	Per Application	Non-Taxable	By Negotiation	By Negotiation	\$ -	0.00%	Non-statutory
<b>Asset Protection Permit</b>							
Asset Inspection Checklist	Per Application	Non-Taxable	\$145.00	\$ 147.90	\$ 2.90	2.00%	Non-statutory
<b>Livestock Crossing Permit:</b>							
Stock Crossing Permit	Per Application	Non-Taxable	\$145.00	\$ 147.90	\$ 2.90	2.00%	Non-statutory
<b>Stormwater Legal Point of Discharge Application:</b>							
Single dwelling development - Note 1	Per Application	Non-Taxable	\$141.20	\$ 141.20	\$ -	0.00%	Statutory
Information only - Note 1	Per Application	Non-Taxable	\$ 62.00	\$ 62.00	\$ -	0.00%	Statutory
Short notice fee - Note 1	Per Application	Non-Taxable	\$117.00	\$ 117.00	\$ -	0.00%	Statutory
Street tree – supply and install including maintenance period of 24 months - Note 1	Per Tree	Non-Taxable	\$355.00	\$ 362.10	\$ 7.10	2.00%	Statutory
Build Over Stormwater Easement Application - Note 1	Per Application	Non-Taxable	\$118.00	\$ 120.36	\$ 2.36	2.00%	Statutory
Rain Garden (small up to 4.5m2) – supply and install vegetated landscaping including maintenance period of 24 months	Per Rain Garden	Non-Taxable	\$ 3,200.00	\$3,264.00	\$ 64.00	2.00%	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	\$ 3,600.00	\$3,672.00	\$ 72.00	2.00%	Non-statutory

Stormwater drainage line inspection (high resolution camera) – 4 hours	Per Inspection	Non-Taxable	\$670.00	\$ 683.40	\$ 13.40	2.00%	Non-statutory
Stormwater drainage line inspection (high resolution camera) – 8.5 hours	Per Inspection	Non-Taxable	\$ 1,390.00	\$1,417.80	\$ 27.80	2.00%	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)	0.75% 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.

#### Open Space Hires

<b>Botanic Gardens - Weddings and Events</b>							
Small Event - (No Marquee, Vehicle Access or Use of Rotunda)	Per event	Taxable	\$100.00	\$ 100.00	\$ -	0.00%	Non-statutory
Use of Band Rotunda and or Vehicle Access	Per hire	Taxable	\$160.00	\$ 170.00	\$ 10.00	6.25%	Non-statutory
Small Marquee ( 6m x 6m, or up to 36 square metres ) weddings and events *	Per marquee	Taxable	\$525.00	\$ 550.00	\$ 25.00	4.76%	Non-statutory
Medium Marquee ( 8m x 8m, or up to 64 square metres) weddings and events *	Per marquee	Taxable	\$ 1,050.00	\$1,100.00	\$ 50.00	4.76%	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

#### Lake Pertobe - Events

Community Events (not for profit)	Per event	Taxable	\$ -	\$-	\$ -	0.00%	Non-statutory
Small Events (under 200 attendees)	Per event	Taxable	\$265.00	\$ 280.00	\$ 15.00	5.66%	Non-statutory
Medium Events (between 200 to 500 attendees)	Per event	Taxable	\$525.00	\$ 550.00	\$ 25.00	4.76%	Non-statutory
Large Events (over 500 attendees)	Per event	Taxable	\$ 1,050.00	\$1,100.00	\$ 50.00	4.76%	Non-statutory

#### Lighthouse Theatre

<b>Staff - all venues and user types</b>							
Supervising Technician	Per hour	Taxable	\$ 56.50	\$ 58.50	\$ 2.00	3.54%	Non-statutory
Technician	Per hour	Taxable	\$ 51.50	\$ 53.50	\$ 2.00	3.88%	Non-statutory
Front of House Supervisor or Duty Officer	Per hour	Taxable	\$ 56.50	\$ 58.50	\$ 2.00	3.54%	Non-statutory
Front of House Officer (Box Office, Bar, Merchandise Seller)	Per hour	Taxable	\$ 51.50	\$ 53.50	\$ 2.00	3.88%	Non-statutory
<b>Ticket Fees (patrons &amp; ticket purchasers)</b>							
Online/Web Booking Fee	Per booking	Taxable	\$ 6.50	\$ 6.50	\$ -	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	\$540.00	\$ 560.00	\$ 20.00	3.70%	Non-statutory
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	\$340.00	\$ 350.00	\$ 10.00	2.94%	Non-statutory
THEATRE - Rehearsal (No Technical Equipment)	Per hour	Taxable	\$ 50.00	\$ 52.00	\$ 2.00	4.00%	Non-statutory
THEATRE - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	\$ 60.00	\$ 62.00	\$ 2.00	3.33%	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	\$350.00	\$ 360.00	\$ 10.00	2.86%	Non-statutory
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	\$230.00	\$ 235.00	\$ 5.00	2.17%	Non-statutory
STUDIO - Rehearsal (No Technical Equipment)	Per hour	Taxable	\$ 50.00	\$ 52.00	\$ 2.00	4.00%	Non-statutory
STUDIO - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	\$ 60.00	\$ 62.00	\$ 2.00	3.33%	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	\$780.00	\$ 800.00	\$ 20.00	2.56%	Non-statutory
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	\$340.00	\$ 350.00	\$ 10.00	2.94%	Non-statutory
THEATRE - Rehearsal (No Technical Equipment)	Per hour	Taxable	\$ 50.00	\$ 52.00	\$ 2.00	4.00%	Non-statutory
THEATRE - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	\$ 60.00	\$ 62.00	\$ 2.00	3.33%	Non-statutory
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$480.00	\$ 500.00	\$ 20.00	4.17%	Non-statutory
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	\$230.00	\$ 235.00	\$ 5.00	2.17%	Non-statutory
STUDIO - Rehearsal (No Technical Equipment)	Per hour	Taxable	\$ 50.00	\$ 52.00	\$ 2.00	4.00%	Non-statutory
STUDIO - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	\$ 60.00	\$ 62.00	\$ 2.00	3.33%	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	\$ 51.50	\$ 53.50	\$ 2.00	3.88%	Non-statutory
Minimum Consumable Charge (gel, tape, batteries)	Per item	Taxable	\$ 30.00	\$ 31.00	\$ 1.00	3.33%	Non-statutory
Radio Mics	Per item	Taxable	\$ 45.00	\$ 45.00	\$ -	0.00%	Non-statutory
<b>Ticketing Fees (hirer) - based on gross prices</b>							

Tickets \$10.99 and under	Per ticket	Taxable	\$ 1.45	\$ 1.50	\$ 0.05	3.45%	Non-statutory
Tickets \$11.00 - \$39.99	Per ticket	Taxable	\$ 2.80	\$ 2.90	\$ 0.10	3.57%	Non-statutory
Tickets \$40.00 and over	Per ticket	Taxable	\$ 3.80	\$ 3.90	\$ 0.10	2.63%	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	\$ 0.50	\$ 0.55	\$ 0.05	10.00%	Non-statutory
Event Creation and Set of Tickets	Per season	Taxable	\$ 52.50	\$ 52.50	\$ -	0.00%	Non-statutory

**Lighthouse Theatre**

<b>Ticketed Event: Subsidised Professional Companies</b>							
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 1,200.00	\$1,250.00	\$ 50.00	4.17%	Non-statutory
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	\$575.00	\$ 585.00	\$ 10.00	1.74%	Non-statutory
THEATRE - Rehearsal	Per hour	Taxable	\$ 60.00	\$ 62.00	\$ 2.00	3.33%	Non-statutory
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$590.00	\$ 615.00	\$ 25.00	4.24%	Non-statutory
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	\$340.00	\$ 350.00	\$ 10.00	2.94%	Non-statutory
STUDIO - Rehearsal	Per hour	Taxable	\$ 60.00	\$ 62.00	\$ 2.00	3.33%	Non-statutory
<b>Ticketed Event: Standard Hirer Rates</b>							
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 1,600.00	\$1,675.00	\$ 75.00	4.69%	Non-statutory
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	\$575.00	\$ 600.00	\$ 25.00	4.35%	Non-statutory
THEATRE - Rehearsal	Per hour	Taxable	\$ 60.00	\$ 62.00	\$ 2.00	3.33%	Non-statutory
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$600.00	\$ 625.00	\$ 25.00	4.17%	Non-statutory
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	\$340.00	\$ 350.00	\$ 10.00	2.94%	Non-statutory
STUDIO - Rehearsal	Per hour	Taxable	\$ 60.00	\$ 62.00	\$ 2.00	3.33%	Non-statutory
<b>Other Fees - Subsidised theatre and Standard hires</b>							
<b>Equipment &amp; Consumable Items</b>							
Steinway Grand piano (plus tuning if required)	Per item	Taxable	\$230.00	\$ 230.00	\$ -	0.00%	Non-statutory
Minimum Consumable Charge (gel, tape, batteries)	Per item	Taxable	\$ 60.00	\$ 62.00	\$ 2.00	3.33%	Non-statutory
Radio Mics	Per booking	Taxable	\$ 90.00	\$ 90.00	\$ -	0.00%	Non-statutory
<b>Ticketing Fees (hirer) - based on gross prices</b>							
Tickets \$10.99 and under	Per ticket	Taxable	\$ 3.10	\$ 3.20	\$ 0.10	3.23%	Non-statutory
Tickets \$11.00 - \$39.99	Per ticket	Taxable	\$ 4.10	\$ 4.20	\$ 0.10	2.44%	Non-statutory

Tickets \$40.00 - \$59.99	Per ticket	Taxable	\$ 5.10	\$ 5.25	\$ 0.15	2.94%	Non-statutory
Tickets \$60.00 and over	Per ticket	Taxable	\$ 6.10	\$ 6.25	\$ 0.15	2.46%	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	\$ 0.50	\$ 0.55	\$ 0.05	10.00%	Non-statutory
Event Creation and Set of Tickets (Per Season)	Per season	Taxable	\$105.00	\$ 110.00	\$ 5.00	4.76%	Non-statutory
Urgent (<72hr) Event Creation and Set of Tickets (Per Season)	Per season	Taxable	\$210.00	\$ 220.00	\$ 10.00	4.76%	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

**Lighthouse Theatre**

<b>Non-Ticketed Event: Non for Profit Organisations</b>							
THEATRE - Event Hire (up to 9 hrs)	Per session	Taxable	\$ 1,200.00	\$1,250.00	\$ 50.00	4.17%	Non-statutory
THEATRE - Additional Hours	Per hour	Taxable	\$ 60.00	\$ 62.00	\$ 2.00	3.33%	Non-statutory
STUDIO - Event Hire (up to 9 hrs)	Per session	Taxable	\$650.00	\$ 675.00	\$ 25.00	3.85%	Non-statutory
STUDIO - Additional Hours	Per hour	Taxable	\$ 60.00	\$ 62.00	\$ 2.00	3.33%	Non-statutory
MEETING ROOM - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$250.00	\$ 260.00	\$ 10.00	4.00%	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	\$390.00	\$ 400.00	\$ 10.00	2.56%	Non-statutory
MEETING ROOM: Used in conjunction with Theatre or Studio event hire	Per event per day	Taxable	\$150.00	\$ 155.00	\$ 5.00	3.33%	Non-statutory
MAIN FOYER - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$330.00	\$ 330.00	\$ -	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: Non for Profit Organisations</b>							
THEATRE - Event Hire (up to 9 hrs)	Per session	Taxable	\$ 2,000.00	\$2,075.00	\$ 75.00	3.75%	Non-statutory
THEATRE - Additional Hours	Per hour	Taxable	\$ 60.00	\$ 62.00	\$ 2.00	3.33%	Non-statutory
STUDIO - Event Hire (up to 9 hrs)	Per session	Taxable	\$780.00	\$ 810.00	\$ 30.00	3.85%	Non-statutory
STUDIO - Additional Hours	Per hour	Taxable	\$ 60.00	\$ 62.00	\$ 2.00	3.33%	Non-statutory
MEETING ROOM - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$250.00	\$ 260.00	\$ 10.00	4.00%	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	\$460.00	\$ 480.00	\$ 20.00	4.35%	Non-statutory
MAIN FOYER - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$330.00	\$ 330.00	\$ -	0.00%	Non-statutory

MAIN FOYER - Weekdays outside of business hours and Weekends	Per booking	Taxable	By negotiation	By negotiation	\$ -	0.00%	Non-statutory
MAIN FOYER - Used in conjunction with Theatre: Event	Per booking	Taxable	No charge	No charge	\$ -	0.00%	Non-statutory
MAIN FOYER - Used in conjunction with Studio	Per hour	Taxable	\$115.00	\$ 115.00	\$ -	0.00%	Non-statutory
Room Change Surcharge (Change of Format from Standard)	Per booking	Taxable	\$ 60.00	\$ 62.50	\$ 2.50	4.17%	Non-statutory

**Lighthouse Theatre**

<b>Functions</b>							
<b>Catered Functions (Dinners, Luncheons, Weddings)</b>							
STUDIO - Function Hire - up to 9 hrs access, includes Meeting Room	Per booking	Taxable	\$ 1,150.00	\$1,200.00	\$ 50.00	4.35%	Non-statutory
STUDIO - Additional Hire hours or Setup hours	Per hour	Taxable	\$ 60.00	\$ 62.00	\$ 2.00	3.33%	Non-statutory
MAIN FOYER - Used in conjunction with Catered Function	Per session	Taxable	\$125.00	\$ 125.00	\$ -	0.00%	Non-statutory
<b>Other Fees</b>							
<b>Equipment &amp; Consumables Items</b>							
Steinway Grand Piano (plus tuning if required)	Per item	Taxable	\$230.00	\$ 230.00	\$ -	0.00%	Non-statutory
Radio Mics	Per booking	Taxable	\$ 90.00	\$ 90.00	\$ -	0.00%	Non-statutory
Rubbish Removal	Per skip bin	Taxable	\$110.00	\$ 125.00	\$ 15.00	13.64%	Non-statutory

**AquaZone**

<b>Day Admissions: Aquatics</b>							
Adult swim	Per day	Taxable	\$ 7.00	\$ 7.10	\$ 0.10	1.43%	Non-statutory
Child swim (3-15 years)	Per day	Taxable	\$ 5.10	\$ 5.20	\$ 0.10	1.96%	Non-statutory
Concession swim	Per day	Taxable	\$ 5.30	\$ 5.40	\$ 0.10	1.89%	Non-statutory
Family swim (unlimited family members/same residence)	Per day	Taxable	\$ 20.80	\$ 21.20	\$ 0.40	1.92%	Non-statutory
<b>Day Admissions: Health &amp; Fitness</b>							
Gymnasium	Per day	Taxable	\$ 19.50	\$ 19.90	\$ 0.40	2.05%	Non-statutory
Fitness class	Per class	Taxable	\$ 14.90	\$ 15.20	\$ 0.30	2.01%	Non-statutory
Older adult exercise class	Per class	Taxable	\$ 10.50	\$ 10.70	\$ 0.20	1.90%	Non-statutory
Preventative Health Classes	Per class	Taxable	\$ 6.00	\$ 6.10	\$ 0.10	1.67%	Non-statutory
School aerobics	Per class	Taxable	\$ 7.90	\$ 8.00	\$ 0.10	1.27%	Non-statutory
Personal Training 1 hour	Per session	Taxable	\$ 88.00	\$ 89.80	\$ 1.80	2.05%	Non-statutory
Personal Training 45 minutes	Per session	Taxable	\$ 66.00	\$ 67.30	\$ 1.30	1.97%	Non-statutory
Personal Training ½ hour	Per session	Taxable	\$ 48.00	\$ 49.00	\$ 1.00	2.08%	Non-statutory

<b>Creche</b>							
Member	Per child per hour	Taxable	\$ 7.50	\$ 7.60	\$ 0.10	1.33%	Non-statutory
Non Member	Per child per hour	Taxable	\$ 12.90	\$ 13.10	\$ 0.20	1.55%	Non-statutory
<b>Learn to Swim (Pool Entry &amp; Assessment)</b>							
Per class (2nd child and 3rd child discounts apply)	Per class	Non-Taxable	\$ 14.50	\$ 14.80	\$ 0.30	2.07%	Non-statutory
Private lessons ½ hour lesson	Per lesson	Non-Taxable	\$ 52.00	\$ 53.00	\$ 1.00	1.92%	Non-statutory
1 hour lesson	Per lesson	Non-Taxable	\$101.00	\$ 103.00	\$ 2.00	1.98%	Non-statutory
School swim - no instruction	Per child	Non-Taxable	\$ 4.90	\$ 5.00	\$ 0.10	2.04%	Non-statutory
School swim - with instruction	Per child	Non-Taxable	\$ 7.00	\$ 7.10	\$ 0.10	1.43%	Non-statutory
School at pool	Per child	Non-Taxable	\$ 10.50	\$ 10.70	\$ 0.20	1.90%	Non-statutory
Learn to Swim Monthly Direct Debit	Per direct debit per month	Non-Taxable	\$ 59.30	\$ 60.50	\$ 1.20	2.02%	Non-statutory
Learn to Swim Monthly Direct Debit (Concession)	Per direct debit per month	Non-Taxable	\$ 41.50	\$42.30	\$ 0.80	1.93%	Non-statutory
<b>AquaZone</b>							
<b>Group Entry</b>							
Adult Swim	Per session	Taxable	\$ 6.30	\$ 6.40	\$ 0.10	1.59%	Non-statutory
Adult Gym	Per session	Taxable	\$ 17.55	\$ 18.00	\$ 0.45	2.56%	Non-statutory
Adult Fitness Class	Per session	Taxable	\$ 13.50	\$ 13.80	\$ 0.30	2.22%	Non-statutory
<b>Other Fees</b>							
Locker hire	Per hire	Taxable	\$ 4.00	\$ 4.10	\$ 0.10	2.50%	Non-statutory
Towel hire	Per hire	Taxable	\$ 4.00	\$ 4.10	\$ 0.10	2.50%	Non-statutory
<b>Multi Pass – Health &amp; Fitness</b>							
Fitness class - 20 pass	Per pass	Taxable	\$307.20	\$ 313.30	\$ 6.10	1.99%	Non-statutory
<b>Multi Pass – Aquatics</b>							
Adult - 20 Pass	Per pass	Taxable	\$126.00	\$ 128.50	\$ 2.50	1.98%	Non-statutory
Adult -50 Pass	Per pass	Taxable	\$315.00	\$ 321.30	\$ 6.30	2.00%	Non-statutory
Child - 20 Pass	Per pass	Taxable	\$ 91.80	\$ 93.60	\$ 1.80	1.96%	Non-statutory
Child - 50 Pass	Per pass	Taxable	\$229.50	\$ 234.10	\$ 4.60	2.00%	Non-statutory
Concession - 20 Pass	Per pass	Taxable	\$ 95.40	\$ 97.30	\$ 1.90	1.99%	Non-statutory
Concession - 50 Pass	Per pass	Taxable	\$238.50	\$ 243.30	\$ 4.80	2.01%	Non-statutory
<b>Multi Pass: Creche/Occasional Care</b>							
1 child/1hr Creche - 10 Pass	Per pass	Taxable	\$ 71.25	\$ 72.70	\$ 1.45	2.04%	Non-statutory
1 child/1hr Occasional Care - 10 Pass	Per pass	Taxable	\$122.55	\$ 125.00	\$ 2.45	2.00%	Non-statutory



<b>Facility Hire</b>							
Up to four hours	Per booking	Taxable	\$530.00	\$ 540.60	\$ 10.60	2.00%	Non-statutory
Up to ten hours	Per booking	Taxable	\$830.00	\$ 846.60	\$ 16.60	2.00%	Non-statutory
Lane hourly - commercial	Per hour per lane	Taxable	\$ 45.00	\$ 45.90	\$ 0.90	2.00%	Non-statutory
Lane hourly - community	Per hour per lane	Taxable	\$ 4.90	\$ 5.00	\$ 0.10	2.00%	Non-statutory
Pool closure advertising fee	Per booking	Taxable	\$155.00	\$ 158.10	\$ 3.10	2.00%	Non-statutory
School booking cancellation fee (per lane) (<12 hrs notice)	Per lane	Taxable	\$ 41.00	\$ 41.80	\$ 0.80	1.95%	Non-statutory
Crèche	Per hour	Taxable	\$ 60.00	\$ 61.20	\$ 1.20	2.00%	Non-statutory
Multi-purpose room	Per hour	Taxable	\$ 60.00	\$ 61.20	\$ 1.20	2.00%	Non-statutory
<b>Birthday Party</b>							
Aqua Fun Pack	Per booking	Taxable	\$ 72.10	\$ 73.50	\$ 1.40	1.94%	Non-statutory
<b>AquaZone</b>							
<b>Memberships - Gold</b>							
12 months	Per membership	Taxable	\$ 1,047.00	\$1,068.00	\$ 21.00	2.01%	Non-statutory
3 months	Per membership	Taxable	\$523.50	\$ 534.00	\$ 10.50	2.01%	Non-statutory
Direct debit joining fee	Per membership	Taxable	\$ 99.00	\$ 101.00	\$ 2.00	2.02%	Non-statutory
Direct debit monthly rate	Per membership per month	Taxable	\$ 87.20	\$ 88.90	\$ 1.70	1.95%	Non-statutory
<b>Memberships - Gym and Swim</b>							
12 months	Per membership	Taxable	\$980.91	\$1,000.50	\$ 19.59	2.00%	Non-statutory
3 months	Per membership	Taxable	\$471.45	\$ 480.90	\$ 9.45	2.00%	Non-statutory
Direct debit joining fee	Per membership	Taxable	\$ 99.00	\$ 101.00	\$ 2.00	2.02%	Non-statutory
Direct debit monthly rate	Per membership per month	Taxable	\$ 81.69	\$ 83.30	\$ 1.61	1.97%	Non-statutory
<b>Memberships - Fitness and Swim</b>							
12 months	Per membership	Taxable	\$925.10	\$ 943.60	\$ 18.50	2.00%	Non-statutory
3 months	Per membership	Taxable	\$444.60	\$ 453.50	\$ 8.90	2.00%	Non-statutory
Direct debit joining fee	Per membership	Taxable	\$ 99.00	\$ 101.00	\$ 2.00	2.02%	Non-statutory
Direct debit monthly rate	Per membership per month	Taxable	\$ 77.10	\$ 78.60	\$ 1.50	1.95%	Non-statutory
<b>Memberships - Swim Only</b>							
12 months	Per membership	Taxable	\$830.87	\$ 847.50	\$ 16.63	2.00%	Non-statutory
3 months	Per membership	Taxable	\$362.04	\$ 369.30	\$ 7.26	2.01%	Non-statutory
Direct debit joining fee	Per membership	Taxable	\$ 99.00	\$ 101.00	\$ 2.00	2.02%	Non-statutory
Direct debit monthly rate	Per membership per month	Taxable	\$ 69.30	\$ 70.70	\$ 1.40	2.02%	Non-statutory



<b>Memberships - Family Swim</b>							
12 months	Per membership	Taxable	\$ 1,831.41	\$1,868.00	\$ 36.59	2.00%	Non-statutory
3 months	Per membership	Taxable	\$643.02	\$ 655.90	\$ 12.88	2.00%	Non-statutory
Direct debit joining fee	Per membership	Taxable	\$ 99.00	\$ 101.00	\$ 2.00	2.02%	Non-statutory
Direct debit monthly rate	Per membership per month	Taxable	\$152.67	\$ 155.70	\$ 3.03	1.98%	Non-statutory
<b>Corporate</b>							
10 – 20 people	Per group	Taxable	12.5% discount	12.5% discount	\$ -	0.00%	Non-statutory
21 + people	Per group	Taxable	15% discount	15% discount	\$ -	0.00%	Non-statutory
<b>Warrnambool Art Gallery</b>							
<b>User Fees and Charges</b>							
	Per admission	Taxable	Dependent on exhibition/ event	Dependent on exhibition/ event	\$ -	0.00%	Non-statutory
Admission to special exhibition/event							
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
<b>Sports Grounds</b>							
<b>Sports ground casual hire (includes use of pavilion)</b>		Taxable					
Half day	Per booking	Taxable	\$111.00	\$ 114.00	\$ 3.00	2.70%	Non-statutory
Full day	Per booking	Taxable	\$216.00	\$ 228.00	\$ 12.00	5.56%	Non-statutory
Pre-season training session	Per booking	Taxable	\$111.00	\$ 114.00	\$ 3.00	2.70%	Non-statutory
Unauthorised Use (penalty equivalent to full day)	Per event	Taxable	\$216.00	\$ 228.00	\$ 12.00	5.56%	Non-statutory
Unauthorised Works on Council Owned or Managed Land	Per event	Taxable	\$ 1,500.00	\$1,530.00	\$ 30.00	2.00%	Non-statutory
Football/Netball League Finals (senior competition that may also include junior competition) (per day)	Per day	Taxable	\$814.00	\$ 912.00	\$ 98.00	12.04%	Non-statutory
Football/Netball League Finals (junior competition only) (per day)	Per day	Taxable	\$406.00	\$ 456.00	\$ 50.00	12.32%	Non-statutory
Commercial hire (per day)	Per day	Taxable	\$ 1,086.00	\$1,107.72	\$ 21.72	2.00%	Non-statutory
Commercial cleaning of facilities (when left in unsuitable condition)	Per event	Taxable	At cost	At cost plus 25%	\$ -	0.00%	Non-statutory
<b>Warrnambool Stadium</b>							
<b>Player Fees</b>							
Adult	Per player	Taxable	\$ 10.80	\$ 11.00	\$ 0.20	1.85%	Non-statutory
Junior	Per player	Taxable	\$ 8.80	\$ 9.00	\$ 0.20	2.27%	Non-statutory
School	Per player	Taxable	\$ 5.50	\$ 5.70	\$ 0.20	3.64%	Non-statutory
Casual Shot	Per player	Taxable	\$ 5.00	\$ 5.00	\$ -	0.00%	Non-statutory
<b>Stadium Hire</b>							
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	\$240.00	\$ 250.00	\$ 10.00	4.17%	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	\$ 30.00	\$ 32.00	\$ 2.00	6.67%	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	\$ 55.00	\$ 60.00	\$ 5.00	9.09%	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	\$ 55.00	\$ 60.00	\$ 5.00	9.09%	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
<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	\$175.00	\$ 180.00	\$ 5.00	2.86%	Non-statutory
User group sports hire up to 12 hours	Per booking	Taxable	\$ 1,200.00	\$1,250.00	\$ 50.00	4.17%	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>Warrnambool Stadium</b>							
<b>Gymnastics</b>							
1 hour recreational class fee (per hour)	Per hour	Taxable	\$ 12.20	\$ 12.50	\$ 0.30	2.46%	Non-statutory
2 hour classes class fee (per hour)	Per hour	Taxable	\$ 12.20	\$ 12.50	\$ 0.30	2.46%	Non-statutory
3 hour class fee (per hour)	Per hour	Taxable	\$ 10.20	\$ 10.50	\$ 0.30	2.94%	Non-statutory
Above 3 hour class fee (per hour)	Per hour	Taxable	\$ 10.20	\$ 10.50	\$ 0.30	2.94%	Non-statutory
School gymnastics with instruction (per student)	Per student	Taxable	\$ 7.50	\$ 7.80	\$ 0.30	4.00%	Non-statutory
Small school group class fee (1hr)	Per booking	Taxable	\$ 90.00	\$ 100.00	\$ 10.00	11.11%	Non-statutory
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	\$ 22.00	\$ 24.00	\$ 2.00	9.09%	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	\$ 81.00	\$ 83.00	\$ 2.00	2.47%	Non-statutory
After school care casual rate per session	Per session	Non-Taxable	\$ 30.00	\$ 30.00	\$ -	0.00%	Non-statutory
After school care permanent rate per session	Per session	Non-Taxable	\$ 25.50	\$ 26.00	\$ 0.50	1.96%	Non-statutory

<b>Kindergartens</b>							
<b>Fees Per Term - 4 year old (15 hour per week)</b>							
Term 3 & 4	Per term	Non-Taxable	\$332.00	\$ 340.00	\$ 8.00	2.41%	Non-statutory
Term 1 & 2	Per term	Non-Taxable	\$340.00	TBC	N/A	0.00%	Non-statutory
<b>Fees Per Term- 3 year old (3 hours per week)</b>							
Term 3 & 4	Per term	Non-Taxable	\$222.00	\$ 228.00	\$ 6.00	2.70%	Non-statutory
Term 1 & 2	Per term	Non-Taxable	\$228.00	TBC	N/A	0.00%	Non-statutory
<b>Centre Based Care</b>							
<b>User Fees &amp; Charges</b>							
Daily fee - Jul to Dec	Per day	Non-Taxable	\$107.00	\$ 109.00	\$ 2.00	1.87%	Non-statutory
Daily fee - Jan to June	Per day	Non-Taxable	\$107.00	\$ 109.00	\$ 2.00	1.87%	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	9.4	\$ 10.00	\$ 0.60	6.38%	Non-statutory
Educator Levy - per hour	Per hour	Non-Taxable	0.85	\$ 1.00	\$ 0.15	17.65%	Non-statutory
<b>Home and Community Care</b>							
<b>Home Maintenance</b>							
Lawn mowing and tip fees: low	Per hour	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Non-statutory
Lawn mowing and tip fees: medium & couples	Per hour	Non-Taxable	\$ 38.00	\$ 38.00	\$ -	0.00%	Non-statutory
Lawn mowing and tip fees: Private	Per hour	Taxable	\$ 55.00	\$ 74.53	\$ 19.53	35.51%	Non-statutory
Property modification (plus cost of materials): low	Per hour	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Non-statutory
Property modification (plus cost of materials): medium	Per hour	Non-Taxable	\$ 38.00	\$ 38.00	\$ -	0.00%	Non-statutory
Property modification (plus cost of materials): Private	Per hour	Taxable	\$ 55.00	\$ 74.80	\$ 19.80	36.00%	Non-statutory
<i>Note: Minimum 1 hour applies to home maintenance</i>							
<b>Home Care</b>							

Home care – low	Per hour	Non-Taxable	\$ 9.00	\$ 9.00	\$ -	0.00%	Non-statutory
Home care – medium	Per hour	Non-Taxable	\$ 16.00	\$ 16.00	\$ -	0.00%	Non-statutory
Home care – high	Per hour	Non-Taxable	\$ 38.00	\$ 38.00	\$ -	0.00%	Non-statutory
Personal care – low	Per hour	Non-Taxable	\$ 7.80	\$ 7.80	\$ -	0.00%	Non-statutory
Personal care – medium	Per hour	Non-Taxable	\$ 10.00	\$ 10.00	\$ -	0.00%	Non-statutory
Respite care	Per hour	Non-Taxable	\$ 5.00	\$ 5.00	\$ -	0.00%	Non-statutory
CACPS	Per hour	Taxable	\$ 55.00	\$ 62.70	\$ 7.70	14.00%	Non-statutory
Post Acute Care	Per hour	Taxable	\$ 55.00	\$ 62.70	\$ 7.70	14.00%	Non-statutory
Plus travel costs per km - Private Clients / Fees for Service	Per km	Taxable	\$ 1.25	\$ 1.43	\$ 0.18	14.40%	Non-statutory

Note:

- 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	\$ -	0.00%	Non-statutory
Daily session fee – high & full cost participants (GST free)	Per session	Non-Taxable	\$ 35.00	\$ 40.00	\$ 5.00	14.29%	Non-statutory
Meal	Per meal	Non-Taxable	\$ 9.00	\$ 9.10	\$ 0.10	1.11%	Non-statutory
Soup	Per soup	Non-Taxable	\$ 1.70	\$ 1.75	\$ 0.05	2.94%	Non-statutory
Sweet	Per sweet	Non-Taxable	\$ 1.70	\$ 1.75	\$ 0.05	2.94%	Non-statutory
<b>Food Services</b>							
Full cost meals (GST free)	Per meal	Non-Taxable	\$ 17.90	\$ 18.25	\$ 0.35	1.96%	Non-statutory
Option 1 Main meal, juice OR fruit	Per option	Non-Taxable	\$ 9.10	\$ 9.25	\$ 0.15	1.65%	Non-statutory
Option 2 Soup, main, dessert, juice OR fruit	Per option	Non-Taxable	\$ 11.90	\$ 12.10	\$ 0.20	1.68%	Non-statutory
<b>Archie Graham Community Centre</b>							
<b>User Fees &amp; Charges</b>							
Hydro pools casual admission	Per admission	Non-Taxable	\$ 9.00	\$ 9.00	\$ -	0.00%	Non-statutory
Commercial pool use	Per use	Non-Taxable	\$ 95.00	\$ 95.00	\$ -	0.00%	Non-statutory
Community pool use	Per use	Non-Taxable	\$ 65.00	\$ 65.00	\$ -	0.00%	Non-statutory
Commercial rate per hour per room	Per hour per room	Non-Taxable	\$ 60.00	\$ 65.00	\$ 5.00	8.33%	Non-statutory
Regular Commercial Room Hire (with more than 10 bookings per year) per hour per room	Per hour per room	Non-Taxable	N/A	\$ 55.00	New	0.00%	Non-statutory
Casual community rate per hour per room	Per hour per room	Non-Taxable	\$ 35.00	\$ 35.00	\$ -	0.00%	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	\$ 20.00	\$ 20.00	\$ -	0.00%	Non-statutory
Community Computer Centre per 1 hour session	Per session	Non-Taxable	\$ 5.00	\$ 6.00	\$ 1.00	20.00%	Non-statutory
Health promotion programs: strength training	Per class	Non-Taxable	\$ 6.00	\$ 6.00	\$ -	0.00%	Non-statutory
Lite Moves	Per class	Non-Taxable	\$ 6.00	\$ 6.00	\$ -	0.00%	Non-statutory
Lite Pulse	Per class	Non-Taxable	\$ 6.00	\$ 6.00	\$ -	0.00%	Non-statutory
Moove & Groove	Per class	Non-Taxable	\$ 6.00	\$ 6.00	\$ -	0.00%	Non-statutory
Bike Hire Group Program	Per class	Non-Taxable	\$ 4.00	\$ 5.00	\$ 1.00	25.00%	Non-statutory

**Health**

<b>Food</b>							
Class 1	Per application	Non-Taxable	\$470.00	\$ 480.00	\$ 10.00	2.13%	Non-statutory
Class 2 General - where not more than 5 full-time persons are employed	Per application	Non-Taxable	\$426.00	\$ 435.00	\$ 9.00	2.11%	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	\$ 31.00	\$ 32.00	\$ 1.00	3.23%	Non-statutory
Class 2 - Community Group (eg not-for-profit groups)	Per application	Non-Taxable	No fee	No fee	\$ -	0.00%	Non-statutory
Class 2 - Canteens/sporting club kitchens	Per application	Non-Taxable	\$146.00	\$ 149.00	\$ 3.00	2.05%	Non-statutory
Class 3 General	Per application	Non-Taxable	\$165.00	\$ 168.00	\$ 3.00	1.82%	Non-statutory
Class 3 - Community Group (eg not-for-profit groups)	Per application	Non-Taxable	No fee	No fee	\$ -	0.00%	Non-statutory
Class 4	Per application	Non-Taxable	No fee	No fee	\$ -	0.00%	Non-statutory

**Health**

Hairdressers, beauty salons (one off fee)	Per application	Non-Taxable	\$210.00	\$ 215.00	\$ 5.00	2.38%	Non-statutory
Beauty premises & skin penetration establishments	Per application	Non-Taxable	\$150.00	\$ 153.00	\$ 3.00	2.00%	Non-statutory

**New Registration Fees**

New premises pre-application fee and/or pre-registration inspection fee	Per registration	Non-Taxable	\$200.00	\$ 205.00	\$ 5.00	2.50%	Non-statutory
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**Health**

<b>Transfer fees</b>							
Inspection request fee prior to transfer – 5 business days	Per application	Non-Taxable	\$210.00	\$ 215.00	\$ 5.00	2.38%	Non-statutory
Inspection request fee prior to transfer – 10 business days	Per application	Non-Taxable	\$150.00	\$ 155.00	\$ 5.00	3.33%	Non-statutory
Transfer fee	Per application	Non-Taxable	50% of annual fee	50% of annual fee	\$ -	0.00%	Non-statutory

<b>Accommodation</b>							
Accommodation premises	Per application		\$235.00	\$ 240.00	\$ 5.00	2.13%	Non-statutory
<b>Other fees</b>							
Re-inspection fee and request for inspection fee	Per application		\$ 82.00	\$ 84.00	\$ 2.00	2.44%	Non-statutory
Late payment fee	Per application		50% of annual fee	50% of annual fee	\$ -	0.00%	Non-statutory
<b>Septic tanks</b>							
Septic tank applications	Per application		\$560.00	\$ 570.00	\$ 10.00	1.79%	Non-statutory
Septic tank alterations (changes to disposal field only)	Per application		\$280.00	\$ 285.00	\$ 5.00	1.79%	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		\$125.00	\$ 127.50	\$ 2.50	2.00%	Non-statutory
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	\$ 20.00	\$ -	0.00%	Non-statutory
Influenza vaccine & administration (flu injection)	Per injection	Taxable	\$ 25.00	\$ 25.00	\$ -	0.00%	Non-statutory
			<b>Local Laws</b>				
<b>User Fees &amp; Charges</b>							
Derelict vehicle release	Per vehicle	Non-Taxable	\$400.00	\$ 410.00	\$ 10.00	2.50%	Non-statutory
Tables and chairs	Per table	Non-Taxable	\$185.00	\$ 185.00	\$ -	0.00%	Non-statutory
Goods on footpath	Per item	Non-Taxable	\$210.00	\$ 215.00	\$ 5.00	2.38%	Non-statutory
A/Frames permit	Per frame	Non-Taxable	\$150.00	\$ 150.00	\$ -	0.00%	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	\$110.00	\$ 115.00	\$ 5.00	4.55%	Non-statutory

Permit to burn	Per permit	Non-Taxable	\$100.00	\$ 115.00	\$ 15.00	15.00%	Non-statutory
Horses on beach trainer permit	Per permit	Non-Taxable	\$250.00	\$ 255.00	\$ 5.00	2.00%	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	\$ 20.00	\$ 25.00	\$ 5.00	25.00%	Non-statutory
Hire Bark inhibitor per week	Per item	Non-Taxable	\$ 20.00	\$ 25.00	\$ 5.00	25.00%	Non-statutory
Hire Bark counter per week	Per item	Non-Taxable	\$ 20.00	\$ 25.00	\$ 5.00	25.00%	Non-statutory
Block slashing prior to declared fire season	Per job	Non-Taxable	\$150.00	\$ 155.00	\$ 5.00	3.33%	Non-statutory
Skip bin permit	Per permit	Non-Taxable	\$ 15.00	\$ 20.00	\$ 5.00	33.33%	Non-statutory

**Parking Fees and Fines**

<b>On-Street and Off Street (per hour)</b>							
All parking zones 1P 2P 4P	Per hour	Taxable	\$ 1.40	\$ 1.40	\$ -	0.00%	Non-statutory
All Day	Per day	Taxable	\$ 3.00	\$ 3.00	\$ -	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

**Credit Surcharge on Smart Meters**

Credit Surcharge on Smart Meters		Taxable	\$ 0.24	\$ 0.24	\$ -	0.00%	Non-statutory
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**Parking Permits - Disabled and Returned Service**

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

**Car parking Fines**

Car parking fines set by Council	Per fine	Non-Taxable	\$ 80.00	\$ 80.00	\$ -	0.00%	Non-statutory
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**Animal Registrations**

<b>User Fees &amp; Charges</b>							
Unsterilised dog	Per dog	Non-Taxable	\$210.00	\$ 216.00	\$ 6.00	2.86%	Non-statutory
Sterilised dog	Per dog	Non-Taxable	\$ 70.00	\$ 72.00	\$ 2.00	2.86%	Non-statutory
Unsterilised dog (pensioner)	Per dog	Non-Taxable	\$105.00	\$ 108.00	\$ 3.00	2.86%	Non-statutory
Sterilised dog (pensioner)	Per dog	Non-Taxable	\$ 35.00	\$ 36.00	\$ 1.00	2.86%	Non-statutory
Dog over 10 years old	Per dog	Non-Taxable	\$ 70.00	\$ 72.00	\$ 2.00	2.86%	Non-statutory
Dog over 10 years old (pensioner)	Per dog	Non-Taxable	\$ 35.00	\$ 36.00	\$ 1.00	2.86%	Non-statutory
Dog kept for working with Livestock (rural)	Per dog	Non-Taxable	\$ 70.00	\$ 72.00	\$ 2.00	2.86%	Non-statutory
Dog kept for working with Livestock (rural) (pensioner)	Per dog	Non-Taxable	\$ 35.00	\$ 36.00	\$ 1.00	2.86%	Non-statutory
Dog registration at pound release	Per dog	Non-Taxable	\$ 35.00	\$ 36.00	\$ 1.00	2.86%	Non-statutory



Declared Dangerous or Restricted Breed	Per dog	Non-Taxable	\$300.00	\$ 320.00	\$ 20.00	6.67%	Non-statutory
Unsterilised cat	Per cat	Non-Taxable	\$210.00	\$ 216.00	\$ 6.00	2.86%	Non-statutory
Sterilised cat	Per cat	Non-Taxable	\$ 70.00	\$ 72.00	\$ 2.00	2.86%	Non-statutory
Cat registration at pound release	Per cat	Non-Taxable	\$ 35.00	\$ 36.00	\$ 1.00	2.86%	Non-statutory
Unsterilised cat (pensioner)	Per cat	Non-Taxable	\$105.00	\$ 108.00	\$ 3.00	2.86%	Non-statutory
Sterilised cat (pensioner)	Per cat	Non-Taxable	\$ 35.00	\$ 36.00	\$ 1.00	2.86%	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	New	0.00%	Non-statutory
Foster Care Dog / Cat Fee	Per animal	Non-Taxable	\$ -	\$ 8.00	New	0.00%	Non-statutory
Grazing permit	Per permit	Non-Taxable	\$190.00	\$ 195.00	\$ 5.00	2.63%	Non-statutory
Registered animal businesses	Per businesses	Non-Taxable	\$200.00	\$ 205.00	\$ 5.00	2.50%	Non-statutory
Impounded animal release fee: Cat	Per Cat	Non-Taxable	\$155.00	\$ 158.00	\$ 3.00	1.94%	Non-statutory
Impounded animal release fee: Dog	Per Dog	Non-Taxable	\$155.00	\$ 158.00	\$ 3.00	1.94%	Non-statutory

**Notes:**

- Animal registration fees apply from 1 April 2020
- 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

**Warrnambool Livestock Exchange**

**User Fees & Charges**

Bobby Calves	Per animal	Taxable	\$ 4.30	\$ 4.30	\$ -	0.00%	Non-statutory
Calves	Per animal	Taxable	\$ 9.00	\$ 9.20	\$ 0.20	2.22%	Non-statutory
Bulls	Per animal	Taxable	\$ 20.00	\$ 20.40	\$ 0.40	2.00%	Non-statutory
Cattle	Per animal	Taxable	\$ 13.80	\$ 14.10	\$ 0.30	2.17%	Non-statutory
Sheep	Per animal	Taxable	\$ 0.75	\$ 1.00	\$ 0.25	33.33%	Non-statutory
Store - cattle	Per animal	Taxable	\$ 12.50	\$ 12.80	\$ 0.30	2.40%	Non-statutory
Surcharge for online Store Sales	Per animal	Taxable	\$ 2.00	\$ 2.00	\$ -	0.00%	Non-statutory
Dairy - cattle	Per animal	Taxable	\$ 15.00	\$ 15.30	\$ 0.30	2.00%	Non-statutory
Transit cattle	Per animal	Taxable	N/A	\$ 4.40	New	0.00%	Non-statutory

**Warrnambool Livestock Exchange**

**User Fees & Charges**

Hire of dairy ring per head:							
<100 head	Per head	Taxable	\$ 13.00	\$ 15.30	\$ 2.30	17.69%	Non-statutory
>100 head	Per group	Taxable	\$ 1,300.00	\$1,400.00	\$ 100.00	7.69%	Non-statutory
>200 head	Per group	Taxable	\$ 1,700.00	\$1,800.00	\$ 100.00	5.88%	Non-statutory
>300 head	Per group	Taxable	\$ 2,100.00	\$2,200.00	\$ 100.00	4.76%	Non-statutory
>400 head	Per group	Taxable	\$ 2,500.00	\$2,600.00	\$ 100.00	4.00%	Non-statutory

>500 head	Per group	Taxable	\$ 3,000.00	\$3,100.00	\$ 100.00	3.33%	Non-statutory
Agents fees	Per annum	Taxable	\$ 110,000.00	\$ 114,000.00	\$ 4,000.00	3.64%	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	\$ 1.10	\$ 1.13	\$ 0.03	2.73%	Non-statutory
Truck wash fees (per minute) all other times	Per minute	Taxable	\$ 1.55	\$ 1.59	\$ 0.04	2.58%	Non-statutory
<b>Weigh Fees:</b>							
- 1 Head	Per head	Taxable	\$ 2.90	\$ 2.95	\$ 0.05	1.72%	Non-statutory
- 2 Head	Per head	Taxable	\$ 2.40	\$ 2.45	\$ 0.05	2.08%	Non-statutory
- 3 Head	Per head	Taxable	\$ 2.10	\$ 2.15	\$ 0.05	2.38%	Non-statutory
- 4 Head	Per head	Taxable	\$ 1.80	\$ 1.85	\$ 0.05	2.78%	Non-statutory
- 5 Head	Per head	Taxable	\$ 1.40	\$ 1.45	\$ 0.05	3.57%	Non-statutory
- 6 Head or more	Per head	Taxable	\$ 1.10	\$ 1.15	\$ 0.05	4.55%	Non-statutory
Scanner fee hire per day	Per head	Taxable	\$120.00	\$ 125.00	\$ 5.00	4.17%	Non-statutory
Scanner transfer fee per head	Per head	Taxable	\$ 2.50	\$ 2.55	\$ 0.05	2.00%	Non-statutory
Cattle not sold at store sale: scanning fee per head	Per head	Taxable	\$ 3.00	\$ 3.10	\$ 0.10	3.33%	Non-statutory
Private weighs	Per head	Taxable	\$ 6.80	\$ 7.00	\$ 0.20	2.94%	Non-statutory

**Flagstaff Hill Maritime Village**

<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

**Sound & Light Show Admissions**

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	\$ 16.95	\$ -	0.00%	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

**Flagstaff Hill Maritime Village**

<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	\$ 65.00	\$ -	0.00%	Non-statutory
Family (2A + Children)	Per membership	Taxable	\$ 85.00	\$ 85.00	\$ -	0.00%	Non-statutory

Full Family (2G + 2A + Children)	Per membership	Taxable	\$110.00	\$ 110.00	\$ -	0.00%	Non-statutory
Family Holiday Membership (2 Weeks)	Per membership	Taxable	\$ 50.00	\$ 50.00	\$ -	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>							
Room Rate – Normal	Per night	Taxable	\$165.00	\$ 155.00	\$ (10.00)	-6.06%	Non-statutory
Room Rate – Peak	Per night	Taxable	\$190.00	\$ 175.00	\$ (15.00)	-7.89%	Non-statutory
Exclusive Use Rate – Normal	Per night	Taxable	\$390.00	\$ 375.00	\$ (15.00)	-3.85%	Non-statutory
Exclusive Use Rate - Peak	Per night	Taxable	\$440.00	\$ 450.00	\$ 10.00	2.27%	Non-statutory
<b>Weddings and Functions</b>							
Flagstaff – Ceremony Only	Per ceremony	Taxable	\$750.00	\$ 750.00	\$ -	0.00%	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	\$ 500.00	\$ -	0.00%	Non-statutory
The Wharf in front of the Steam Packet Inn	Per event	Taxable	\$550.00	\$ 550.00	\$ -	0.00%	Non-statutory
The Village Green	Per event	Taxable	\$550.00	\$ 550.00	\$ -	0.00%	Non-statutory
The Sailmaker's Loft	Per event	Taxable	\$800.00	\$ 800.00	\$ -	0.00%	Non-statutory
Wharf Theatre	Per event	Taxable	\$950.00	\$ 950.00	\$ -	0.00%	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	\$ -	0.00%	Non-statutory
	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
Display of brochures and access to visitor							
City Highlights 1 Hour Tour	Per tour	Taxable	\$ 85.00	\$ 95.00	\$ 10.00	11.76%	Non-statutory
<i>Note: Flagstaff Hill Maritime Village and Visitor Services fees will apply from 1 April 2020 in accordance with Tourism Industry Standards</i>							
<b>Holiday Parks</b>							
<b>Surfside &amp; Shipwreck Holiday Parks</b>							

Sites Powered : Peak Season - Daily powered	Per site	Taxable	\$ 60.00	\$ 63.00	\$ 3.00	5.00%	Non-statutory
Sites Powered : Peak Season - Night two person	Per site	Taxable	\$ 60.00	\$ 63.00	\$ 3.00	5.00%	Non-statutory
Sites Powered : Peak Season - Night single	Per site	Taxable	\$ 50.00	\$ 54.00	\$ 4.00	8.00%	Non-statutory
Sites Powered: High Season - Daily powered	Per site	Taxable	\$ 50.00	\$ 53.00	\$ 3.00	6.00%	Non-statutory
Sites Powered: High Season - Night two person	Per site	Taxable	\$ 40.00	\$ 43.00	\$ 3.00	7.50%	Non-statutory
Sites Powered: High Season - Night single	Per site	Taxable	\$ 32.00	\$ 35.00	\$ 3.00	9.38%	Non-statutory
Sites Powered: Low Season - Daily powered	Per site	Taxable	\$ 45.00	\$ 48.00	\$ 3.00	6.67%	Non-statutory
Sites Powered: Low Season - Night two person	Per site	Taxable	\$ 35.00	\$ 38.00	\$ 3.00	8.57%	Non-statutory
Sites Powered: Low Season - Night single	Per site	Taxable	\$ 30.00	\$ 33.00	\$ 3.00	10.00%	Non-statutory
<b>Surfside &amp; Shipwreck Holiday Parks</b>							
Sites Unpowered : Peak Season - Daily family unpowered	Per site	Taxable	\$ 50.00	\$ 53.00	\$ 3.00	6.00%	Non-statutory
Sites Unpowered : Peak Season - Night two person	Per site	Taxable	\$ 50.00	\$ 53.00	\$ 3.00	6.00%	Non-statutory
Sites Unpowered : Peak Season - Night single	Per site	Taxable	\$ 40.00	\$ 44.00	\$ 4.00	10.00%	Non-statutory
Sites Unpowered: High Season - Daily family	Per site	Taxable	\$ 40.00	\$ 43.00	\$ 3.00	7.50%	Non-statutory
Sites Unpowered: High Season - Night two person	Per site	Taxable	\$ 34.00	\$ 37.00	\$ 3.00	8.82%	Non-statutory
Sites Unpowered: High Season - Night single	Per site	Taxable	\$ 29.00	\$ 29.00	\$ -	0.00%	Non-statutory
Sites Unpowered: Low Season - Night family	Per site	Taxable	\$ 35.00	\$ 38.00	\$ 3.00	8.57%	Non-statutory
Sites Unpowered: Low Season - Night two person	Per site	Taxable	\$ 31.00	\$ 34.00	\$ 3.00	9.68%	Non-statutory
Sites Unpowered: Low Season - Night single	Per site	Taxable	\$ 25.00	\$ 28.00	\$ 3.00	12.00%	Non-statutory
<b>Surfside Cabins</b>							
Beach Chalet: Peak Season - Daily	Per chalet	Taxable	\$250.00	\$ 265.00	\$ 15.00	6.00%	Non-statutory
Beach Chalet: Peak Season - Weekly	Per chalet	Taxable	\$ 1,750.00	\$1,855.00	\$ 105.00	6.00%	Non-statutory
Beach Chalet: High Season - Daily	Per chalet	Taxable	\$200.00	\$ 215.00	\$ 15.00	7.50%	Non-statutory
Beach Chalet: High Season - Weekly	Per chalet	Taxable	\$ 1,400.00	\$1,505.00	\$ 105.00	7.50%	Non-statutory
Beach Chalet: Low Season - Daily	Per chalet	Taxable	\$175.00	\$ 190.00	\$ 15.00	8.57%	Non-statutory
Beach Chalet: Low Season - Weekly	Per chalet	Taxable	\$ 1,225.00	\$1,330.00	\$ 105.00	8.57%	Non-statutory
Cedar Cabins: Peak Season - Daily	Per cabin	Taxable	\$185.00	\$ 195.00	\$ 10.00	5.41%	Non-statutory
Cedar Cabins: Peak Season - Weekly	Per cabin	Taxable	\$ 1,295.00	\$1,365.00	\$ 70.00	5.41%	Non-statutory
Cedar Cabins: High Season - Daily	Per cabin	Taxable	\$150.00	\$ 160.00	\$ 10.00	6.67%	Non-statutory
Cedar Cabins: High Season - Weekly	Per cabin	Taxable	\$ 1,050.00	\$1,120.00	\$ 70.00	6.67%	Non-statutory
Cedar Cabins: Low Season - Daily	Per cabin	Taxable	\$130.00	\$ 140.00	\$ 10.00	7.69%	Non-statutory
Cedar Cabins: Low Season - Weekly	Per cabin	Taxable	\$910.00	\$ 980.00	\$ 70.00	7.69%	Non-statutory
Mariner cottages: Peak Season - Daily	Per cottage	Taxable	\$175.00	\$ 180.00	\$ 5.00	2.86%	Non-statutory
Mariner cottages: Peak Season - Weekly	Per cottage	Taxable	\$ 1,225.00	\$1,260.00	\$ 35.00	2.86%	Non-statutory

Mariner cottages: High Season - Daily	Per cottage	Taxable	\$140.00	\$ 145.00	\$ 5.00	3.57%	Non-statutory
Mariner cottages: High Season - Weekly	Per cottage	Taxable	\$980.00	\$1,015.00	\$ 35.00	3.57%	Non-statutory
Mariner cottages: Low Season - Daily	Per cottage	Taxable	\$120.00	\$ 125.00	\$ 5.00	4.17%	Non-statutory
Mariner cottages: Low Season - Weekly	Per cottage	Taxable	\$840.00	\$ 875.00	\$ 35.00	4.17%	Non-statutory

**Waste Management**

<b>Waste Charges</b>							
FOGO Compostable Liners (roll of 150)	Per roll	Taxable	\$ 10.00	\$ 10.00	\$ -	0.00%	Non-statutory
Bin springs	Per springs	Taxable	\$ 10.00	\$ 10.00	\$ -	0.00%	Non-statutory
Bin latches	Per latch	Taxable	\$ -	\$ 5.00	New	0.00%	Non-statutory

**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	Non-Taxable	\$205.30	\$ 209.40	\$ 4.10	2.00%	Non-statutory
Extension of time for Planning Permits:							
- First extension	Per application	Non-Taxable	\$106.10	\$ 108.20	\$ 2.10	1.98%	Non-statutory
- Second extension	Per application	Non-Taxable	\$294.30	\$ 300.20	\$ 5.90	2.00%	Non-statutory
- Additional extensions	Per application	Non-Taxable	\$399.10	\$ 407.10	\$ 8.00	2.00%	Non-statutory
Approval of Development Plans to the satisfaction of the Responsible Authority	Per application	Non-Taxable	\$693.30	\$ 707.15	\$ 13.85	2.00%	Non-statutory
Approval of amendments to Development Plans to the satisfaction of the Responsible Authority	Per application	Non-Taxable	\$693.30	\$ 707.15	\$ 13.85	2.00%	Non-statutory
Approval of 173 Agreements - plus cost of legal advice if required	Per application	Non-Taxable	\$171.00	\$ 174.40	\$ 3.40	1.99%	Non-statutory
Review of compliance of Section 173 Agreements - (plus cost of legal advice if required)	Per application	Non-Taxable	\$171.00	\$ 174.40	\$ 3.40	1.99%	Non-statutory
Liquor License requests	Per License	Non-Taxable	\$159.60	\$ 162.80	\$ 3.20	2.01%	Non-statutory
Notification of Planning Applications or Planning Scheme Amendments:							
- Up to 10 letters/notices	Per letter/notice up to 10	Non-Taxable	\$114.00	\$ 116.30	\$ 2.30	2.02%	Non-statutory
- Additional letters/notices	Per letter/notice	Non-Taxable	\$ 5.50	\$ 5.60	\$ 0.10	1.82%	Non-statutory
Property Inquiry relating to planning history	Per inquiry	Non-Taxable	\$ 79.90	\$ 81.50	\$ 1.60	2.00%	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							
A0	Per print	Non-Taxable	\$146.30	\$ 149.20	\$ 2.90	1.98%	Non-statutory
A1	Per print	Non-Taxable	\$116.00	\$ 118.30	\$ 2.30	1.98%	Non-statutory
A2	Per print	Non-Taxable	\$ 86.70	\$ 88.45	\$ 1.75	2.02%	Non-statutory
A3	Per print	Non-Taxable	\$ 59.60	\$ 60.80	\$ 1.20	2.01%	Non-statutory
A4	Per print	Non-Taxable	\$ 57.40	\$ 58.55	\$ 1.15	2.00%	Non-statutory

**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							
A0	Per print	Non-Taxable	\$228.10	\$ 232.65	\$ 4.55	1.99%	Non-statutory
A1	Per print	Non-Taxable	\$176.70	\$ 180.25	\$ 3.55	2.01%	Non-statutory
A2	Per print	Non-Taxable	\$133.30	\$ 135.95	\$ 2.65	1.99%	Non-statutory
A3	Per print	Non-Taxable	\$ 86.70	\$ 88.45	\$ 1.75	2.02%	Non-statutory
A4	Per print	Non-Taxable	\$ 43.30	\$ 44.15	\$ 0.85	1.96%	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	\$923.00	\$ 941.00	\$ 18.00	1.95%	Non-statutory
	Up to \$150,000	Taxable	\$1,853.00	\$1,890.00	\$ 37.00	2.00%	Non-statutory
Class: 1A All dwellings – single detached houses or attached multi-units development.	\$150,001-\$200,000	Taxable	\$2,586.00	\$2,638.00	\$ 52.00	2.01%	Non-statutory
	\$200,001-\$250,000	Taxable	\$3,319.00	\$3,385.00	\$ 66.00	1.99%	Non-statutory
	\$250,001-\$300,000	Taxable	\$4,053.00	\$4,134.00	\$ 81.00	2.00%	Non-statutory
	>\$300,000	Taxable	Value+74	Value+72	\$ 2.00	2.70%	Non-statutory
Class: 1A Dwellings – extensions/alterations (including demolitions)	Large projects	Taxable	Negotiable	Negotiable	\$ -	0.00%	Non-statutory
	Up to \$10,000	Taxable	\$679.00	\$ 693.00	\$ 14.00	2.06%	Non-statutory
	\$10,001-\$20,000	Taxable	\$868.00	\$ 885.00	\$ 17.00	1.96%	Non-statutory
	\$20,001-\$50,000	Taxable	\$1,153.00	\$1,176.00	\$ 23.00	1.99%	Non-statutory

Class: 1A Dwellings – internal alterations/minor works	\$50,001-\$100,000	Taxable	\$1,653.00	\$1,686.00	\$ 33.00	2.00%	Non-statutory
	\$100,001-\$150,000	Taxable	\$2,153.00	\$2,196.00	\$ 43.00	2.00%	Non-statutory
	>\$150,000	Taxable	Value+69	Value+67	\$ 2.00	2.90%	Non-statutory
	Up to \$10,000	Taxable	\$506.00	\$ 516.00	\$ 10.00	1.98%	Non-statutory
	\$10,001-\$20,000	Taxable	\$679.00	\$ 693.00	\$ 14.00	2.06%	Non-statutory
	\$20,001-\$50,000	Taxable	\$899.00	\$ 917.00	\$ 18.00	2.00%	Non-statutory
	\$50,001-\$100,000	Taxable	\$1,266.00	\$1,291.00	\$ 25.00	1.97%	Non-statutory
	>\$100,0000	Taxable	Value+78	Value+76	\$ 2.00	2.56%	Non-statutory
	Up to \$10,000	Taxable	\$506.00	\$ 516.00	\$ 10.00	1.98%	Non-statutory
	\$10,001-\$20,000	Taxable	\$679.00	\$ 693.00	\$ 14.00	2.06%	Non-statutory
Class: 10A/10B Minor works – garages, carports, pools, fences etc.	\$20,001-\$50,000	Taxable	\$899.00	\$ 917.00	\$ 18.00	2.00%	Non-statutory
	\$50,001-\$100,000	Taxable	\$1,266.00	\$1,291.00	\$ 25.00	1.97%	Non-statutory
	>\$100,000	Taxable	Value+78	Value+76	\$ 2.00	2.56%	Non-statutory

**Non Statutory Building Fees**

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

Any additional inspection	Domestic	Taxable	\$194.20	\$ 198.10	\$ 3.90	2.01%	Non-statutory
	Commercial	Taxable	\$262.70	\$ 267.95	\$ 5.25	2.00%	Non-statutory
Amendment and/or extension of building permits; Amendment of approved plans	Domestic	Taxable	\$193.90	\$ 198.10	\$ 4.20	2.17%	Non-statutory
	Commercial	Taxable	N/A	\$ 267.95	New	0.00%	Non-statutory
<b>Additional Building Fees</b>							
Administration of Building Notice	Per notice	Taxable	\$684.20	\$ 697.90	\$ 13.70	2.00%	Non-statutory
Administration of Building Order	Per order	Taxable	\$456.10	\$ 465.20	\$ 9.10	2.00%	Non-statutory
Temporary Structure Siting Approval	Per siting	Taxable	\$456.10	\$ 465.20	\$ 9.10	2.00%	Non-statutory
Occupancy Permit for Places of Public Entertainment (POPE)	Per permit	Taxable	\$570.20	\$ 581.60	\$ 11.40	2.00%	Non-statutory
Provide copy of Building Permit or Occupancy Permit (with owners consent)	Per permit	Taxable	\$ 80.00	\$ 82.00	\$ 2.00	2.50%	Non-statutory
Provide copy of Building Permit including plans – Domestic (with owners consent)	Per permit	Taxable	\$140.00	\$ 143.00	\$ 3.00	2.14%	Non-statutory
Provide copy of Building Permit including plans – Commercial (with owners consent)	Per permit	Taxable	\$320.00	\$ 327.00	\$ 7.00	2.19%	Non-statutory
Essential Safety Measure Assessment - minimum fee	Per assessment	Taxable	\$627.20	\$ 639.75	\$ 12.55	2.00%	Non-statutory

