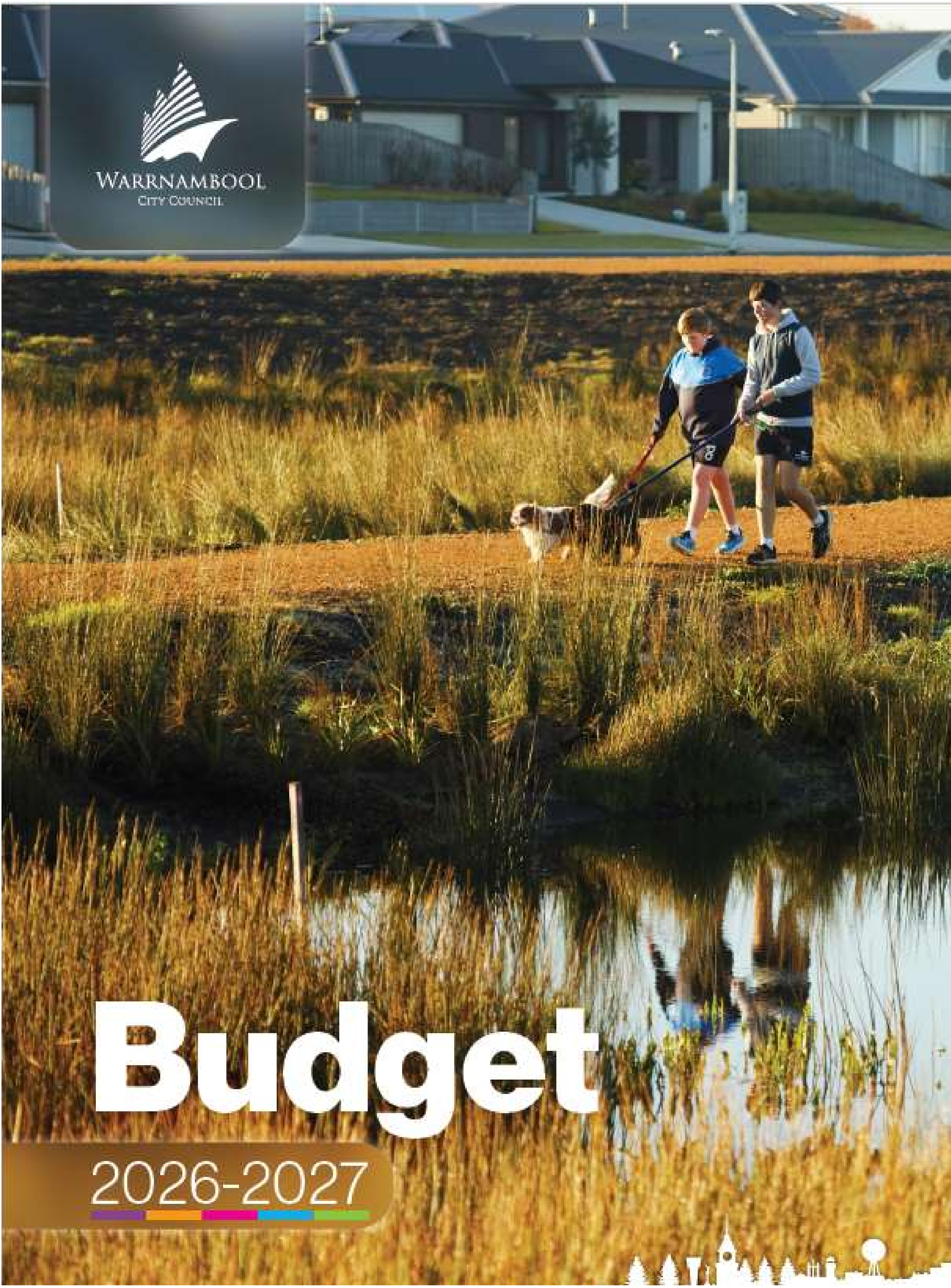


WARRNAMBOOL
CITY COUNCIL

Budget

2026-2027

Contents

Mayor and CEO's Introduction

The 2026–2027 Budget maintains the full suite of Council services for Warrnambool residents.

Programs which care for the city's most vulnerable residents continue, while on the infrastructure front Council's focus will be on renewal of existing assets.

We will invest $13.5million in asset renewal, an increase of $3.2 million on last year. This will include:
- $600,000 for the Archie Graham Community Centre, Lighthouse Theatre, Flagstaff Hill Maritime Village and Surfside and Shipwreck Bay Holiday Parks;
- An additional $476,000 for renewal of parks, open space and streetscapes.
- An additional $1 million for renewal of drainage infrastructure.
- An additional $1.2 million for building renewal.

New capital works projects will include:
- Key worker housing –$400,000;
- Bushfield Reserve cricket nets - $150,000;
- Proudfoots and Mahony Road picnic tables - $20,000.

Other initiatives include:
- No increase to parking fees;
- Coastal Connect – stage one of Council's new enterprise software, shared with Moyne and Corangamite, will go Live on July 1 this year, work on stage two is under way;
- AI opportunities – Council continues to explore the use of AI to gain efficiencies in processing information; and,
- Road safety – we will begin a scoping study to improve traffic and pedestrian conditions at the intersection Flaxman, Nicholson and Bostock streets.

Many organisations, including Local Government, have been impacted by global events which have led to the rising cost of fuel, rising inflation and cost of living challenges.

These pressures are compounded by the Victorian Government rate cap.

Council has proposed a rate increase in line with the rate cap of 2.75%, which was announced by the Victorian Government earlier this year. Rates and charges will provide Council with $53 million while the remainder of the budget will be sourced primarily from the Victorian and Australian governments.

The average impact of the increase to Rates & Charges (on the average residential ratepayer) will be $1.86 a week.

Most fees and charges will increase by a minimum of 3.5%, to keep pace with the increased cost of delivery.

The waste charge has increased by $42.25 this year to $475.70, reflecting rising costs in waste collection and processing due to the increased fuel costs.

Council continues to apply sound financial management, with the budget incorporating service reviews to ensure services are delivered efficiently and provide value for money to the community.

The popular Solstice Search Party is returning and Council encourages local businesses to leverage this opportunity at a traditionally quiet time.

Council's budgeted operating result shows a surplus of $10.2 million.

To deliver large scale Road infrastructure projects for the year, Council is seeking to borrow $6.275 million and draw on strategic development reserves. These projects open up our major growth areas for residential growth.

The Budget seeks to deliver the actions outlined in the Council Plan 2025-2029 and the objectives contained in the long-term community vision, Warrnambool 2040.

We recommend that the Budget is read along with the Council Plan. The vision for the four-year life of the Council Plan is for the Warrnambool to be a thriving regional leader, rich in opportunities and committed to fostering a sustainable and inclusive lifestyle.

Cr Ben Blain
Mayor

Andrew Mason
Chief Executive Officer

Budget Influences

The 2026–27 Budget has been developed within a constrained financial environment characterised by global economic uncertainty, elevated fuel costs, and persistent CPI-driven expenditure pressures.

Council's revenue capacity continues to be limited by the State Government rate cap of 2.75%, placing downward pressure on own-source revenue growth while operating costs escalate.

Warrnambool City Council recognises the economic pressures facing our residents, including rising living costs, housing affordability challenges, and increased demand on local infrastructure. In this context, Council remains committed to delivering high-quality services that support community wellbeing, while also planning responsibly for the future

Council has achieved a balanced budget focusing on efficient service delivery, sustainable growth, and targeted investment in renewal of essential infrastructure. While the budget incorporates robust assumptions for cost escalation, the current economic environment remains fluid and unpredictable, and actual outcomes may vary.

While CPI increased in the most recent March 2026 quarter, current forecasts indicate it is expected to return to the 2–3% target range by late 2027. Cost increases will continue to impact Council services and operations for the 2026-27 budget year.

Expected Average Residential Rates	2025-26	Increase/ (Decrease)	2026-27	% Increase/ (Decrease)
Average Residential Rates	$ 1,592.08	**$ 46.12**	$ 1,638.20	**2.90%**
Municipal charge	$ 311.80	**$ 8.57**	$ 320.37	**2.75%**
Waste management charge	$ 433.45	**$ 42.25**	$ 475.70	**9.75%**
Average Residential Rates & Charges	**$ 2,337.33**	**$ 96.94**	**$ 2,434.27**	**4.15%**

Wast Management Charge	2024-25	2025-26	2026-27
Garbage collection & disposal (including Naroghid)	$ 102.14	$ 112.74	$ 118.84
Recycling collection & processing	$ 84.10	$ 75.70	$ 78.78
FOGO collection & processing	$ 55.64	$ 57.76	$ 66.07
Glass collection & processing	$ 29.29	$ 30.83	$ 34.84
Street cleaning	$ 66.06	$ 72.62	$ 84.90
Drainage cleaning/rubbish removal/foreshore cleaning	$ 53.80	$ 56.73	$ 60.54
Council overhead	$ 25.97	$ 27.07	$ 31.73
Total	**$ 417.00**	**$ 433.45**	**$ 475.70**

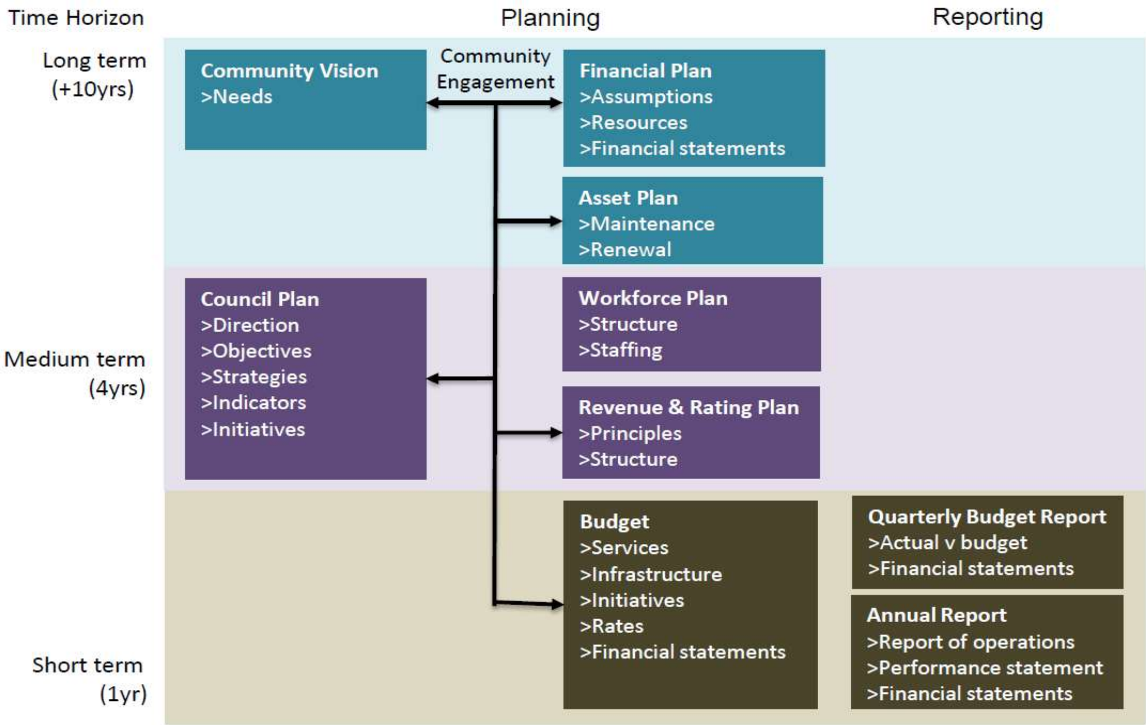
How we invest each $100 - Recurrent daily operations	
Parks, recreation, libraries and culture	$ 21.77
Aged and family services	$ 20.70
Administration	$ 15.98
Construction, roads, paths and drains	$ 13.18
Economic development and tourism	$ 8.86
Environmental, waste management and street cleaning	$ 7.36
Engineering and planning	$ 5.79
Regulatory control, public health and safety	$ 5.41
Elected Council and governance	$ 0.96
Total	**$ 100.00**

1. Link to the Integrated Strategic Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

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



Source: Mark Davies (Financial Professional Solutions)

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

1.1.2 Key planning considerations

Service level planning

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

1.2 Our purpose

Our vision

We are a thriving regional leader, rich in opportunities and committed to fostering a sustainable and

Our 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; supporting 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.

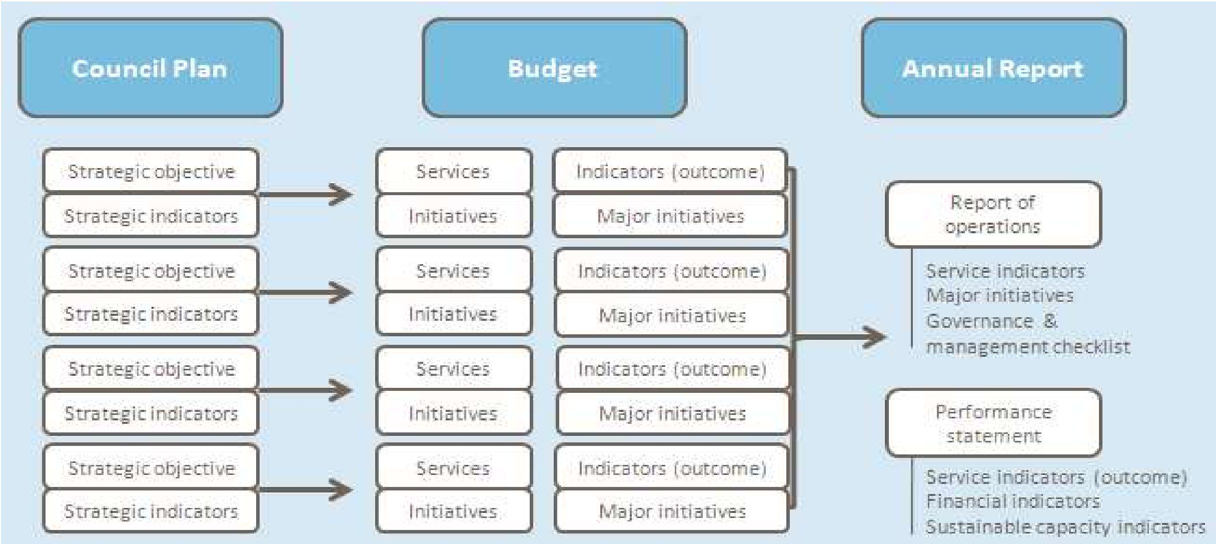
1.3 Strategic objectives

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

Strategic Objective	Description
City Wellbeing	Working to enable everyone at every stage of life to participate in welcoming and inclusive environments which foster learning connection health and wellbeing.
City Sustainability	Caring for our natural environment by promoting energy efficiency, best practice circular economy and embracing new technology.
City Futures	Activating a vibrant, liveable and safe city through enhancing outcomes for all.
City Infrastructure	Renewal and maintenance of Council's infrastructure while balancing the needs of our growing city through sound asset management.
City Leadership	Advocate for our community, operate efficiently, maintain sound governance, care for our team, and embrace a rapidly changing technological landscape.

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2026/27 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Government Services

2.1 City Wellbeing

Working to enable everyone at every stage of life to participate in welcoming and inclusive environments which foster learning connection health and wellbeing.

Strategies to achieve Strategic Objective 1 are:
1.1 Our liveable City promotes access to housing, places and activity for all.
1.2 Our City encourages opportunities for innovation and creativity, increasing community connectedness.
1.3 Our active City provides recreational opportunities for people of all ages and abilities.
1.4 Our inclusive and diverse City is welcoming to all.
1.5 Our City provides learning pathways and opportunities for education and development.
1.6 Our nurturing city supports growth and development through high quality service delivery

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

Services

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Aged Services	This area provides a range of services including meals on wheels, personal care, respite, home maintenance, home care, adult day care and senior citizens programs.	*Inc*	3,583	3,855	4,312
		Exp	3,827	4,832	4,839
		Surplus / (deficit)	(244)	(977)	(527)
Family Services	This service provides family orientated support services including pre-schools, maternal & child health, child care, counselling & support, youth services, immunisation, family day care.	*Inc*	10,524	11,504	11,790
		Exp	11,106	12,665	12,556
		Surplus / (deficit)	(582)	(1,161)	(766)

2.1 City Wellbeing (Cont.)

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Library Services	Provision of quality library and information services to the community.	*Inc*	719	754	776
		Exp	1,938	2,046	2,197
		Surplus / (deficit)	(1,219)	(1,292)	(1,421)
Recreation	Provision of sport, recreation and cultural facilities, service and programs in response to identified community need and to provide information and advice to clubs and organisations involved in these areas.	*Inc*	192	192	200
		Exp	890	958	924
		Surplus / (deficit)	(698)	(766)	(724)
Leisure Centres	The Arc and Aquazone provide premier indoor community leisure facilities in South West Victoria, providing equitable and affordable access to a wide range of aquatic and fitness activities.	*Inc*	2,785	2,977	2,986
		Exp	3,904	4,138	4,351
		Surplus / (deficit)	(1,119)	(1,161)	(1,365)
Health Services	Preparation of the Health & Wellbeing plan and the Reconciliation Action Plan.	*Inc*	-	-	-
		Exp	246	345	252
		Surplus / (deficit)	(246)	(345)	(252)
Volunteer	Volunteer Connect provides support and guidance to organisations and community groups that involve volunteers in their work, and provides a volunteer matching service to bring together volunteer roles, and volunteers to fill them.	*Inc*	-	-	-
		Exp	141	174	188
		Surplus/ (deficit)	(141)	(174)	(188)

Major initiatives

1) Community Care - Client Management System Upgrade
2) Implementation of Council's Reconciliation Action Plan
3) AquaZone Concept design of multipurpose indoor space

Other initiatives

3) Creative Warrnambool Strategic Plan - Year 2 implementation
4) Support for LGBTIQA+ community within Children's & Family Services

Service performance outcome indicators

Domain	Service	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Aquatic Facilities					
Environment	Health inspections of aquatic facilities	Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities	4	4	4
Environment	Health inspections of aquatic facilities	Number of inspections of Council registered category 1 aquatic facilities / Number of Council registered category 1 aquatic facilities	NEW	100%	100%

2.1 City Wellbeing (Cont.)

Service performance outcome indicators

Domain	Service	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Community	Utilisation of Aquatic Facilities	Number of visits to aquatic facilities / Municipal population	5.99	6.28	5.76
Cost	Cost of Aquatic Facilities	Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities	$3.55	$3.50	$4.33
Community	Recreational facilities	Satisfaction	68	68	68
Library Services					
Cost	Library - resource standard	Recently purchased library collection [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	78.17%	103.29%	95.23%
Cost	Library - service cost	Cost of library service per population - [Direct cost of the library service / Population]	$50.74	$53.41	$52.95
Community	Library - utilisation	Loans per head of population - [number of library collection items loans/population]	6.03	5.92	6.05
Community	Library - participation	Library membership - (number of registered library members / population) x 100	47.64%	61.09%	69.70%
Community	Library - participation	Library visits per head of population - (number of library visits / population)	4.88	5.20	5.16
Maternal and child health					
Community	Maternal and child health - service standard	Infant enrolments in the MCH service [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	100.55%	100.00%	100.00%
Cost	Maternal and child health - service cost	Cost of the MCH service [Cost of the MCH service / Hours worked by MCH nurses]	$86.48	$90.83	$101.08
Community	Maternal and child health - participation	Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	79.00%	77.87%	78.33%

2.1 City Wellbeing (Cont.)

Service performance outcome indicators

Domain	Service	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Community	Maternal and child health - participation	Participation in the MCH service by Aboriginal children [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	76.97%	85.71%	85.71%
Community	Maternal and child health - satisfaction	Participation in 4-week Key Age and Stage visit [Number of 4-week key age and stage visits / Number of birth notifications received] x100	102.22%	100.00%	100.00%

2.2 City Sustainability

Caring for our natural environment by promoting energy efficiency, best practice circular economy and embracing new technology.

Strategies to achieve Strategic Objective 2 are:
2.1 Our City will pursue efficiencies in our waste management system.
2.2 Our City will use water wisely.
2.3 Our City is committed to reducing its carbon footprint.
2.4 Our City will monitor and manage pest animals and plants on land owned and/or managed by Council.
2.5 Our City will advocate for accessible and sustainable public transport.
2.6 Our City will collaborate with other agencies to achieve positive environmental outcomes.
2.7 Our City will take measures to limit the impact of climate change.
2.8 Our City will implement biodiversity improvement and revegetation outcomes.
2.9 Our City's animal shelter will be a place of refuge for lost, surrendered and abandoned animals.
2.10 Our City will advocate for support to manage our coastal areas effectively.

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

Services

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Environmental	This service develops environmental policy, coordinates and implements environmental projects and works with other services to improve Council's environmental performance.	*Inc*	38	17	20
		Exp	868	515	530
		Surplus/ (deficit)	(830)	(498)	(510)
Waste	This service provides kerbside collections and processing of garbage, recycling and Food Organics Green Organics (FOGO) from all households and some commercial properties in Council. It also provides street cleaning, leaf collection and street litter bins throughout Council.	*Inc*	87	65	84
		Exp	5,380	5,279	5,825
		Surplus/ (deficit)	(5,293)	(5,214)	(5,741)
Animal Shelter	This service provides is a place of refuge for lost, surrendered and abandoned animals.	*Inc*	388	406	419
		Exp	1,162	1,399	1,368
		Surplus/ (deficit)	(774)	(993)	(949)

Major initiatives
1) Installation of electric vehicle charging stations

Other initiatives
2) Electrification implementation initiatives across council assets

2.2 City Sustainability (Cont.)

Service performance outcome indicators

Domain	Service	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Community	Environmental sustainability	Performance	59.00	60.00	60.00
Waste Management					
Community	Waste collection	Satisfaction	71	71	71
Responsiveness	Waste collection	Service Standard - [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x 10,000	10.90	7.22	7.23
Environment	Waste collection	Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill	63.34%	64.17%	64.26%
Cost	Waste collection	Cost of kerbside waste collection service [Direct cost of the kerbside waste collection services / Number of serviced properties]	NEW	$275.10	$311.23
Environment	Waste collection	Kerbside collection waste to landfill per serviced property [Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill / Number of serviced properties]	NEW	31.36%	30.45%
Animals					
Environment	Animal shelter	Service standard Animals reclaimed [Number of animals reclaimed / Number of animals collected] x100	20.42%	39.85%	39.85%

2.3 City Futures

Activating a vibrant, liveable and safe city through enhancing outcomes for all.

Strategies to achieve Strategic Objective 3 are:
3.1 Our City activates and promotes local culture and art.
3.2 Our City puts public health and safety as a priority.
3.3 Our City plans for sustainable growth while accommodating a changing climate.
3.4 Our City will continue to advocate for improvements to planning frameworks for growth area developments including Development Contribution Plans.
3.5 Our City is activated to be attractive to residents and visitors.
3.6 Our City will be a sought-after destination for visitors.
3.7 Our City encourages workforce attraction and development.
3.8 Our City encourages business growth and development.
3.9 Our City will create an environment that accelerates delivery of housing across all forms.
3.10 Our City supports learning and recognises the importance of tertiary and vocational learning institutions including Deakin University and the South West TAFE.
3.11 Our City will support and grow industries that will bring employment and prosperity to the region.
3.12 Our City celebrates iconic events and attractions that are part of our identity and visitor economy including speedway racing, the May Racing Carnival and our foreshore and beach.

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

Services

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Statutory	This service provides statutory building services to the Council community including processing of building permits.	*Inc*	178	174	200
		Exp	234	329	366
		Surplus/ (deficit)	(56)	(155)	(166)
City Strategy & Development	This service prepares and processes amendments to the Council Planning Scheme. This service processes statutory planning applications, provides advice and makes decisions about development proposals which require a planning permit, as well as representing Council at the Victorian Civil and Administrative Tribunal where necessary. It monitors the Council's Planning Scheme, prepares major policy documents and processes amendments to the Council Planning Scheme.	*Inc*	437	459	456
		Exp	1,694	1,932	1,998
		Surplus/ (deficit)	(1,257)	(1,473)	(1,542)
Livestock Exchange	The South West Victoria Livestock Exchange ceased operating during 2023- 24. Ongoing costs relate to site maintenance only.	*Inc*	50	-	-
		Exp	189	22	15
		Surplus/ (deficit)	(139)	(22)	(15)
Holiday Parks	Provides affordable holiday accommodation that is modern, clean and well maintained in a family orientation atmosphere.	*Inc*	4,003	3,873	4,134
		Exp	2,373	2,408	2,443
		Surplus/ (deficit)	1,630	1,465	1,691

2.3 City Futures (Cont.)

Services

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Flagstaff Hill	A City and Regional tourism hub open 364 days of the year that includes a Visitor Information Centre and Flagstaff Hill Maritime Village, which tells the maritime history of the region during the day and a 'Shipwrecked' Sound and Light Laser show in the evening.	*Inc*	1,333	1,354	1,323
		Exp	2,263	2,312	2,362
		Surplus/ (deficit)	(930)	(958)	(1,039)
Economic Development	Includes the industry and business -support, research and statistical analysis and project development which underpin economic development.	*Inc*	9	4	4
		Exp	889	878	939
		Surplus/ (deficit)	(880)	(874)	(935)
Port of Warrnambool	Council manages the City's port facility on behalf of the State Government.	*Inc*	100	102	102
		Exp	105	97	103
		Surplus/ (deficit)	(5)	5	(1)
Festivals & Events Group	Delivers a range of promotions, festivals and events along with attracting events to the city to deliver economic benefits.	*Inc*	9	9	4
		Exp	1,149	1,254	1,383
		Surplus/ (deficit)	(1,140)	(1,245)	(1,379)
Art & Culture	Provision of high-quality venues where people can see, present and explore the arts, ideas and events provided at the Art Gallery and Lighthouse Theatre.	*Inc*	2,485	2,520	2,626
		Exp	3,692	3,746	3,971
		Surplus / (deficit)	(1,207)	(1,226)	(1,345)
Health Services	Administration of legislative requirements pertaining to public health, immunisation and food premises.	*Inc*	285	320	326
		Exp	633	730	754
		Surplus / (deficit)	(348)	(410)	(428)
Regulatory Services	Local laws enforcement including parking fees and fines, public safety, animal management and traffic control.	*Inc*	3,869	3,953	4,090
		Exp	2,097	2,297	2,399
		Surplus/ (deficit)	1,772	1,656	1,691

Major initiatives

1) Completion of the Key Worker Accommodation project
2) East Aberline Development Planning

2.3 City Futures (Cont.)

Service performance outcome indicators

Domain	Service	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Community	Tourism development	Satisfaction	60	60	60
Community	Population growth	Satisfaction - measure of community perception	56	56	56
Responsiveness	Food safety Timeliness	Time taken to action food complaints [Number of days between receipt and first response action for all food complaints / Number of food complaints]	1	1	1
Environment	Food Safety - service standard	Food safety assessments [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100	99.00%	100.00%	100.00%
Cost	Food safety - service cost	Cost of food safety service [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	$653.52	$678.33	$702.06

Service performance outcome indicators

Domain	Service	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Responsiveness	Food safety - Critical and major non-compliance	[Number of critical noncompliance outcome notifications and major noncompliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	97.10%	98.33%	100.00%
Environment	Food Safety - Food safety assessments	Number of registered class 1 food premises, registered class 2 food premises and registered class 3 food premises that receive an annual food safety assessment or mandatory inspection in accordance with the Food Act 1984 / Number of registered class 1 food premises, registered class 2 food premises and registered class 3 food premises that require an annual food safety assessment or mandatory inspection in accordance with the Food Act 1984] x100	NEW	100.00%	100.00%

2.3 City Futures (Cont.)

Service performance outcome indicators

Domain	Service	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Statutory Planning					
Responsiveness	Statutory planning	Timeliness - Time taken to decide planning applications [The median number of days between receipt of a planning application and a decision on the application]	66.50	65.00	65.00
Responsiveness	Statutory planning	Service standard - Planning applications decided within required time frames [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	77.56%	80.00%	80.00%
Cost	Statutory planning	Service cost - Cost of statutory planning service [Direct cost of the statutory planning service / Number of planning applications received]	$2,797.70	$3,788.52	$3,565.83
Responsiveness	Statutory planning	Decision making -Council planning decisions upheld at VCAT [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	0.00%	100.00%	100.00%
Animals					
Responsiveness	Animal management	Timeliness - Time taken to action animal management requests - Median number of days between receipt of an animal management request and the action to respond to the request	NEW	5	5

2.4 City Infrastructure

Renewal and maintenance of Council's infrastructure while balancing the needs of our growing city through sound asset management.

Strategies to achieve Strategic Objective 4 are:
4.1 Our City will prioritise maintaining and renewing existing infrastructure.
4.2 Our City will have appropriate open space infrastructure to meet the needs of our growing community.
4.3 Our City will plan for and improve the municipal drainage network to cope with the changing environment.
4.4 Our City neighbourhoods will have a well-connected network of footpaths.
4.5 Our City's road network will be maintained to a safe and high-quality standard.
4.6 Our City will pursue efficiencies in maintaining and renewing Council buildings by improving heating and cooling systems and through energy-efficient lighting.
4.7 Our City values and implements sound Strategy Asset Management with consideration to assets and the retirement and consolidation of assets.
4.8 Our City will continue to improve pedestrian, cycling and vehicle movement.
4.9 Our City will focus on playspaces as a key feature of local neighbourhoods.
4.10 Our City's public spaces will be maintained to a high standard.
4.11 Our City will advocate for renewal and upgrade of arterial roads and for improved rail services.
4.12 Our City will ensure the regional airport continues to operate as a base for emergency air transport and as a destination for business and recreational aircraft.

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

Services

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Asset Maintenance	This service prepares long term maintenance management programs for Council's property assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include buildings, pavilions, roads, footpaths and tracks and drainage.	*Inc*	721	771	926
		Exp	2,981	3,619	3,963
		Surplus/ (deficit)	(2,260)	(2,848)	(3,037)
Infrastructure Services	This service prepares and conducts capital works and maintenance planning for Council's main civil infrastructure assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include roads, laneways, car parks, foot/bike paths, drains and bridges.	*Inc*	4,611	4,825	6,442
		Exp	8,172	8,879	9,475
		Surplus/ (deficit)	(3,561)	(4,054)	(3,033)
Parks & Gardens	This service covers a range of areas such as tree pruning, planting, removal, planning and street tree strategies, management of conservation and parkland areas, creeks and other areas of environmental significance. Parks Management provides management and implementation of open space strategies and maintenance programs.	*Inc*	412	457	433
		Exp	5,408	7,985	8,411
		Surplus/ (deficit)	(4,996)	(7,528)	(7,978)

2.4 City Infrastructure (Cont.)

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Warrnambool Airport	This service provides a regional Airport that meets the needs of users and operates as a viable commercial enterprise to the benefit of the region.	*Inc*	272	230	258
		Exp	312	372	406
		Surplus/ (deficit)	(40)	(142)	(148)

Major initiatives

1) Rock revetment at Viaduct Road
2) Wollaston Road Duplication (Stage 1)

Other initiatives

3) Road Safety – commence scoping intersection Flaxman/Nicholson/Bostock
4) Continued investment in Councils asset renewal program
5) Advocacy for funding towards capital works

Service performance outcome indicators

Domain	Service	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Community	Appearance of public areas	Performance	70	70	70
Roads					
Environment	Roads	Condition - Sealed local roads maintained to condition standards [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	90.35%	90.02%	90.02%
Cost	Roads	Service cost - Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	$176.04	$176.04	$176.04
Cost	Roads	Service cost - Cost of sealed local road resealing [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	$8.96	$8.96	$8.96
Environment	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]	52	52	52

2.5 City Leadership

We will advocate for our community and region, operate efficiently, maintain sound governance, care for our team, and embrace a rapidly changing technological landscape.

Strategies to achieve Strategic Objective 5 are:
5.1 Our City pursues technology and innovation for community benefit.
5.2 Our City will use Artificial Intelligence (AI) software to gain operational efficiencies.
5.3 Our City is a leader in the South West region.
5.4 Our City manages financial resources sustainably.
5.5 Our City promotes organisational culture and performance.
5.6 Our City will advocate strongly for our community and our region.
5.7 Our City is committed to sound governance, transparent decision-making and operating with integrity.
5.8 Our City will foster an informed community, enhance the customer experience and engage with the community to help inform key decisions, plans and policies.
5.9 Our City considers strategic risk in its decision making and is committed to providing safe environments where people can thrive.
5.10 Our City will review the community vision, Warrnambool 2040.
5.11 Our City will advocate for important needs including an upgrade of the aquatic centre, a community hub at Brierly Recreation Reserve, a new art gallery and affordable housing.

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

Services

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Governance & Elected Council	Elected Council governs our City in partnership with and on behalf of our community, and encourages and facilitates participation of all people in civic life. Also includes contributions made to community groups and organisations.	*Inc*	29	47	28
		Exp	944	1,008	988
		Surplus/ (deficit)	(915)	(961)	(960)
Executive Services	Manages and facilitates the Council governance service, implementation of Council decisions and policies and compliance with the legislative requirements.	*Inc*	-	-	-
		Exp	598	576	609
		Surplus/ (deficit)	(598)	(576)	(609)
Communications & Customer Service	Provides a customer interface for various service units and a wide range of transactions. Includes media and marketing.	*Inc*	-	-	-
		Exp	1,194	1,391	1,413
		Surplus/ (deficit)	(1,194)	(1,391)	(1,413)
Information Services	Enables Council staff to have access to the information they require to efficiently perform their functions. Includes software support, licensing and lease commitments.	*Inc*	53	46	-
		Exp	3,475	3,903	4,155
		Surplus/ (deficit)	(3,422)	(3,857)	(4,155)

2.5 City Leadership (Cont.)

Service area	Description of services provided		2024/25 Actual $'000	2025/26 Forecast $'000	2026/27 Budget $'000
Organisation Development & Risk Management	This service promotes and implements positive HR strategies to assist staff reach their full potential and, at the same time are highly productive in delivering Council's services to the community. Includes recruitment, staff inductions, training, implementation of the Corporate Risk Management Framework and managing Council's insurance portfolio.	*Inc*	139	12	907
		Exp	1,931	2,115	1,489
		Surplus/ (deficit)	(1,792)	(2,103)	(582)
	[2027 revenue from the employee on-cost recharge and changed methodology, reduced expenditure as public liability insurance alloated to Corporate Services]				
Corporate & Financial Services	Provides corporate support to Council and all divisions/branches in meeting organisational goals and objectives and includes banking and treasury functions, loan interest, audit, grants commission, legal, procurement, overhead costs including utilities and unallocated grants commission funding.	*Inc*	10,806	6,644	8,539
		Exp	13,708	4,647	5,719
		Surplus/ (deficit)	(2,902)	1,997	2,820
	[2025 reported higher revenue due to receiving 50% of the VLGGC grant in advance resulting in the reduced revenue reported for the 2026 forecast period. Employee on-cost was included as expenditure in 2025 with a changed methodology in 2026 and 2027. 2027 increased expenditure includes public liability insurance previously allocated to Organisational Development]				
Depreciation	Depreciation is the allocation of expenditure write down on all of Council's assets over there useful lives.	*Inc*	-	-	-
		Exp	20,980	20,456	21,331
		Surplus/ (deficit)	(20,980)	(20,456)	(21,331)

Major initiatives

1) Coastal Connect implementation Phase 1 and data migration Phase 2
2) Enterprise Agreement negotiations
3) Service Reviews

Other initiatives

4) Advocacy by Council on issues outlined in the Advocacy Plan.
5) Explore the use of AI to gain efficiencies in processing information

2.5 City Leadership (Cont.)

Service performance outcome indicators

Domain	Service	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Governance					
Governance	Governance	Transparency - Council decisions made at meetings closed to the public [Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors] x100	9.20%	9.20%	9.20%
Governance	Governance	Consultation and engagement - Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions. Community satisfaction rating out of 100 with the consultation and engagement efforts of council.	51	51	51
Governance	Governance	Attendance - Councillor attendance at council meetings [The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) × (Number of Councillors elected at the last Council general election)] x100	97.40%	100.00%	100.00%
Governance	Governance	Service cost - Cost of elected representation [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	$53,749.29	$60,557.17	$64,071.43
Governance	Governance	Satisfaction - Satisfaction with council decisions [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	51	51	51

2.5 City Leadership (Cont.)

Service performance outcome indicators

Domain	Service	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Governance	Governance (previously Financial performance)	Workforce turnover - Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	12.06%	12.06%	12.06%
Governance	Governance	Capital works planning - [Sum of actual capital works expenditure for the financial year / Sum of budgeted capital works expenditure for the financial year] x 100	NEW	59.36%	100.00%
Governance	Governance	Total unpaid rates and charges - [The sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years / The sum of all rates and charges for the financial year] x 100	NEW	0.53%	0.52%
Financial management					
Financial management	Financial performance	Revenue level - Average rate per property assessment [General rates and Municipal charges / Number of property assessments]	$2,161.54	$1,940.13	$1,970.90
Financial management	Financial performance	Expenditure level - Expenses per property assessment [Total expenses / Number of property assessments]	$5,520.98	$5,865.88	$5,576.96
Financial management	Financial performance	Working capital - Current assets compared to current liabilities [Current assets / Current liabilities] x100	273.85%	259.34%	244.94%
Financial management	Financial performance	Cash compared to current liabilities - [Cash / current liabilities] x 100	240.36%	219.06%	203.13%
Financial management	Financial performance	Asset renewal - Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x100	73.92%	83.10%	83.63%
Financial management	Financial performance	Loans and borrowings - Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	14.03%	14.51%	26.66%

2.5 City Leadership (Cont.)

Service performance outcome indicators

Domain	Service	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Financial management	Financial performance	Loans and borrowings - repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	3.44%	4.44%	3.25%
Financial management	Financial performance	Indebtedness - Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	9.67%	7.63%	12.07%
Financial management	Financial performance	Adjusted underlying result - Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	-4.10%	-15.86%	-4.75%
Financial management	Financial performance	Rates concentration - Rates compared to adjusted underlying revenue	48.42%	52.97%	51.77%
Financial management	Financial performance	Rates effort - Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.42%	0.45%	0.45%

2.3 Reconciliation with budgeted operating result - 2026-27

	Surplus/ (Deficit) $'000	Expenditure $'000	Income / Revenue $'000
City Wellbeing	(5,243)	25,307	20,064
City Sustainability	(7,200)	7,723	523
City Futures	(3,468)	16,733	13,265
City Infrastructure	(14,196)	22,255	8,059
City Leadership	(4,899)	14,373	9,474
Total	**(35,006)**	**86,391**	**51,385**
Expenses added in:			
Depreciation	(21,331)		
Operating project	(4,151)		
Other	(949)		
Surplus/(Deficit) before funding sources	***(61,437)***		
Funding sources added in:			
Rates and charges revenue	53,202		
Grants - Operational Projects	966		
Grants - Capital	7,218		
Contributions - Monetary	2,767		
Contributions - Non-Monetary	7,359		
Net Gain (or Loss) on Dispoal	162		
Total funding sources	***71,674***		
Operating surplus/(deficit) for the year	**10,237**		

3. Financial Statements

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

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

Comprehensive Income Statement
Balance Sheet
Statement of Changes in Equity
Statement of Cash Flows
Statement of Capital Works
Statement of Human Resources

Comprehensive Income Statement

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Income / Revenue						
Rates and charges	4.1.1	50,873	**53,202**	54,926	56,770	58,677
Statutory fees and fines	4.1.2	2,644	**2,820**	2,893	2,965	3,040
User fees	4.1.3	20,429	**21,399**	22,346	22,904	23,477
Grants - operating	4.1.4	14,767	**18,102**	17,897	18,292	18,696
Grants - capital	4.1.4	11,466	**7,218**	735	753	772
Contributions - monetary	4.1.5	4,318	**3,759**	1,311	1,341	1,372
Contributions - non-monetary	4.1.5	5,000	**7,359**	4,758	5,000	5,000
Net gain on disposal of property, infrastructure, plant and equipment		343	**162**	207	213	218
Other income	4.1.6	3,152	**3,858**	2,130	1,690	1,703
Total income / revenue		112,992	**117,879**	107,203	109,928	112,955
Expenses						
Employee costs	4.1.7	48,837	**49,593**	50,371	51,981	53,647
Materials and services	4.1.8	40,438	**35,185**	32,069	33,015	34,048
Bad & Doubtful Debts		153	**152**	155	159	163
Borrowing Costs		191	**381**	428	368	315
Depreciation	4.1.9	20,456	**21,331**	21,800	21,612	22,159
Depreciation - right of use assets	4.1.10	544	**438**	457	348	388
Finance costs - leases		48	**27**	28	29	29
Other expenses	4.1.11	597	**535**	549	563	577
Total expenses		111,264	**107,642**	105,857	108,075	111,326
Surplus/(deficit) for the year		1,728	**10,237**	1,346	1,853	1,629
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain /(loss)		16,369	**-**	-	5,944	13,960
Total other comprehensive income		16,369	**-**	-	5,944	13,960
Total comprehensive result		18,097	**10,237**	1,346	7,797	15,589

Balance Sheet

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Assets						
Current assets						
Cash and cash equivalents		6,671	**10,191**	10,462	11,567	14,389
Trade and other receivables		7,045	**7,039**	7,030	7,018	7,004
Other financial assets		48,000	**39,000**	39,000	39,000	39,000
Inventories		180	**180**	180	180	180
Prepayments		1,378	**1,433**	1,490	1,550	1,612
Other assets		1,450	**1,486**	1,523	1,559	1,594
Total current assets	4.2.1	64,724	**59,329**	59,685	60,874	63,779
Non-current assets						
Other financial assets		2	**2**	2	2	2
Property, infrastructure, plant & equipment		813,429	**832,706**	832,147	837,137	848,909
Right-of-use assets	4.2.4	975	**537**	408	388	328
Total non-current assets	4.2.1	814,406	**833,245**	832,557	837,527	849,239
Total assets		879,130	**892,574**	892,242	898,401	913,018
Liabilities						
Current liabilities						
Trade and other payables		7,852	**8,048**	8,250	8,456	8,667
Trust funds and deposits		2,212	**2,212**	2,212	2,212	2,212
Contract and other liabilities		5,230	**3,858**	3,955	4,054	4,155
Provisions		8,105	**8,073**	7,943	7,812	7,680
Interest-bearing liabilities	4.2.3	1,160	**1,656**	1,156	1,211	1,211
Lease liabilities	4.2.4	398	**399**	132	265	228
Total current liabilities	4.2.2	24,957	**24,246**	23,648	24,010	24,153
Non-current liabilities						
Provisions		1,066	**1,115**	1,154	1,194	1,235
Interest-bearing liabilities	4.2.3	4,181	**8,487**	7,330	5,553	4,397
Lease liabilities	4.2.4	662	**225**	263	-	-
Total non-current liabilities	4.2.2	5,909	**9,827**	8,747	6,747	5,632
Total liabilities		30,866	**34,073**	32,395	30,757	29,785
Net assets		848,264	**858,501**	859,847	867,644	883,233
Equity						
Accumulated surplus		308,268	**319,407**	320,553	322,206	323,635
Reserves		539,996	**539,094**	539,294	545,438	559,598
Total equity		848,264	**858,501**	859,847	867,644	883,233

Statement of Changes in Equity

For the four years ending 30 June 2030

	NOTES	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2026 Forecast Actual					
Balance at beginning of the financial year		830,167	296,434	509,284	24,449
Surplus/(deficit) for the year		18,097	1,728	16,369	-
Transfers from other reserves		-	10,106	-	(10,106)
Balance at end of the financial year		**848,264**	**308,268**	**525,653**	**14,343**
2027 Budget					
Balance at beginning of the financial year		**848,264**	**308,268**	**525,653**	**14,343**
Surplus/(deficit) for the year		**10,237**	**10,237**	**-**	**-**
Transfers to other reserves	4.3.1	**-**	**(3,749)**	**-**	**3,749**
Transfers from other reserves	4.3.1	**-**	**4,651**	**-**	**(4,651)**
Balance at end of the financial year	4.3.2	**858,501**	**319,407**	**525,653**	**13,441**
2028					
Balance at beginning of the financial year		858,501	319,407	525,653	13,441
Surplus/(deficit) for the year		1,346	1,346	-	-
Transfers to other reserves		-	(2,207)	-	2,207
Transfers from other reserves		-	2,007	-	(2,007)
Balance at end of the financial year		**859,847**	**320,553**	**525,653**	**13,641**
2029					
Balance at beginning of the financial year		859,847	320,553	525,653	13,641
Surplus/(deficit) for the year		7,797	1,853	5,944	-
Transfers to other reserves		-	(2,247)	-	2,247
Transfers from other reserves		-	2,047	-	(2,047)
Balance at end of the financial year		**867,644**	**322,206**	**531,597**	**13,841**
2030					
Balance at beginning of the financial year		867,644	322,206	531,597	13,841
Surplus/(deficit) for the year		15,589	1,629	13,960	-
Transfers to other reserves		-	(2,320)	-	2,320
Transfers from other reserves		-	2,120	-	(2,120)
Balance at end of the financial year		**883,233**	**323,635**	**545,557**	**14,041**

Statement of Cash Flows

For the four years ending 30 June 2030

	Notes	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
		Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		48,520	**53,412**	55,128	56,974	58,880
Statutory fees and fines		2,644	**2,470**	2,543	2,615	2,690
User fees		20,794	**21,399**	22,346	22,904	23,477
Grants - operating		12,746	**18,196**	17,994	18,391	18,798
Grants - capital		12,931	**5,752**	735	753	772
Contributions - monetary		4,318	**3,759**	1,311	1,341	1,372
Interest received		2,220	**2,320**	1,866	1,384	1,384
Other receipts		932	**1,502**	228	270	283
Employee costs		(48,358)	**(49,576)**	(50,461)	(52,074)	(53,738)
Materials and services		(36,893)	**(35,128)**	(32,013)	(32,959)	(33,991)
Other payments		(938)	**(535)**	(549)	(563)	(577)
Net cash provided by/(used in) operating activities	4.4.1	18,916	**23,571**	19,127	19,037	19,348
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(17,022)	**(33,210)**	(16,394)	(15,566)	(14,880)
Proceeds from sale of property, infrastructure, plant and		343	**202**	207	212	324
Payments for investments		(48,000)	**(39,000)**	(39,000)	(39,000)	(39,000)
Proceeds from sale of investments		48,000	**48,000**	39,000	39,000	39,000
Net cash provided by/ (used in) investing activities	4.4.2	(16,679)	**(24,008)**	(16,187)	(15,354)	(14,556)
Cash flows from financing activities						
Finance costs		(191)	**(381)**	(428)	(368)	(315)
Proceeds from borrowings		-	**6,275**	-	-	-
Repayment of borrowings		(1,493)	**(1,473)**	(1,656)	(1,723)	(1,156)
Interest paid - lease liability		(48)	**(27)**	(28)	(29)	(29)
Repayment of lease liabilities		(1,035)	**(437)**	(558)	(458)	(470)
Net cash provided by/(used in) financing activities	4.4.3	(2,767)	**3,957**	(2,670)	(2,578)	(1,970)
Net increase/(decrease) in cash & cash equivalents		(530)	**3,520**	271	1,105	2,822
Cash and cash equivalents at the beginning of the financial year		7,201	**6,671**	10,191	10,462	11,567
Cash and cash equivalents at the end of the financial year		6,671	**10,191**	10,462	11,567	14,389

Statement of Capital Works

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Property						
Buildings		3,743	**4,348**	3,500	3,500	3,500
Total buildings		3,743	**4,348**	3,500	3,500	3,500
Total property		3,743	**4,348**	3,500	3,500	3,500
Plant and equipment						
Plant, machinery and equipment		2,020	**662**	1,600	1,767	1,595
Computers and telecommunications		462	**205**	10	11	11
Cultural Collections (Library books & Art)		50	**325**	200	209	219
Total plant and equipment		2,532	**1,193**	1,810	1,987	1,825
Infrastructure						
Roads		7,434	**14,383**	3,800	4,000	4,000
Bridges		634	**500**	718	575	418
Footpaths and cycleways		2,208	**2,170**	2,091	2,026	1,897
Drainage		702	**1,850**	1,767	1,303	802
Recreational, leisure and community facilities		908	**2,426**	1,198	732	766
Parks, open space and streetscapes		422	**803**	594	747	943
Aerodromes		92	**70**	73	77	80
Other infrastructure		232	**5,467**	842	620	649
Total infrastructure		12,632	**27,668**	11,084	10,079	9,555
Total capital works expenditure	4.5.1	18,907	**33,209**	16,394	15,566	14,880
Represented by:						
New asset expenditure		1,909	**5,997**	16	16	17
Asset renewal expenditure		10,695	**14,606**	15,628	15,550	14,863
Asset upgrade expenditure		6,303	**12,606**	750	-	-
Total capital works expenditure	4.5.1	18,907	**33,209**	16,394	15,566	14,880
Funding sources represented by:						
Grants		3,591	**7,218**	735	753	772
Contributions		127	**40**	-	-	-
Council cash		15,189	**19,676**	15,659	14,813	14,108
Borrowings		-	**6,275**	-	-	-
Total capital works expenditure	4.5.1	18,907	**33,209**	16,394	15,566	14,880

Statement of Human Resources

For the four years ending 30 June 2030

	Forecast Actual	Budget	Projections		
	2025/26	2026/27	2027/28	2028/29	2029/30
	$'000	$'000	$'000	$'000	$'000
Staff expenditure					
Employee costs - operating	48,837	**49,593**	50,371	51,981	53,647
Employee costs - capital	891	**1,237**	1,275	1,316	1,358
Total staff expenditure	49,728	**50,830**	51,646	53,297	55,005
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	449.2	**445.2**	446.2	446.2	446.2
Total staff numbers	449.2	**445.2**	446.2	446.2	446.2

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
	2026/27	Full Time	Part time		
	$'000	$'000	$'000	$'000	$'000
Corporate Strategies	**6,359**	4,408	1,951	463	-
City Infrastructure & Environment	**11,989**	11,309	680	962	-
City Wellbeing	**16,389**	7,657	8,732	1,514	-
City Futures	**9,773**	6,209	3,564	867	-
Executive	**1,184**	1,014	170	93	-
Total permanent staff expenditure	**45,694**	30,597	15,097	3,899	-
Other employee related expenditure	**3,899**				
Capitalised labour costs	**1,237**				
Total expenditure	**50,830**				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
	2026/27	Full Time	Part time		
Corporate Strategies	**50.6**	31.6	18.0	1.0	-
City Infrastructure & Environment	**113.6**	104.0	6.8	2.8	-
City Wellbeing	**179.4**	65.1	95.3	19.0	-
City Futures	**93.8**	47.0	35.8	11.0	-
Executive	**7.8**	5.2	1.8	0.8	-
Total staff	**445.2**	252.9	157.7	34.6	-

Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2030

	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000
Corporate Strategies				
Permanent - Full time	4,408	4,459	4,598	4,744
Women	*1,679*	*1,699*	*1,752*	*1,807*
Men	*2,630*	*2,660*	*2,743*	*2,830*
Persons of self-described gender	*0*	*0*	*0*	*0*
Vacant positions	*99*	*100*	*103*	*107*
New positions	*0*	*0*	*0*	*0*
Permanent - Part time	1,951	1,974	2,036	2,099
Women	*1,835*	*1,856*	*1,914*	*1,974*
Men	*116*	*118*	*122*	*125*
Persons of self-described gender	*0*	*0*	*0*	*0*
Vacant positions	*0*	*0*	*0*	*0*
New positions	*0*	*0*	*0*	*0*
Total Corporate Strategies	**6,359**	**6,433**	**6,634**	**6,843**
City Infrastructure & Environment				
Permanent - Full time	11,309	11,440	11,798	12,169
Women	*1,855*	*1,876*	*1,935*	*1,996*
Men	*8,808*	*8,910*	*9,189*	*9,478*
Persons of self-described gender	*0*	*0*	*0*	*0*
Vacant positions	*496*	*654*	*674*	*695*
New positions	*150*	*0*	*0*	*0*
Permanent - Part time	680	688	710	732
Women	*422*	*427*	*440*	*454*
Men	*200*	*202*	*209*	*215*
Persons of self-described gender	*0*	*0*	*0*	*0*
Vacant positions	*58*	*59*	*61*	*63*
New positions	*0*	*0*	*0*	*0*
Total City Infrastructure & Environment	**11,989**	**12,128**	**12,508**	**12,901**
City Wellbeing				
Permanent - Full time	7,657	7,744	7,988	8,238
Women	*6,528*	*6,603*	*6,811*	*7,024*
Men	*1,129*	*1,141*	*1,177*	*1,214*
Persons of self-described gender	*0*	*0*	*0*	*0*
Vacant positions	*0*	*0*	*0*	*0*
New positions	*0*	*0*	*0*	*0*
Permanent - Part time	8,732	8,831	9,108	9,394
Women	*8,166*	*8,259*	*8,518*	*8,786*
Men	*444*	*449*	*463*	*477*
Persons of self-described gender	*0*	*0*	*0*	*0*
Vacant positions	*122*	*123*	*127*	*131*
New positions	*0*	*0*	*0*	*0*
Total City Wellbeing	**16,389**	**16,575**	**17,096**	**17,632**
City Futures				
Permanent - Full time	6,209	6,382	6,582	6,788
Women	*2,141*	*2,165*	*2,233*	*2,303*
Men	*4,068*	*4,115*	*4,244*	*4,377*
Persons of self-described gender	*0*	*0*	*0*	*0*
Vacant positions	*0*	*0*	*105*	*108*
New positions	*0*	*102*	*0*	*0*
Permanent - Part time	3,564	3,605	3,718	3,836
Women	*2,517*	*2,546*	*2,626*	*2,709*
Men	*822*	*832*	*858*	*885*
Persons of self-described gender	*0*	*0*	*0*	*0*
Vacant positions	*225*	*227*	*234*	*242*
New positions	*0*	*0*	*0*	*0*
Total City Futures	**9,773**	**9,987**	**10,300**	**10,624**

Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2030

	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000
Executive				
Permanent - Full time	1,014	1,025	1,057	1,091
Women	*412*	*416*	*429*	*443*
Men	*602*	*609*	*628*	*648*
Persons of self-described gender	*0*	*0*	*0*	*0*
Vacant positions	*0*	*0*	*0*	*0*
New positions	*0*	*0*	*0*	*0*
Permanent - Part time	170	172	177	183
Women	*170*	*172*	*177*	*183*
Men	*0*	*0*	*0*	*0*
Persons of self-described gender	*0*	*0*	*0*	*0*
Vacant positions	*0*	*0*	*0*	*0*
New positions	*0*	*0*	*0*	*0*
Total Executive	**1,184**	**1,197**	**1,234**	**1,274**
Casuals, temporary and other expenditure	3,899	4,051	4,209	4,373
Capitalised labour costs	1,237	1,275	1,316	1,358
Total staff expenditure	**50,830**	**51,646**	**53,297**	**55,005**

Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2030

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
Corporate Strategies				
Permanent - Full time	31.6	31.6	31.6	31.6
Women	*12.0*	*12.0*	*12.0*	*12.0*
Men	*19.6*	*19.6*	*19.6*	*19.6*
Persons of self-described gender	*0.0*	*0.0*	*0.0*	*0.0*
Vacant positions	*0.0*	*0.0*	*0.0*	*0.0*
New positions	*0.0*	*0.0*	*0.0*	*0.0*
Permanent - Part time	18.0	18.0	18.0	18.0
Women	*16.1*	*16.1*	*16.1*	*16.1*
Men	*1.0*	*1.0*	*1.0*	*1.0*
Persons of self-described gender	*0.0*	*0.0*	*0.0*	*0.0*
Vacant positions	*0.9*	*0.9*	*0.9*	*0.9*
New positions	*0.0*	*0.0*	*0.0*	*0.0*
Total Corporate Strategies	**49.6**	**49.6**	**49.6**	**49.6**
City Infrastructure & Environment				
Permanent - Full time	96.2	96.2	96.2	96.2
Women	*15.6*	*15.6*	*15.6*	*15.6*
Men	*75.6*	*75.6*	*75.6*	*75.6*
Persons of self-described gender	*0.0*	*0.0*	*0.0*	*0.0*
Vacant positions	*4.0*	*5.0*	*5.0*	*5.0*
New positions	*1.0*	*0.0*	*0.0*	*0.0*
Permanent - Part time	6.3	6.3	6.3	6.3
Women	*4.5*	*4.5*	*4.5*	*4.5*
Men	*1.3*	*1.3*	*1.3*	*1.3*
Persons of self-described gender	*0.0*	*0.0*	*0.0*	*0.0*
Vacant positions	*0.5*	*0.5*	*0.5*	*0.5*
New positions	*0.0*	*0.0*	*0.0*	*0.0*
Total City Infrastructure & Environment	**102.4**	**102.4**	**102.4**	**102.4**
City Wellbeing				
Permanent - Full time	65.1	65.1	65.1	65.1
Women	*56.1*	*56.1*	*56.1*	*56.1*
Men	*9.0*	*9.0*	*9.0*	*9.0*
Persons of self-described gender	*0.0*	*0.0*	*0.0*	*0.0*
Vacant positions	*0.0*	*0.0*	*0.0*	*0.0*
New positions	*0.0*	*0.0*	*0.0*	*0.0*
Permanent - Part time	95.3	95.3	95.3	95.3
Women	*88.3*	*88.3*	*88.3*	*88.3*
Men	*4.6*	*4.6*	*4.6*	*4.6*
Persons of self-described gender	*0.0*	*0.0*	*0.0*	*0.0*
Vacant positions	*2.4*	*2.4*	*2.4*	*2.4*
New positions	*0.0*	*0.0*	*0.0*	*0.0*
Total City Wellbeing	**160.4**	**160.4**	**160.4**	**160.4**
City Futures				
Permanent - Full time	47.0	48.0	48.0	48.0
Women	*17.0*	*17.0*	*17.0*	*17.0*
Men	*30.0*	*30.0*	*30.0*	*30.0*
Persons of self-described gender	*0.0*	*0.0*	*0.0*	*0.0*
Vacant positions	*0.0*	*0.0*	*1.0*	*1.0*
New positions	*0.0*	*1.0*	*0.0*	*0.0*
Permanent - Part time	35.8	35.8	35.8	35.8
Women	*24.1*	*24.1*	*24.1*	*24.1*
Men	*9.3*	*9.3*	*9.3*	*9.3*
Persons of self-described gender	*0.0*	*0.0*	*0.0*	*0.0*
Vacant positions	*2.4*	*2.4*	*2.4*	*2.4*
New positions	*0.0*	*0.0*	*0.0*	*0.0*
Total City Futures	**82.8**	**83.8**	**83.8**	**83.8**

Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2030

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
Executive				
Permanent - Full time	5.2	5.2	5.2	5.2
Women	*3.0*	*3.0*	*3.0*	*3.0*
Men	*2.2*	*2.2*	*2.2*	*2.2*
Persons of self-described gender	*0.0*	*0.0*	*0.0*	*0.0*
Vacant positions	*0.0*	*0.0*	*0.0*	*0.0*
New positions	*0.0*	*0.0*	*0.0*	*0.0*
Permanent - Part time	1.8	1.8	1.8	1.8
Women	*1.8*	*1.8*	*1.8*	*1.8*
Men	*0.0*	*0.0*	*0.0*	*0.0*
Persons of self-described gender	*0.0*	*0.0*	*0.0*	*0.0*
Vacant positions	*0.0*	*0.0*	*0.0*	*0.0*
New positions	*0.0*	*0.0*	*0.0*	*0.0*
Total Executive	**7.0**	**7.0**	**7.0**	**7.0**
Casuals and temporary staff	**33.7**	**33.7**	**33.7**	**33.7**
Capitalised labour	**9.3**	**9.3**	**9.3**	**9.3**
Total staff numbers	**445.2**	**446.2**	**446.2**	**446.2**

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2026/27 the FGRS cap has been set at **2.75%**. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

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

This will raise total rates and charges for 2026/27 to ***$53.2*** *million.*

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

	2025/26 Forecast Actual $'000	2026/27 Budget $'000	Change $'000	%
General rates*	36,392	**37,961**	1,569	**4.31%**
Municipal charge*	5,964	**6,175**	211	**3.54%**
Waste management charge	7,873	**8,685**	812	**10.31%**
Supplementary rates and rate adjustments	466	**200**	- 266	**-57.08%**
Recreational land	78	**81**	3	**3.85%**
Interest on rates and charges	100	**100**	-	**0.00%**
Revenue in lieu of rates	-	**-**	-	
Total rates and charges	**50,873**	**53,202**	**2,329**	**4.58%**

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

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

Type or class of land	2025/26 cents/$CIV*	2026/27 cents/$CIV*	Change
General rate for rateable general residential	0.0028951	**0.0028477**	**-1.64%**
General rate for rateable farm land properties	0.0015904	**0.0015134**	**-4.84%**
General rate for rateable commercial properties	0.0057630	**0.0058379**	**1.30%**
General rate for rateable industrial properties	0.0050698	**0.0050979**	**0.55%**
General rate for rateable vacant land properties	0.0045375	**0.0045440**	**0.14%**
Recreational land category 1 properties	24,651.09	**25,328.86**	**2.75%**
Recreational land category 2 properties	0.0022450	**0.0022939**	**2.18%**

Note: Rate in the dollar figures are updated in line with the Valuer-General Victoria's property valuations as at May 2026.

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 budget:

Type or class of land	2025/26 $'000	2026/27 $'000	Change $'000	%
General Residential land	26,304	**27,381**	1,077	**4.09%**
Farm land	496	**523**	27	**5.46%**
Commercial land	5,895	**6,081**	186	**3.16%**
Industrial land	2,157	**2,277**	120	**5.56%**
Vacant land	1,604	**1,699**	95	**5.92%**
Recreational land category 1 properties	25	**25**	1	**2.75%**
Recreational land category 2 properties	54	**55**	1	**2.44%**
Total amount to be raised by general rates	**36,535**	**38,042**	**1,507**	**4.13%**

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 budget:

Type or class of land	2025/26 Number	2026/27 Number	Change Number	%
General Residential land	16,522	**16,714**	192	**1.16%**
Farm land	163	**168**	5	**3.07%**
Commercial land	945	**943**	- 2	**-0.21%**
Industrial land	467	**495**	28	**6.00%**
Vacant land	855	**965**	110	**12.87%**
Recreational land category 1 properties	1	**1**	-	**0.00%**
Recreational land category 2 properties	15	**15**	-	**0.00%**
Total number of assessments	**18,968**	**19,301**	**333**	**1.76%**

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 budget:

Type or class of land	2025/26 $'000	2026/27 $'000	Change $'000	%
General Residential land	9,085,800	**9,615,074**	529,274	**5.83%**
Farm land	312,060	**345,610**	33,550	**10.75%**
Commercial land	1,022,949	**1,041,644**	18,695	**1.83%**
Industrial land	425,532	**446,772**	21,240	**4.99%**
Vacant land	353,442	**373,811**	20,369	**5.76%**
Recreational land category 1 properties	2,780	**3,100**	320	**11.51%**
Recreational land category 2 properties	23,932	**24,116**	184	**0.77%**
Total value of land	**11,226,495**	**11,850,127**	**623,632**	**5.56%**

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 2025/26 $	Per Rateable Property 2026/27 $	Change $	%
Municipal	311.80	**320.37**	9	**2.75%**

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

Type of Charge	2025/26 $	2026/27 $	Change $	%
Municipal	5,908	**6,175**	267	**4.52%**

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 and detailed disclosure of the actual service/s rendered for the amount levied:

Type of Charge	Per Rateable Property 2025/26 $	Per Rateable Property 2026/27 $	Change $	%
Waste Management charge	433.45	**475.70**	42.25	**9.75%**
Total	**433.45**	**475.70**	**42.25**	**9.75%**

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 budget:

Type of Charge	2025/26 $	2026/27 $	Change $	%
Waste Management charge	7,826	**8,685**	859	**10.98%**
Total	**7,826**	**8,685**	**859**	**10.98%**

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

	2025/26 $'000	2026/27 $'000	Change $'000	%
Rates & Charges	50,191	**52,902**	2,711	5.40%
Supplementary Rates	101	**200**	99	98.02%
Total Rates and charges	**50,292**	**53,102**	**2,810**	**5.59%**

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.

	2025/26	2026/27
Total Annualised Rates Revenue at June	$ 41,208,297	$ 42,957,136
Number of rateable properties	18,968.00	19,285.00
Base Average Rate	$ 2,173	$ 2,227
Maximum Rate Increase (set by the State Government)	**3.00%**	**2.75%**
Capped Average Rate	$ 2,238	$ 2,289
Maximum General Rates and Municipal Charges Revenue	$ 42,444,546	$ 44,138,464
Budgeted General Rates and Municipal Charges Revenue	$ 42,443,325	**$ 44,136,234**
Budgeted Supplementary Rates	$ 101,383	$ 200,000
Budgeted Total Rates and Municipal Charges Revenue	$ 42,544,708	**$ 44,336,234**

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 (2026/27: estimated $0.2m and 2025/26: $0.1m)
- 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 disclosed in note 4.1.1 (b).

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
Definition:
Commercial Land is any land, which is:
a) Occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or
b) Unoccupied but zoned commercial under the Warrnambool City Planning Scheme.

Objective:
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:
a) Construction and maintenance of infrastructure assets,
b) Development and provision of health and community services,
c) Economic development and planning services, having direct benefit to the use of Commercial Land, or
d) Provision of general support services.

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

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

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

Types and Classes
The types and classes of rateable land within this differential are those having the relevant characteristics of rateable property used for commercial business and administrative purposes, including, but not limited to, properties used for retail, tourism, entertainment, hospitality, education.
Use of Differential Rate:
The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above. This category has a higher differential rate than the Other Land Rate and is set as part of the annual budget process.

General:
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.

For budget purposes, the budgeted differential rate assumes that all buildings within this category are those already constructed on the land or completed prior to the end of the 2025-2026 financial year.

Farm Land
Definition
Any land which is “Farm Land” within the meaning of Section 2(1) of the Valuation of Land Act 1960:
a) Farm Land means any rateable land that is 2 or more hectares in area;
b) used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and
c) That is used by a business
• That has a significant and substantial commercial purpose of character;
• That seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
• That is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.
Objective
To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Farm Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services with considerations to maintain agriculture as a major industry in the municipal district, to facilitate the longevity of the farm sector and achieve a balance between providing for municipal growth and supporting the agricultural economic base.

4.1.1(n) Differential rates (Cont.)

Farm Land
Types and Classes
Farm Land having the relevant characteristics described above, and used primarily for primary production purposes.

Use of Differential Rate
The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above and will be adopted in line with the annual council budget. This category has a lower differential rate than the Other Land Rate and is set as part of the annual budget process.

General
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.

For budget purposes, the budgeted differential rate assumes that all buildings within this category are those already constructed on the land or completed prior to the end of the 2025-26 financial year.

Industrial land
Definition
Industrial Land is any land, which is:
a) Occupied for the principal purpose of carrying out the manufacture or production of, or trade in, goods or services; or
b) Unoccupied but zoned Industrial under the Warrnambool City Planning Scheme.

Objective
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:
a) Construction and maintenance of infrastructure assets,
b) Development and provision of health and community services,
c) Economic development and planning services, having direct benefit to the use of Industrial Land, or
d) Provision of general support services.

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

The Industrial differential rate is applied to promote the economic development objectives for the Warrnambool City Council as outlined in the Council Plan. These objectives include an ongoing significant investment to create a thriving economy and includes the maintenance and improvement of tourism infrastructure. Construction and maintenance of public infrastructure and the general provision of support services and promotion of industry in the municipality.

Types and Classes
The types and classes of rateable rand within this differential are those having the relevant characteristics of rateable property used for industrial purposes, including, but not limited to, properties used for manufacturing or production.

Use of Differential Rate
The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above. This category has a higher differential rate than the Other Land Rate and set as part of the annual budget process.

General
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.

For budget purposes, the budgeted differential rate assumes that all buildings within this category are those already constructed on the land or completed prior to the end of the 2025-26 financial year.

4.1.1(n) Differential rates (Cont.)

Vacant land
Definition
Vacant Land is any land on which no building designed or adapted for human occupation is erected.

Objective
The objective of the Vacant Land Differential is to ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Vacant Land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

The Vacant Land differential rate also seeks to encourage the timely development and efficient use of serviced land within the municipality, consistent with Council’s orderly planning objectives, efficient infrastructure utilisation and long-term financial sustainability.

Types and Classes
Vacant Land having the relevant characteristics described below:
a) Industrial/Commercial or Residential use land, or
b) Undeveloped land.

Use of Differential Rate
The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above. This category has a higher differential rate than the Other Land Rate and set as part of the annual budget process.

General
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.

Other land
Definition
Other Land is any land, which is:
a) Occupied for the principal purpose of human habitation, including dwellings, flats and units,
b) “residential land use” as described in Section 2 of the Valuation of Land Act, 1960, or
c) “urban farm land” as described in Section 2 of the Valuation of Land Act, 1960, or
d) Any land not classified under the other specified categories.

Objective
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:
a) Construction and maintenance of infrastructure assets,
b) Development and provision of health and community services, and
c) Provision of general support services.

Types and Classes
Rateable land having the relevant characteristics described below:
a) used primarily for residential purposes; or
b) any land that is not defined as Farm Land, Vacant Land, or Commercial/Industrial Land (and being rated under the differential rate for those classes of land).

Use of Differential Rate
The differential rate will be used to fund some of those items of expenditure and Capital Works described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above, and will be adopted in line with the annual council budget.

General
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.

For budget purposes, the budgeted differential rate assumes that all buildings within this category are those already constructed on the land or completed prior to the end of the 2025-26 financial year.

4.1.1(n) Differential rates (Cont.)

Cultural and Recreational land

Ratepayer	Assessment Number	Property Address	Amount $	Last Year $
Offshore and Light Game Fishing Club	17654	48 Viaduct Rd Warrnambool	162.87	71.84
Showgrounds Reserve	129359	331 Koroit St Warrnambool	10,918.96	11,359.70
Warrnambool Golf Club	131150	1-35 Younger St Warrnambool	4,151.96	3,794.05
Swimming Club Rooms	131388	10 Queens Rd Warrnambool	1,341.93	1,313.33
Christ Church Tennis Club	132180	66 Henna St Warrnambool	2,316.84	2,267.45
Croquet Club Albert Park	134926	60-62 Cramer St Warrnambool	447.31	404.10
City Memorial Bowls Club & Gaming Room	134927	50-54 Cramer St Warrnambool	25,329.00	24,651.09
Warrnambool Racing Club	135344	2-64 Grafton Rd Warrnambool	20,576.28	19,868.25
Yacht Club Compound	138135	44 Viaduct Rd Warrnambool	688.17	673.50
Warrnambool Ski Club Clubrooms	138747	26 Simpson St Warrnambool	894.62	886.78
Warrnambool Lawn Tennis Bowls Club	139872	33-45 Pertobe Rd Warrnambool	4,174.90	3,592.00
Warrnambool Bowls Club Synthetic Greens	140336	81-85 Timor St Warrnambool	4,289.59	4,198.15
Warrnambool Bowls Club Carpark	140338	91 Timor St Warrnambool	2,339.78	2,289.90
Go Kart Track	140883	162 Buckleys Rd Allansford	447.31	538.80
Dennington Bowls Club	141525	36 Princes Hwy Dennington	1,869.53	1,796.00
Supergrass Tennis Centre	141935	40 Bromfield St Warrnambool	699.64	673.50

4.1.2 Statutory fees and fines

	Forecast Actual 2025/26	Budget 2026/27	Change	
	$’000	$’000	$’000	%
Animal Control	641	**657**	16	**2.50%**
Health & Local Laws	205	**205**	-	**0.00%**
Parking Fines	866	**1,011**	145	**16.74%**
Permits & Certificates	333	**382**	49	**14.71%**
Town Planning & Building	599	**565**	- 34	**-5.68%**
Total statutory fees and fines	**2,644**	**2,820**	**176**	**6.66%**

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.

4.1.3 User fees

	Forecast Actual 2025/26	Budget 2026/27	Change	
	$’000	$’000	$’000	%
Property Management	898	**977**	**79**	**8.80%**
Indoor Aquatic Centre	2,133	**2,103**	**- 30**	**-1.41%**
Children's Services	5,178	**5,753**	**575**	**11.10%**
Multi Purpose Sports Stadium	743	**776**	**33**	**4.44%**
Cultural Centres	2,203	**2,331**	**128**	**5.81%**
Regulatory Control	2,161	**2,133**	**- 28**	**-1.30%**
Tourism & Promotion	1,287	**1,263**	**- 24**	**-1.86%**
Foreshore Holiday Parks	3,845	**4,118**	**273**	**7.10%**
Aged Services Fees	954	**848**	**- 106**	**-11.11%**
Other Fees & Charges	1,027	**1,097**	**70**	**6.82%**
Total user fees	**20,429**	**21,399**	**970**	**4.75%**

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, and car parking 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.

Item 6 includes the User Fees and Charges for 2026-27.

The delivery of the Key Worker Accommodation project and the renewal works programmed at Aquazone, are expected to cause shot term disruptions at the Holiday Park and Aquatic Centre, and Council have budgeted for a reduction of income parts of these operations in 2026/27.

4.1.4 Grants

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

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	6,358	9,030	2,672	42%
State funded grants	19,875	16,290	-3,585	-18%
Total grants received	**26,233**	**25,320**	-913	**-3%**
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	2,348	5,043	2,695	115%
Financial Assistance Grants	414	912	498	120%
Other Fees & Charges	2,169	2,195	26	1%
Recurrent - State Government			-	
Family and children	5,890	5,931	41	1%
Aged Services	634	655	21	3%
Cultural Services	698	671	-27	-4%
Infrastructure Services	97	97	-	0%
Environmental Initiaives	84	86	2	2%
School Crossing Supervision	283	286	3	1%
Pension Rebate	820	872	52	6%
Other Recurrent Grants	98	98	-	-
Total recurrent grants	**13,535**	**16,846**	**3,311**	**24%**
Non-recurrent - Commonwealth Government				
Other	52	162	110	212%
Non-recurrent - State Government				
Family and children	719	534	-185	-26%
Aged Services	7	-	-7	-100%
Cultural Centres	60	-	-60	-100%
Infrastructure Services	32	-	-32	-100%
Environmental Initiaives	6	-	-6	-100%
Other	356	560	204	57%
Total non-recurrent grants	**1,232**	**1,256**	24	**2%**
Total operating grants	**14,767**	**18,102**	3,335	**23%**
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	740	718	-22	-3%
Recurrent - State Government			-	
Other	-	-	-	
Total recurrent grants	**740**	**718**	-22	**-3%**
Non-recurrent - Commonwealth Government				
Infrastructure Services	628	-	-628	-100%
City Renewal	7	-	-7	-100%
Non-recurrent - State Government				
Family & Children	1,737	45	-1,692	-97%
Recreation	9	-	-9	-100%
Infrastructure Services	6,988	1,465	-5,523	-79%
Other	1,357	4,990	3,633	268%
Total non-recurrent grants	**10,726**	**6,500**	-4,226	**-39%**
Total capital grants	**11,466**	**7,218**	-4,248	**-37%**
Total Grants	**26,233**	**25,320**	**-913**	**-3%**

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

4.1.5 Contributions

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Monetary	4,318	**3,759**	**- 559**	**-12.95%**
Non-monetary	5,000	**7,359**	**2,359**	**47.18%**
Total contributions	**9,318**	**11,118**	**1,800**	**19.32%**

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

This income can vary considerably between years as it is largely dependent on development activity driven by the housing market and developers. 2026/27 will see the continuation of the implementation of the Coastal Connect IT initiative for a joint project between Warrnambool City Council, Corangamite Shire and Moyne Shire. Warrnambool Council is charged with leading this collective project and will receive contributions to fund the ongoing project from the other member Councils.

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.

4.1.6 Other income

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Interest	2,220	**2,318**	98	**4.41%**
Infrastructure Services	46	**21**	- 25	**-54.35%**
Reimbursements	701	**1,349**	648	**92.44%**
Other Income	185	**170**	- 15	**-8.11%**
Total other income	**3,152**	**3,858**	**706**	**22.40%**

Other revenue relates to a range of items such as investment interest, private works, cost recoups and other miscellaneous income items. The delivery of major infrastructure projects across the 2026/27 year will reduce Councils cash holdings into the new financial year and will impact Interest revenue received in 2026/27 and the forecast period.

4.1.7 Employee costs

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Wages and salaries	41,943	**42,386**	443	**1.06%**
WorkCover	1,600	**1,639**	39	**2.44%**
Superannuation	4,970	**5,266**	296	**5.96%**
Fringe Benefits Tax	324	**302**	(22)	**-6.79%**
Total employee costs	**48,837**	**49,593**	**756**	**1.55%**

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

4.1.8 Materials and services

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Infrastructure Services	7,008	**6,995**	- 13	**-0.19%**
Waste Management	5,268	**5,677**	409	**7.76%**
Recreation & Cultural Services	2,959	**2,111**	- 848	**-28.66%**
Children's Services	3,632	**1,625**	- 2,007	**-55.26%**
Corporate Services	10,652	**10,254**	- 398	**-3.74%**
Tourism & Promotion	3,992	**3,988**	- 4	**-0.10%**
Aged Services	2,158	**1,456**	- 702	**-32.53%**
Foreshore Caravan Parks	780	**805**	25	**3.21%**
Saleyards	22	**15**	- 7	**-31.82%**
Planning & Building Services	1,927	**821**	- 1,106	**-57.39%**
Health & Local Laws	2,040	**1,438**	- 602	**-29.51%**
Total materials and services	**40,438**	**35,185**	**- 5,253**	**-12.99%**

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 by $5.2m in 2026-27. The main reason for this decrease is due to a number of non-recurrent operational projects that were budgeted for in the forecast year, or carried forward from a previous year, that are related to once-off funding allocations, and not recurrent in nature (particularly in the Recreation and Cultural Services, Children's Services, Planning and Building Services, and Health and Local Laws areas, which included a number of grant funded projects).

4.1.9 Depreciation

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Property	3,038	**3,071**	33	**1.09%**
Plant & equipment	2,060	**2,300**	240	**11.65%**
Infrastructure	15,358	**15,960**	602	**3.92%**
Total depreciation	**20,456**	**21,331**	**875**	**4.28%**

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

4.1.10 Depreciation - Right of use assets

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Right of use assets	544	**438**	- 106	**-19.49%**
Total depreciation - right of use assets	**544**	**438**	- 106	**-19.49%**

4.1.11 Other expenses

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Councillor Allowances	365	**363**	- 2	**-0.55%**
Auditor Remuneration - Internal	125	**58**	- 67	**-53.60%**
Auditor Remuneration - External	85	**75**	- 10	**-11.76%**
Other Expenses	22	**39**	17	**77.27%**
Total other expenses	**597**	**535**	- 62	**-10.39%**

Other expenditure relates to a range of unclassified items including audit fees, Councillor allowances and miscellaneous items. A reduction is expected in 2026/27 for Internal Auditor Remuneration due to outstanding items from 2025 to be completed in the current 2025-26 year. Scheduled internal audit services reduced for the 2026-27 year.

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. Council expects to have a balance of $49.3 million in Cash and Investments at the end of the 2026/27 year, being held mainly to deliver future capital works and meet future cash commitments.

Trade and other receivables are monies owed to Council by ratepayers and others.

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 2026/27.

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 through active management of leave entitlements.

4.2.3 Borrowings

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

Council has planned $3.275 million of borrowings in the 2026-27 budget to deliver major infrastructure works in Station Street and Shannon Road and $3 million for the Wollaston Road project carried forward from the prior year. No further borrowings have been projected however this requirement may change in future years as Council reviews priority projects and strategic opportunities as they arise.

	Forecast Actual 2025/26 $	Budget 2026/27 $	Projections 2027/28 $	2028/29 $	2029/30 $
Amount borrowed as at 30 June of the prior year	6,834	5,341	10,143	8,487	6,764
Amount proposed to be borrowed	-	6,275	-	-	-
Amount projected to be redeemed	- 1,493	- 1,473	- 1,656	- 1,723	- 1,156
Amount of borrowings as at 30 June	5,341	10,143	8,487	6,764	5,608

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 2025/26 $	Budget 2026/27 $
Right-of-use assets	-	-
Plant and equipment	975	537
Total right-of-use assets	975	537
Lease liabilities		
Current lease Liabilities		
Plant and equipment	398	399
Total current lease liabilities	398	399
Non-current lease liabilities		
Plant and equipment	662	225
Total non-current lease liabilities	662	225
Total lease liabilities	1,060	624

4.3 Statement of changes in Equity

4.3.1 Reserves

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

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

4.3.2 Equity

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

4.4 Statement of Cash Flows

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

4.4.1 Net cash flows provided by/used in operating activities

Net operating cash flows are expected to remain relatively consistent year on year. The net cash flows from operating activities differ from the reported operating result, as operating results includes non-cash revenue and expenses that are excluded from the Cash Flow Statement in accordance with Australian Accounting Standards.

4.4.2 Net cash flows provided by/used in investing activities

Significant capital projects are expected to be completed in 2026/27, some of which are being carried forward from the 2025/26 budget. These payments for property, plant and equipment will result in Council drawing down some of its short term investments to fund this.

4.4.3 Net cash flows provided by/used in financing activities

Council is seeking to borrow $6.275 million and draw on strategic development reserves to deliver large scale Road infrastructure projects including Wollaston Road, Shannon Road and Station Street. These projects open up our major growth areas for residential growth.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2026/27 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Property	3,743	**4,348**	605	**16.17%**
Plant and equipment	2,532	**1,193**	- 1,339	**-52.90%**
Infrastructure	12,632	**27,668**	15,036	**119.03%**
Total	**18,907**	**33,209**	14,302	**75.64%**

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property	4,348	400	3,000	948	-	45	-	4,303	-
Plant and equipment	1,193	309	826	58	-	-	-	1,193	-
Infrastructure	27,668	5,288	10,780	11,600	-	7,173	40	14,180	6,275
Total	**33,209**	**5,997**	**14,606**	**12,606**	**-**	**7,218**	**40**	**19,676**	**6,275**

Council has infrastructure with a replacement cost of over $830 million which includes buildings, community facilities, sports facilities and pavilions, roads and other infrastructure. These assets require renewal investment in addition to the new scheduled projects. In keeping with the principles of financial sustainability from the Local Government Act 2020, the majority of Councils building capital works program is focused on asset renewal and upgrade works, rather than building new assets.

Plant and equipment includes plant, machinery and equipment, computers and telecommunications and art works.

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.

4.5.2 Current Budget

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
PROPERTY									
Land									
DCP (Riverland)	**-**	-	-	-	-	-	-	-	-
Buildings - specialised									
Building Renewal	**3,000**	-	3,000	-	-	-	-	3,000	-
Buildings									
Shipwreck Key Worker Housing	**400**	400	-	-	-	-	-	400	-
TOTAL PROPERTY	**3,400**	**400**	**3,000**	**-**	**-**	**-**	**-**	**3,400**	**-**
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Plant replacement program	**640**	-	640	-	-	-	-	640	-
Art Work acquisitions	**15**	15	-	-	-	-	-	15	-
Computers and Telecommunications									
Replacing Q Sys system (LHT)	**58**	-	-	58	-	-	-	58	-
Library IT Equipment	**10**	-	10	-	-	-	-	10	-
Library books									
Library Capital Stock	**176**	-	176	-	-	-	-	176	-
TOTAL PLANT AND EQUIPMENT	**899**	**15**	**826**	**58**	**-**	**-**	**-**	**899**	**-**

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
INFRASTRUCTURE									
Roads									
Flaxman / Nicholson Intersection Design Services - lighting and signal design	**25**	-	-	25	-	-	-	25	-
Roads Renewal	**3,712**	-	3,712	-	-	718	-	2,994	-
Wollaston Road Upgrade	**816**	-	-	816	-	-	-	460	356
Station Street Upgrade	**1,374**	-	-	1,374	-	-	-	-	1,374
Shannon Road Upgrade	**1,545**	-	-	1,545	-	-	-	-	1,545
Bridges									
Bridges Renewal	**500**	-	500	-	-	-	-	500	-
Footpaths and Cycleways									
Footpaths & Bicycle Renewal	**1,899**	-	1,899	-	-	-	-	1,899	-
Drainage									
Drainage Renewal	**1,850**	-	1,850	-	-	-	-	1,850	-
Buildings - specialised									
Warrnambool Neighbourhood House - Weather Blinds	**10**	-		10	-	-	-	10	-
Aquazone - Concept work for Development of multipurpose change rooms	**40**	-	-	40	-	-	-	40	-
Children & Family Services Minor Works	**40**	-	40	-	-	-	-	40	-
Archie Graham Minor Capital	**30**	-	30	-	-	-	-	30	-
Library Minor Works	**20**	-	20	-	-	-	-	20	-
LHT Minor Works	**31**	-	31	-	-	-	-	31	-
Art Gallery Minor Works	**50**	-	50	-	-	-	-	50	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
INFRASTRUCTURE - continued									
Recreational, Leisure & Community Facilities									
*Davidson Oval Lighting & Power **	**250**	-	-	250	-	-	-	250	-
Bushfield Reserve - Cricket Netting	**150**	150	-	-	-	-	40	110	-
Picnic Tables- Proudfoots & Mahony Road	**20**	20	-	-	-	-	-	20	-
Aquazone Minor Works	**73**	-	73	-	-	-	-	73	-
Netball Court Reseal	**60**	-	60	-	-	-	-	60	-
Stadium Minor Works	**30**	-	30	-	-	-	-	30	-
Flagstaff Hill Minor Works	**194**	-	194	-	-	-	-	194	-
Holiday Park Minor Works	**200**	-	200	-	-	-	-	200	-
Parks, Open Space and Streetscapes									
Open Space Renewal	**400**	-	400	-	-	-	-	400	-
Playground Renewal	**367**	-	367	-	-	-	-	367	-
Aerodromes									
Airport Minor Works	**70**	-	70	-	-	-	-	70	-
Other Infrastructure									
Raise the Lower Bund Wall for Braithwaite Street Landfill (Design)	**100**	-	-	100	-	-	-	100	-
Beach Access Renewal	**180**	-	180	-	-	-	-	180	-
TOTAL INFRASTRUCTURE	**14,036**	170	9,706	4,160	-	718	40	10,003	3,275
TOTAL NEW CAPITAL WORKS	**18,335**	**585**	**13,532**	**4,218**	**-**	**718**	**40**	**14,302**	**3,275**

* - Contribution from Council to complete project if funding application in 2025-26 budget is not successful.

4.5.3 Works carried forward from the 2025/26 year

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
PROPERTY									
Buildings - specialised									
Civic Centre Refurbishment - Accommodation Strategy	**798**		-	798	-	-	-	798	-
Central Kinder Planning	**150**	-	-	150	-	45	-	105	-
Insert detailed list	**-**	-	-	-	-	-	-	-	-
TOTAL PROPERTY	**948**	**-**	**-**	**948**	**-**	**45**	**-**	**903**	**-**
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Public Art Initiatives	**134**	134	-	-	-	-	-	134	-
Christmas Decorations	**22**	22	-	-	-	-	-	22	-
Computers and Telecommunications									
ICT Strategy Implementation	**138**	138	-	-	-	-	-	138	-
TOTAL PLANT AND EQUIPMENT	**294**	294	-	-	-	-	-	294	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
INFRASTRUCTURE									
Roads									
Viaduct Road Storm Damage	**1,465**	-	-	1,465	-	1,465	-	-	-
Wollaston Road duplication (stg 1)	**5,435**	-	-	5,435	-	-	-	2,435	3,000
Road Safety Audit Implementation	**11**	11	-	-	-	-	-	11	-
Footpaths and Cycleways									
CBD Footpath Renewals	**271**	-	271	-	-	-	-	271	-
Recreational, Leisure & Community Facilities									
Aquazone regrouting project	**135**	-	135	-	-	-	-	135	-
Aquazone Roof Replacement	**750**	-	375	375	-	-	-	750	-
Aquazone Balance Tank	**100**	-	100	-	-	-	-	100	-
Netball Court Reseal	**193**	-	193	-	-	-	-	193	-
Davidson Oval Lighting & Power Upgrade	**130**	-		130	-	-	-	130	-
Parks, Open Space and Streetscapes									
Building Construction- Civic Green Upgrade	**36**	-	-	36	-	-	-	36	-
Other Infrastructure									
Shipwreck Bay Cabins	5,107	5,107	-	-	-	4,990	-	117	-
TOTAL INFRASTRUCTURE	**13,632**	5,118	1,074	7,440	-	6,455	-	4,177	3,000
TOTAL CARRIED FORWARD CAPITAL WORKS 2025/26	**14,874**	**5,412**	**1,074**	**8,388**	**-**	**6,500**	**-**	**5,374**	**3,000**

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

2027/28	Asset Expenditure Types: Total $'000	New $'000	Renewal $'000	Expansion $'000	Upgrade $'000	Funding Sources: Total $'000	Grants $'000	Contributions $'000	Council Cash $'000	Borrowings $'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings - Specialised	3,500	-	3,500	-	-	3,500	-	-	3,500	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	3,500	-	3,500	-	-	3,500	-	-	3,500	-
Total Property	**3,500**	**-**	**3,500**	**-**	**-**	**3,500**	**-**	**-**	**3,500**	**-**
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	1,600	-	1,600	-	-	1,600	-	-	1,600	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	10	-	10	-	-	10	-	-	10	-
Cultural Collections (Library books & Art)	200	16	184	-	-	200	-	-	200	-
Total Plant and Equipment	**1,810**	**16**	**1,794**	**-**	**-**	**1,810**	**-**	**-**	**1,810**	**-**
Infrastructure										
Roads	3,800	-	3,800	-	-	3,800	735	-	3,065	-
Bridges	718	-	718	-	-	718	-	-	718	-
Footpaths and cycleways	2,091	-	2,091	-	-	2,091	-	-	2,091	-
Drainage	1,767	-	1,767	-	-	1,767	-	-	1,767	-
Recreational, leisure and community faciliti	1,198	-	698	-	500	1,198	-	-	1,198	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	594	-	594	-	-	594	-	-	594	-
Aerodromes	73	-	73	-	-	73	-	-	73	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	842	-	592	-	250	842	-	-	842	-
Total Infrastructure	**11,084**	**-**	**10,334**	**-**	**750**	**11,084**	**735**	**-**	**10,349**	**-**
Total Capital Works Expenditure	**16,394**	**16**	**15,628**	**-**	**750**	**16,394**	**735**	**-**	**15,659**	**-**

2028/29	Asset Expenditure Types Total $'000	New $'000	Renewal $'000	Expansion $'000	Upgrade $'000	Funding Sources Total $'000	Grants $'000	Contributions $'000	Council Cash $'000	Borrowings $'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings - Specialised	3,500	-	3,500	-	-	3,500	-	-	3,500	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	3,500	-	3,500	-	-	3,500	-	-	3,500	-
Total Property	**3,500**	**-**	**3,500**	**-**	**-**	**3,500**	**-**	**-**	**3,500**	**-**
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	1,767	-	1,767	-	-	1,767	-	-	1,767	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	11	-	11	-	-	11	-	-	11	-
Cultural Collections (Library books & Art)	209	16	193	-	-	209	-	-	209	-
Total Plant and Equipment	**1,987**	**16**	**1,971**	**-**	**-**	**1,987**	**-**	**-**	**1,987**	**-**
Infrastructure										
Roads	4,000	-	4,000	-	-	4,000	753	-	3,247	-
Bridges	575	-	575	-	-	575	-	-	575	-
Footpaths and cycleways	2,026	-	2,026	-	-	2,026	-	-	2,026	-
Drainage	1,303	-	1,303	-	-	1,303	-	-	1,303	-
Recreational, leisure and community faciliti	732	-	732	-	-	732	-	-	732	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	747	-	747	-	-	747	-	-	747	-
Aerodromes	77	-	77	-	-	77	-	-	77	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	620	-	620	-	-	620	-	-	620	-
Total Infrastructure	**10,079**	**-**	**10,079**	**-**	**-**	**10,079**	**753**	**-**	**9,326**	**-**
Total Capital Works Expenditure	**15,566**	**16**	**15,550**	**-**	**-**	**15,566**	**753**	**-**	**14,813**	**-**

2029/30	Asset Expenditure Types Total $'000	New $'000	Renewal $'000	Expansion $'000	Upgrade $'000	Funding Sources Total $'000	Grants $'000	Contributions $'000	Council Cash $'000	Borrowings $'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings - specialised	3,500	-	3,500	-	-	3,500	-	-	3,500	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	3,500	-	3,500	-	-	3,500	-	-	3,500	-
Total Property	**3,500**	**-**	**3,500**	**-**	**-**	**3,500**	**-**	**-**	**3,500**	**-**
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	1,595	-	1,595	-	-	1,595	-	-	1,595	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	11	-	11	-	-	11	-	-	11	-
Cultural Collections (Library books & Art)	219	17	202	-	-	219	-	-	219	-
Total Plant and Equipment	**1,825**	**17**	**1,808**	**-**	**-**	**1,825**	**-**	**-**	**1,825**	**-**
Infrastructure										
Roads	4,000	-	4,000	-	-	4,000	772	-	3,228	-
Bridges	418	-	418	-	-	418	-	-	418	-
Footpaths and cycleways	1,897	-	1,897	-	-	1,897	-	-	1,897	-
Drainage	802	-	802	-	-	802	-	-	802	-
Recreational, leisure and community faciliti	766	-	766	-	-	766	-	-	766	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	943	-	943	-	-	943	-	-	943	-
Aerodromes	80	-	80	-	-	80	-	-	80	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	649	-	649	-	-	649	-	-	649	-
Total Infrastructure	**9,555**	**-**	**9,555**	**-**	**-**	**9,555**	**772**	**-**	**8,783**	**-**
Total Capital Works Expenditure	**14,880**	**17**	**14,863**	**-**	**-**	**14,880**	**772**	**-**	**14,108**	**-**

4.7 Proposals to Lease Council Land

This section presents a summary of Council's proposals to lease council land to external parties in the 2026-27 financial year.

Under the section 115 of the Local Government Act 2010 (the Act), Council is required to include any proposal to lease land in a financial year in the budget, where the lease is -
(a) for one year or more and —
(i) the rent for any period of the lease is $100 000 or more a year; or
(ii) the current market rental value of the land is $100 000 or more a year; or
(b) for 10 years or more

Council has leases that have expired or are due to expire in the 2025/26 financial year, and Council proposes to offer new leases to the tenants listed below. These leases are proposed to be for more than 10 years or more. Subject to mutual agreement, the new tenancy arrangements are proposed expected to be in place during the 2025/26 financial year.

Lessee - Purpose	Property	Commencement	Term
John L Malin	Hanger 5 - Warrnambool Aerodrome, Mailors Flat-Koroit Rd, Mailors Flat	1 July 2026	10 + 10 Years
SWI Air	Lot 25 For Concourse - Warrnambool Aerodrome, Mailors Flat-Koroit Rd, Mailors Flat	28 February 2027	10 + 10 Years

5. Targeted performance indicators (Council selected)

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

Domain / **Indicator**	**Measure**	**Notes**	**Actual**	**Forecast**	**Target**		**Target Projections**		**Trend**
			2024/25	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**+/o/-**
Governance / Strategic planning	Percentage of staff turnover [number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x 100		12.06%	12.06%	7.44%	7.44%	7.44%	7.44%	o
Financial Forecasting / Infrastructure per head of population	Value of infrastructure / Population		$18,650.26	$22,501.49	$23,135.49	$22,936.66	$22,890.17	$23,026.36	o
Financial Management / Average rate per property Assessment	General rates and municipal charges / no. of property assessments		$2,161.54	$1,940.13	$1,970.90	$2,373.81	$2,433.60	$2,494.90	+
Governance / Transparency	Attendance - Councillor attendance at council meetings [The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) × (Number of Councillors elected at the last Council general		97.40%	100.00%	100.00%	100.00%	100.00%	100.00%	o
Financial forecasting / Revenue and Grants	Own-source Revenue per head of population [Own source revenue / Population]		$2,120.44	$2,108.33	$2,252.84	$2,264.11	$2,301.65	$2,352.87	+
Financial forecasting / Indebtedness	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue		9.67%	7.63%	12.07%	10.60%	7.98%	6.47%	-
Community / Library participation	Library membership (number of registered library members / population) x 100		47.64%	61.09%	69.70%	60.00%	60.00%	60.00%	+
Community / Maternal and child health - service standard	Infant enrolments in the MCH service [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100		100.55%	100.00%	100.00%	100.00%	100.00%	100.00%	o

Key to Target Trend:
+ increase in Council's overall targets
o maintaining Council's overall targets
- decrease in Council's overall targets

5a. Targeted performance indicators (Mandatory)

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

Targeted service performance indicators - Mandatory

Domain / **Indicator**	**Measure**	**Notes**	**Actual 2024/25**	**Forecast 2025/26**	**Target 2026/27**	**Target Projections 2027/28**	**2028/29**	**2029/30**	**Trend +/o/-**
Governance									
Community engagement (council decisions made and implemented with community input)	**Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions** Community satisfaction rating out of 100 with the consultation and engagement efforts of Council		51	51	51	51	51	51	**o**
Environment									
Roads (sealed local roads are maintained and renewed to ensure a safe network)	**Sealed local roads below the intervention level** Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads		90.35%	90.35%	90.35%	90.35%	90.35%	90.35%	**o**
Responsiveness									
Statutory planning (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	**Planning applications decided within the relevant required time** Number of planning application decisions made within the relevant required time / Number of planning application decisions made		77.56%	80.00%	80.00%	80.00%	80.00%	80.00%	**o**
Environment									
Waste management (waste is minimised and sustainability is promoted)	**Kerbside collection waste to landfill per serviced property** Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties		30.34%	31.36%	30.45%	30.45%	30.45%	30.45%	**o**

Key to Target Trend:
+ increase in Council's overall targets
o maintaining Council's overall targets
- decrease in Council's overall targets

Targeted financial performance indicators - Mandatory

Domain / **Indicator**	**Measure**	**Notes**	**Actual 2024/25**	**Forecast 2025/26**	**Target 2026/27**	**Target Projections 2027/28**	**2028/29**	**2029/30**	**Trend +/o/-**
Financial management									
Liquidity (Working Capital) (sufficient working capital and cash is available to cover expenses)	**Current assets compared to current liabilities** Current assets / current liabilities	1	273.85%	259.34%	244.94%	252.64%	253.79%	264.31%	**+**
Financial forecasting									
Asset renewal and upgrade (renewal and upgrade of assets is planned and delivered)	**Asset renewal and upgrade compared to depreciation** Asset renewal and upgrade expenses / Asset depreciation	2	73.92%	83.10%	83.63%	75.13%	71.95%	67.08%	**o**
Financial management									
Rates concentration (revenue is generated from a range of sources)	**Rates compared to adjusted underlying revenue** Rate revenue / adjusted underlying revenue	3	48.42%	52.97%	51.77%	53.62%	54.10%	54.35%	**o**
Financial management									
Expenditure and revenue level (resources are used efficiently in the delivery of services)	**Expenses per property assessment** Total expenses / no. of property assessments		$5,521	$5,866	$5,577	$5,473	$5,533	$5,644	**o**

5b. Financial performance indicators

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

The financial performance indicators below are the prescribed financial performance indicators contained in Part 2 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Domain / **Indicator**	**Measure**	**Notes**	**Actual**	**Forecast**	**Budget**			**Projections**	**Trend**
			2024/25	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**+/o/-**
Financial forecasting									
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	**Non-current liabilities compared to own-source revenue** Non-current liabilities / own source revenue		9.67%	7.63%	12.07%	10.60%	7.98%	6.47%	o
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	**Loans and borrowings compared to own-source revenue** Interest bearing loans and borrowings / own-source revenue		14.03%	14.51%	26.66%	10.29%	8.00%	6.44%	-
	Loans and borrowings repayments compared to own-source revenue Interest and principal repayments on interest bearing loans and borrowings / own-source revenue		3.44%	2.11%	1.52%	2.53%	2.47%	1.69%	+
Population (population is a key driver of a Council's ability to fund the delivery of services to the community)	**Expenses per head of population** Total expenses/ Population		$2,897	$3,078	$2,978	$2,905	$2,942	$3,007	o
	Infrastructure per head of population Value of infrastructure / Population		$18,650	$22,501	$23,135	$22,937	$22,890	$23,026	o
Revenue and grants (revenue is generated from a range of sources to fund the delivery of services to the community)	**Own-source revenue per head of population** Own source revenue / Population		$2,120	$2,108	$2,253	$2,264	$2,302	$2,353	o
	Recurrent grants per head of population Recurrent grants / Population		$534	$389	$485	$491	$498	$505	o

Domain / **Indicator**	**Measure**	**Notes**	**Actual**	**Forecast**	**Budget**		**Projections**		**Trend**
			0	**0**	**0**	**0**	**0**	**0**	**+/o/-**
Financial management									
Liquidity (sufficient working capital and cash is available to cover expenses)	**Cash compared to current liabilities** Cash / current liabilities		NEW	219.06%	203.13%	209.41%	210.86%	221.29%	**o**
Operating position (an adjusted underlying surplus is generated in the ordinary course of business)	**Adjusted underlying surplus (or deficit)** Adjusted underlying surplus (deficit) / Adjusted underlying revenue		-4.10%	-15.86%	-4.75%	-3.33%	-3.00%	-3.12%	**+**
Rates effort (rating level is set based on the community's capacity to pay)	**Rates compared to property value** Rate revenue / CIV of rateable properties in the municipal district		0.42%	0.45%	0.45%	0.45%	0.46%	0.47%	**o**
Expenditure and revenue level (resources are used efficiently in the delivery of services)	**Average rate per property assessment** General rates and municipal charges / no. of property assessments		$2,162	$1,940	$1,971	$2,374	$2,434	$2,495	**+**
Rates collection (rates and charges are being responsibly collected)	**Rates and charges debt** Unpaid rates and charges / all rates and charges		NEW	0.53%	0.52%	0.53%	0.54%	0.55%	**o**

Key to Forecast Trend:

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

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

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

Notes to measures

1. Working Capital

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

2. Asset renewal

This percentage indicates the extent of Council's renewal and upgrade against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Council continues to invest in asset renewal and where possible it leverages grant funding for significant renewal and upgrade projects. This ensures that Council continues to meet the current demand of its assets.

3. Rates concentration

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

6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2026/27.

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation. The fees listed are a maximum and Council have the discretion to charge a lesser amount if appropriate.

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Airport							
Landing fee - Commercial (per landing)	$ per 1,000 kg	Taxable	$ 13.50	$ 14.00	$ 0.50	3.70%	Council
Landing fee - Recreational Aircraft > 1,800kg (per landing)	$ per 1,000 kg	Taxable	$ 13.50	$ 14.00	$ 0.50	3.70%	Council
Flight training - local operator (per aircraft)	Annual	Taxable	$ 1,230.00	$ 1,273.10	$ 43.10	3.50%	Council
Flight training - non local operator (per landing)	$ per 1,000 kg	Taxable	$ 7.00	$ 7.30	$ 0.30	4.29%	Council
Local user fee - Commercial (per aircraft)	Annual	Taxable	$ 1,230.00	$ 1,273.10	$ 43.10	3.50%	Council
Local user fee - Recreational (per aircraft)	Annual	Taxable	$ 310.00	$ 320.90	$ 10.90	3.52%	Council
Ambulance Vic/PelAir (per landing)	Per Landing	Taxable	$ 17.90	$ 18.60	$ 0.70	3.91%	Council
Ambulance Vic HEMS4	No Charge	Taxable	$ -	$ -	$ -	0.00%	Council
RFDS Aircraft	No Charge	Taxable	$ -	$ -	$ -	0.00%	Council
Police/Fire	No Charge	Taxable	$ -	$ -	$ -	0.00%	Council
RPT (per landing)	$ per 1,000 kg	Taxable	$ 13.50	$ 14.00	$ 0.50	3.70%	Council
Pavement Concession - aircraft > 5,700kg & tyre pressure >109psi	Per Landing	Taxable	$ 180.00	$ 186.30	$ 6.30	3.50%	Council
Use terminal/toilets	Per Hour	Taxable	$ 20.50	$ 21.30	$ 0.80	3.90%	Council
Driver Training	Per Day	Taxable	$ 460.00	$ 476.10	$ 16.10	3.50%	Council
Aquazone							
Day Admissions: Aquatics							
Adult swim	Per day	Taxable	$ 8.00	$ 8.30	$ 0.30	3.75%	Council
Child swim (3-15 years)	Per day	Taxable	$ 5.60	$ 5.80	$ 0.20	3.57%	Council
Concession swim	Per day	Taxable	$ 5.60	$ 5.80	$ 0.20	3.57%	Council
Family swim (unlimited family members/same residence)	Per day	Taxable	$ 23.90	$ 24.80	$ 0.90	3.77%	Council
Day Admissions: Health & Fitness							
Gymnasium	Per day	Taxable	$ 17.30	$ 17.90	$ 0.60	3.47%	Council
Gymnasium- Concession	per day	Taxable	$ 12.10	$ 12.60	$ 0.50	4.13%	Council
Fitness class	Per class	Taxable	$ 17.30	$ 17.90	$ 0.60	3.47%	Council
Older adult exercise class	Per class	Taxable	$ 12.10	$ 12.60	$ 0.50	4.13%	Council
Preventative Health Classes	Per class	Taxable	$ 6.90	$ 7.20	$ 0.30	4.35%	Council
School aerobics	Per class	Taxable	$ 8.90	$ 9.30	$ 0.40	4.49%	Council
Personal Training 1 hour	Per session	Taxable	$ 100.00	$ 103.50	$ 3.50	3.50%	Council
Personal Training 45 minutes	Per session	Taxable	$ 75.00	$ 77.70	$ 2.70	3.60%	Council
Personal Training ½ hour	Per session	Taxable	$ 50.00	$ 51.80	$ 1.80	3.60%	Council
Learn to Swim (Pool Entry & Assessment)							
Per class (2nd child and 3rd child discounts apply)	Per class	Non-Taxable	$ 16.60	$ 17.20	$ 0.60	3.61%	Council
Private lessons ½ hour lesson	Per lesson	Non-Taxable	$ 62.00	$ 64.20	$ 2.20	3.55%	Council
1 hour lesson	Per lesson	Non-Taxable	$ 116.30	$ 120.40	$ 4.10	3.53%	Council
School swim - no instruction	Per child	Non-Taxable	$ 5.60	$ 5.80	$ 0.20	3.57%	Council
School swim - with instruction Ration 10:1 - 30min	Per child	Non-Taxable	$ 7.80	$ 8.10	$ 0.30	3.85%	Council
School swim - with instruction Ration 10:1 - 45min	Per child	Non-Taxable	$ 9.60	$ 9.95	$ 0.35	3.65%	Council
School swim - with instruction Ration 10:1 - 60min	Per child	Non-Taxable	$ 11.50	$ 11.90	$ 0.40	3.48%	Council
School swim - with instruction Ration 8:1 - 30min	Per child	Non-Taxable	$ 9.60	$ 9.95	$ 0.35	3.65%	Council
School swim - with instruction Ration 8:1 - 45min	Per child	Non-Taxable	$ 11.50	$ 11.90	$ 0.40	3.48%	Council
School swim - with instruction Ration 8:1 - 60min	Per child	Non-Taxable	$ 13.80	$ 14.30	$ 0.50	3.62%	Council
School swim - with instruction Ration 6:1 - 30min	Per child	Non-Taxable	$ 11.50	$ 11.90	$ 0.40	3.48%	Council
School swim - with instruction Ration 6:1 - 45min	Per child	Non-Taxable	$ 13.80	$ 14.30	$ 0.50	3.62%	Council
School swim - with instruction Ration 6:1 - 60min	Per child	Non-Taxable	$ 16.60	$ 17.20	$ 0.60	3.61%	Council
School at pool	Per child	Non-Taxable	$ 12.20	$ 12.65	$ 0.45	3.69%	Council
Private lessons ½ hour lesson - Monthly Direct Debit	Per direct debit per month	Non-Taxable		$ 256.80	NEW	NEW	Council
Learn to Swim Monthly Direct Debit	Per direct debit per month	Non-Taxable	$ 69.60	$ 72.05	$ 2.45	3.52%	Council
Learn to Swim Monthly Direct Debit (Concession)	Per direct debit per month	Non-Taxable	$ 48.70	$ 50.45	$ 1.75	3.59%	Council
Group Entry							
Adult Swim	Per session	Taxable	$ 7.40	$ 7.70	$ 0.30	4.05%	Council
Adult Gym	Per session	Taxable	$ 16.30	$ 16.90	$ 0.60	3.68%	Council
Adult Fitness Class	Per session	Taxable	$ 16.30	$ 16.90	$ 0.60	3.68%	Council
Child Swim	Per session	Taxable	$ 5.10	$ 5.30	$ 0.20	3.92%	Council
Fitness class - 20 pass	Per pass	Taxable	$ 309.30	$ 320.00	$ 10.70	3.46%	Council
Multi Pass – Aquatics							
Adult - 20 Pass	Per pass	Taxable	$ 144.00	$ 149.40	$ 5.40	3.75%	Council
Adult -50 Pass	Per pass	Taxable	$ 360.00	$ 373.50	$ 13.50	3.75%	Council
Child - 20 Pass	Per pass	Taxable	$ 100.80	$ 104.40	$ 3.60	3.57%	Council
Child - 50 Pass	Per pass	Taxable	$ 252.00	$ 261.00	$ 9.00	3.57%	Council
Concession - 20 Pass	Per pass	Taxable	$ 100.80	$ 104.40	$ 3.60	3.57%	Council
Concession - 50 Pass	Per pass	Taxable	$ 252.00	$ 261.00	$ 9.00	3.57%	Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Aquazone							
Facility Hire							
Up to four hours	Per booking	Taxable	$ 604.10	$ 625.30	$ 21.20	3.51%	Council
Up to ten hours	Per booking	Taxable	$ 935.10	$ 967.80	$ 32.70	3.50%	Council
Lane hourly - commercial	Per hour per lane	Taxable	$ 49.90	$ 51.70	$ 1.80	3.61%	Council
Lane hourly - community	Per hour per lane	Taxable	$ 5.50	$ 5.70	$ 0.20	3.64%	Council
School booking cancellation fee (per lane) (<12 hrs notice)	Per lane	Taxable	$ 54.40	$ 56.30	$ 1.90	3.49%	Council
Functional Studio	Per hour	Taxable	$ 70.70	$ 73.20	$ 2.50	3.54%	Council
Multi-purpose room	Per hour	Taxable	$ 76.20	$ 78.90	$ 2.70	3.54%	Council
Memberships - Gold							
12 months	Per membership	Taxable	$ 1,187.50	$ 1,230.00	$ 42.50	3.58%	Council
3 months	Per membership	Taxable	$ 296.90	$ 307.50	$ 10.60	3.57%	Council
Direct debit monthly rate	Per membership per month	Taxable	$ 99.00	$ 102.50	$ 3.50	3.54%	Council
Direct Debit monthly Concession Rate	Per membership per month	Taxable	$ 69.30	$ 71.75	$ 2.45	3.54%	Council
Memberships - Gym and Swim							
12 months	Per membership	Taxable	$ 1,050.20	$ 1,087.20	$ 37.00	3.52%	Council
3 months	Per membership	Taxable	$ 262.50	$ 271.80	$ 9.30	3.54%	Council
Direct debit monthly rate	Per membership per month	Taxable	$ 87.50	$ 90.60	$ 3.10	3.54%	Council
Direct Debit monthly Concession Rate	Per membership per month	Taxable	$ 61.30	$ 63.45	$ 2.15	3.51%	Council
Memberships - Fitness and Swim							
12 months	Per membership	Taxable	$ 1,050.20	$ 1,087.20	$ 37.00	3.52%	Council
3 months	Per membership	Taxable	$ 262.50	$ 271.80	$ 9.30	3.54%	Council
Direct debit monthly rate	Per membership per month	Taxable	$ 87.50	$ 90.60	$ 3.10	3.54%	Council
Direct Debit monthly Concession Rate	Per membership per month	Taxable	$ 61.30	$ 63.45	$ 2.15	3.51%	Council
Memberships - Swim Only							
12 months	Per membership	Taxable	$ 945.60	$ 979.20	$ 33.60	3.55%	Council
3 months	Per membership	Taxable	$ 236.40	$ 244.80	$ 8.40	3.55%	Council
Direct debit monthly rate	Per membership per month	Taxable	$ 78.80	$ 81.60	$ 2.80	3.55%	Council
Direct Debit monthly Concession Rate	Per membership per month	Taxable	$ 55.10	$ 57.15	$ 2.05	3.72%	Council
Memberships - Family Swim							
12 months	Per membership	Taxable	$ 2,087.80	$ 2,160.30	$ 72.50	3.47%	Council
3 months	Per membership	Taxable	$ 521.90	$ 540.20	$ 18.30	3.51%	Council
Direct debit monthly rate	Per membership per month	Taxable	$ 173.90	$ 180.00	$ 6.10	3.51%	Council
Animal Shelter							
Microchip & Vaccination Fees							
Microchip fee	Per animal	Non-taxable	$ 36.00	$ 37.30	$ 1.30	3.61%	Council
Vaccination fee	Per animal	Non-taxable	$ 46.00	$ 47.60	$ 1.60	3.48%	Council
Animal Adoption Fees							
Dogs - Single adoptions							
Senior dog (9 years +)	Per animal	Taxable	No fee	No fee	No fee		Council
Adult dog (over 12 months)	Per animal	Taxable	$ 512.00	$ 530.00	$ 18.00	3.52%	Council
Adult dog (6- 12 months)	Per animal	Taxable	$ 615.00	$ 637.00	$ 22.00	3.58%	Council
Puppy (2-6 months)	Per animal	Taxable	$ 666.00	$ 690.00	$ 24.00	3.60%	Council
Dogs - In Pairs adoptions				$ -			
Senior dog (9 years +)	Per pair	Taxable	No fee	No fee	No fee		Council
Adult dog (over 12 months)	Per pair	Taxable	$ 717.00	$ 742.00	$ 25.00	3.49%	Council
Adult dog (6- 12 months)	Per pair	Taxable	$ 871.00	$ 902.00	$ 31.00	3.56%	Council
Puppy (2-6 months)	Per pair	Taxable	$ 922.00	$ 954.00	$ 32.00	3.47%	Council
Cats - Single adoptions				$ -			
Senior cat (10 years +)	Per animal	Taxable	No fee	No fee	No fee		Council
Adult cat (over 6 months)	Per animal	Taxable	$ 148.00	$ 154.00	$ 6.00	4.05%	Council
Kitten (under 6 months)	Per animal	Taxable	$ 240.00	$ 249.00	$ 9.00	3.75%	Council
Cats - In Pairs adoptions				$ -			
Senior cat (10 years +)	Per pair	Taxable	No fee	No fee	No fee		Council
Adult cat (over 6 months)	Per pair	Taxable	$ 148.00	$ 155.00	$ 7.00	4.73%	Council
Kitten (under 6 months)	Per pair	Taxable	$ 240.00	$ 249.00	$ 9.00	3.75%	Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Animal Shelter							
Surrender Fees							
Dog surrender fee	Per animal	Taxable	$ 56.00	$ 58.00	$ 2.00	3.57%	Council
Cat surrender fee	Per animal	Taxable	$ 46.00	$ 48.00	$ 2.00	4.35%	Council
Kitten litter surrender fee (2+ kittens)	Per litter	Taxable	$ 85.00	$ 88.00	$ 3.00	3.53%	Council
Puppy litter surrender fee (2+ puppies)	Per litter	Taxable	$ 105.00	$ 109.00	$ 4.00	3.81%	Council
Archie Graham							
User Fees & Charges							
Hydro pools casual admission	Per admission	Non-Taxable	$ 11.10	$ 11.50	$ 0.40	3.60%	Council
Commercial pool use	Per use	Taxable	$ 110.60	$ 114.50	$ 3.90	3.53%	Council
Community pool use	Per use	Taxable	$ 77.40	$ 80.20	$ 2.80	3.62%	Council
Tech Support	Per session	Taxable	$ 7.70	$ 8.00	$ 0.30	3.90%	Council
Mahjong, scrabble, backgammon	Per session	Taxable	$ 2.10	$ 2.50	$ 0.40	19.05%	Council
Room hire							
Small Interview Room - Office Style / Interview Room (Capacity 2-3)	Per hour per room	Taxable	$ 17.80	$ 18.50	$ 0.70	3.93%	Council
Small Interview Room - Office Style / Interview Room (Capacity 2-3)	Per half day per room	Taxable	$ 59.90	$ 62.00	$ 2.10	3.51%	Council
Small Interview Room - Office Style / Interview Room (Capacity 2-3)	Per full day per room	Taxable	$ 107.20	$ 111.00	$ 3.80	3.54%	Council
Medium Interview Room - Office Style / Interview Room (Capacity 4-6)	Per hour per room	Taxable	$ 23.70	$ 24.60	$ 0.90	3.80%	Council
Medium Interview Room - Office Style / Interview Room (Capacity 4-6)	Per half day per room	Taxable	$ 83.50	$ 86.50	$ 3.00	3.59%	Council
Medium Interview Room - Office Style / Interview Room (Capacity 4-6)	Per full day per room	Taxable	$ 141.90	$ 147.00	$ 5.10	3.59%	Council
Seniors Meeting Room - Lecture/Workshop: Tables and chairs (Capacity 30/20)	Per hour per room	Taxable	$ 29.40	$ 30.50	$ 1.10	3.74%	Council
Seniors Meeting Room - Lecture/Workshop: Tables and chairs (Capacity 30/20)	Per half day per room	Taxable	$ 100.90	$ 104.50	$ 3.60	3.57%	Council
Seniors Meeting Room - Lecture/Workshop: Tables and chairs (Capacity 30/20)	Per full day per room	Taxable	$ 189.10	$ 195.80	$ 6.70	3.54%	Council
Recreation Hall - Lecture/Workshop: Tables and chairs (Capacity 150/80)	Per hour per room	Taxable	$ 47.30	$ 49.00	$ 1.70	3.59%	Council
Recreation Hall - Lecture/Workshop: Tables and chairs (Capacity 150/80)	Per half day per room	Taxable	$ 155.50	$ 161.00	$ 5.50	3.54%	Council
Recreation Hall - Lecture/Workshop: Tables and chairs (Capacity 150/80)	Per full day per room	Taxable	$ 283.70	$ 293.70	$ 10.00	3.52%	Council
Community Programs 1 - Lecture/Workshop: Tables and chairs (Capacity 35/25)	Per hour per room	Taxable	$ 41.50	$ 43.00	$ 1.50	3.61%	Council
Community Programs 1 - Lecture/Workshop: Tables and chairs (Capacity 35/25)	Per half day per room	Taxable	$ 141.90	$ 146.90	$ 5.00	3.52%	Council
Community Programs 1 - Lecture/Workshop: Tables and chairs (Capacity 35/25)	Per full day per room	Taxable	$ 238.50	$ 247.00	$ 8.50	3.56%	Council
Community Programs 2 - Lecture/Workshop: Tables and chairs (Capacity 30/20)	Per hour per room	Taxable	$ 35.80	$ 38.00	$ 2.20	6.15%	Council
Community Programs 2 - Lecture/Workshop: Tables and chairs (Capacity 30/20)	Per half day per room	Taxable	$ 118.70	$ 125.00	$ 6.30	5.31%	Council
Community Programs 2 - Lecture/Workshop: Tables and chairs (Capacity 30/20)	Per full day per room	Taxable	$ 214.30	$ 225.00	$ 10.70	4.99%	Council
Dining Room - Tables and chairs, Kitchenette (Capacity 80/60) - Outside business hours	Per hour per room	Taxable	NEW	$ 45.00	NEW		Council
Dining Room - Tables and chairs, Kitchenette (Capacity 80/60) - Outside business hours	Per half day per room	Taxable	NEW	$ 148.00	NEW		Council
Dining Room - Tables and chairs, Kitchenette (Capacity 80/60) - Outside business hours	Per full day per room	Taxable	NEW	$ 248.00	NEW		Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
West Warrnambool Neighbourhood House							
WWNH Meeting Room: Tables and Chairs (Capacity 10/15)	Per 2 hours per room	Taxable	$ 25.00	$ 26.00	$ 1.00	4.00%	Council
WWNH Meeting Room: Tables and Chairs (Capacity 10/15)	Per half day per room	Taxable	$ 50.00	$ 52.00	$ 2.00	4.00%	Council
WWNH Meeting Room: Tables and Chairs (Capacity 10/15)	Per full day per room	Taxable	$ 100.00	$ 103.50	$ 3.50	3.50%	Council
WWNH Community Space: Tables and Chairs (Capacity 12/16)	Per 2 hours per room	Taxable	$ 37.50	$ 40.00	$ 2.50	6.67%	Council
WWNH Community Space: Tables and Chairs (Capacity 12/16)	Per half day per room	Taxable	$ 75.00	$ 78.00	$ 3.00	4.00%	Council
WWNH Community Space: Tables and Chairs (Capacity 12/16)	Per full day per room	Taxable	$ 150.00	$ 155.50	$ 5.50	3.67%	Council
Note: - Not for Profit (NFP) Organisations will receive a flat 50% discount on full rates outlined above. NFP eligibility status must be confirmed by providing documentation outlining registration with a regulatory body - Volunteer groups can access Archie venues at no charge, subject to room availability and proof of volunteer status - Please note Organisations may apply for financial assistance for room hire fee through the Community Support Fund https://www.warrnambool.vic.gov.au/community-development-fund - Alternatively organisations may negotiate in-kind donation of room hire through a Warrnambool City Council partnership arrangement							
Art Gallery							
User Fees and Charges							
Admission to special exhibition/event	Per admission	Taxable	Dependent on exhibition/ event				Council
Research Inquiry – per hour	Per hour	Taxable	$ 49.00	$ 50.70	$ 1.70	3.47%	Council
Curatorial Advice – per hour	Per hour	Taxable	$ 135.90	$ 140.70	$ 4.80	3.53%	Council
Education workshop/activity	Per activity	Taxable	Dependent on activity				Council
Public program event/activity	Per activity	Taxable	Dependent on activity				Council
Front-of-house and out-of-hours staff	Per hour	Taxable	$ 49.00	$ 50.70	$ 1.70	3.47%	Council
Annual Subscription							
Family	Per subscription	Taxable	$ 70.00	$ 80.00	$ 10.00	14.29%	Council
Family 3 Years	Per subscription	Taxable	$ 200.00	$ 220.00	$ 20.00	10.00%	Council
Individual	Per subscription	Taxable	$ 40.00	$ 45.00	$ 5.00	12.50%	Council
Individual 3 years	Per subscription	Taxable	$ 110.00	$ 120.00	$ 10.00	9.09%	Council
Individual concession	Per subscription	Taxable	$ 30.00	$ 35.00	$ 5.00	16.67%	Council
Individual concession 3 years	Per subscription	Taxable	$ 80.00	$ 90.00	$ 10.00	12.50%	Council
Life	Per subscription	Taxable	$ 1,000.00	$ 1,200.00	$ 200.00	20.00%	Council
Art Gallery							
Rental							
Exhibition in George Lance Gallery/Temporary Exhibition Gallery	Per Exhibition	Taxable	Negotiation				Council
Private Function Venue Hire	Per hour	Taxable	$500 per hour + additional fees associated with staffing requirements and paid exhibitions				Council
After hours private curators tours	Per hour	Taxable	$350 per hour flat rate + additional fees associated with staffing requirements and paid exhibitions				Council
Commission on art sales	Per sale	Taxable	$ 0.40	$ 0.45	$ 0.05	12.50%	Council
Commission on shop sales	Per sale	Taxable	$ 1.10	$ 1.10	$ -	0.00%	Council
Commission on consignment shop sales	Per sale	Taxable	$ 0.30	$ 0.30	$ -	0.00%	Council
Meetings/functions (Per hour + additional staffing fees if required)	Per hour	Taxable	$ 135.90	$ 500.00	$ 364.10	267.92%	Council
Back loading frames – per hour each	Per hour / each	Taxable	$ 11.00	$ 11.40	$ 0.40	3.64%	Council
Lectern hire	Per hour	Taxable	$ 11.00	$ 11.40	$ 0.40	3.64%	Council
Microphone and overhead PA	Per hour	Taxable	$ 21.70	$ 22.50	$ 0.80	3.69%	Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Building							
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.							
Non Statutory Building Fees							
Note: Additional statutory State Government charges and conditions are relevant to all Building Applications.							
New dwellings including single detached houses or attached multi unit developments	Up to $300,000	Taxable	$ 2,751.20	$ 2,847.50	$ 96.30	3.50%	Council
	$300,001-$500,000	Taxable	$ 4,605.10	$ 4,766.30	$ 161.20	3.50%	Council
	$500,001+	Taxable	Price on Application (POA)				Council
Extensions and/or alterations (including demolitions) to dwellings	Up to $10,000	Taxable	$ 777.80	$ 805.00	$ 27.20	3.50%	Council
	$10,001-$50,000	Taxable	$ 1,321.00	$ 1,367.20	$ 46.20	3.50%	Council
	$50,001-$150,000	Taxable	$ 2,466.30	$ 2,552.60	$ 86.30	3.50%	Council
	$150,001+	Taxable	Price on Application (POA)				Council
Minor works - Garages/sheds, carports, swimming pools, fences, retaining walls etc.	Up to $10,000	Food Safety	Replaced per below				Council
	0 - $20,000	Taxable	$ 777.80	$ 805.00	$ 27.20	3.50%	Council
	$20,001-$50,000	Taxable	$ 1,030.10	$ 1,066.20	$ 36.10	3.50%	Council
	$50,001-$100,000	Taxable	$ 1,449.50	$ 1,500.20	$ 50.70	3.50%	Council
	>$100,001+	Taxable	Price on Application (POA)				Council
Swimming pools and Spas	Any Value	Taxable	Price on Application (POA)				Council
Any additional inspection	Domestic	Taxable	$ 222.50	$ 230.30	$ 7.80	3.51%	Council
	Commercial	Taxable	$ 301.00	$ 311.50	$ 10.50	3.49%	Council
Amendment and/or extension of building permits;	Domestic	Taxable	$ 222.50	$ 230.30	$ 7.80	3.51%	Council
	Commercial	Taxable	$ 301.00	$ 311.50	$ 10.50	3.49%	Council
Amendment of approved plans	Domestic	Taxable	$ 222.50	$ 230.30	$ 7.80	3.51%	Council
	Commercial	Taxable	$ 301.00	$ 311.50	$ 10.50	3.49%	Council
Additional Building Fees							
Administration of Building Notice	Per notice	Taxable	$ 783.80	$ 811.20	$ 27.40	3.50%	Council
Administration of Building Order	Per order	Taxable	$ 522.40	$ 540.70	$ 18.30	3.50%	Council
Temporary Structure Siting Approval	Per siting	Taxable	$ 522.40	$ 540.70	$ 18.30	3.50%	Council
Occupancy Permit for Places of Public Entertainment (POPE)	Per permit	Taxable	$ 653.00	$ 675.90	$ 22.90	3.51%	Council
Provide copy of Building Permit or Occupancy Permit (with owners consent)	Per permit	Taxable	$ 92.10	$ 95.30	$ 3.20	3.47%	Council
Provide copy of Building Permit including plans – Domestic (with owners consent)	Per permit	Taxable	$ 160.50	$ 166.10	$ 5.60	3.49%	Council
Provide copy of Building Permit including plans – Commercial (with owners consent)	Per permit	Taxable	$ 367.20	$ 380.10	$ 12.90	3.51%	Council
Essential Safety Measure Assessment - minimum fee	Per assessment	Taxable	$ 718.40	$ 743.50	$ 25.10	3.49%	Council
Childrens Services							
Centre Based Care							
User Fees & Charges							
Daily fee - Jul to Dec	Per day	Non-Taxable	$ 140.00	$ 143.50	$ 3.50	2.50%	Council
Daily fee - Jan to June	Per day	Non-Taxable	$ 140.00	$ 160.00	$ 20.00	14.29%	Council
Family Day Care							
User Fees & Charges							
8am to 6pm – per hour	Fees & charges set by Educators under National guidelines	Non-Taxable	Fees & charges set by Educators under National guidelines				Council
After hours – per hour							Council
Public holidays – per hour							Council
Breakfast							Council
Lunch							Council
Dinner							Council
Snacks							Council
Trips							Council
Parent Admin Levy - per child per week, capped at 2 children	Per child per week	Non-Taxable	$ 11.00	$ 11.50	$ 0.50	4.55%	Council
Educator Levy - per hour	Per hour	Non-Taxable	$ 1.30	$ 1.40	$ 0.10	7.69%	Council
Educator registration fee	Per application	Non-Taxable	NEW	$ 230.00	NEW		Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Coast and Rivers							
Mooring Fees							
Boat less than 10m pa	Per boat	Taxable	$ 310.00	$ 320.90	$ 10.90	3.52%	Council
Boat 10.1m to 15m pa	Per boat	Taxable	$ 390.00	$ 403.70	$ 13.70	3.51%	Council
Boat 15.1 – 20m pa	Per boat	Taxable	$ 450.00	$ 465.80	$ 15.80	3.51%	Council
Boat 20.1 – 25m pa	Per boat	Taxable	$ 550.00	$ 569.30	$ 19.30	3.51%	Council
Jetty Fees – pa: Permit for breakwater and Hopkins River	Per boat	Taxable	$ 260.00	$ 269.10	$ 9.10	3.50%	Council
Mooring inspection fee	Per boat	Taxable	$ 230.00	$ 238.10	$ 8.10	3.52%	Council
Mooring infrastructure hire	Per boat	Taxable	$ 110.00	$ 113.90	$ 3.90	3.55%	Council
Berth permit or mooring licence - new application fee	Per boat	Taxable	$ 100.00	$ 103.50	$ 3.50	3.50%	Council
Annual Parking Permit Fees							
Breakwater (per vehicle)	Per vehicle	Taxable	$ 80.00	$ 82.80	$ 2.80	3.50%	Council

Community Care							
Home Maintenance							
Lawn mowing and tip fees: low	Per hour	Non-Taxable	$ 22.40	$ 23.20	$ 0.80	3.57%	Council
Lawn mowing and tip fees: medium & couples	Per hour	Non-Taxable	$ 51.50	$ 53.30	$ 1.80	3.50%	Council
Lawn mowing and tip fees: Private	Per hour	Taxable	$ 103.60	$ 107.20	$ 3.60	3.47%	Council
Home Care Packages and Brokerage Clients	Per hour	Taxable	$ 103.60	$ 107.20	$ 3.60	3.47%	Council
Tip fee		Taxable	$ 6.60	$ 6.80	$ 0.20	3.03%	Council
HACC - Lawn mowing and tip fees: low (plus cost of materials)	Per hour	Non-Taxable	$ 14.60	$14.00	$ (0.60)	-4.11%	Council
HACC - Lawn mowing and tip fees: Medium (plus cost of materials)	Per hour	Non-Taxable	$ 21.70	$ 28.00	$ 6.30	29.03%	Council
Property modification (plus cost of materials): low	Per hour	Non-Taxable	$ 22.40	$ 23.20	$ 0.80	3.57%	Council
Property modification (plus cost of materials): medium	Per hour	Non-Taxable	$ 42.40	$ 43.90	$ 1.50	3.54%	Council
Property modification (plus cost of materials): Private	Per hour	Taxable	$ 103.60	$ 107.20	$ 3.60	3.47%	Council
Home Care Packages and Brokerage Clients	Per hour	Taxable	$ 103.60	$ 107.20	$ 3.60	3.47%	Council
Note: Minimum 1 hour applies to home maintenance							
Home Care							
HACC Community Care Low care	Per hour	Non-Taxable	$ 13.10	$ 14.00	$ 0.90	6.87%	Council
HACC Community Care Medium Care	Per hour	Non-Taxable	$ 17.65	$ 28.00	$ 10.35	58.64%	Council
HACC Community Care High care	Per hour	Non-Taxable	$ 87.10	$ 90.10	$ 3.00	3.44%	Council
Home Care Packages and Brokerage Clients	Per hour	Non-Taxable	$ 87.10	$ 90.10	$ 3.00	3.44%	Council
CHSP Personal care – low	Per hour	Non-Taxable	$ 13.10	$ 13.60	$ 0.50	3.82%	Council
CHSP Personal care – medium	Per hour	Non-Taxable	$ 23.50	$ 24.30	$ 0.80	3.40%	Council
CHSP Personal care - High	Per hour	Non-Taxable	$ 87.10	$ 90.10	$ 3.00	3.44%	Council
Home Care Packages and Brokerage Clients	Per hour	Non-Taxable	$ 87.10	$ 90.10	$ 3.00	3.44%	Council
CHSP Community Care Low	Per hour	Non-Taxable	$ 13.10	$ 13.60	$ 0.50	3.82%	Council
CHSP Community Care Medium	Per hour	Non-Taxable	$ 23.50	$ 24.30	$ 0.80	3.40%	Council
CHSP Community Care High	Per hour	Non-Taxable	$ 87.10	$ 90.10	$ 3.00	3.44%	Council
Home Care Packages and Brokerage Clients	Per hour	Non-Taxable	$ 87.10	$ 90.10	$ 3.00	3.44%	Council
Note: Minimum 1/2 hour applies to home care							
Flexible Respite care - Full Pension	Per session	Non-Taxable	$ 7.00	$ 7.20	$ 0.20	2.86%	Council
Flexible Respite care - Part pension	Per session	Non-Taxable	$ 11.00	$ 11.40	$ 0.40	3.64%	Council
Flexible Respite care - Self Funded	Per session	Non-Taxable	$ 44.60	$ 46.20	$ 1.60	3.59%	Council
Flexible Respite care - Private fee	Per session	Non-Taxable	$ 71.60	$ 74.10	$ 2.50	3.49%	Council
Flexible Respite care - HCP & Brokered Clients	Per session	Non-Taxable	$ 71.60	$ 74.10	$ 2.50	3.49%	Council
Respite Care Programs	Per session	Non-Taxable	$ 8.80	$ 9.10	$ 0.30	3.41%	Council
Accommodation Respite care	One night	Non-Taxable	$ 16.40	$ 17.00	$ 0.60	3.66%	Council
Accommodation Respite care	Two night	Non-Taxable	$ 27.40	$ 28.40	$ 1.00	3.65%	Council
CACPS	Per hour	Taxable	$ 71.60	$ 74.10	$ 2.50	3.49%	Council
Post Acute Care	Per hour	Taxable	$ 71.60	$ 74.10	$ 2.50	3.49%	Council
CHSP/HACC Financial Hardship Fee	Per Application	Taxable	$ 3.30	$ 3.40	$ 0.10	3.03%	Council
Plus travel costs per km - Private Clients / Fees for Service	Per km	Taxable	$ 1.60	$ 1.70	$ 0.10	6.25%	Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Community Care							
Social Support Group							
CHSP Daily session fee – low	Per session	Non-Taxable	$ 8.90	$ 9.10	$ 0.20	2.25%	Council
CHSP Daily session fee – medium	Per session	Non-Taxable	$ 11.00	$ 11.40	$ 0.40	3.64%	Council
CHSP Daily session fee – high	Per session	Non-Taxable	$ 44.60	$ 46.20	$ 1.60	3.59%	Council
CHSP In Venue Meal	Per meal	Non-Taxable	$ 10.20	$ 10.60	$ 0.40	3.92%	Council
CHSP Café program	Per session	Non-Taxable	$ 8.90	$ 9.10	$ 0.20	2.25%	Council
CHSP Financial Hardship Fee	Per Application	Taxable	$ 3.30	$ 3.40	$ 0.10	3.03%	Council
CHSP Social Support Individual - session fee	Per session	Non-Taxable	$ 8.80	$ 9.10	$ 0.30	3.41%	Council
Full Cost and Support at Home clients	Per session	Non-Taxable		$ 59.50	NEW	NEW	Council
HACC Daily session fee – low	Per session	Non-Taxable	$ 8.90	$ 10.00	$ 1.10	12.36%	Council
HACC Daily session fee – medium	Per session	Non-Taxable		$ 20.00	NEW	NEW	Council
HACC Daily session fee – high & full cost participants (GST free)	Per session	Non-Taxable	$ 44.60	$ 46.20	$ 1.60	3.59%	Council
Full Cost and Support at Home clients	Per session	Non-Taxable		$ 59.50	NEW	NEW	Council
HACC In Venue Meal	Per meal	Non-Taxable	$ 10.20	$ 10.60	$ 0.40	3.92%	Council
HACC Social Support program	Per session	Non-Taxable	$ 8.80	$ 9.50	$ 0.70	7.95%	Council
HACC Financial Hardship Fee	Per Application	Taxable	$ 3.30	$ 3.40	$ 0.10	3.03%	Council
Meals On Wheels							
CHSP Meal 3 course	Per meal	Non-Taxable	$ 14.50	$ 15.00	$ 0.50	3.45%	Council
HACC Meal 3 course	Per meal	Non-Taxable	$ 13.50	$ 15.00	$ 1.50	11.11%	Council
CHSP Meal 2 course	Per meal	Non-Taxable	$ 13.00	$ 13.50	$ 0.50	3.85%	Council
HACC Meal 2 course	Per meal	Non-Taxable	$ 13.00	$ 13.50	$ 0.50	3.85%	Council
Meal 3 course - full cost	Per meal	Non-Taxable	$ 27.50	$ 32.00	$ 4.50	16.36%	Council
Meal 2 course - full cost	Per meal	Non-Taxable	$ 24.50	$ 25.40	$ 0.90	3.67%	Council
CHSP Meal 2 Course + Sandwich	Per meal	Non-Taxable	$ 9.00	$ 9.30	$ 0.30	3.33%	Council
Designated Area Migration Agreement (DAMA)							
Designated Area Migration Agreement (DAMA) officer fee to assess and endorse applications from businesses. Two Fees are applies which depend on the turnover of the business.							
(1) Less than $10m Turnover	Per Application	Non-Taxable	$ 825.00	$ 935.00	$ 110.00	13.33%	Council
(2) More than $10m Turnover	Per Application	Non-Taxable	$ 990.00	$ 1,100.00	$ 110.00	11.11%	Council
Flagstaff Hill							
Admission Fees							
Adults	Per admission	Taxable	$ 20.50	$ 21.40	$ 0.90	4.39%	Council
Concession	Per admission	Taxable	$ 16.50	$ 17.30	$ 0.80	4.85%	Council
Child	Per admission	Taxable	$ 10.00	$ 10.50	$ 0.50	5.00%	Council
Family	Per admission	Taxable	$ 54.00	$ 56.60	$ 2.60	4.81%	Council
Member School Education visits	Per admission	Taxable	$ 5.00	$ 5.20	$ 0.20	4.00%	Council
Additional Education Sessions	Per admission	Taxable	$ 4.50	$ 4.70	$ 0.20	4.44%	Council
Sound & Light Show Admissions							
Adults	Per admission	Taxable	$ 33.50	$ 34.70	$ 1.20	3.58%	Council
Concession	Per admission	Taxable	$ 30.50	$ 31.60	$ 1.10	3.61%	Council
Child	Per admission	Taxable	$ 18.50	$ 19.10	$ 0.60	3.24%	Council
Family (2A + 2C)	Per admission	Taxable	$ 86.00	$ 89.00	$ 3.00	3.49%	Council
Additional Child	Per admission	Taxable	$ 13.00	$ 13.50	$ 0.50	3.85%	Council
Day and Night Package (10% off your Day Entry when you purchase Night Show)							
Adults	Per admission	Taxable	$ 48.00	$ 49.80	$ 1.80	3.75%	Council
Concession	Per admission	Taxable	$ 42.00	$ 43.40	$ 1.40	3.33%	Council
Child	Per admission	Taxable	$ 25.50	$ 26.40	$ 0.90	3.53%	Council
Family (2A + 2C)	Per admission	Taxable	$ 123.00	$ 129.30	$ 6.30	5.12%	Council
Ticket Fees (patrons & ticket purchasers)							
Online/Web Booking Fee	Per booking	Taxable	$ 0.35	$ 0.40	$ 0.05	14.36%	Council
POS Booking fee	Per booking	Taxable	$ 0.15	$ 0.20	$ 0.05	33.33%	Council
Credit Surcharge	Per booking	Taxable	Dependent on bank fees				Council
Flagstaff Hill Memberships							
Individual	Per membership	Taxable	$ 45.50	$ 47.10	$ 1.60	3.52%	Council
Grandparents (2A + Children)	Per membership	Taxable	$ 81.50	$ 84.40	$ 2.90	3.56%	Council
Family (2A + Children)	Per membership	Taxable	$ 103.50	$ 107.10	$ 3.60	3.48%	Council
Full Family (2G + 2A + Children)	Per membership	Taxable	$ 130.50	$ 135.10	$ 4.60	3.52%	Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Flagstaff Hill							
School Memberships							
Enrolment of 0-50 students	Per membership	Taxable	$ 65.50	$ 67.80	$ 2.30	3.51%	Council
Enrolment of 51-100 students	Per membership	Taxable	$ 81.50	$ 84.40	$ 2.90	3.56%	Council
Enrolment of 101-250 students	Per membership	Taxable	$ 103.50	$ 107.10	$ 3.60	3.48%	Council
Enrolment of 251-500 students	Per membership	Taxable	$ 141.50	$ 146.50	$ 5.00	3.53%	Council
Enrolment of 500 students or more	Per membership	Taxable	$ 168.50	$ 174.40	$ 5.90	3.50%	Council
Weddings and Functions							
Flagstaff – Ceremony Only	Per ceremony	Taxable	$ 980.00	$ 1,014.30	$ 34.30	3.50%	Council
Flagstaff – Marquee	Per marquee	Taxable	$ 2,715.00	$ 2,810.00	$ 95.00	3.50%	Council
Mission to Seaman’s Church	Per event	Taxable	$ 705.00	$ 729.70	$ 24.70	3.50%	Council
The Wharf in front of the Steam Packet Inn	Per event	Taxable	$ 705.00	$ 729.70	$ 24.70	3.50%	Council
The Village Green	Per event	Taxable	$ 705.00	$ 729.70	$ 24.70	3.50%	Council
The Sailmaker’s Loft	Per event	Taxable	$ 1,035.00	$ 1,071.20	$ 36.20	3.50%	Council
Wharf Theatre	Per event	Taxable	$ 1,200.00	$ 1,242.00	$ 42.00	3.50%	Council
Hire of the Steam Packet Inn Venue Only	Per event	Taxable	$ 545.00	$ 564.10	$ 19.10	3.50%	Council
Hire of the Steam Packet Inn (Hourly Rate)	Per hour	Taxable	$ 165.00	$ 170.80	$ 5.80	3.52%	Council
Wedding Photo’s in the Village (Hourly Rate)	Per hour	Taxable	$ 165.00	$ 170.80	$ 5.80	3.52%	Council
Visitor Services							
City Highlights 1 Hour Tour	Per tour	Taxable	$ 103.50	$ 107.10	$ 3.60	3.48%	Council
Hall Hire							
Community not-for-profit	per hour (min 2 hrs)	Taxable	$ 15.00	$ 16.00	$ 1.00	6.67%	Council
Community not-for-profit - full day	8 hours	Taxable	$ 65.00	$ 68.00	$ 3.00	4.62%	Council
Community not for profit if facility is used for fund raising or where admission is charged	8 hours	Taxable	$ 120.00	$ 125.00	$ 5.00	4.17%	Council
Commercial	per hour (min 2 hrs)	Taxable	$ 45.00	$ 47.00	$ 2.00	4.44%	Council
Commercial - full day	8 hours	Taxable	$ 250.00	$ 259.00	$ 9.00	3.60%	Council
Bond - high risk	Per Booking	Non-Taxable	$ 1,000.00	$ 1,000.00	$ -	0.00%	Council
Bond - medium risk	Per Booking	Non-Taxable	$ 500.00	$ 500.00	$ -	0.00%	Council
Bond - low risk	Per Booking	Non-Taxable	$ 250.00	$ 250.00	$ -	0.00%	Council
Bond - key	Per Booking	Non-Taxable	$ 40.00	$ 40.00	$ -	0.00%	Council
Health							
Food							
Class 1 - Aged Care/Hospitals	Per application	Non-Taxable	$ 813.00	$ 842.00	$ 29.00	3.57%	Council
Class 1 - Childcare	Per application	Non-Taxable	$ 542.00	$ 561.00	$ 19.00	3.51%	Council
Class 2 - Supermarket	Per application	Non-Taxable	$ 1,537.50	$ 1,591.00	$ 53.50	3.48%	Council
Class 2 - Major (i.e.. large capacity venues, licensed hotels/gaming venues, manufacturers, large food franchises)	Per application	Non-Taxable	$ 734.90	$ 761.00	$ 26.10	3.55%	Council
Class 2 General	Per application	Non-Taxable	$ 490.00	$ 507.00	$ 17.00	3.47%	Council
Class 2 - Home Based	Per application	Non-Taxable	$ 392.00	$ 406.00	$ 14.00	3.57%	Council
Class 2 - Canteens/sporting club kitchens	Per application	Non-Taxable	$ 168.00	$ 174.00	$ 6.00	3.57%	Council
Class 2 - Additional Food Trader Component	Per application	Non-Taxable	$ 139.40	$ 144.50	$ 5.10	3.66%	Council
Class 3 - Supermarket	Per application	Non-Taxable	$ 490.00	$ 507.00	$ 17.00	3.47%	Council
Class 3 and 3A - General	Per application	Non-Taxable	$ 250.10	$ 259.00	$ 8.90	3.56%	Council
Class 3 - Home Based	Per application	Non-Taxable	$ 187.60	$ 194.50	$ 6.90	3.68%	Council
Class 3 - Additional Food Trader Component	Per application	Non-Taxable	$ 77.90	$ 81.00	$ 3.10	3.98%	Council
Hairdressers, beauty salons (one off fee)	Per application	Non-Taxable	$ 243.00	$ 252.00	$ 9.00	3.70%	Council
Beauty premises - General Procedures	Per application	Non-Taxable	$ 172.30	$ 178.50	$ 6.20	3.60%	Council
Beauty premises - Skin Penetration	Per application	Non-Taxable	$ 258.30	$ 267.50	$ 9.20	3.56%	Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Health							
Onsite Wastewater Management Systems (OWMS)							
Note: The EPA's Environment Protection Regulations now sets the fees for OWMS							
Application to construct, install or alter OWMS [1]	Per application	Non-Taxable	$ 821.67	$ 845.00	$ 23.33	2.84%	Statutory
Application for minor alteration to OWMS [2]	Per application	Non-Taxable	$ 626.17	$ 645.00	$ 18.83	3.01%	Statutory
Transfer a permit [3]	Per application	Non-Taxable	$ 174.49	$ 180.00	$ 5.51	3.16%	Statutory
Amend a permit [4]	Per application	Non-Taxable	$ 174.49	$ 180.00	$ 5.51	3.16%	Statutory
Renew a permit [5]	Per application	Non-Taxable	$ 139.69	$ 145.00	$ 5.31	3.80%	Statutory
Notes:							
[1] In addition to the initial fee, $91 payable per hour of assessment (after exceeding initial 8.2 hours) up to a maximum of $2,006							
[2] Consists only of the installation, replacement or relocation of the internal plumbing, fixtures or fittings of an OWMS							
[3] An OWMS application has been submitted but not yet installed, and the land is transferred							
[4] E.g. changing wastewater system type or plumber in the Application to Install							
[5] When the Permit to Install has expired - 2 years after it was issued							
Aquatic Facilities							
Annual registration fee - first pool	Per registration	Non-Taxable	$ 326.30	$ 338.00	$ 11.70	3.59%	Council
Annual registration fee - subsequent pools	Per registration	Non-Taxable	$ 54.40	$ 56.50	$ 2.10	3.86%	Council
Transfer fee	Per registration	Non-Taxable	50% of Annual Fee				Council
Pool sampling fee - microbiological	Per sample	Non-Taxable	$ 78.90	$ 82.00	$ 3.10	3.93%	Council
New Registration Fees							
New premises pre-application fee and/or pre-registration inspection fee	Per registration	Non-Taxable	$ 232.20	$ 240.50	$ 8.30	3.57%	Council
Notes:							
- Pro-rata fees apply for new registrations (quarterly)							
Transfer fees							
Transfer fee	Per application	Non-Taxable	50% of Annual Fee				Council
Accommodation							
Accommodation premises	Per application		$ 270.70	$ 280.50	$ 9.80	3.62%	Council
Caravan Parks							
Caravan Parks (per site)	Per application			Set by State Government			
Holiday parks							
Surfside & Shipwreck Holiday Parks							
Sites Powered : Peak Season - Daily powered	Per site	Taxable	$ 84.00	$ 87.00	$ 3.00	3.57%	Council
Sites Powered : Peak Season - Night two person	Per site	Taxable	$ 84.00	$ 87.00	$ 3.00	3.57%	Council
Sites Powered : Peak Season - Night single	Per site	Taxable	$ 72.00	$ 74.50	$ 2.50	3.47%	Council
Sites Powered: High Season - Daily powered	Per site	Taxable	$ 66.00	$ 68.50	$ 2.50	3.79%	Council
Sites Powered: High Season - Night two person	Per site	Taxable	$ 55.00	$ 57.00	$ 2.00	3.64%	Council
Sites Powered: High Season - Night single	Per site	Taxable	$ 45.00	$ 47.00	$ 2.00	4.44%	Council
Sites Powered: Low Season - Daily powered	Per site	Taxable	$ 59.00	$ 61.10	$ 2.10	3.56%	Council
Sites Powered: Low Season - Night two person	Per site	Taxable	$ 47.00	$ 49.00	$ 2.00	4.26%	Council
Sites Powered: Low Season - Night single	Per site	Taxable	$ 40.00	$ 41.50	$ 1.50	3.75%	Council
Second Car Fee	Per site	Taxable	$ 20.00	$ 25.00	$ 5.00	25.00%	Council
Boat and tow vehicle	Per site	Taxable	$ 40.00	$ 42.00	$ 2.00	5.00%	Council
Surfside & Shipwreck Holiday Parks							
Sites Unpowered : Peak Season - Daily family unpowered	Per site	Taxable	$ 72.00	$ 74.50	$ 2.50	3.47%	Council
Sites Unpowered : Peak Season - Night two person	Per site	Taxable	$ 72.00	$ 74.50	$ 2.50	3.47%	Council
Sites Unpowered : Peak Season - Night single	Per site	Taxable	$ 60.00	$ 62.10	$ 2.10	3.50%	Council
Sites Unpowered: High Season - Daily family	Per site	Taxable	$ 54.00	$ 56.00	$ 2.00	3.70%	Council
Sites Unpowered: High Season - Night two person	Per site	Taxable	$ 46.00	$ 48.00	$ 2.00	4.35%	Council
Sites Unpowered: High Season - Night single	Per site	Taxable	$ 40.00	$ 41.50	$ 1.50	3.75%	Council
Sites Unpowered: Low Season - Night family	Per site	Taxable	$ 47.00	$ 49.00	$ 2.00	4.26%	Council
Sites Unpowered: Low Season - Night two person	Per site	Taxable	$ 41.00	$ 42.40	$ 1.40	3.41%	Council
Sites Unpowered: Low Season - Night single	Per site	Taxable	$ 35.00	$ 36.20	$ 1.20	3.43%	Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Holiday parks							
Surfside Cabins							
Beach Chalet: Peak Season - Daily	Per chalet	Taxable	$ 315.00	$ 326.00	$ 11.00	3.49%	Council
Beach Chalet: Peak Season - Weekly	Per chalet	Taxable	$ 2,205.00	$ 2,282.00	$ 77.00	3.49%	Council
Beach Chalet: High Season - Daily	Per chalet	Taxable	$ 250.00	$ 260.00	$ 10.00	4.00%	Council
Beach Chalet: High Season - Weekly	Per chalet	Taxable	$ 1,750.00	$ 1,820.00	$ 70.00	4.00%	Council
Beach Chalet: Low Season - Daily	Per chalet	Taxable	$ 225.00	$ 233.00	$ 8.00	3.56%	Council
Beach Chalet: Low Season - Weekly	Per chalet	Taxable	$ 1,575.00	$ 1,630.00	$ 55.00	3.49%	Council
Cedar Cabins: Peak Season - Daily	Per cabin	Taxable	$ 240.00	$ 250.00	$ 10.00	4.17%	Council
Cedar Cabins: Peak Season - Weekly	Per cabin	Taxable	$ 1,680.00	$ 1,750.00	$ 70.00	4.17%	Council
Cedar Cabins: High Season - Daily	Per cabin	Taxable	$ 195.00	$ 202.00	$ 7.00	3.59%	Council
Cedar Cabins: High Season - Weekly	Per cabin	Taxable	$ 1,365.00	$ 1,413.00	$ 48.00	3.52%	Council
Cedar Cabins: Low Season - Daily	Per cabin	Taxable	$ 175.00	$ 181.00	$ 6.00	3.43%	Council
Cedar Cabins: Low Season - Weekly	Per cabin	Taxable	$ 1,225.00	$ 1,267.90	$ 42.90	3.50%	Council
Mariner cottages: Peak Season - Daily	Per cottage	Taxable	$ 230.00	$ 238.00	$ 8.00	3.48%	Council
Mariner cottages: Peak Season - Weekly	Per cottage	Taxable	$ 1,610.00	$ 1,665.00	$ 55.00	3.42%	Council
Mariner cottages: High Season - Daily	Per cottage	Taxable	$ 180.00	$ 186.30	$ 6.30	3.50%	Council
Mariner cottages: High Season - Weekly	Per cottage	Taxable	$ 1,260.00	$ 1,305.00	$ 45.00	3.57%	Council
Mariner cottages: Low Season - Daily	Per cottage	Taxable	$ 160.00	$ 165.60	$ 5.60	3.50%	Council
Mariner cottages: Low Season - Weekly	Per cottage	Taxable	$ 1,120.00	$ 1,159.00	$ 39.00	3.48%	Council
Lighthouse Lodge							
Exclusive Use Rate (1-4 guests) – Normal	Per night	Taxable	$ 400.00	$ 415.00	$ 15.00	3.75%	Council
Exclusive Use Rate (1-4 guests) - Peak	Per night	Taxable	$ 600.00	$ 621.00	$ 21.00	3.50%	Council
Exclusive Use Rate (5-6 guests) – Normal	Per night	Taxable	$ 400.00	$ 415.00	$ 15.00	3.75%	Council
Exclusive Use Rate (5-6 guests) - Peak	Per night	Taxable	$ 600.00	$ 621.00	$ 21.00	3.50%	Council
Development Engineering (previously Infrastructure Services)							
Road Reserve Works Permit							
Minor Works less than $10,000	Per Application	Non-Taxable	$ 164.00	refer Works Within Road Reserve Permit, Vehicle Crossing Permit, Asset Protection Permit			Council
Minor Works greater than $10,000	Per Application	Non-Taxable	$ 768.80				Council
Minor Works Public Notice Fee	Per Application	Non-Taxable	$ 61.50				Council
Large Projects	Per Application	Non-Taxable					Council
Works Within Road Reserve Permit							
Major works (on road up to 50 km/h speed zone)							
1.For works on the roadway, shoulder or a pathway	Per Application	Non-Taxable	$ 395.00	TBC	Previously Road Reserve Works Permit		Statutory
2.In other locations	Per Application	Non-Taxable	$ 100.90	TBC			Statutory
Major works (on road more than 50 km/h speed zone)							
1.For works on the roadway, shoulder or a pathway	Per Application	Non-Taxable	$ 724.50	TBC			Statutory
2.In other locations	Per Application	Non-Taxable	$ 395.00	TBC			Statutory
Minor works (on road up to 50 km/h speed zone)							
1.For works on the roadway, shoulder or a pathway	Per Application	Non-Taxable	$ 156.30	TBC			Statutory
2.In other locations	Per Application	Non-Taxable	$ 100.90	TBC			Statutory
Minor works (on road more than 50 km/h speed zone)							Statutory
1.For works on the roadway, shoulder or a pathway	Per Application	Non-Taxable	$ 156.30	TBC			Statutory
2.In other locations	Per Application	Non-Taxable	$ 100.90	TBC			Statutory
Vehicle Crossing Permit							
Vehicle Crossing Permit	Per Application	Non-Taxable	$ 164.00	$ 300.00			Council
Asset Protection Permit							
Asset Inspection Checklist	Per Application	Non-Taxable	$ 164.00	Replaced by below ranges			Council
Minor works of value < $100,000	Per Application	Non-Taxable	New	$ 250.00	New		Council
Significant works of value >$100,000, but < $1.0 million	Per Application	Non-Taxable	New	$ 440.00	New		Council
Major works of value > $1.0 million	Per Application	Non-Taxable	New	$ 1,450.00	New		Council
Livestock Crossing Permit:							
Stock Crossing Permit	Per Application	Non-Taxable	$ 164.00	$ 170.00	$ 6.00	3.66%	Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Stormwater Legal Point of Discharge Application:							
Single dwelling development - Note 1 Building Regulations 2018 - Fee and Penalty Schedule - Regulation 36(4) - 9.77 Fee Units	Per Application	Non-Taxable	$ 231.40	TBC			Statutory
Information only - Note 1	Per Application	Non-Taxable	$ 71.80	$ 74.30	$ 2.50	3.48%	Council
Short notice fee - Note 1	Per Application	Non-Taxable	$ 133.30	$ 138.00	$ 4.70	3.53%	Council
Street tree – supply and install including maintenance period of 24 months - Note 1	Per Tree	Non-Taxable	$ 410.00	$ 424.40	$ 14.40	3.51%	Council
Build Over Stormwater Easement Application - Note 1	Per Application	Non-Taxable	$ 140.00	$ 144.90	$ 4.90	3.50%	Council
Rain Garden (small up to 4.5m2) – supply and install vegetated landscaping including maintenance period of 24 months	Per Rain Garden	Non-Taxable	$ 3,700.00	$ 3,829.50	$ 129.50	3.50%	Council
Rain Garden (medium up to 9.0m2) – supply and install vegetated landscaping including maintenance period of 24 months	Per Rain Garden	Non-Taxable	$ 4,200.00	$ 4,347.00	$ 147.00	3.50%	Council
Stormwater drainage line inspection (high resolution camera) – 4 hours	Per Inspection	Non-Taxable	$ 768.80	$ 795.70	$ 26.90	3.50%	Council
Stormwater drainage line inspection (high resolution camera) – 8.5 hours	Per Inspection	Non-Taxable	$ 1,588.80	$ 1,644.40	$ 55.60	3.50%	Council
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)				Council
Resubmission of Engineering Plans (2nd and subsequent changes)	Per Application	Non-Taxable		$ 250.00	NEW		Council
Immunisation							
User Fees & Charges							
Application for immunisation records (search fee)	Per application	Non-Taxable	$ 30.00	$ 31.50	$ 1.50	5.00%	Council
Influenza vaccine & administration (flu injection)	Per injection	Taxable	$ 30.00	$ 30.00	$ -	0.00%	Council
Meningococcal B vaccine & administration	Per injection	Taxable	$ 150.00	$ 155.00	$ 5.00	3.33%	Council
Chickenpox vaccine & administration	Per injection	Taxable	$ 90.00	$ 95.00	$ 5.00	5.56%	Council
Assessment of overseas immunisation records (inclusion on to AIR)	Per child	Non-Taxable	$ 85.00	$ 88.00	$ 3.00	3.53%	Council
Lighthouse Theatre							
Staff - all venues and user types							
Supervising Technician	Per hour	Taxable	$ 68.70	$ 71.10	$ 2.40	3.49%	Council
Technician	Per hour	Taxable	$ 62.50	$ 64.70	$ 2.20	3.52%	Council
Front of House Supervisor or Duty Officer	Per hour	Taxable	$ 68.70	$ 71.10	$ 2.40	3.49%	Council
Front of House Officer (Box Office, Bar, Merchandise Seller)	Per hour	Taxable	$ 62.50	$ 64.70	$ 2.20	3.52%	Council
Usher Provision Fee	Per performance	Taxable	$ 266.50	$ 275.80	$ 9.30	3.49%	Council
Ticket Fees (patrons & ticket purchasers)							
Online/Web Booking Fee	Per booking	Taxable	$ 7.10	$ 7.35	$ 0.25	3.52%	Council
Phone Booking Fee	Per booking	Taxable	$ 3.10	$ 3.20	$ 0.10	3.23%	Council
Community & Local Non for Profit							
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	$ 635.50	$ 657.70	$ 22.20	3.49%	Council
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	$ 402.80	$ 416.90	$ 14.10	3.50%	Council
THEATRE - Rehearsal (No Technical Equipment)	Per hour	Taxable	$ 58.40	$ 60.40	$ 2.00	3.42%	Council
THEATRE - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	$ 68.70	$ 71.10	$ 2.40	3.49%	Council
Community & Local Non for Profit							
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	$ 409.00	$ 423.30	$ 14.30	3.50%	Council
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	$ 266.50	$ 275.80	$ 9.30	3.49%	Council
STUDIO - Rehearsal (No Technical Equipment)	Per hour	Taxable	$ 58.40	$ 60.40	$ 2.00	3.42%	Council
STUDIO - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	$ 68.70	$ 71.10	$ 2.40	3.49%	Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Lighthouse Theatre							
Local Artists and Non-local Non for Profit							
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	$ 902.00	$ 933.60	$ 31.60	3.50%	Council
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	$ 410.00	$ 424.40	$ 14.40	3.51%	Council
THEATRE - Rehearsal (No Technical Equipment)	Per hour	Taxable	$ 58.40	$ 60.40	$ 2.00	3.42%	Council
THEATRE - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	$ 68.70	$ 71.10	$ 2.40	3.49%	Council
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	$ 561.70	$ 581.40	$ 19.70	3.51%	Council
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	$ 266.50	$ 275.80	$ 9.30	3.49%	Council
STUDIO - Rehearsal (No Technical Equipment)	Per hour	Taxable	$ 58.40	$ 60.40	$ 2.00	3.42%	Council
STUDIO - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	$ 68.70	$ 71.10	$ 2.40	3.49%	Council
Other Fees - Community, Non for Profits and Local Artists							
Equipment & Consumable Items							
Steinway Grand piano (plus tuning if required)	Per item	Taxable	$ 107.60	$ 111.40	$ 3.80	3.53%	Council
Minimum Consumable Charge (gel, tape, batteries)	Per item	Taxable	$ 36.90	$ 38.20	$ 1.30	3.52%	Council
Radio Mics	Per item	Taxable	$ 50.20	$ 52.00	$ 1.80	3.59%	Council
Minimum Marketing Charge	Per item	Taxable	$ 66.60	$ 68.90	$ 2.30	3.45%	Council
Late Paperwork fee	Per item	Taxable		$ 150.00	NEW		Council
Ticketing Fees (Community Hirer) - based on gross prices							
Tickets $10.99 and under	Per ticket	Taxable	$ 1.60	$ 1.70	$ 0.10	6.25%	Council
Tickets $11.00 - $39.99	Per ticket	Taxable	$ 3.20	$ 3.30	$ 0.10	3.12%	Council
Tickets $40.00 and over	Per ticket	Taxable	$ 4.20	$ 4.35	$ 0.15	3.57%	Council
Credit Card/Electronic Payment Fee	Per ticket	Taxable	3.00%	3.00%			Council
Complimentary Tickets	Per ticket	Taxable	$ 0.60	$ 0.60	$ -	0.00%	Council
Event Creation and Set of Tickets	Per season	Taxable	$ 58.40	$ 60.40	$ 2.00	3.42%	Council
Ticketed Event: Subsidised Professional Companies							
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	$ 1,486.30	$ 1,538.30	$ 52.00	3.50%	Council
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	$ 671.40	$ 694.90	$ 23.50	3.50%	Council
THEATRE - Rehearsal	Per hour	Taxable	$ 68.70	$ 71.10	$ 2.40	3.49%	Council
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	$ 681.60	$ 705.50	$ 23.90	3.51%	Council
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	$ 397.70	$ 411.60	$ 13.90	3.50%	Council
STUDIO - Rehearsal	Per hour	Taxable	$ 68.70	$ 71.10	$ 2.40	3.49%	Council
Ticketed Event: Standard Hirer Rates							
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	$ 2,050.00	$ 2,121.80	$ 71.80	3.50%	Council
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	$ 686.80	$ 710.80	$ 24.00	3.49%	Council
THEATRE - Rehearsal	Per hour	Taxable	$ 68.70	$ 71.10	$ 2.40	3.49%	Council
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	$ 702.10	$ 726.70	$ 24.60	3.50%	Council
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	$ 420.30	$ 435.00	$ 14.70	3.50%	Council
STUDIO - Rehearsal	Per hour	Taxable	$ 68.70	$ 71.10	$ 2.40	3.49%	Council
Other Fees - Subsidised theatre and Standard hires							
Equipment & Consumable Items							
Steinway Grand piano (plus tuning if required)	Per item	Taxable	$ 246.00	$ 254.60	$ 8.60	3.50%	Council
Minimum Consumable Charge (gel, tape, batteries)	Per item	Taxable	$ 71.80	$ 74.30	$ 2.50	3.48%	Council
Radio Mics	Per booking	Taxable	$ 100.50	$ 104.00	$ 3.50	3.48%	Council
Minimum Marketing Charge	Per booking	Taxable	$ 133.30	$ 138.00	$ 4.70	3.53%	Council
Late Paperwork fee	Per item	Taxable		$ 150.00	NEW		Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Lighthouse Theatre							
Ticketing Fees (Commercial Hirer) - based on gross prices							
Tickets $10.99 and under	Per ticket	Taxable	$ 3.50	$ 3.60	$ 0.10	2.86%	Council
Tickets $11.00 - $39.99	Per ticket	Taxable	$ 4.50	$ 4.70	$ 0.20	4.44%	Council
Tickets $40.00 - $59.99	Per ticket	Taxable	$ 5.60	$ 5.80	$ 0.20	3.57%	Council
Tickets $60.00 and over	Per ticket	Taxable	$ 6.90	$ 7.10	$ 0.20	2.90%	Council
Credit Card/Electronic Payment Fee	Per ticket	Taxable	Up to 3%				Council
Complimentary Tickets	Per ticket	Taxable	$ 0.60	$ 0.60	$ -	0.00%	Council
Event Creation and Set of Tickets (Per Season)	Per season	Taxable	$ 128.10	$ 132.60	$ 4.50	3.51%	Council
Urgent (<72hr) Event Creation and Set of Tickets (Per Season)	Per season	Taxable	$ 256.30	$ 265.30	$ 9.00	3.51%	Council
Merchandise							
Including foyers, Theatre, Studio, Atrium and Meeting Room	Per sale	Taxable	12% on gross sales				Council
Non-Ticketed Event: Not for Profit Organisations							
THEATRE - Event Hire (up to 9 hrs)	Per session	Taxable	$ 1,383.80	$ 1,432.20	$ 48.40	3.50%	Council
THEATRE - Additional Hours	Per hour	Taxable	$ 68.70	$ 71.10	$ 2.40	3.49%	Council
STUDIO - Event Hire (up to 9 hrs)	Per session	Taxable	$ 753.40	$ 779.80	$ 26.40	3.50%	Council
STUDIO - Additional Hours	Per hour	Taxable	$ 68.70	$ 71.10	$ 2.40	3.49%	Council
STUDIO - Meeting only - basic A/V requirements and fixed layout. (9am to 5pm Monday to Friday only)	Per session	Taxable	$ 369.00	$ 381.90	$ 12.90	3.50%	Council
MEETING ROOM Half Day (under 4 hours) - Monday to Friday between 9am & 5pm	Per booking	Taxable	$ 205.00	$ 212.20	$ 7.20	3.51%	Council
MEETING ROOM - Weekdays outside of business hours and Weekends	Per booking	Taxable	By Negotiatic	By Negotiation			Council
STUDIO: Used in conjunction with Theatre event hire	Per event per day	Taxable	$ 440.80	$ 456.20	$ 15.40	3.49%	Council
MEETING ROOM: Used in conjunction with Theatre or Studio event hire	Per event per day	Taxable	$ 169.10	$ 175.00	$ 5.90	3.49%	Council
MAIN FOYER - Monday to Friday between 9am & 5pm	Per booking	Taxable	$ 353.60	$ 366.00	$ 12.40	3.51%	Council
MAIN FOYER - Weekdays outside of business hours and Weekends	Per booking	Taxable	By Negotiatic	By Negotiation			Council
Non-Ticketed Event: Standard Rates							
THEATRE - Event Hire (up to 9 hrs)	Per session	Taxable	$ 2,306.30	$ 2,387.00	$ 80.70	3.50%	Council
THEATRE - Additional Hours	Per hour	Taxable	$ 68.70	$ 71.10	$ 2.40	3.49%	Council
STUDIO - Event Hire (up to 9 hrs)	Per session	Taxable	$ 902.00	$ 933.60	$ 31.60	3.50%	Council
STUDIO - Additional Hours	Per hour	Taxable	$ 68.70	$ 71.10	$ 2.40	3.49%	Council
STUDIO - Meeting only - basic A/V requirements and fixed layout. (9am to 5pm Monday to Friday only)	Per session	Taxable	$ 410.00	$ 424.40	$ 14.40	3.51%	Council
MEETING ROOM Full Day (over 4 hours) - Monday to Friday between 9am & 5pm	Per booking	Taxable	$ 276.80	$ 286.50	$ 9.70	3.50%	Council
MEETING ROOM Half Day (under 4 hours) - Monday to Friday between 9am & 5pm	Per booking	Taxable	$ 205.00	$ 212.20	$ 7.20	3.51%	Council
MEETING ROOM - Weekdays outside of business hours and Weekends	Per booking	Taxable	By Negotiatic	By Negotiation			Council
STUDIO: Used in conjunction with Theatre event hire	Per event per day	Taxable	$ 531.00	$ 549.60	$ 18.60	3.50%	Council
MAIN FOYER - Monday to Friday between 9am & 5pm	Per booking	Taxable	$ 361.80	$ 374.50	$ 12.70	3.51%	Council
MAIN FOYER - Weekdays outside of business hours and Weekends	Per booking	Taxable	By Negotiatic	By Negotiation			Council
MAIN FOYER - Used in conjunction with Theatre: Event	Per booking	Taxable	No Charge	No Charge		0.00%	Council
MAIN FOYER - Used in conjunction with Studio	Per hour	Taxable	$ 128.10	$ 132.60	$ 4.50	3.51%	Council
Room Change Surcharge (Change of Format from Standard)	Per booking	Taxable	$ 71.80	$ 74.30	$ 2.50	3.48%	Council
Functions							
Catered Functions (Dinners, Luncheons, Weddings)							
STUDIO - Function Hire - up to 9 hrs access, includes Meeting Room	Per booking	Taxable	$ 1,383.80	$ 1,432.20	$ 48.40	3.50%	Council
STUDIO - Additional Hire hours or Setup hours	Per hour	Taxable	$ 68.70	$ 71.10	$ 2.40	3.49%	Council
MAIN FOYER - Used in conjunction with Catered Function	Per session	Taxable	$ 133.30	$ 138.00	$ 4.70	3.53%	Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Lighthouse Theatre							
Other Fees							
Equipment & Consumables Items							
Steinway Grand Piano (plus tuning if required)	Per item	Taxable	$ 246.00	$ 254.60	$ 8.60	3.50%	Council
Radio Mics	Per booking	Taxable	$ 100.50	$ 104.00	$ 3.50	3.48%	Council
Rubbish Removal	Per skip bin	Taxable	$ 164.00	$ 169.70	$ 5.70	3.48%	Council
Library							
Photocopying and printing							
B&W A4	per page	Taxable	$ 0.20	$ 0.25	$ 0.05	25.00%	Council
B&W A3	per page	Taxable	$ 0.40	$ 0.45	$ 0.05	12.50%	Council
Colour A4	per page	Taxable	$ 0.75	$ 0.80	$ 0.05	6.67%	Council
Colour A3	per page	Taxable	$ 1.50	$ 1.60	$ 0.10	6.67%	Council
Inter library loan - plus cost to Council from provider	per item	Taxable	P.O.A	P.O.A			Council
Lost / damaged item replacement fee (retail cost)	per item	Taxable	P.O.A	P.O.A			Council
Lost / damaged item replacement processing fee	per item	Taxable		$ 3.00	New		Council
Debt recovery - plus cost of item	per account	Taxable	$ 15.50	$ 16.50	$ 1.00	6.45%	Council
Merchandise	per item	Taxable	P.O.A	P.O.A			Council
Withdrawn item	per item	Taxable	P.O.A	P.O.A			Council
Replacement library card	per card	Taxable	$ 2.00	$ 2.50	$ 0.50	25.00%	Council
Sales of Australian Standard (student only)			P.O.A	P.O.A			Council
Meeting room hire (commercial) Half day (4 hours)			$ 200.00	$ 210.00	$ 10.00	5.00%	Council
Meeting room hire (commercial) Full day			$ 350.00	$ 363.00	$ 13.00	3.71%	Council
Meeting room hire (NFP + Individual) Half day (four hours)			$ 150.00	$ 156.00	$ 6.00	4.00%	Council
Meeting room hire (NFP + Individual) Full day			$ 262.50	$ 272.00	$ 9.50	3.62%	Council
Meeting room hire (commercial) per hour			$ 60.00	$ 65.00	$ 5.00	8.33%	Council
Meeting room hire (NFP + Individual) per hour			$ 45.00	$ 47.00	$ 2.00	4.44%	Council
Library hire (Commercial or private) After hours			$ 500.00	$ 520.00	$ 20.00	4.00%	Council
Library hire (NFP + Individual) After hours			$ 375.00	$ 388.00	$ 13.00	3.47%	Council
Library hire (Commercial or private) after hours staffing per person/per hour			$ 55.00	$ 60.00	$ 5.00	9.09%	Council
Makerspace Consumables	per item	Taxable		P.O.A	NEW		Council
Tech Lab Consumables	per item	Taxable	P.O.A	P.O.A			Council
Local Laws							
User Fees & Charges							
Derelict vehicle release	Per vehicle	Non-Taxable	$ 452.00	$ 468.00	$ 16.00	3.54%	Council
Tables and chairs	Per table	Non-Taxable	$ 185.00	$ 192.00	$ 7.00	3.78%	Council
Goods on footpath	Per item	Non-Taxable	$ 238.00	$ 246.00	$ 8.00	3.36%	Council
A/Frames permit	Per frame	Non-Taxable	$ 166.00	$ 172.00	$ 6.00	3.61%	Council
Itinerant trading annual permit	Per application	Non-Taxable	$ 651.00	$ 665.00	$ 14.00	2.15%	Council
Itinerant trading 6 monthly permit	Per application	Non-Taxable	$ 380.00	$ 393.00	$ 13.00	3.42%	Council
Itinerant trading weekend permit	Per application	Non-Taxable	$ 135.00	$ 140.00	$ 5.00	3.70%	Council
Itinerant trading organiser permit (markets and festivals)	Per application	Non-Taxable	$ 1,630.00	$ 1,687.00	$ 57.00	3.50%	Council
Impounded trolley release fee	Per trolley	Non-Taxable	$ 130.00	$ 140.00	$ 10.00	7.69%	Council
Permit to burn	Per permit	Non-Taxable	$ 130.00	$ 137.00	$ 7.00	5.38%	Council
General permit	Per permit	Non-Taxable	$ 278.00	$ 288.00	$ 10.00	3.60%	Council
Horses on beach trainer permit	Per permit	Non-Taxable	$ 278.00	$ 288.00	$ 10.00	3.60%	Council
Horses on beach daily access fee	Per horse	Non-Taxable	$ 3.70	$ 3.90	$ 0.20	5.41%	Council
Horses on beach swim access fee	Per horse	Non-Taxable	$ 2.20	$ 2.30	$ 0.10	4.55%	Council
Hire of cat cage	Per cage	Non-Taxable	$ 30.00	$ 32.00	$ 2.00	6.67%	Council
Hire Citronella Collar per week	Per item	Non-Taxable	$ 25.00	$ 26.00	$ 1.00	4.00%	Council
Hire Bark inhibiter per week	Per item	Non-Taxable	$ 25.00	$ 26.00	$ 1.00	4.00%	Council
Hire Bark counter per week	Per item	Non-Taxable	$ 25.00	$ 26.00	$ 1.00	4.00%	Council
Block slashing prior to declared fire season	Per job	Non-Taxable	$ 175.00	$ 182.00	$ 7.00	4.00%	Council
Skip bin permit	Per permit	Non-Taxable	$ 20.00	$ 21.00	$ 1.00	5.00%	Council
Parking Fees and Fines							
On-Street and Off Street							
1st hour off street parking (excluding Coles & Target carparks) in zones 1P & 2P	Per hour	Taxable	No charge				Council
All parking zones 1P 2P 4P	Per hour	Taxable	$ 2.00	$ 2.00	$ -	0.00%	Non-statutory
All Day	Per day	Taxable	$ 5.00	$ 5.00	$ -	0.00%	Non-statutory
Disabled Parking	Per day	Taxable	No charge				Council
Reserved bay permit in CBD per day	Per day	Taxable	$ 15.00	$ 15.00	$ -	0.00%	Council
Credit Surcharge on Smart Meters							
Credit Surcharge on Smart Meters	Per transaction	Taxable	Dependent on Bank Fees				Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Local Laws							
Parking Permits - Disabled and Returned Service							
Replacement	Per permit	Non-Taxable	No charge				Council
New	Per permit	Non-Taxable	No charge				Council
Resident Parking permit	Per permit per annum	Non-Taxable	$ 15.00	$ 15.00	$ -	0.00%	Council
Car parking Fines							
Car parking fines set by Council (0.5 Penalty Unit)	Per fine	Non-Taxable	$ 99.00	$ 99.00	$ -	0.00%	Non-statutory
Animal Registrations							
Unsterilised dog	Per dog	Non-Taxable	$ 220.00	$ 228.00	$ 8.00	3.64%	Council
Sterilised dog	Per dog	Non-Taxable	$ 72.00	$ 75.00	$ 3.00	4.17%	Council
Unsterilised dog (pensioner)	Per dog	Non-Taxable	$ 110.00	$ 114.00	$ 4.00	3.64%	Council
Sterilised dog (pensioner)	Per dog	Non-Taxable	$ 36.00	$ 37.50	$ 1.50	4.17%	Council
Dog over 10 years old	Per dog	Non-Taxable	$ 72.00	$ 75.00	$ 3.00	4.17%	Council
Dog over 10 years old (pensioner)	Per dog	Non-Taxable	$ 36.00	$ 37.50	$ 1.50	4.17%	Council
Dog kept for working with Livestock (rural)	Per dog	Non-Taxable	$ 72.00	$ 75.00	$ 3.00	4.17%	Council
Dog kept for working with Livestock (rural) (pensioner)	Per dog	Non-Taxable	$ 36.00	$ 37.50	$ 1.50	4.17%	Council
Dog registration at pound release	Per dog	Non-Taxable	$ 37.00	$ 37.50	$ 0.50	1.35%	Council
Declared Dangerous or Restricted Breed	Per dog	Non-Taxable	$ 338.00	$ 350.00	$ 12.00	3.55%	Council
Unsterilised cat	Per cat	Non-Taxable	$ 220.00	$ 228.00	$ 8.00	3.64%	Council
Sterilised cat	Per cat	Non-Taxable	$ 72.00	$ 75.00	$ 3.00	4.17%	Council
Cat registration at pound release	Per cat	Non-Taxable	$ 36.00	$ 37.50	$ 1.50	4.17%	Council
Unsterilised cat (pensioner)	Per cat	Non-Taxable	$ 110.00	$ 114.00	$ 4.00	3.64%	Council
Sterilised cat (pensioner)	Per cat	Non-Taxable	$ 36.00	$ 37.50	$ 1.50	4.17%	Council
Permit to house a third dog / cat	Per cat	Non-Taxable	$ 102.00	$ 106.00	$ 4.00	3.92%	Council
Replacement registration tag	Per tag	Non-Taxable	$ 20.00	$ 21.00	$ 1.00	5.00%	Council
Registered Foster Carer	Per registration	Non-Taxable	$ 20.00	$ 21.00	$ 1.00	5.00%	Council
Foster Care Dog / Cat Fee	Per animal	Non-Taxable	$ 8.00	$ 9.00	$ 1.00	12.50%	Council
Grazing permit	Per permit	Non-Taxable	$ 205.00	$ 212.00	$ 7.00	3.41%	Council
Registered animal businesses	Per businesses	Non-Taxable	$ 210.00	$ 217.00	$ 7.00	3.33%	Council
Impounded animal release fee: Cat	Per Cat	Non-Taxable	$ 170.00	$ 176.00	$ 6.00	3.53%	Council
Impounded animal release fee: Dog	Per Dog	Non-Taxable	$ 170.00	$ 176.00	$ 6.00	3.53%	Council
Notes:							
- Animal registration fees apply from 1 April 2024							
- 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							
Local Law - Stock Crossing Permit	Per transaction	Non-Taxable	$ 164.00	$ 170.00	$ 6.00	3.66%	Council
Outdoor Hospitality / Pop Ups							
Licence Fee (per week)	Per Week	Non-Taxable	$ 238.20	$ 247.00	$ 8.80	3.69%	Council
Table Fee (per table)	Per Table	Non-Taxable	$ 49.00	$ 51.00	$ 2.00	4.08%	Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
'Meet a Maremma' tours							
User Fees & Charges							
TOUR FEES (INDIVIDUALS)							
Adults	Per admission	Taxable	$ 22.60	$ 24.00	$ 1.40	6.19%	Council
Concession	Per admission	Taxable	$ 16.40	$ 17.00	$ 0.60	3.66%	Council
Child (5-12 years)	Per admission	Taxable	$ 8.40	$ 9.00	$ 0.60	7.14%	Council
Family (2 Adult, 2 Child)	Per admission	Taxable	$ 49.20	$ 51.00	$ 1.80	3.66%	Council
Student	Per admission	Taxable	$ 16.40	$ 17.00	$ 0.60	3.66%	Council
Under 5 (free of charge)	Per admission	Taxable	$ -	$ -	$ -		Council
SCHOOL GROUPS (Kindergarten to Year 12):							
Minimum cost - Up to 30 students	per group	taxable	$ 250.00	$ 260.00	$ 10.00	4.00%	Council
31-60 students	per group	taxable	$ 350.00	$ 362.00	$ 12.00	3.43%	Council
61-90 students	per group	taxable	$ 450.00	$ 465.00	$ 15.00	3.33%	Council
ADULT GROUPS:							
Minimum cost - Up to 20 participants	per group	taxable	$ 350.00	$ 360.00	$ 10.00	2.86%	Council
21-50 participants	per group	taxable	$ 450.00	$ 465.00	$ 15.00	3.33%	Council
CONCESSION GROUPS:							
Minimum cost - Up to 20 participants	per group	taxable	$ 250.00	$ 258.00	$ 8.00	3.20%	Council
21-50 participants	per group	taxable	$ 350.00	$ 360.00	$ 10.00	2.86%	Council
PAYMENT PROCESS:							
All group bookings will require the completion of Name and Address Register Form for Warrnambool City Council for invoicing. This form will be provided in your							
IMPORTANT INFORMATION:							
The maximum number of participants is 30 for the Penguin Protectors Warrnambool Experience at Stingray Bay. Groups of up to 60 will be accommodated for by							
For in-house presentations, the limit of 30 participants per session does not apply. If your group is larger than 60, please let us know in your enquiry email; we will do							
Planning							
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							
Non-statutory Planning Fees							
Request to amend permit or endorsed plans under the provisions of Secondary Consent within condition of permit	Per permit	Taxable	$ 235.10	$ 450.00	$ 214.90	91.41%	Council
Extension of time for Planning Permits:							
- First extension	Per application	Taxable	$ 224.00	$ 320.00	$ 96.00	42.86%	Council
- Second extension	Per application	Taxable	$ 337.10	$ 550.00	$ 212.90	63.16%	Council
- Additional extensions	Per application	Taxable	$ 457.20	$ 800.00	$ 342.80	74.98%	Council
Approval of Development Plans to the satisfaction of the Responsible Authority	Per application	Taxable	$ 794.20	$ 850.00	$ 55.80	7.03%	Council
Approval of amendments to Development Plans to the satisfaction of the Responsible Authority	Per application	Taxable	$ 794.20	$ 850.00	$ 55.80	7.03%	Council
Approval of 173 Agreements - plus cost of legal advice if required	Per application	Taxable	$ 195.90	$ 220.00	$ 24.10	12.30%	Council
Review of compliance of Section 173 Agreements - (plus cost of legal advice if required)	Per application	Taxable	$ 195.90	$ 220.00	$ 24.10	12.30%	Council
Notification of Planning Applications or Planning Scheme Amendments:							
- Up to 10 letters/notices	Per letter/notice up to 10	Taxable	$ 130.60	$ 185.00	$ 54.40	41.65%	Council
- Additional letters/notices	Per letter/notice	Taxable	$ 6.40	$ 7.00	$ 0.60	9.37%	Council
Plans to Comply Condition (2nd and subsequent changes)	Per application	Taxable	$ 148.60	$ 300.00	$ 151.40	101.88%	Council
Property Inquiry relating to planning history	Per inquiry	Taxable	$ 193.90	$ 200.00	$ 6.10	3.15%	Council
Planning written advice	Per inquiry	Taxable	$ 200.00	$ 260.00	$ 60.00	30.00%	Council
Planning Property Information Request	Per enquiry	Taxable		$ 160.00	NEW		Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Open Space Hire							
Botanic Gardens - Weddings and Events							
Small Event - (No Marquee, Vehicle Access or Use of Rotunda)	Per event	Taxable	$ 135.00	$ 139.70	$ 4.70	3.48%	Council
Use of Band Rotunda and or Vehicle Access	Per hire	Taxable	$ 205.00	$ 212.20	$ 7.20	3.51%	Council
Small Marquee (6m x 6m, or up to 36 square metres) weddings and events *	Per marquee	Taxable	$ 670.00	$ 693.50	$ 23.50	3.51%	Council
Medium Marquee (8m x 8m, or up to 64 square metres) weddings and events *	Per marquee	Taxable	$ 1,335.00	$ 1,381.70	$ 46.70	3.50%	Council
Large Marquee *	Per marquee	Taxable					Council
*Note: * = Marquee fees include vehicle access and use of Band Rotunda if required*							
Lake Pertobe - Events							
Low Impact Community Event	Per event	Taxable	No Charge	No Charge			Council
Small Events (under 200 attendees)	Per event	Taxable	$ 330.00	$ 110.00	$ (220.00)	-66.67%	Council
Medium Events (between 200 to 500 attendees)	Per event	Taxable	$ 670.00	$ 230.00	$ (440.00)	-65.67%	Council
Large Events (over 500 attendees)	Per event	Taxable	$ 1,350.00	$ 470.00	$ (880.00)	-65.19%	Council
Open Space - Other							
Low Impact Community Event	Per event		No charge	No charge			Council
Small Events (under 200 attendees)	Per event	Taxable	$ 300.00	$ 110.00	$ (190.00)	-63.33%	Council
Medium Events (between 200 to 500 attendees)	Per event	Taxable	$ 605.00	$ 230.00	$ (375.00)	-61.98%	Council
Large Events (over 500 attendees)	Per event	Taxable	$ 1,215.00	$ 470.00	$ (745.00)	-61.32%	Council
Markets	Per event	Taxable		$ 412.50	NEW	NEW	Council
Roadside Banners							
Installation of banners on CBD roundabouts (2 week period)	Per 2 wk period	Taxable	$ 90.00	$ 93.20	$ 3.20	3.56%	Council
Property Management							
User Fees & Charges							
Licences preparation fee	Per Application	Taxable	$ 134.30	$ 139.00	$ 4.70	3.50%	Council
Lease preparation fee	Per Application	Taxable	$ 195.20	$ 202.00	$ 6.80	3.48%	Council
Survey plan fee	Per Application	Non-Taxable	$ 1,954.10	$ 2,022.50	$ 68.40	3.50%	Council
Title search fee	Per Application	Non-Taxable	$ 51.00	$ 52.80	$ 1.80	3.53%	Council
Search, retrieval and photocopying fees							
Search, inspection, retrieval or access fee	Per Search	Non-Taxable	$ 29.30	$ 30.30	$ 1.00	3.41%	Council
Search, inspection, retrieval or access fee (Offsite)	Per Search	Non-Taxable	$ 46.20	$ 47.80	$ 1.60	3.46%	Council
Photocopying/printing any document	Per A4/A3 page	Non-Taxable	$ 0.80	$ 0.80	$ -	0.00%	Council
Photocopying/printing any document	Per A1,2,0 page	Non-Taxable	$ 6.00	$ 6.20	$ 0.20	3.33%	Council
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	Taxable	$ 167.50	$ 173.40	$ 5.90	3.52%	Council
A1	Per print	Taxable	$ 132.90	$ 137.60	$ 4.70	3.54%	Council
A2	Per print	Taxable	$ 99.30	$ 102.80	$ 3.50	3.52%	Council
A3	Per print	Taxable	$ 68.30	$ 70.70	$ 2.40	3.51%	Council
A4	Per print	Taxable	$ 65.70	$ 68.00	$ 2.30	3.50%	Council
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	Taxable	$ 261.20	$ 270.30	$ 9.10	3.48%	Council
A1	Per print	Taxable	$ 202.30	$ 209.40	$ 7.10	3.51%	Council
A2	Per print	Taxable	$ 152.60	$ 157.90	$ 5.30	3.47%	Council
A3	Per print	Taxable	$ 99.30	$ 102.80	$ 3.50	3.52%	Council
A4	Per print	Taxable	$ 49.60	$ 51.30	$ 1.70	3.43%	Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Revenue Management							
Monetary Complaints: Notices on a Debt							
Filing Fee							
Less than $500	Per Application	Non-Taxable	$ 333.10	$ 342.90	$ 9.80	2.94%	Statutory
$500 - $999	Per Application	Non-Taxable	$ 333.10	$ 342.90	$ 9.80	2.94%	Statutory
$1,000 - $4,999	Per Application	Non-Taxable	$ 695.70	$ 716.10	$ 20.40	2.93%	Statutory
$5,000 - $7,499	Per Application	Non-Taxable	$ 695.70	$ 716.10	$ 20.40	2.93%	Statutory
$7,500 - $9,999	Per Application	Non-Taxable	$ 695.70	$ 716.10	$ 20.40	2.93%	Statutory
$10,000 - $20,000	Per Application	Non-Taxable	$ 1,058.20	$ 1,089.30	$ 31.10	2.94%	Statutory
$20,000.01 - $40,000.00	Per Application	Non-Taxable	$ 1,058.20	$ 1,089.30	$ 31.10	2.94%	Statutory
$40,000.01 - $70,000.00	Per Application	Non-Taxable	$ 1,587.30	$ 1,633.90	$ 46.60	2.94%	Statutory
$70,000.01 & over	Per Application	Non-Taxable	$ 1,587.30	$ 1,633.90	$ 46.60	2.94%	Statutory
Professional (Item 1 Complaints)							
Less than $500	Per Application	Non-Taxable	$ 270.00	$ -	$ (270.00)	-100.00%	Statutory
$500 - $999	Per Application	Non-Taxable	$ 565.00	$ -	$ (565.00)	-100.00%	Statutory
$1,000 - $4,999	Per Application	Non-Taxable	$ 565.00	$ 275.00	$ (290.00)	-51.33%	Statutory
$5,000 - $7,499	Per Application	Non-Taxable	$ 693.00	$ 576.00	$ (117.00)	-16.88%	Statutory
$7,500 - $9,999	Per Application	Non-Taxable	$ 834.00	$ 576.00	$ (258.00)	-30.94%	Statutory
$10,000 - $20,000	Per Application	Non-Taxable	$ 834.00	$ 707.00	$ (127.00)	-15.23%	Statutory
$20,000.01 - $40,000.00	Per Application	Non-Taxable	$ 1,035.00	$ 850.00	$ (185.00)	-17.87%	Statutory
$40,000.01 - $70,000.00	Per Application	Non-Taxable	$ 1,246.00	$ 850.00	$ (396.00)	-31.78%	Statutory
$70,000.01 & over	Per Application	Non-Taxable	$ 1,489.00	$ 1,056.00	$ (433.00)	-29.08%	Statutory
Service Fee							
Service Fee	Per Application	Non-Taxable	$ 89.00	$ 89.00	$ -	0.00%	Statutory
Other Professional Costs							
Warrant (Item 69)							
Less than $500	Per Application	Non-Taxable	$ 69.00	$ 71.00	$ 2.00	2.90%	Statutory
$500 - $999	Per Application	Non-Taxable	$ 143.00	$ 146.00	$ 3.00	2.10%	Statutory
$1,000 - $4,999	Per Application	Non-Taxable	$ 143.00	$ 146.00	$ 3.00	2.10%	Statutory
$5,000 - $7,499	Per Application	Non-Taxable	$ 169.00	$ 172.00	$ 3.00	1.78%	Statutory
$7,500 - $9,999	Per Application	Non-Taxable	$ 213.00	$ 217.00	$ 4.00	1.88%	Statutory
$10,000 - $20,000	Per Application	Non-Taxable	$ 213.00	$ 217.00	$ 4.00	1.88%	Statutory
$20,000.01 - $40,000.00	Per Application	Non-Taxable	$ 267.00	$ 272.00	$ 5.00	1.87%	Statutory
$40,000.01 - $70,000.00	Per Application	Non-Taxable	$ 319.00	$ 325.00	$ 6.00	1.88%	Statutory
$70,000.01 & over	Per Application	Non-Taxable	$ 375.00	$ 383.00	$ 8.00	2.13%	Statutory
Summons for Oral Examination (Item 70)							
Less than $500	Per Application	Non-Taxable	$ 72.00	$ 73.00	$ 1.00	1.39%	Statutory
$500 - $999	Per Application	Non-Taxable	$ 171.00	$ 175.00	$ 4.00	2.34%	Statutory
$1,000 - $4,999	Per Application	Non-Taxable	$ 171.00	$ 175.00	$ 4.00	2.34%	Statutory
$5,000 - $7,499	Per Application	Non-Taxable	$ 207.00	$ 212.00	$ 5.00	2.42%	Statutory
$7,500 - $9,999	Per Application	Non-Taxable	$ 228.00	$ 232.00	$ 4.00	1.75%	Statutory
$10,000 - $20,000	Per Application	Non-Taxable	$ 228.00	$ 232.00	$ 4.00	1.75%	Statutory
$20,000.01 - $40,000.00	Per Application	Non-Taxable	$ 289.00	$ 295.00	$ 6.00	2.08%	Statutory
$40,000.01 - $70,000.00	Per Application	Non-Taxable	$ 351.00	$ 357.00	$ 6.00	1.71%	Statutory
$70,000.01 & over	Per Application	Non-Taxable	$ 408.00	$ 416.00	$ 8.00	1.96%	Statutory
Necessary Affidavit (Item 31)							
Less than $500	Per Application	Non-Taxable	$ 121.00	$ 124.00	$ 3.00	2.48%	Statutory
$500 - $999	Per Application	Non-Taxable	$ 252.00	$ 257.00	$ 5.00	1.98%	Statutory
$1,000 - $4,999	Per Application	Non-Taxable	$ 252.00	$ 257.00	$ 5.00	1.98%	Statutory
$5,000 - $7,499	Per Application	Non-Taxable	$ 305.00	$ 311.00	$ 6.00	1.97%	Statutory
$7,500 - $9,999	Per Application	Non-Taxable	$ 365.00	$ 372.00	$ 7.00	1.92%	Statutory
$10,000 - $20,000	Per Application	Non-Taxable	$ 365.00	$ 372.00	$ 7.00	1.92%	Statutory
$20,000.01 - $40,000.00	Per Application	Non-Taxable	$ 458.00	$ 467.00	$ 9.00	1.97%	Statutory
$40,000.01 - $70,000.00	Per Application	Non-Taxable	$ 539.00	$ 550.00	$ 11.00	2.04%	Statutory
$70,000.01 & over	Per Application	Non-Taxable	$ 629.00	$ 642.00	$ 13.00	2.07%	Statutory

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Revenue Management							
Application for Order (Item 29)							
Less than $500	Per Application	Non-Taxable	$ 56.00	$ 57.00	$ 1.00	1.79%	Statutory
$500 - $999	Per Application	Non-Taxable	$ 56.00	$ 57.00	$ 1.00	1.79%	Statutory
$1,000 - $4,999	Per Application	Non-Taxable	$ 56.00	$ 57.00	$ 1.00	1.79%	Statutory
$5,000 - $7,499	Per Application	Non-Taxable	$ 56.00	$ 57.00	$ 1.00	1.79%	Statutory
$7,500 - $9,999	Per Application	Non-Taxable	$ 56.00	$ 57.00	$ 1.00	1.79%	Statutory
$10,000 - $20,000	Per Application	Non-Taxable	$ 56.00	$ 57.00	$ 1.00	1.79%	Statutory
$20,000.01 - $40,000.00	Per Application	Non-Taxable	$ 56.00	$ 57.00	$ 1.00	1.79%	Statutory
$40,000.01 - $70,000.00	Per Application	Non-Taxable	$ 56.00	$ 57.00	$ 1.00	1.79%	Statutory
$70,000.01 & over	Per Application	Non-Taxable	$ 56.00	$ 57.00	$ 1.00	1.79%	Statutory
Instructions to Defend (Item 5)							
Less than $500	Per Application	Non-Taxable	$ 124.00	$ 127.00	$ 3.00	2.42%	Statutory
$500 - $999	Per Application	Non-Taxable	$ 268.00	$ 273.00	$ 5.00	1.87%	Statutory
$1,000 - $4,999	Per Application	Non-Taxable	$ 268.00	$ 273.00	$ 5.00	1.87%	Statutory
$5,000 - $7,499	Per Application	Non-Taxable	$ 332.00	$ 339.00	$ 7.00	2.11%	Statutory
$7,500 - $9,999	Per Application	Non-Taxable	$ 396.00	$ 404.00	$ 8.00	2.02%	Statutory
$10,000 - $20,000	Per Application	Non-Taxable	$ 396.00	$ 404.00	$ 8.00	2.02%	Statutory
$20,000.01 - $40,000.00	Per Application	Non-Taxable	$ 494.00	$ 504.00	$ 10.00	2.02%	Statutory
$40,000.01 - $70,000.00	Per Application	Non-Taxable	$ 593.00	$ 606.00	$ 13.00	2.19%	Statutory
$70,000.01 & over	Per Application	Non-Taxable	$ 712.00	$ 727.00	$ 15.00	2.11%	Statutory
Order for Substituted Service (Item 80)							
Less than $500	Per Application	Non-Taxable	$ 183.00	$ 186.00	$ 3.00	1.64%	Statutory
$500 - $999	Per Application	Non-Taxable	$ 330.00	$ 336.00	$ 6.00	1.82%	Statutory
$1,000 - $4,999	Per Application	Non-Taxable	$ 330.00	$ 336.00	$ 6.00	1.82%	Statutory
$5,000 - $7,499	Per Application	Non-Taxable	$ 391.00	$ 399.00	$ 8.00	2.05%	Statutory
$7,500 - $9,999	Per Application	Non-Taxable	$ 460.00	$ 470.00	$ 10.00	2.17%	Statutory
$10,000 - $20,000	Per Application	Non-Taxable	$ 460.00	$ 470.00	$ 10.00	2.17%	Statutory
$20,000.01 - $40,000.00	Per Application	Non-Taxable	$ 581.00	$ 592.00	$ 11.00	1.89%	Statutory
$40,000.01 - $70,000.00	Per Application	Non-Taxable	$ 684.00	$ 699.00	$ 15.00	2.19%	Statutory
$70,000.01 & over	Per Application	Non-Taxable	$ 796.00	$ 812.00	$ 16.00	2.01%	Statutory
Necessary Notice/Certificate (Item 19)							
Less than $500	Per Application	Non-Taxable	$ 60.00	$ 61.00	$ 1.00	1.67%	Statutory
$500 - $999	Per Application	Non-Taxable	$ 107.00	$ 109.00	$ 2.00	1.87%	Statutory
$1,000 - $4,999	Per Application	Non-Taxable	$ 107.00	$ 109.00	$ 2.00	1.87%	Statutory
$5,000 - $7,499	Per Application	Non-Taxable	$ 125.00	$ 128.00	$ 3.00	2.40%	Statutory
$7,500 - $9,999	Per Application	Non-Taxable	$ 151.00	$ 154.00	$ 3.00	1.99%	Statutory
$10,000 - $20,000	Per Application	Non-Taxable	$ 151.00	$ 154.00	$ 3.00	1.99%	Statutory
$20,000.01 - $40,000.00	Per Application	Non-Taxable	$ 189.00	$ 192.00	$ 3.00	1.59%	Statutory
$40,000.01 - $70,000.00	Per Application	Non-Taxable	$ 220.00	$ 224.00	$ 4.00	1.82%	Statutory
$70,000.01 & over	Per Application	Non-Taxable	$ 267.00	$ 272.00	$ 5.00	1.87%	Statutory
Issue Fees							
Claim or Counterclaim							
Fee	Per Application	Non-Taxable	$ 331.00	$ 342.90	$ 11.90	3.60%	Statutory
With Preparation	Per Application	Non-Taxable	$ 364.10	$ 374.80	$ 10.70	2.94%	Statutory
Application for Order							
Fee	Per Application	Non-Taxable	$ 98.00	$ 100.90	$ 2.90	2.96%	Statutory
With Preparation	Per Application	Non-Taxable	$ 129.00	$ 132.80	$ 3.80	2.95%	Statutory
46A Summons/46B Rehearing Application							
Fee	Per Application	Non-Taxable	$ 346.20	$ 356.40	$ 10.20	2.95%	Statutory
With Preparation	Per Application	Non-Taxable	$ 377.20	$ 388.30	$ 11.10	2.94%	Statutory
Summons for Oral Examination including hearing							
Fee	Per Application	Non-Taxable	$ 228.60	$ 235.30	$ 6.70	2.93%	Statutory
With Preparation	Per Application	Non-Taxable	$ 259.60	$ 267.20	$ 7.60	2.93%	Statutory
Certificate for Supreme Court							
Fee	Per Application	Non-Taxable	$ 22.90	$ 23.50	$ 0.60	2.62%	Statutory
With Preparation	Per Application	Non-Taxable	$ 53.90	$ 55.40	$ 1.50	2.78%	Statutory
Application for Attachment of Earnings							
Fee	Per Application	Non-Taxable	$ 326.60	$ 336.20	$ 9.60	2.94%	Statutory
With Preparation	Per Application	Non-Taxable	$ 357.60	$ 368.10	$ 10.50	2.94%	Statutory

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Revenue Management							
Attachment of Earnings/Debt Order							
Fee	Per Application	Non-Taxable	$ 22.90	$ 23.50	$ 0.60	2.62%	Statutory
With Preparation	Per Application	Non-Taxable	$ 53.90	$ 55.40	$ 1.50	2.78%	Statutory
Warrant Fees							
Fee	Per Application	Non-Taxable	$ 39.20	$ 40.30	$ 1.10	2.81%	Statutory
With Preparation (Max fee listed)	Per Application	Non-Taxable	$ 362.00	$ 72.20	$ (289.80)	-80.06%	Statutory
Sheriff's Warrant Fee	Per Application	Non-Taxable	$ 223.90	$ 230.50	$ 6.60	2.95%	Statutory
Application under the Judgement Debt Recovery Act							
Summons for Examination	Per Application	Non-Taxable	$ 346.20	$ 356.40	$ 10.20	2.95%	Statutory
With Preparation	Per Application	Non-Taxable	$ 377.20	$ 388.30	$ 11.10	2.94%	Statutory
Instalment Application/Agreement (Creditor)	Per Application	Non-Taxable	$ 80.00	$ 82.40	$ 2.40	3.00%	Statutory
With Preparation	Per Application	Non-Taxable	$ 111.00	$ 114.30	$ 3.30	2.97%	Statutory
Application to Vary/Cancel (Creditor)	Per Application	Non-Taxable	$ 80.00	$ 82.40	$ 2.40	3.00%	Statutory
With Preparation	Per Application	Non-Taxable	$ 111.00	$ 114.30	$ 3.30	2.97%	Statutory
Service Cost							
Attempted Service (Item 78)	Per Application	Non-Taxable	$ 61.00	$ 62.00	$ 1.00	1.64%	Statutory
Service by Post (Item 77)	Per Application	Non-Taxable	$ 16.00	$ 16.00	$ -	0.00%	Statutory
Allowance per km (Item 79)	Per Application	Non-Taxable	$ 0.84	$ 0.85	$ 0.01	1.19%	Statutory
Rate Search Fees							
Rate history search fee	First 3 Hours	Non-Taxable	$ 463.20	$ 479.40	$ 16.20	3.50%	Council
Rate history search fee	After 3 Hours	Non-Taxable	$ 146.80	$ 151.90	$ 5.10	3.47%	Council
Rate history search fee (0-10 Years)	Each	Non-Taxable	$ 27.80	$ 28.80	$ 1.00	3.60%	Council
Copy of previous years Rate Instalments Notices	Each	Non-Taxable	$ 20.00	$ 21.00	$ 1.00	5.00%	Council
Land Information Certificates							
Standard LIC Fee	Per Application	Non-Taxable	$ 30.40	$ 31.70	$ 1.30	4.28%	Statutory
Urgent LIC Fee	Per Application	Non-Taxable	$ 72.00	$ 74.50	$ 2.50	3.47%	Council
Bank Dishonour / Rejection Fee							
Dishonour Fee				At cost per bank charge			
Direct Debit Rejection Fee				At cost per bank charge			
Sportsgrounds							
Sports ground casual hire (includes use of pavilion)							
Half day	Per booking	Taxable	$ 155.00	$ 165.00	$ 10.00	6.45%	Council
Full day	Per booking	Taxable	$ 305.00	$ 330.00	$ 25.00	8.20%	Council
Sports ground oval line marking (pre-season practice matches)	Per booking	Taxable	$ 155.00	$ 165.00	$ 10.00	6.45%	Council
Football/Netball League Finals (senior competition)	Per day	Taxable	$ 1,150.00	$ 1,265.00	$ 115.00	10.00%	Council
Football/Netball League Finals (junior and/or female competition only)	Per day	Taxable	$ 550.00	$ 569.00	$ 19.00	3.45%	Council
Cricket League Finals (senior competitions)	Per day	Taxable	$ 280.00	$ 330.00	$ 50.00	17.86%	Council
Cricket League Finals (junior and/or female competition only)	Per day	Taxable	$ 140.00	$ 165.00	$ 25.00	17.86%	Council
School Use (local, interschool, regional, state competition days)	Per day	Taxable	$ 550.00	$ 569.00	$ 19.00	3.45%	Council
Commercial hire	Per day	Taxable	$ 2,250.00	$ 2,328.80	$ 78.80	3.50%	Council
Unauthorised Use (base charge plus at cost cleaning and/or damages)	Per event	Taxable	$ 1,100.00	$ 1,138.50	$ 38.50	3.50%	Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Sportsgrounds							
Sports ground casual hire (includes use of pavilion)							
Unauthorised Works on Council Owned or Managed Land (base charge plus at cost cleaning and/or damages, rectification and/or remedial works)	Per event	Taxable	$ 2,200.00	$ 2,277.00	$ 77.00	3.50%	Council
Commercial cleaning of facilities (when left in unsuitable condition)	Per event	Taxable	Cost + 25%				Council
Reid Oval social room - clubs/community groups (no kitchen use)	Per hour	Taxable	$ 27.50	$ 28.87	$ 1.37	4.98%	Council
Reid Oval social room - clubs/community groups (includes kitchen use)	Per hour	Taxable	$ 44.00	$ 46.20	$ 2.20	5.00%	Council
Reid Oval social room - commercial/for profit groups (no kitchen use)	Per hour	Taxable	$ 60.00	$ 63.00	$ 3.00	5.00%	Council
Reid Oval social room - commercial/for profit groups (includes kitchen use)	Per hour	Taxable	$ 80.00	$ 84.00	$ 4.00	5.00%	Council
Reid Oval oval floodlights (competition/event use)	Per hour	Taxable	$ 44.00	$ 48.40	$ 4.40	10.00%	Council
Commercial cleaning of facilities (post League finals, casual events & school competition use)	Per booking	Taxable	$ 250.00	$ 275.00	$ 25.00	10.00%	Council
Sports ground seasonal use fee							
Category 1 (Oval, netball courts x 2 & change rooms)	Per season	Taxable	$ 8,487.60	$ 8,784.70	$ 297.10	3.50%	Council
Category 2 (Oval, netball court x 1 & change rooms)	Per season	Taxable	$ 6,790.30	$ 7,028.00	$ 237.70	3.50%	Council
Category 3 (Oval, practice nets & change rooms)	Per season	Taxable	$ 5,093.00	$ 5,271.30	$ 178.30	3.50%	Council
Category 4 (Oval & change rooms)	Per season	Taxable	$ 4,243.80	$ 4,392.30	$ 148.50	3.50%	Council
Category 5 (Oval)	Per season	Taxable	$ 849.20	$ 878.90	$ 29.70	3.50%	Council
Category 6 (Regional Facility)	Per season	Taxable	At cost plus 25%				Council
Pre-season fee (Jan to Mar training, plus 25% of seasonal fee)	Per season	Taxable	At cost plus 25%				Council
Pre-season fee (Oct to Mar training, plus 50% of seasonal fee)	Per season	Taxable	At cost plus 50%				Council
Use of second ground for competition (plus 50% of seasonal fee)	Per season	Taxable	At cost plus 50%				Council
All year round competition use (incur two seasonal charges)	Per season	Taxable	At cost x 2				Council
Recreation Facilities rent		Taxable	By Negotiation				Council
Warrnambool Stadium							
Player Fees							
School	Per player	Taxable	$ 6.00	$ 6.25	$ 0.25	4.17%	Council
Casual Shot	Per player	Taxable	$ 5.50	$ 6.00	$ 0.50	9.09%	Council
Stadium Hire							
Court hire for licenced resident sports associations domestic competitions & training	Per hour	Taxable	$ 43.00	$ 44.50	$ 1.50	3.49%	Council
Hourly rate with lights: commercial	Per hour	Taxable	$ 378.20	$ 392.00	$ 13.80	3.65%	Council
Hourly rate with lights: community/school	Per hour	Taxable	$ 267.90	$ 278.00	$ 10.10	3.77%	Council
School use between 9am - 3pm	Per booking	Taxable	$ 1,030.00	$ 1,066.00	$ 36.00	3.50%	Council
Highball Court - up to 12 hours	Per booking	Taxable	$ 541.10	$ 560.00	$ 18.90	3.49%	Council
Highball Court - with lights: commercial	Per hour	Taxable	$ 84.00	$ 87.00	$ 3.00	3.57%	Council
Highball Court - with lights: community/school	Per hour	Taxable	$ 64.00	$ 66.50	$ 2.50	3.91%	Council
Highball Court - School use between 9am - 3pm	Per booking	Taxable	$ 367.80	$ 380.50	$ 12.70	3.45%	Council
Show Court - up to 12 hours	Per booking	Taxable	$ 704.00	$ 730.00	$ 26.00	3.69%	Council
Show Court - with lights: commercial	Per hour	Taxable	$ 84.00	$ 87.00	$ 3.00	3.57%	Council
Show Court - with lights: community/school	Per hour	Taxable	$ 64.00	$ 66.50	$ 2.50	3.91%	Council
Show Court - School use between 9am - 3pm	Per booking	Taxable	$ 378.00	$ 392.00	$ 14.00	3.70%	Council
Seahawks/Mermaids Home Games & Finals							
Both Teams	Per game	Taxable	$ 710.00	$ 735.00	$ 25.00	3.52%	Council
Single Team	Per game	Taxable	$ 440.00	$ 456.00	$ 16.00	3.64%	Council

Fee/Charge Description	Unit	GST Status	2025-26 Fee Inc GST	2026-27 Fee Inc GST	Fee Increase / Decrease $	Annual % Change	Basis of Fee
Warrnambool Stadium							
Multi-Purpose Room							
Up to 12 hours (with other hires)	Per booking	Taxable	$ 210.00	$ 218.00	$ 8.00	3.81%	Council
Up to 12 hours (room only)	Per booking	Taxable	$ 420.00	$ 435.00	$ 15.00	3.57%	Council
Multi-purpose room - Per hour	Per hour	Taxable	$ 63.00	$ 65.50	$ 2.50	3.97%	Council
User groups up to 12 hours	Per booking	Taxable	$ 157.60	$ 164.00	$ 6.40	4.06%	Council
Meeting room - Per hour	Per hour	Taxable	$ 32.00	$ 33.50	$ 1.50	4.69%	Council
Facility Hire							
Kitchen facilities	Per booking	Taxable	$ 200.00	$ 210.00	$ 10.00	5.00%	Council
User group sports hire up to 12 hours	Per booking	Taxable	$ 1,355.40	$ 1,405.00	$ 49.60	3.66%	Council
3crt stadium Commercial users up to 12 hours	Per booking	Taxable	$ 1,954.20	$ 2,022.00	$ 67.80	3.47%	Council
2crt NB stadium up to 12 hours	Per booking	Taxable	$ 1,034.80	$ 1,071.00	$ 36.20	3.50%	Council
Outside School Hours Care							
Vacation care daily rate	Per day	Non-Taxable	$ 92.50	$ 96.40	$ 3.90	4.22%	Council
After school care casual rate per session	Per session	Non-Taxable	$ 32.70	$ 34.00	$ 1.30	3.98%	Council
After school care permanent rate per session	Per session	Non-Taxable	$ 29.40	$ 30.60	$ 1.20	4.08%	Council
Waste Management							
User Fees & Charges							
FOGO Compostable Liners (roll of 150)	Per roll	Taxable	$ 13.00	$ 13.50	$ 0.50	3.85%	Council
Bin springs	Per springs	Non-taxable	$ 11.00	$ 11.40	$ 0.40	3.64%	Council

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation. The fees listed are a maximum and Council have the discretion to charge a lesser amount if appropriate.