



WARRNAMBOOL  
CITY COUNCIL

# BUDGET

2021-22



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## Mayor and CEO's Introduction

Warrnambool City Council has prepared a Budget that is mindful of the impact of the COVID-19 pandemic but that is also anticipating a post-pandemic future.

The Local Government Act (2020) requires that Council prepare a Budget for each financial year and to undertake a formal process of preparing, advertising and calling for submissions before a finalised Budget is formally adopted by Council by June 30 each year.

Our considered budget provides a continuation of essential services and the completion of major projects that will stimulate and support our municipality's economy and bring about lasting community benefits.

The Budget is informed by the Council Plan 2021-2025 and to the objectives in the long-term community vision, Warrnambool 2040.

We recommend that the Budget is read in conjunction with the Council Plan.

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

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

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

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

The four pillars of the vision are:

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

The budget details the resources required over the next financial year to fund the services that remain operating that we provide to our community of 35,500 residents.

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

The budget contains details of a balanced program of capital expenditure including allocations to improve and renew our City's physical infrastructure, buildings and operational assets. Capital projects including the Reid Oval redevelopment, the construction of the new Learning and Library Hub and the upgrade of Lake Pertobe will be important to stimulate local employment, purchasing and have leveraged funding opportunities from other levels of government.

Over 2021-2022, the Council will develop and utilise a community and business recovery fund to develop and deliver initiatives to see our community regrow at the other side of this Pandemic.

The budget includes a rate increase of 1.5 per cent which is in line with the State Government Rate Cap. Council is required to balance its ongoing financial sustainability against the capacity of its ratepayers to pay additional amounts. In recognition of this, Council is strengthening its hardship provisions to include a \$35 rebate, which is greater than the average residential rate increase, to those that meet the eligibility requirements for hardship. Council is committed to

working with ratepayers in a compassionate and respectful manner and aims to achieve the outcomes of both parties where possible.

Another measure proposed by Council to deliver a fairer Budget was the application of a commercial rating on all properties used for commercial accommodation, including those listed with online platforms such as Airbnb. During the community consultation, process Council received a number of submissions relating to the inclusion of short-term accommodation in the definition of the commercial property-rating differential. Given the complex nature of this issue and in the absence of a state-wide approach, it is proposed that short-term accommodation be removed from the definition of the Commercial property rating differential. Council will continue to consider the most efficient and effective treatment of short-term accommodation properties to ensure rating equity across all properties within the municipality. Council will consider the feedback received through the community consultation process in any future proposal.

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

Council has a substantial capital works program with an emphasis on asset renewal. We have allocated funding of \$18.6 million for asset renewals, upgrades and new assets.

Capital works highlights:

- Road renewals \$3.75 million
- Stanley Street bridge upgrade \$3.00m
- Completion of the Lake Pertobe Master Plan implementation (Stage I) \$2.90 million
- Recreational facilities upgrades \$1.65m
- New and renewed footpaths \$1.50m
- Learning and library hub \$1.25m
- Energy saving initiatives (smart buildings project) \$1m
- Drainage renewal and upgrade \$340,000
- Beach access renewal \$180,000

As part of Warrnambool's response to the global recycling issues and as one of the Councils leading the way in Victoria, Council has implemented a four-bin system which includes kerbside glass collection and glass collection points. This is reducing Council's risk exposure to the recycling market and providing environmental benefits that will help achieve the objectives in the Council Plan. A small increase to waste management fee is budgeted as it moves from \$379.09 to \$386.00, this represents a 1.82% increase.

Expected average residential rates	2020-2021	Increase/(decrease)	2021-2022	% Increase/(decrease)
<b>Average residential rates</b>	\$1,396.28	\$20.94	\$1,417.23	1.5%
<b>Municipal charge</b>	\$277.13	\$4.16	\$281.29	1.5%
<b>Waste management fee</b>	\$379.09	\$6.91	\$386.00	1.8%
<b>Average residential rates and charges</b>	\$2,052.50	\$32.02	\$2,084.52	1.6%

This budget sees the average **residential** rate bill increase to \$2,085 from \$2,053 in 2020-21.

This Budget projects an underlying surplus of \$0.6 million for 2021-2022 after adjusting for capital grants, contributions and expensed capital works.

## Key figures

Total revenue:	\$86.7 million (2020-21 forecast = \$83.3 million)
Total Expenditure:	\$79.8 million (2020-21 forecast = \$79.4 million)
Accounting Surplus/(Deficit):	\$6.9 million (2020-21 forecast = \$3.9 million)
Underlying operating result:	\$0.6 million (2020-21 forecast = Deficit of \$3.7 million)

(Refer Income Statement in Section 3)

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

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

Total Capital Works Program of \$18.6 million (2020-21 forecast = \$30.0 million)

- \$13.6 million from Council operations and reserves
- \$1.0 million from borrowings
- \$4.0 million from external grants

(Refer Statement of Statement of Capital Works in Section 3)

## Budget influences

Council continues to balance the needs of the community versus pressure of financial sustainability. Pressure to maintain infrastructure and maintain service levels constantly challenges the organisation to find more efficient and innovative methods to deliver services. New principles in the Local Government Act ensure Council is focused on engaging with its Community around its priorities and encourages Council to work in partnership with its neighbours to seek efficiencies.

Council has prepared a long term financial plan to guide a pathway to long-term financial sustainability.

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

Cr Vicki Jellie

Mayor

Peter Schneider

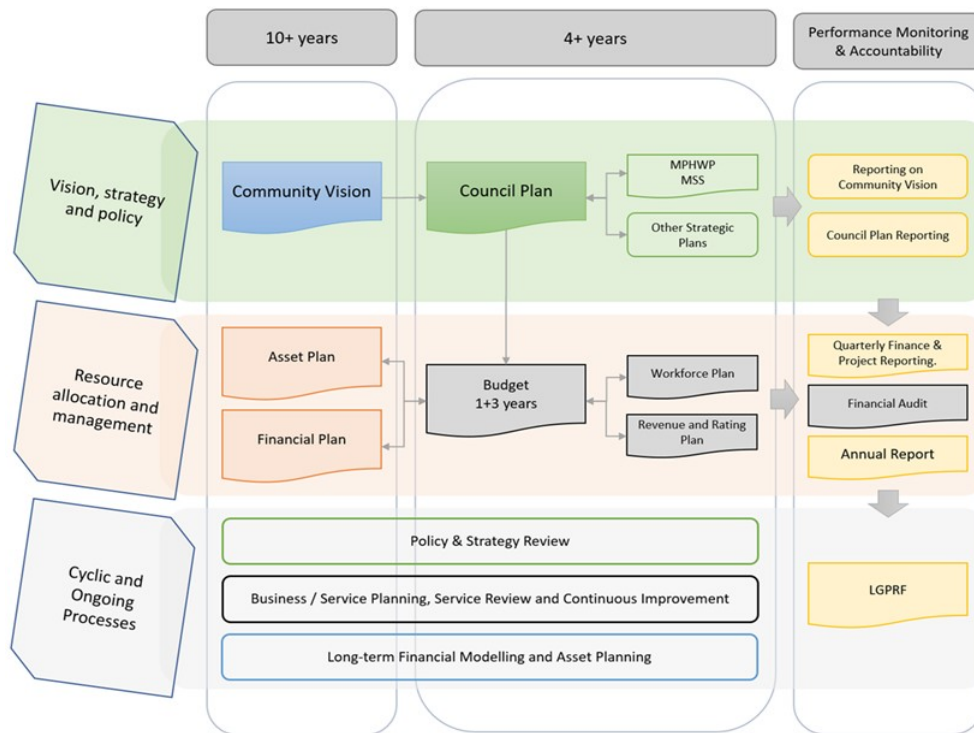
Chief Executive Officer

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

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

### 1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

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

### 1.1.2 Key planning considerations

#### Service level planning

"Although councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and

review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

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

## 1.2 Our purpose

### Our Vision

A thriving city in the heart of coast and country

### Organisational values

#### Accountability

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

#### Collaboration

We will foster effective relationships through engagement, communication and cooperation; 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

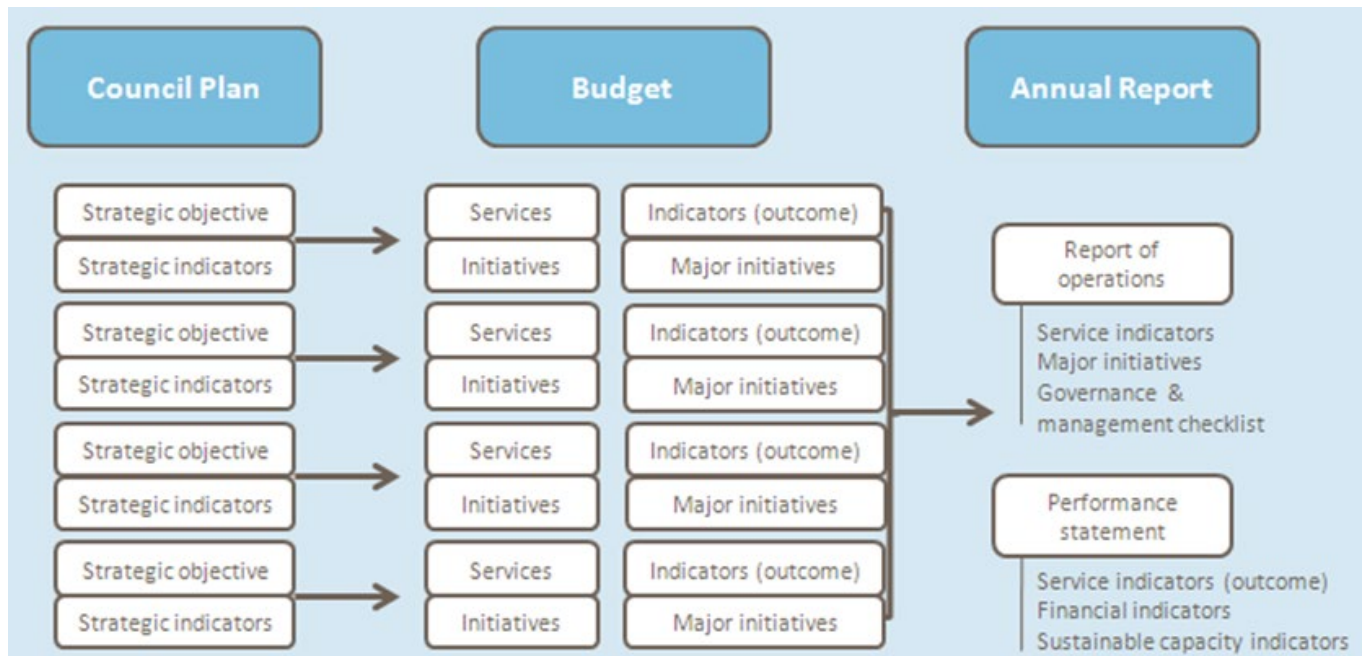
The Council delivers activities and initiatives under 30 major service categories as listed in the following pages. Each contributes to the achievement of one of the five strategic objectives as set out in the Council Plan for 2021-25. The following table lists the five strategic objectives as described in the Council Plan.

Our strategic objectives

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

## 2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2021/22 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council’s operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

### 2.1 Strategic Objective 1: A Healthy Community

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

Strategies to achieve Strategic Objective 1 are:

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



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

## Services

Service area	Description of services provided		2019/20	2020/21	2021/22
			Actual	Forecast	Budget
			\$'000	\$'000	\$'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.	<i>Inc</i>	3,514	3,483	3,351
		<i>Exp</i>	3,757	4,123	3,881
		<i>Surplus / (deficit)</i>	(243)	(640)	(530)
Family Services	This service provides family orientated support services including pre-schools, maternal & child health, child care, counselling & support, youth services, immunisation, family day care.	<i>Inc</i>	6,661	7,656	7,683
		<i>Exp</i>	7,876	8,436	8,680
		<i>Surplus / (deficit)</i>	(1,215)	(780)	(997)
Art and Culture	Provision of high-quality venues where people can see, present and explore the arts, ideas and events provided at the Warrnambool Art Gallery and Light House Theatre.	<i>Inc</i>	1,440	733	1,772
		<i>Exp</i>	2,496	1,804	2,833
		<i>Surplus / (deficit)</i>	(1,056)	(1,071)	(1,061)
Library Services	Provision of quality library and information services to the community.	<i>Inc</i>	1	-	298
		<i>Exp</i>	962	943	954
		<i>Surplus / (deficit)</i>	(961)	(943)	(656)
Recreation	Provision of sport, recreation and cultural facilities, service and programs in response to identified community need and to provide information and advice to clubs and organisations involved in these areas.	<i>Inc</i>	49	37	191
		<i>Exp</i>	479	635	619
		<i>Surplus / (deficit)</i>	(430)	(598)	(428)
Leisure Centres	The Arc and Aquazone provide premier indoor community leisure facilities in South West Victoria, providing equitable and affordable access to a wide range of aquatic and fitness activities.	<i>Inc</i>	2,376	1,133	2,473
		<i>Exp</i>	3,454	2,753	3,921
		<i>Surplus / (deficit)</i>	(1,078)	(1,620)	(1,448)
Health Services	Administration of legislative requirements pertaining to public health, immunisation and food premises.	<i>Inc</i>	293	228	231
		<i>Exp</i>	484	486	553
		<i>Surplus / (deficit)</i>	(191)	(258)	(322)

**Major initiatives**

- 1) Completion of Reid Oval redevelopment.
- 2) Begin construction of the new Warrnambool Learning and Library Hub.

**Other initiatives**

- 3) Prepare for the introduction of subsidised kindergarten for three-year-olds
- 4) Develop a Cultural Strategy for Warrnambool.

**Service Performance Outcome Indicators**

Service	Indicator and computation	2019/20	2020/21	2021/22
		Actual	Forecast (similar councils ave.)	Budget
<b>Aquatic Facilities</b>				
Health inspections of aquatic facilities	[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	3	2	2
Utilisation of Aquatic Facilities	(Number of visits to aquatic facilities / Municipal population] facilities	4.37	5.81	5.81
Cost of Aquatic Facilities	[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$3.87	\$4.56	\$4.56
<b>Food Safety</b>				
Food safety Timeliness	Time taken to action food complaints [Number of days between receipt and first response action for all food complaints / Number of food complaints]	1	2.3	2.3
Food Safety - service standard	Food safety assessments [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100	94.26%	86.54%	86.54%
Food safety - service cost	Cost of food safety service [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$281.93	\$474.56	474.56
Food safety - Critical and major non-compliance	[Number of critical non-compliance outcomenotifications and major non-compliance notificationsabout a food premisesfollowed up / Number ofcritical non-complianceoutcome notifications	100%	86.97%	86.97%

and major non-compliance notifications about a food premises] x100

<b>Library</b>				
Library - utilisation	Physical library collection usage [Number of physical library collection item loans / Number of physical library collection items]	3.44	3.26	3.26
Library - resource standard	Recently purchased library collection [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	66.40%	61.37%	61.37%
Library - participation	Active library borrowers in municipality [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	13.87%	12.22%	12.22%
Library - service cost	Cost of library service per population [Direct cost of the library service / Population]	\$21.62	\$26.96	\$26.96
<b>Maternal and child health</b>				
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%	100%	100%
Maternal and child health - service cost	Cost of the MCH service [Cost of the MCH service / Hours worked by MCH nurses]	\$78.44	\$70.92	\$70.92
Maternal and child health - participation	Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	77.68%	76.98%	76.98%
Maternal and child health - participation	Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	80%	79.32%	79.32%
Maternal and child health - satisfaction	Participation in 4-week Key Age and Stage visit [Number of 4-week key age and stage visits / Number of birth notifications received] x100	98.62%	97.47%	97.47%
<b>Recreational facilities</b>				
Recreational facilities	Satisfaction	65	70	70

## 2.2 Strategic Objective 2: A sustainable environment

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

Strategies to achieve Strategic Objective 2 are:

2.1 Natural environment

2.2 Water and coastal management

2.3 Minimise environmental impact and a changing climate

2.4 Water resource management

2.5 Waste minimisation

2.6 Awareness and celebration

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

Service area	Description of service		2019/20	2020/21	2021/22
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Environmental Management and Sustainability	This service develops environmental policy, coordinates and implements environmental projects and works with other services to improve Council's environmental performance.	<i>Inc</i>	5	6	6
		<i>Exp</i>	510	661	682
		<i>Surplus/ (deficit)</i>	(505)	(655)	(676)
Waste Management & Street Cleaning	This service provides kerbside collections and processing of garbage, recycling and Food Organics Green Organics (FOGO) from all households and some commercial properties in Council. It also provides street cleaning, leaf collection and street litter bins throughout Council.	<i>Inc</i>	51	10	200
		<i>Exp</i>	3,895	4,495	4,700
		<i>Surplus/ (deficit)</i>	(3,844)	(4,485)	(4,500)
Parks and Gardens	This service covers a range of areas such as tree pruning, planting, removal, planning and street tree strategies, management of conservation and parkland areas, creeks and other areas of environmental significance. Parks Management provides management and implementation of open space strategies and maintenance programs.	<i>Inc</i>	367	358	386
		<i>Exp</i>	4,399	4,372	4,680
		<i>Surplus/ (deficit)</i>	(4,032)	(4,014)	(4,294)

**Major initiatives**

- 1) Installation of solar panels on Council buildings to generate renewable energy.
- 2) Develop an Asset Management Plan for trees including significant and heritage trees.

**Other initiatives**

- 3) Investigate new technologies to reduce waste from landfill towards zero waste to landfill.
- 4) Develop and implement a Pest Plant and Animal Management Framework

**Service Performance Outcome Indicators**

Service	Indicator and computation	2019/20	2020/21	2021/22
		Actual	Forecast (similar councils ave)	Budget
Appearance of public areas	Satisfaction	71	72	72
Environmental sustainability	Performance	61	61	61
Waste collection	Satisfaction	66	66	66
Waste collection - service standard	[Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000	215.87	152.3	152.3
Waste collection	Service standard - [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	7.03	5.77	5.77
Waste collection	Service cost - bin collection service [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$86.17	\$99.90	\$99.90
Waste collection	Waste diversion - [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$61.03	\$53.81	\$53.81
Waste collection	Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill	64.30%	48.81%	48.81%

## 2.3 Strategic Objective 3: A strong economy

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

Strategies to achieve Strategic Objective 3 are:

3.1 Build on competitive strengths

3.2 Emerging industries

3.3 Visitor growth

3.4 Workforce capability

3.5 Digital capability

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

Service area	Description of service		2019/20	2020/21	2021/22
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Statutory Building Services	This service provides statutory building services to the Council community including processing of building permits.	<i>Inc</i>	184	130	125
		<i>Exp</i>	302	276	283
		<i>Surplus/(deficit)</i>	(118)	(146)	(158)
City Strategy & Development	This service prepares and processes amendments to the Council Planning Scheme. This service processes statutory planning applications, provides advice and makes decisions about development proposals which require a planning permit, as well as representing Council at the Victorian Civil and Administrative Tribunal where necessary. It monitors the Council's Planning Scheme, prepares major policy documents and processes amendments to the Council Planning Scheme.	<i>Inc</i>	345	342	325
		<i>Exp</i>	1,432	1,417	1,534
		<i>Surplus/(deficit)</i>	(1,087)	(1,075)	(1,209)
Warrnambool Livestock Exchange	Provides a regional livestock marketing centre that meets the needs of the stock agents, buyers and producers.	<i>Inc</i>	1,319	1,231	1,280
		<i>Exp</i>	949	976	1,013
		<i>Surplus/(deficit)</i>	370	255	267
Holiday Parks	Provides affordable holiday accommodation that is modern, clean and well maintained in a family orientation atmosphere.	<i>Inc</i>	2,806	1,881	2,822
		<i>Exp</i>	1,980	1,782	1,984
		<i>Surplus/(deficit)</i>	826	99	838

Flagstaff Hill Maritime Village and Visitor Information Centre	A City and Regional tourism hub open 364 days of the year that includes a Visitor Information Centre and Flagstaff Hill Maritime Village which tells the maritime history of the region during the day and the Tales of the Shipwreck Coast sound and light show at night.	<i>Inc</i>	992	404	1,273
		<i>Exp</i>	1,744	1,301	2,167
		<i>Surplus/(deficit)</i>	(752)	(897)	(894)
Economic Development	Includes the industry and business support, research and statistical analysis and project development which underpin economic development.	<i>Inc</i>	26	26	26
		<i>Exp</i>	863	850	815
		<i>Surplus/(deficit)</i>	(837)	(824)	(789)
Warrnambool Airport	This service provides a regional Airport that meets the needs of users and operates as a viable commercial enterprise to the benefit of the region.	<i>Inc</i>	135	143	146
		<i>Exp</i>	312	338	318
		<i>Surplus/ (deficit)</i>	(177)	(195)	(172)
Port of Warrnambool	Council manages the Cities port facility on behalf of the State Government.	<i>Inc</i>	117	102	103
		<i>Exp</i>	117	105	105
		<i>Surplus/ (deficit)</i>	0	(3)	(2)
Festivals and Events Group	Delivers a range of promotions, festivals and events along with attracting events to the city to deliver economic benefits.	<i>Inc</i>	15	3	3
		<i>Exp</i>	1,036	1,119	1,062
		<i>Surplus/(deficit)</i>	(1,021)	(1,116)	(1,059)

### Major Initiatives

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

### Other initiatives

- 3) Partner in initiatives of the Great South Coast Economic Futures Plan.
- 4) Deliver the Designated Area Migration Agreement for the Great South Coast.

## Service Performance Outcome Indicators

Service	Indicator and computation	2019/20	2020/21	2021/22
		Actual	Forecast	Budget
Tourism development	Satisfaction	63	63	63
Population growth	Satisfaction - measure of community perception	57	57	57
Statutory planning	Timeliness - Time taken to decide planning applications [The median number of days between receipt of a planning application and a decision on the application]	35	52.05	52.05
Statutory planning	Service standard - Planning applications decided within required time frames [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	91.97%	80.16%	80.16%
Statutory planning	Service cost - Cost of statutory planning service [Direct cost of the statutory planning service / Number of planning applications received]	\$1,806.07	\$2,586.97	\$2,586.97
Statutory planning	Decision making -Council planning decisions upheld at VCAT [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	0%	51.32%	51.32%



## 2.4 Strategic Objective 4: A connected, inclusive place

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

Strategies to achieve Strategic Objective 4 are:

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

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

Service area	Description of services provided		2019/20	2020/21	2021/22
			Actual	Forecast	Budget
			\$'000	\$'000	\$'000
Asset Maintenance	This service prepares long term maintenance management programs for Council's property assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include buildings, pavilions, roads, footpaths and tracks and drainage.	<i>Inc</i>	550	492	725
		<i>Exp</i>	2,499	2,639	2,572
		<i>Surplus/ (deficit)</i>	(1,949)	(2,147)	(1,847)
Infrastructure Services	This service prepares and conducts capital works and maintenance planning for Council's main civil infrastructure assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include roads, laneways, car parks, foot/bike paths, drains and bridges.	<i>Inc</i>	3,493	3,217	3,697
		<i>Exp</i>	6,565	7,141	7,261
		<i>Surplus/ (deficit)</i>	(3,072)	(3,924)	(3,564)
Regulatory Services	Local laws enforcement including parking fees and fines, public safety, animal management and traffic control.	<i>Inc</i>	2,792	2,219	3,227
		<i>Exp</i>	2,335	2,331	2,637
		<i>Surplus/ (deficit)</i>	457	(112)	590

### Major Initiatives

- 1) Complete the Principal Pedestrian Network.
- 2) Complete the Playspace Strategy.

### Other Initiatives

- 3) Targeted annual road resealing program.
- 4) Implement an accessibility audit of Council playgrounds.

## Service Performance Outcome Indicators

Service	Indicator and computation	2019/20	2020/21	2021/22
		Actual	Forecast	Budget
Roads	Satisfaction of use - Sealed local road requests [Number of sealed local road requests / Kilometres of sealed local roads ] x100	58.5	37.34	37.34
Roads	Condition - Sealed local roads maintained to condition standards [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	96.80%	96.40%	96.40%
Roads	Service cost - Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$97.30	\$105.43	\$105.43
Roads	Service cost - Cost of sealed local road resealing [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$6.65	\$7.60	\$7.60
Roads	Satisfaction - Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	48	55.63	55.63
Appearance of public areas	Performance	71	72	72
Animal management	Timeliness - Time taken to action animal management requests [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	1	1.89	1.89
Animal management	Service standard Animals reclaimed [Number of animals reclaimed / Number of animals collected] x100	19.16%	41.16%	41.16%
Animal management	Service cost [Number of animals rehomed / Number of animals collected] x100	64.57%	45.93%	45.93%

Animal management	Cost of animal management service per population [Direct cost of the animal management service / Population]	\$16.12	\$14.72	\$14.72
Animal management	Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x100	0%	50%	50%

## 2.5 Strategic Objective 5: An effective Council

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

Strategies to achieve Strategic Objective 5 are:

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

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

Service area	Description of services provided		2019/20	2020/21	2021/22
			Actual	Forecast	Budget
			\$'000	\$'000	\$'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.	<i>Inc</i>	430	535	15
		<i>Exp</i>	1,728	1,225	622
		<i>Surplus/ (deficit)</i>	(1,298)	(690)	(607)
Executive Services	Manages and facilitates the Council governance service, implementation of Council decisions and policies and compliance with the legislative requirements.	<i>Inc</i>	-	-	-
		<i>Exp</i>	521	488	545
		<i>Surplus/ (deficit)</i>	(521)	(488)	(545)
Communications & Customer Service	Provides a customer interface for various service units and a wide range of transactions. Includes media and marketing.	<i>Inc</i>	-	-	-
		<i>Exp</i>	894	975	1,119
		<i>Surplus/ (deficit)</i>	(894)	(975)	(1,119)
Volunteer Services	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.	<i>Inc</i>	239	89	-
		<i>Exp</i>	291	136	124
		<i>Surplus/ (deficit)</i>	(52)	(47)	(124)

Information Services	Enables Council staff to have access to the information they require to efficiently perform their functions. Includes software support, licensing and lease commitments.	<i>Inc</i>	9	1	-
		<i>Exp</i>	2,296	2,420	2,457
		<i>Surplus/ (deficit)</i>	(2,287)	(2,419)	(2,457)
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.	<i>Inc</i>	-	63	-
		<i>Exp</i>	844	1,535	1,724
		<i>Surplus/ (deficit)</i>	(844)	(1,472)	(1,724)
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.	<i>Inc</i>	4,841	3,007	4,819
		<i>Exp</i>	3,731	4,462	4,079
		<i>Surplus/ (deficit)</i>	1,110	(1,455)	740
Depreciation	Depreciation is the allocation of expenditure write down on all of Council's assets over their useful lives.	<i>Inc</i>	-	-	-
		<i>Exp</i>	12,139	12,650	13,050
		<i>Surplus/ (deficit)</i>	(12,139)	(12,650)	(13,050)

### Major Initiatives

- 1) Review and update Council's complaints handling procedure.
- 2) Develop a Workforce Management Plan

### Other Initiatives

- 3) Preparation and adoption of the Municipal Health and Wellbeing Plan
- 4) Advocacy by Council on issues of importance to Warrnambool and the region. To include review of Advocacy Plan.

## Service Performance Outcome Indicators

Service	Indicator and computation	2019/20	2020/21	2021/22
		Actual	Forecast (similar council ave)	Budget
Governance	Transparency - Council decisions made at meetings closed to the public [Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting 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	12.68%	12.98%	12.98%
Governance	Consultation and engagement - Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement	42	53	53
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	90.48%	93.23%	93.23%
Governance	Service cost - Cost of elected representation [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$42,908.86	\$43,971.14	\$43,971.14
Governance	Satisfaction - Satisfaction with council decisions [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	38	51.31	51.31
Financial performance	Revenue level - Average rate per property assessment [General rates and Municipal charges / Number of property assessments]	\$1,946.27	\$2,049.21	\$2,049.21
Financial performance	Expenditure level - Expenses per property assessment [Total expenses / Number of property assessments]	\$4,136.33	\$3,800.08	\$3,800.08
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	13.10%	10.46%	10.46%
Financial performance	Working capital - Current assets compared to current liabilities [Current assets / Current liabilities] x100	158.72%	175.15%	175.15%
Financial performance	Unrestricted cash - Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	125.43%	77.58%	77.58%

Financial performance	Asset renewal - Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x100	101.76%	99.89%	99.89%
Financial performance	Loans and borrowings - Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	20.39%	34.55%	34.55%
Financial performance	Loans and borrowings - repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	4.85%	4.86%	4.86%
Financial performance	Indebtedness - Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	15.09%	34.86%	34.86%
Financial performance	Adjusted underlying result - Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	3.21%	0.56%	0.56%
Financial performance	Rates concentration - Rates compared to adjusted underlying revenue	54.58%	64.34%	64.34%
Financial performance	Rates effort - Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.58%	0.62%	0.62%

## 2.3 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Strategic Objective 1: a healthy community	(5,442)	21,441	15,999
Strategic Objective 2: a sustainable environment	(9,470)	10,062	592
Strategic Objective 3: a strong economy	(3,178)	9,281	6,103
Strategic Objective 4: a connected, inclusive place	(4,821)	12,470	7,649
Strategic Objective 5: an effective Council	(5,836)	10,670	4,834
<b>Total</b>	<b>(28,747)</b>	<b>63,924</b>	<b>35,177</b>
<b>Expenses added in:</b>			
Depreciation	13,050		
Amortisation - Right of use assets	265		
Capitalised expenditure	3,161		
Operational projects	212		
Net loss on disposal of property, plant and equipment	1,036		
<b>Surplus/(Deficit) before funding sources</b>	<b>(46,471)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	42,906		
Grants - Capital	5,313		
Contributions - non monetary assets	5,200		
<b>Total funding sources</b>	<b>53,419</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>6,948</b>		



### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021/22 has been supplemented with projections to 2024/25.

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 2025

		Forecast Actual	Budget	Projections		
	NOTES	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Income</b>						
Rates and charges	4.1.1	41,785	42,906	44,085	45,407	46,882
Statutory fees and fines	4.1.2	1,781	2,117	2,159	2,202	2,247
User fees	4.1.3	11,816	17,636	18,567	19,430	20,137
Grants - Operating	4.1.4	12,007	12,626	12,420	12,671	12,958
Grants - Capital	4.1.4	6,526	5,313	2,921	1,664	28,085
Contributions - monetary	4.1.5	3,817	563	619	630	777
Contributions - non-monetary	4.1.5	4,500	5,200	6,500	5,000	5,000
Other income	4.1.6	1,023	418	446	470	495
<b>Total income</b>		<b>83,255</b>	<b>86,779</b>	<b>87,717</b>	<b>87,474</b>	<b>116,581</b>
<b>Expenses</b>						
Employee costs	4.1.7	33,659	37,689	38,995	39,994	40,963
Materials and services	4.1.8	30,557	26,471	25,645	24,387	34,877
Depreciation	4.1.9	12,650	13,050	13,450	13,850	14,250
Amortisation - right of use assets	4.1.11	250	265	265	265	265
Bad and doubtful debts		97	131	134	136	139
Borrowing costs		298	302	256	209	266
Finance Costs - leases		45	46	47	48	49
Other expenses	4.1.12	809	841	857	874	894
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		1,009	1,036	1,130	823	916
<b>Total expenses</b>		<b>79,374</b>	<b>79,831</b>	<b>80,779</b>	<b>80,586</b>	<b>92,619</b>
<b>Surplus/(deficit) for the year</b>		<b>3,881</b>	<b>6,948</b>	<b>6,938</b>	<b>6,888</b>	<b>23,962</b>
<b>Other comprehensive income Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation increment /(decrement)		10,000	10,000	10,000	10,000	10,000
<b>Total comprehensive result</b>		<b>13,881</b>	<b>16,948</b>	<b>16,938</b>	<b>16,888</b>	<b>33,962</b>

## Balance Sheet

For the four years ending 30  
June 2025

	NOTES	Forecast	Budget		Projections	
		Actual 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		5,707	5,691	6,355	6,855	7,371
Trade and other receivables		3,500	3,011	3,023	3,036	3,051
Other financial assets		10,000	10,000	11,000	12,000	13,000
Inventories		210	210	210	210	210
Other assets		1,700	1,710	1,720	1,730	1,740
<b>Total current assets</b>	4.2.1	<b>21,117</b>	<b>20,622</b>	<b>22,308</b>	<b>23,831</b>	<b>25,372</b>
<b>Non-current assets</b>						
Trade and other receivables		10	8	6	4	2
Other financial assets		2	2	2	2	2
Investments in associates, joint arrangement and subsidiaries		-	-	-	-	-
Property, infrastructure, plant & equipment		652,972	671,103	685,002	701,971	736,333
Right-of-use assets	4.2.4	1,250	985	720	455	190
<b>Total non-current assets</b>	4.2.1	<b>654,234</b>	<b>672,098</b>	<b>685,730</b>	<b>702,432</b>	<b>736,527</b>
<b>Total assets</b>		<b>675,351</b>	<b>692,720</b>	<b>708,038</b>	<b>726,263</b>	<b>761,899</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		5,250	5,350	5,450	5,550	5,650
Trust funds and deposits		1,060	1,040	1,060	1,080	1,040
Provisions		6,863	7,000	7,140	7,283	7,429
Interest-bearing liabilities	4.2.3	1,932	1,767	1,814	1,922	2,033
Lease liabilities	4.2.4	150	150	150	150	150
<b>Total current liabilities</b>	4.2.2	<b>15,255</b>	<b>15,307</b>	<b>15,614</b>	<b>15,985</b>	<b>16,302</b>
<b>Non-current liabilities</b>						
Provisions		1,200	1,236	1,273	1,311	1,351
Interest-bearing liabilities	4.2.3	10,460	10,943	9,129	10,207	11,674
Lease liabilities	4.2.4	950	800	650	500	350
<b>Total non-current liabilities</b>	4.2.2	<b>12,610</b>	<b>12,979</b>	<b>11,052</b>	<b>12,018</b>	<b>13,375</b>
<b>Total liabilities</b>		<b>27,865</b>	<b>28,286</b>	<b>26,666</b>	<b>28,003</b>	<b>29,677</b>
<b>Net assets</b>		<b>647,486</b>	<b>664,434</b>	<b>681,372</b>	<b>698,260</b>	<b>732,222</b>
<b>Equity</b>						
Accumulated surplus		245,414	254,663	261,849	268,556	292,716
Reserves		402,072	409,771	419,523	429,704	439,506
<b>Total equity</b>		<b>647,486</b>	<b>664,434</b>	<b>681,372</b>	<b>698,260</b>	<b>732,222</b>

## Statement of Changes in Equity

For the four years ending 30 June 2025

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2021 Forecast Actual</b>					
Balance at beginning of the financial year		633,605	239,575	385,580	8,450
Impact of adoption of new accounting standards		-	-	-	-
Adjusted opening balance		633,605	239,575	385,580	8,450
Surplus/(deficit) for the year		3,881	3,881	-	-
Net asset revaluation increment/(decrement)		10,000	-	10,000	-
Transfers to other reserves		-	(2,175)	-	2,175
Transfers from other reserves		-	2,160	-	(2,160)
<b>Balance at end of the financial year</b>		<b>647,486</b>	<b>243,441</b>	<b>395,580</b>	<b>8,465</b>
<b>2022 Budget</b>					
Balance at beginning of the financial year		647,486	243,441	395,580	8,465
Surplus/(deficit) for the year		6,948	6,948	-	-
Net asset revaluation increment/(decrement)		10,000	-	10,000	-
Transfers to other reserves	4.3.1	-	(199)	-	199
Transfers from other reserves	4.3.1	-	2,500	-	(2,500)
<b>Balance at end of the financial year</b>	4.3.2	<b>664,434</b>	<b>252,690</b>	<b>405,580</b>	<b>6,164</b>
<b>2023</b>					
Balance at beginning of the financial year		664,434	252,690	405,580	6,164
Surplus/(deficit) for the year		6,938	6,938	-	-
Net asset revaluation increment/(decrement)		10,000	-	10,000	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	248	-	(248)
<b>Balance at end of the financial year</b>		<b>681,372</b>	<b>259,876</b>	<b>415,580</b>	<b>5,916</b>
<b>2024</b>					
Balance at beginning of the financial year		681,372	259,876	415,580	5,916
Surplus/(deficit) for the year		6,888	6,888	-	-
Net asset revaluation increment/(decrement)		10,000	-	10,000	-
Transfers to other reserves		-	(211)	-	211
Transfers from other reserves		-	30	-	(30)
<b>Balance at end of the financial year</b>		<b>698,260</b>	<b>266,583</b>	<b>425,580</b>	<b>6,097</b>
<b>2025</b>					
Balance at beginning of the financial year		698,260	266,583	425,580	6,097
Surplus/(deficit) for the year		23,962	23,962	-	-
Net asset revaluation increment/(decrement)		10,000	-	10,000	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	198	-	(198)
<b>Balance at end of the financial year</b>		<b>732,222</b>	<b>290,743</b>	<b>435,580</b>	<b>5,899</b>

## Statement of Cash Flows

For the four years ending 30 June 2025					
Notes	Forecast Actual	Budget	Projections		
	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	41,867	42,477	43,645	44,953	46,413
Statutory fees and fines	1,781	2,117	2,159	2,202	2,247
User fees	12,997	19,399	20,424	21,373	22,151
Grants	18,533	17,939	15,340	14,335	41,043
Contributions - monetary	4,198	619	681	693	855
Interest received	121	119	141	159	177
Trust funds and deposits taken	-	-	20	20	-
Other receipts	992	314	336	343	350
Net GST refund / payment	(2,222)	(926)	(572)	(892)	(1,194)
Employee costs	(33,425)	(37,515)	(38,818)	(39,813)	(40,778)
Materials and services	(32,942)	(25,800)	(24,975)	(23,716)	(34,203)
Short-term, low value and variable lease payments	(276)	(276)	(276)	(276)	(276)
Trust funds and deposits repaid	(10)	(20)	-	-	(40)
Other payments	(890)	(925)	(943)	(962)	(984)
<b>Net cash provided by/(used in) operating activities</b> 4.4.1	<b>10,724</b>	<b>17,522</b>	<b>17,162</b>	<b>18,419</b>	<b>35,761</b>
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(25,049)	(17,587)	(13,513)	(17,940)	(35,607)
Proceeds from sale of property, infrastructure, plant and equipment	855	328	334	341	348
Payments for investments	(7,000)	(13,000)	(14,000)	(14,000)	(13,000)
Proceeds from sale of investments	13,000	13,000	13,000	13,000	12,000
<b>Net cash provided by/ (used in) investing activities</b> 4.4.2	<b>(18,194)</b>	<b>(17,259)</b>	<b>(14,179)</b>	<b>(18,599)</b>	<b>(36,259)</b>
<b>Cash flows from financing activities</b>					
Finance costs	(298)	(302)	(256)	(209)	(266)
Proceeds from borrowings	5,650	2,250	-	3,000	3,500
Repayment of borrowings	(1,559)	(1,932)	(1,767)	(1,814)	(1,922)
Interest paid - lease liability	(45)	(46)	(47)	(48)	(49)
Repayment of lease liabilities	(249)	(249)	(249)	(249)	(249)
<b>Net cash provided by/(used in) financing activities</b> 4.4.3	<b>3,499</b>	<b>(279)</b>	<b>(2,319)</b>	<b>680</b>	<b>1,014</b>
Net increase/(decrease) in cash & cash equivalents	(3,971)	(16)	664	500	516
Cash and cash equivalents at the beginning of the financial year	9,678	5,707	5,691	6,355	6,855
<b>Cash and cash equivalents at the end of the financial year</b>	<b>5,707</b>	<b>5,691</b>	<b>6,355</b>	<b>6,855</b>	<b>7,371</b>

## Statement of Capital Works

For the four years ending 30  
June 2025

NOTES	Forecast	Budget		Projections	
	Actual				
	2020/21	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>					
Land	458	-	-	-	-
<b>Total land</b>	<b>458</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	-	-	600	600	20,800
Building improvements	3,831	2,679	2,338	4,695	1,933
<b>Total buildings</b>	<b>3,831</b>	<b>2,679</b>	<b>2,938</b>	<b>5,295</b>	<b>22,733</b>
<b>Total property</b>	<b>4,289</b>	<b>2,679</b>	<b>2,938</b>	<b>5,295</b>	<b>22,733</b>
<b>Plant and equipment</b>					
Plant, machinery and equipment	1,764	980	1,080	1,102	1,126
Computers and telecommunications	701	316	322	328	336
Library books	-	270	275	281	287
Paintings and exhibits	106	35	36	36	37
<b>Total plant and equipment</b>	<b>2,571</b>	<b>1,601</b>	<b>1,713</b>	<b>1,747</b>	<b>1,786</b>
<b>Infrastructure</b>					
Roads	5,148	3,752	3,859	3,939	4,031
Bridges	562	3,000	269	275	281
Footpaths and cycleways	2,592	1,673	2,305	2,338	2,374
Drainage	664	340	556	126	727
Recreational, leisure and community facilities	9,866	1,850	2,183	3,517	2,955
Parks, open space and streetscapes	2,796	519	549	560	573
Aerodromes	29	30	31	31	32
Off street car parks	67	415	-	-	-
Other infrastructure	1,464	2,728	110	112	1,115
<b>Total infrastructure</b>	<b>23,188</b>	<b>14,307</b>	<b>9,862</b>	<b>10,898</b>	<b>12,088</b>
<b>Total capital works expenditure</b>	4.5.1 <b>30,048</b>	<b>18,587</b>	<b>14,513</b>	<b>17,940</b>	<b>36,607</b>
<b>Represented by:</b>					
New asset expenditure	6,427	976	1,595	1,615	24,038
Asset renewal expenditure	18,026	11,846	10,158	11,608	10,614
Asset expansion expenditure	-	-	-	-	-
Asset upgrade expenditure	5,595	5,765	2,760	4,717	1,955
<b>Total capital works expenditure</b>	4.5.1 <b>30,048</b>	<b>18,587</b>	<b>14,513</b>	<b>17,940</b>	<b>36,607</b>
<b>Funding sources represented by:</b>					
Grants	6,289	4,033	1,641	1,664	20,085
Contributions	122	-	-	-	200
Council cash	19,237	13,554	12,872	13,276	14,322
Borrowings	4,400	1,000	-	3,000	2,000
<b>Total capital works expenditure</b>	4.5.1 <b>30,048</b>	<b>18,587</b>	<b>14,513</b>	<b>17,940</b>	<b>36,607</b>

## Statement of Human Resources

For the four years ending 30 June 2025					
	Forecast	Budget			Projections
	Actual	2021/22	2022/23	2023/24	2024/25
	2020/21	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	33,659	37,689	38,995	39,994	40,963
Employee costs - capital	342	449	462	475	489
<b>Total staff expenditure</b>	<b>34,001</b>	<b>38,138</b>	<b>39,457</b>	<b>40,469</b>	<b>41,452</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	398.4	406.4	405.0	404.0	404.0
<b>Total staff numbers</b>	<b>398.4</b>	<b>406.4</b>	<b>405.0</b>	<b>404.0</b>	<b>404.0</b>

Department	Comprises					
	Budget	Full Time	Permanent		Casual	Temporary
	2021/22		Part time			
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Corporate Strategies	5,900	3,834	2,005	61	-	
City Infrastructure	10,917	9,428	1,379	110	-	
Community Development	15,439	4,919	9,043	1,477	-	
City Growth	5,433	3,694	1,073	667	-	
Total permanent staff expenditure	<b>37,689</b>	<b>21,874</b>	<b>13,501</b>	<b>2,314</b>	-	
Capitalised labour costs	449					
<b>Total expenditure</b>	<b>38,139</b>					

Department	Comprises					
	Budget	Full Time	Permanent		Casual	Temporary
	2021/22		Part time			
Corporate Strategies	55.9	34.0	21.3	0.6	-	
City Infrastructure	113.3	97.0	15.4	0.9	-	
Community Development	176.8	58.0	103.2	15.6	-	
City Growth	54.7	36.0	12.2	6.5	-	
Total permanent operating staff	<b>400.7</b>	<b>225.0</b>	<b>152.2</b>	<b>23.5</b>	-	
Capitalised labour staff	5.7					
<b>Total staff</b>	<b>406.4</b>					

## Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2025				
	2021/22	2022/23	2023/24	2024/25
	\$'000	\$'000	\$'000	\$'000
<b>Corporate Strategies</b>				
Permanent - Full time	3,834	3,966	4,068	4,167
Female	1,579	1,733	1,778	1,821
Male	2,255	2,233	2,290	2,346
Self-described gender	0	0	0	0
Permanent - Part time	2,005	2,075	2,128	2,180
Female	1,629	1,785	1,711	1,873
Male	377	290	417	307
Self-described gender	0	0	0	0
<b>Total Corporate Strategies</b>	<b>5,839</b>	<b>6,041</b>	<b>6,196</b>	<b>6,346</b>
<b>City Infrastructure</b>				
Permanent - Full time	9,428	9,755	10,055	10,299
Female	1,458	1,508	1,597	1,836
Male	7,970	8,246	8,458	8,463
Self-described gender	0	0	0	0
Permanent - Part time	1,379	1,427	1,463	1,499
Female	627	649	765	684
Male	752	778	698	815
Self-described gender	0	0	0	0
<b>Total City Infrastructure</b>	<b>10,807</b>	<b>11,182</b>	<b>11,518</b>	<b>11,797</b>
<b>Community Development</b>				
Permanent - Full time	4,919	5,090	5,278	5,511
Female	3,837	3,970	4,130	4,285
Male	1,082	1,120	1,148	1,226
Self-described gender	0	0	0	0
Permanent - Part time	9,043	9,357	9,596	9,829
Female	8,214	8,498	8,716	8,927
Male	830	858	880	902
Self-described gender	0	0	0	0
<b>Total Community Development</b>	<b>13,963</b>	<b>14,446</b>	<b>14,875</b>	<b>15,340</b>
<b>City Growth</b>				
Permanent - Full time	3,694	3,822	3,819	3,812
Female	1,744	1,805	1,851	1,896
Male	1,949	2,017	1,969	1,916
Self-described gender	0	0	0	0
Permanent - Part time	1,073	1,110	1,144	1,177
Female	792	719	838	758
Male	281	391	306	419
Self-described gender	0	0	0	0
<b>Total City Growth</b>	<b>4,767</b>	<b>4,932</b>	<b>4,963</b>	<b>4,989</b>
<b>Casuals, temporary and other expenditure</b>	<b>2,314</b>	<b>2,394</b>	<b>2,441</b>	<b>2,491</b>
<b>Capitalised labour costs</b>	<b>449</b>	<b>462</b>	<b>475</b>	<b>489</b>
<b>Total staff expenditure</b>	<b>38,139</b>	<b>39,457</b>	<b>40,469</b>	<b>41,452</b>



## Human Resources

	2021/22 FTE	2022/23 FTE	2023/24 FTE	2024/25 FTE
<b>Corporate Strategies</b>				
Permanent - Full time	34	34	34	34
Female	14	15	15	15
Male	20	19	19	19
Self-described gender	0	0	0	0
Permanent - Part time	21	21	21	21
Female	17	18	17	18
Male	4	3	4	3
Self-described gender	0	0	0	0
<b>Total Corporate Strategies</b>	<b>55.3</b>	<b>55.4</b>	<b>55.3</b>	<b>55.4</b>
<b>City Infrastructure</b>				
Permanent - Full time	97	97	97	97
Female	15	15	16	17
Male	82	82	81	80
Self-described gender	0	0	0	0
Permanent - Part time	15	15	15	15
Female	7	7	8	7
Male	8	8	7	8
Self-described gender	0	0	0	0
<b>Total City Infrastructure</b>	<b>112.4</b>	<b>112.3</b>	<b>112.4</b>	<b>112.3</b>
<b>Community Development</b>				
Permanent - Full time	50	49	49	49
Female	39	38	38	38
Male	11	11	11	11
Self-described gender	0	0	0	0
Permanent - Part time	111	111	111	111
Female	101	101	101	101
Male	10	10	10	10
Self-described gender	0	0	0	0
<b>Total Community Development</b>	<b>161.2</b>	<b>159.8</b>	<b>159.8</b>	<b>159.8</b>
<b>City Growth</b>				
Permanent - Full time	36	36	35	35
Female	17	18	18	18
Male	19	18	17	17
Self-described gender	0	0	0	0
Permanent - Part time	12	12	12	12
Female	9	8	9	8
Male	3	4	3	4
Self-described gender	0	0	0	0
<b>Total City Growth</b>	<b>48.2</b>	<b>48.2</b>	<b>47.2</b>	<b>47.2</b>
<b>Casuals and temporary staff</b>	<b>23.5</b>	<b>23.5</b>	<b>23.5</b>	<b>23.5</b>
<b>Capitalised labour</b>	<b>5.7</b>	<b>5.7</b>	<b>5.7</b>	<b>5.7</b>
<b>Total staff numbers</b>	<b>406.4</b>	<b>405.0</b>	<b>404.0</b>	<b>404.0</b>

#### 4. Notes to the financial statements

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

#### 4.1 Comprehensive Income Statement

##### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2021/22 the FGRS cap has been set at 1.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

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

This will raise total rates and charges for 2021/22 to \$42.91m.

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

	2020/21 Forecast Actual \$'000	2021/22 Budget \$'000	Change \$'000	%
General rates*	29,932	30,832	900	3.01%
Municipal charge*	4,875	5,034	159	3.26%
Waste management charge	6,421	6,606	185	2.88%
Supplementary rates and rate adjustments	417	265	(152)	0.00%
Recreational land	87	89	2	2.30%
Interest on rates and charges	53	80	27	50.94%
<b>Total rates and charges</b>	<b>41,785</b>	<b>42,906</b>	<b>1,121</b>	<b>2.68%</b>

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

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

Type or class of land	2020/21 cents/\$CIV	2021/22 cents/\$CIV	Change
General rate for rateable other land properties	0.003728	0.003652	(2.04%)
General rate for rateable farm land properties	0.002352	0.002293	(2.53%)
General rate for rateable commercial land properties	0.006641	0.006699	0.87%
General rate for rateable industrial land properties	0.006200	0.006180	(0.31%)
General rate for rateable vacant land properties	0.006163	0.006306	2.31%
Recreational land category 1 properties	\$23,438.73	\$24,148.52	3.03%
Recreational land category 2 properties	0.003623	0.003583	(1.11%)

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

Type or class of land	2020/21	2021/22	\$'000	Change %
	\$'000	\$'000		
Other land	21,512	22,035	523	2.43%
Farm land	434	432	(2)	(0.46%)
Commercial land	5,163	5,226	63	1.22%
Industrial land	1,712	1,788	76	4.44%
Vacant land	1,111	1,351	240	21.60%
Recreational land category 1	23	24	1	2.39%
Recreational land category 2	52	65	13	25.00%
<b>Total amount to be raised by general rates</b>	<b>30,007</b>	<b>30,921</b>	<b>914</b>	<b>3.04%</b>

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

Type or class of land	2020/21	2021/22	Number	Change %
	Number	Number		
Other land	15,402	15,565	163	1.06%
Farm land	166	161	(5)	(3.01%)
Commercial land	944	942	(2)	(0.21%)
Industrial land	428	440	12	2.80%
Vacant land	665	793	128	19.25%
Recreational land category 1	1	1	0	0.00%
Recreational land category 2	16	17	1	6.25%
<b>Total number of assessments</b>	<b>17,622</b>	<b>17,919</b>	<b>297</b>	<b>1.69%</b>

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

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

Type or class of land	2020/21	2021/22	\$'000	Change %
	\$'000	\$'000		
Other land	5,770,923	6,033,812	262,889	4.56%
Farm land	184,547	188,280	3,733	2.02%
Commercial land	777,509	780,086	2,577	0.33%
Industrial land	276,138	289,321	13,183	4.77%
Vacant land	180,196	214,250	34,054	18.90%
Recreational land category 1	2,680	2,670	(10)	(0.37%)
Recreational land category 2	14,300	18,031	3,731	26.09%
<b>Total value of land</b>	<b>7,206,293</b>	<b>7,526,450</b>	<b>320,157</b>	<b>4.44%</b>

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2020/21	2021/22	\$	%
	\$	\$		
Municipal	277.13	281.29	4.16	1.50%

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

Type of Charge	2020/21	2021/22	Change	
	\$	\$	\$	%
Municipal	4,875	5,034	159	3.26%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2020/21	2021/22	\$	%
	\$	\$		
<i>Waste management charge</i>	379.09	386.00	6.91	1.82%
<b>Total</b>	<b>379.09</b>	<b>386.00</b>	<b>6.91</b>	<b>1.82%</b>

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

Type of Charge	2020/21	2021/22	Change	
	\$	\$	\$	%
<i>Waste management charge</i>	6,421	6,606	185	2.88%
<b>Total</b>	<b>6,421</b>	<b>6,606</b>	<b>185</b>	<b>2.88%</b>

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

	2020/21	2021/22	Change	
	\$'000	\$'000	\$'000	%
<i>Rates and Charges</i>	41,645	42,472	827	1.99%
<i>Supplementary Rates</i>	-	265	265	0.00%
<b>Total Rates and charges</b>	<b>41,645</b>	<b>42,737</b>	<b>1,092</b>	<b>2.62%</b>

#### 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.

	2020/21	2021/22
Total Rates	\$ 34,131	\$35,351
Number of rateable properties	17,607	17,901
Base Average Rate	\$ 1,938	\$1,975
Maximum Rate Increase (set by the State Government)	2.00%	1.50%
Capped Average Rate	\$ 1,977	\$2,004
Maximum General Rates and Municipal Charges Revenue	\$ 34,815	\$35,881
Budgeted General Rates and Municipal Charges Revenue	\$ 34,807	\$35,866
Budgeted Supplementary Rates	\$ 351	\$265
Budgeted Total Rates and Municipal Charges Revenue	\$ 35,158	\$36,131

#### 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 (2021/22: estimated \$265,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

#### 4.1.1(n) Differential rates

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

- A general rate of 0.3652% (0.003652 cents in the dollar of CIV) for all rateable other land properties;
- A general rate of 0.2293% (0.002293 cents in the dollar of CIV) for all rateable farm land properties;
- A general rate of 0.6699% (0.006699 cents in the dollar of CIV) for all rateable commercial properties;
- A general rate of 0.6180% (0.006180 cents in the dollar of CIV) for all rateable industrial properties;
- A general rate of 0.6306% (0.006306 cents in the dollar of CIV) for all rateable vacant land properties.

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

Council considers that each differential rate will contribute to the equitable and efficient carrying out of council functions. Details of the objectives of each differential rate, the types of classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

#### Commercial land

Commercial land is any land, which is:

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

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

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

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

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

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

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

3. Properties used as offices including, but not limited to, properties used for legal practices, real estate agents, veterinary surgeons, accounting firms and advertising agencies. The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land. The geographic location of the land within this differential rate is wherever located within the municipal district. The use of the land within this differential rate, in the case of improved land, is any use of land permitted under the relevant Planning Scheme. The characteristics of planning scheme zoning is the zoning applicable to each rateable land within this category as determined by consulting maps referred to in the relevant Planning Scheme. The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021/22 financial year.

### **Farm Land**

Farm land is any land, which is:

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

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

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

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

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

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

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

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

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021/22 financial year.

### **Industrial land**

Industrial land is any land, which is:

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

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

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

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

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

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



- The treatment and storage of industrial waste materials.

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council.

The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

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

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

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

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021/22 financial year.

### **Vacant land**

Vacant land is any land, which is:

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

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

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

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

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

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

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

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

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

### **Other land**

Other land is any land, which is:

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

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

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

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

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council.

The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

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

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

The characteristics of planning scheme zoning is the zoning applicable to each rateable land within this category as determined by consulting maps referred to in the relevant Planning Scheme. The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021/22 financial year.

### Cultural and Recreational land

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

Ratepayer	Assess Number	Property Address	Amount \$
Showgrounds Reserve Committee Of Management	129359	331 Koroit St Warrnambool	9,566.17
Warrnambool Harness Racing Club	129759	48 Macdonald St Warrnambool	2,042.22
Warrnambool Golf Club Inc.	131150	1-35 Younger St Warrnambool	5,195.11
Warrnambool Swimming Club	131388	10 Queens Rd Warrnambool	1,522.70
Christ Church Tennis Club	132180	66 Henna St Warrnambool	2,203.44
Warrnambool Croquet Club Inc.	134926	60-62 Cramer St Warrnambool	591.17
Warrnambool Yacht Club Inc.	138135	44 Viaduct Rd Warrnambool	716.57
Warrnambool Racing Club Inc.	135344	2-64 Grafton Rd Warrnambool	26,333.84
Warrnambool Ski Club Inc.	138747	26 Simpson St Warrnambool	913.62
Warrnambool Lawn Tennis Club	139872	33-45 Pertobe Rd Warrnambool	3,905.29
Warrnambool Bowls Club	140336	81-85 Timor St Warrnambool	5,015.97
Warrnambool Kart Club	140883	162 Buckleys Rd Allansford	627.00
Dennington Bowling Club Inc.	141525	36 Princes Hwy	2,006.39
St Joseph Primary School Supergrass Tennis	141935	40 Bromfield St Warrnambool	1,253.99
Warrnambool City Memorial Bowling Club	134927	50-56 Cramer St Warrnambool	24,148.52
Warrnambool Offshore Light Game Fishing Club	17654	48 Viaduct Rd Warrnambool	75.24
Warrnambool BMX Club	159399	51 Pertobe Rd Warrnambool	394.11
Warrnambool Bowls Club (Carpark)	140338	91 Timor Street Warrnambool	2,239.27

#### 4.1.2 Statutory fees and fines

	Forecast	Budget		Change	
	Actual	2021/22			
	2020/21	\$'000	\$'000	\$'000	%
Animal control	517	517	0	0.00%	
Health and local laws	162	162	(0)	(0.28%)	
Parking fines	426	681	255	59.91%	
Permits and certificates	206	310	104	50.63%	
Town planning and building	471	448	(23)	(4.85%)	
<b>Total statutory fees and fines</b>	<b>1,781</b>	<b>2,117</b>	<b>336</b>	<b>18.86%</b>	

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

- Parking fines to increase in 2021/22 as Council offered periods of free parking during 2020/21 and the return to higher levels of activity in the CBD is expected as COVID19 restrictions become less likely.
- Permits and certificates are expected to increase and this is reflective of the increased development activity that is occurring within the Warrnambool City Council area.

#### 4.1.3 User fees

	Forecast	Budget		Change	
	Actual	2021/22			
	2020/21	\$'000	\$'000	\$'000	%
Property management	614	919	305	49.57%	
Indoor aquatic centre	579	1,571	991	171.09%	
Children's services	4,144	4,333	189	4.56%	
Multi-purpose sports stadium	538	860	323	60.02%	
Cultural centres	444	1,474	1,030	231.66%	
Regulatory control	1,079	1,841	761	70.55%	
Tourism and promotion	374	1,225	851	227.49%	
Foreshore holiday parks	1,861	2,796	934	50.20%	
Livestock exchange	1,208	1,255	47	3.88%	
Aged services fees	702	820	118	16.76%	
Other fees and charges	271	542	271	99.98%	
<b>Total user fees</b>	<b>11,816</b>	<b>17,636</b>	<b>5,820</b>	<b>49.25%</b>	

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

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

- Large increases across Councils operating business are expected which mainly relates to the impact of the COVID19 restrictions in 2020/21. Council is looking to recover from these impacts but still won't be back to a pre-COVID19 projection in 2021/22.

#### 4.1.4 Grants

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

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	\$'000	Change %
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	6,190	9,188	2,998	48.44%
State funded grants	12,343	8,751	(3,592)	(29.10%)
<b>Total grants received</b>	<b>18,533</b>	<b>17,939</b>	<b>(594)</b>	<b>(3.20%)</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Victoria Grants Commission - Financial Assistance Grant	1,709	3,458	1,749	102.32%
Victoria Grants Commission - local roads	336	688	352	104.94%
Aged services	1,966	1,909	(58)	(2.92%)
Volunteer services	89	-	(89)	(100.00%)
<b>Recurrent - State Government</b>				
Port operations	97	98	1	1.06%
Economic development	15	15	0	0.00%
Family and children	3,434	3,302	(132)	(3.85%)
Aged services	819	601	(218)	(26.59%)
Cultural services	344	618	274	79.43%
Infrastructure Services	95	108	13	13.68%
Environmental initiatives	61	63	2	2.51%
School crossing supervision	192	188	(4)	(2.08%)
Pension rebate	731	730	(1)	(0.16%)
<b>Total recurrent grants</b>	<b>9,889</b>	<b>11,778</b>	<b>1,888</b>	<b>19.10%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Cultural services	1	-	(1)	(100.00%)
<b>Non-recurrent - State Government</b>				
Economic development	551	-	(551)	(100.00%)
Family and children	760	498	(262)	(34.42%)
Aged services	275	-	(275)	(100.00%)
Cultural centres	242	91	(150)	(62.25%)
Infrastructure services	75	225	150	200.77%
Environment initiatives	169	34	(136)	(80.20%)
Other non-recurrent State Government	44	-	(44)	(100.00%)
<b>Total non-recurrent grants</b>	<b>2,117</b>	<b>848</b>	<b>(1,269)</b>	<b>(59.95%)</b>
<b>Total operating grants</b>	<b>12,007</b>	<b>12,626</b>	<b>619</b>	<b>5.16%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	450	425	(25)	(5.56%)
<b>Total recurrent grants</b>	<b>450</b>	<b>425</b>	<b>(25)</b>	<b>(5.56%)</b>
<b>Non-recurrent - Commonwealth Government</b>				
Infrastructure Services	1,638	2,708	1,070	65.31%
<b>Non-recurrent - State Government</b>				
Port operations	-	1,280	1,280	0.00%
Recreation	2,785	900	(1,885)	(67.68%)
Infrastructure services	1,224	-	(1,224)	(100.00%)
Livestock exchange	430	-	(430)	(100.00%)
<b>Total non-recurrent grants</b>	<b>6,076</b>	<b>4,888</b>	<b>(1,188)</b>	<b>(19.55%)</b>
<b>Total capital grants</b>	<b>6,526</b>	<b>5,313</b>	<b>(1,213)</b>	<b>(18.59%)</b>
<b>Total Grants</b>	<b>18,533</b>	<b>17,939</b>	<b>(594)</b>	<b>(3.20%)</b>

Grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers and funding the capital works program. Overall the level of grants will decrease by \$0.59 million compared to the 2020/21 forecast. This is mainly due to the nature and timing of capital grants with large projects being funded in 2020/21 including Reid Oval upgrade, Lake Pertobe upgrade and the new roof at the Livestock Exchange.

#### 4.1.5 Contributions

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	\$'000	Change %
Monetary	3,817	563	(3,254)	(85.25%)
Non-monetary	4,500	5,200	700	15.56%
<b>Total contributions</b>	<b>8,317</b>	<b>5,763</b>	<b>(2,554)</b>	<b>(30.71%)</b>

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

This income can swing considerably between years as it is largely dependent on development activity driven by the housing market and developers. The 2020/21 forecast assumes contributions for the new Industrial Estate.

Non-monetary contributions occur when upon completion of new developments by external parties the Council takes ownership of the assets and recognises the value of the assets as non-cash contributions in its income statement. Council is expecting an increase in the level of subdivisions to be finalised in 2021/22 as development activity in the Warrnambool City Council area has increased recently.

#### 4.1.6 Other income

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	\$'000	Change %
Interest	121	119	(3)	(2.24%)
Infrastructure Services	59	59	(0)	(0.05%)
Family and Community	9	11	2	25.12%
Reimbursements	700	171	(529)	(75.58%)
Other Income	133	58	(74)	(56.10%)
<b>Total other income</b>	<b>1,022</b>	<b>418</b>	<b>(604)</b>	<b>(59.12%)</b>

Other revenue relates to a range of items such as investment interest, private works, cost recoups and other miscellaneous income items. The 2020/21 forecast includes an insurance claim for loss of income at Florence Collins as a result of the building failure.

#### 4.1.7 Employee costs

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	\$'000	Change %
Wages and salaries	29,509	32,849	3,339	11%
WorkCover	1,055	1,270	215	20%
Superannuation	2,789	3,260	471	17%
Fringe Benefit Tax	305	310	5	2%
<b>Total employee costs</b>	<b>33,659</b>	<b>37,689</b>	<b>4,031</b>	<b>12%</b>

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

Employee costs are budgeted to increase by \$4.03 million compared to the 2020/21 forecast. This is mainly due to the COVID-19 restrictions in 2020/21 and the stand down of employees at operations that were affected. The superannuation guarantee is also legislated to increase from 9.5% to 10% which is an additional \$0.15m cost.

#### 4.1.8 Materials and services

	Forecast	Budget		Change
	Actual	2021/22		
	2020/21	\$'000	\$'000	%
Infrastructure Services	6,293	5,555	(737)	(11.72%)
Waste Management	4,017	4,142	125	3.11%
Recreation and Cultural Services	3,114	2,825	(289)	(9.28%)
Children's Services	2,609	1,506	(1,103)	(42.29%)
Corporate Services	5,829	4,564	(1,265)	(21.70%)
Tourism and Promotions	2,131	1,425	(706)	(33.14%)
Aged Services	1,081	810	(271)	(25.05%)
Foreshore Caravan Parks	620	687	66	10.71%
Livestock Exchange	464	479	15	3.20%
Planning and building services	1,276	585	(691)	(54.16%)
Health and Local Laws	1,233	1,354	121	9.80%
<i>Other</i>	1,890	2,539	650	34.37%
<b>Total materials and services</b>	<b>30,557</b>	<b>26,471</b>	<b>(4,086)</b>	<b>(13.37%)</b>

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

Council's expenditure on materials and services is budgeted to decrease in 2021/22 due to the following:

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

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

#### 4.1.9 Depreciation

	Forecast	Budget		Change
	Actual	2021/22		
	2020/21	\$'000	\$'000	%
Property	2,169	2,237	69	3.16%
Plant & equipment	1,626	1,677	51	3.16%
Infrastructure	8,855	9,135	280	3.16%
<b>Total depreciation</b>	<b>12,650</b>	<b>13,050</b>	<b>400</b>	<b>3.16%</b>

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. The increase of \$0.40 million for 2021/22 will be due to the capitalisation of new infrastructure completed in 2020/21.

#### 4.1.11 Amortisation - Right of use assets

	Forecast	Budget		Change
	Actual	2021/22		
	2020/21	\$'000	\$'000	%
Right of use assets	250	265	15	6.00%
<b>Total amortisation - right of use assets</b>	<b>250</b>	<b>265</b>	<b>15</b>	<b>6.00%</b>

#### 4.1.12 Other expenses

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

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	\$'000	Change %
Councillor Allowances	263	285	22	8.28%
Operating Lease Rentals	422	430	8	1.78%
Other Expenses	123	126	2	2.03%
<b>Total other expenses</b>	<b>809</b>	<b>841</b>	<b>32</b>	<b>3.93%</b>

Other expenditure relates to a range of unclassified items including audit fees, Councillor allowances, lease costs and miscellaneous items. A small increase is expected in 2021/22 which relates to 11 monthly Councillor allowance payments being paid in 2020/21 due to the Council election and this will revert to the normal 12 monthly payments in 2021/22.

## 4.2 Balance Sheet

### 4.2.1 Assets

Cash assets include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of less than 90 days. Investments exceeding 90 days are classified as financial assets. These balances are projected to remain stable during the year.

Trade and other receivables are monies owed to Council by ratepayers and others. It is expected to decrease by the end of the 2021/22 with the reduction in the number of rate and rental deferrals as part of the COVID19 hardship provisions.

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.

The investments in associates will reduce to zero by the end of 2020/21 as Warrnambool City Council exits the Corangamite Regional Library Corporation.

### 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 2021/22.

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

### 4.2.3 Borrowings

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

	Forecast Actual	Budget		Projections	
	2020/21	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	8,301	12,392	12,710	10,943	12,129
Amount proposed to be borrowed	5,650	2,250	-	3,000	3,500
Amount projected to be redeemed	(1,559)	(1,932)	(1,767)	(1,814)	(1,922)
<b>Amount of borrowings as at 30 June</b>	<b>12,392</b>	<b>12,710</b>	<b>10,943</b>	<b>12,129</b>	<b>13,707</b>

Interest-bearing loans and borrowings are liabilities of Council. The Council is forecasting to borrow \$5.65m in 2020/21 for the Reid Oval upgrade (\$3.0m), Learning & Library Hub (\$1.25m) and Smart Street Lighting project (\$1.4m). Some of these borrowings may be drawn down in the 2021/22 financial year as they are tied to State Government schemes that require milestones to be achieved before the funds can be drawn.

In 2021/22 Council plans to repay loan principal of \$1.9 million and drawdown new loan funds of \$2.25 million relating the second drawdown of the Learning & Library Hub and the Smart Buildings project.

### 4.2.4 Leases by category

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

	Forecast Actual	Budget
	2020/21	2021/22
	\$	\$
<b>Right-of-use assets</b>		
Property	90	75
Plant & Equipment	1,160	910
<b>Total right-of-use assets</b>	<b>1,250</b>	<b>985</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	15	15
Plant and equipment	135	135
<b>Total current lease liabilities</b>	<b>150</b>	<b>150</b>
<b>Non-current lease liabilities</b>		
Land and buildings	60	30
Plant and equipment	890	770
<b>Total non-current lease liabilities</b>	<b>950</b>	<b>800</b>
<b>Total lease liabilities</b>	<b>1,100</b>	<b>950</b>

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



### **4.3 Statement of changes in Equity**

#### **4.3.1 Reserves**

Reserves contain both specific cash backed reserves and asset revaluation amounts. Cash backed reserves include statutory reserves, Councils drainage and Car parking/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**

Council is anticipating a large turnaround in the operating cash flows as a number of facilities (Aquazone, Holidays Parks, Lighthouse Theatre, etc) were closed or restricted during 2020/21. To balance this impact Council reduced the capital expenditure and enacted staff stand downs in the affected facilities.

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

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

The forecast for 2020/21 assumes a higher level of capital expenditure to be completed which relates to projects that have been carried forward over a number of years. The larger capital works that are expected to be completed in 2020/21 include the Reid Oval upgrade, the roof at the Livestock exchange and significant works at Lake Pertobe.

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

Net borrowings (Loan funds less repayments) for the 2021/22 budget include new borrowings for the Learning and Library Hub and Councils investment in energy saving initiatives (smart buildings project).

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2021/22 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		Budget	Change	%
	2020/21		2021/22		
	\$'000		\$'000	\$'000	
Property	4,289	2,679	(1,610)	(37.54%)	
Plant and equipment	2,571	1,601	(970)	(37.73%)	
Infrastructure	23,188	14,307	(8,881)	(38.30%)	
<b>Total</b>	<b>30,048</b>	<b>18,587</b>	<b>(11,461)</b>	<b>(38.14%)</b>	

	Project Cost \$'000	Asset expenditure types					Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings	
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Property	2,679	1,679	1,000	-	-	-	-	1,679	1,000	
Plant and equipment	1,601	1,296	-	305	-	-	-	1,601	-	
Infrastructure	14,307	8,871	4,765	671	-	4,033	-	10,274	-	
<b>Total</b>	<b>18,587</b>	<b>11,846</b>	<b>5,765</b>	<b>976</b>	<b>-</b>	<b>4,033</b>	<b>-</b>	<b>13,553</b>	<b>1,000</b>	

Council has more than 250 major buildings with a replacement cost of over \$125 million and includes buildings and improvements for community facilities, sports facilities and pavilions and municipal buildings.

These assets require renewal investment in addition to the new scheduled building projects.

The majority of Council's building capital works program is focused on asset renewal rather than building new assets.

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

The majority of spending in this category for 2021/22 relates to renewing Councils plant, machinery and equipment. Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes, off street car parks and other structures.

In 2021/22, \$3.75 million will be spent on renewing the roads, \$3.0 million on bridge upgrades, \$2.56m on the Livestock Exchange and \$1.5m on footpaths and cycleways.

#### 4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Building Improvements</b>									
Minor works	180	-	180	-	-	-	-	180	-
Public toilet renewal	379	-	379	-	-	-	-	379	-
Building renewal general funding	870	-	870	-	-	-	-	870	-
Holiday park facility improvements	150	-	150	-	-	-	-	150	-
Roof access audit and improvements	50	-	50	-	-	-	-	50	-
Infrastructure accessibility fund	50	-	50	-	-	-	-	50	-
Energy saving initiatives	1,000	-	-	1,000	-	-	-	-	1,000
<b>TOTAL PROPERTY</b>	<b>2,679</b>	<b>-</b>	<b>1,679</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,679</b>	<b>1,000</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
Plant replacement	980	-	980	-	-	-	-	980	-
<b>Computers and Telecommunications</b>									
IT hardware	316	-	316	-	-	-	-	316	-
<b>Painting and Exhibits</b>									
Art work acquisitions	15	15	-	-	-	-	-	15	-
Public art initiatives	20	20	-	-	-	-	-	20	-
<b>Library books</b>									
Library stock renewal	270	270	-	-	-	-	-	270	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>1,601</b>	<b>305</b>	<b>1,296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,601</b>	<b>-</b>

#### 4.5.2 Current Budget cont'

Capital Works Area	Project	Asset expenditure types				Summary of Funding Sources			
	Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
Road safety audit implementation	30	-	30	-	-	-	-	30	-
Road safety strategy implementation	115	-	115	-	-	-	-	115	-
Street lighting improvements	30	-	30	-	-	-	-	30	-
Local roads rehabilitation and resheets	2,818	-	2,818	-	-	1,633	-	1,185	-
Road reseal program	759	-	759	-	-	-	-	759	-
<b>Bridges</b>									
Stanley Street bridge upgrade	3,000	-	-	3,000	-	1,500	-	1,500	-
<b>Footpaths and Cycleways</b>									
Footpath construction	135	135	-	-	-	-	-	135	-
Linkage paths	170	170	-	-	-	-	-	170	-
Footpath and bicycle path renewal	822	-	822	-	-	-	-	822	-
Small infrastructure fund projects	366	366	-	-	-	-	-	366	-
<b>Drainage</b>									
Priority backlog drainage	225	-	225	-	-	-	-	225	-
Japan Street catchment diversion	115	-	-	115	-	-	-	115	-
<b>Recreational, Leisure &amp; Community Facilities</b>									
Outdoor pool renewal	200	-	200	-	-	-	-	200	-
Recreational facilities upgrade	1,650	-	-	1,650	-	900	-	750	-
<b>Parks, Open Space and Streetscapes</b>									
Playground renewal	324	-	324	-	-	-	-	324	-
Public open space improvements	195	-	195	-	-	-	-	195	-
Beach access	180	-	180	-	-	-	-	180	-
<b>Aerodromes</b>									
Aerodrome minor improvements	30	-	30	-	-	-	-	30	-
<b>Off Street Car Parks</b>									
Carpark construction	200	-	200	-	-	-	-	200	-
Botanic Gardens carpark construction	215	-	215	-	-	-	-	215	-
<b>Other Infrastructure</b>									
River Upgrades	48	-	48	-	-	-	-	48	-
Redecking Hopkins river rowing platform	120	-	120	-	-	-	-	120	-
Livestock exchange rectification & improvements	2,560	-	2,560	-	-	-	-	2,560	-
<b>Total Infrastructure</b>	<b>14,307</b>	<b>671</b>	<b>8,871</b>	<b>4,765</b>	<b>-</b>	<b>4,033</b>	<b>-</b>	<b>10,274</b>	<b>-</b>
<b>Total New Capital Works</b>	<b>18,587</b>	<b>976</b>	<b>11,846</b>	<b>5,765</b>	<b>-</b>	<b>4,033</b>	<b>-</b>	<b>13,554</b>	<b>1,000</b>

## Summary of Planned Capital Works Expenditure

For the four years ended 30 June 2025

2022/23	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Buildings Specialised	600	600	0	0	0	600	300	0	300	0
Building improvements	2,338	0	1,661	0	677	2,338	0	0	2,338	0
<b>Total Buildings</b>	<b>2,938</b>	<b>600</b>	<b>1,661</b>	<b>0</b>	<b>677</b>	<b>2,938</b>	<b>300</b>	<b>0</b>	<b>2,638</b>	<b>0</b>
<b>Total Property</b>	<b>2,938</b>	<b>600</b>	<b>1,661</b>	<b>0</b>	<b>677</b>	<b>2,938</b>	<b>300</b>	<b>0</b>	<b>2,638</b>	<b>0</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	1,080	0	1,080	0	0	1,080	0	0	1,080	0
Computers and telecommunications	322	0	322	0	0	322	0	0	322	0
Paintings and exhibits	36	36	0	0	0	36	0	0	36	0
Library books	275	275	0	0	0	275	0	0	275	0
<b>Total Plant and Equipment</b>	<b>1,713</b>	<b>311</b>	<b>1,402</b>	<b>0</b>	<b>0</b>	<b>1,713</b>	<b>0</b>	<b>0</b>	<b>1,713</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	3,859	0	3,859	0	0	3,859	425	0	3,434	0
Bridges	269	0	269	0	0	269	0	0	269	0
Footpaths and cycleways	2,305	684	1,621	0	0	2,305	0	0	2,305	0
Drainage	556	0	156	0	400	556	0	0	556	0
Recreational, leisure and community facilities	2,183	0	500	0	1,683	2,183	916	0	1,267	0
Parks, open space and streetscapes	549	0	549	0	0	549	0	0	549	0
Aerodromes	31	0	31	0	0	31	0	0	31	0
Other infrastructure	110	0	110	0	0	110	0	0	110	0
<b>Total Infrastructure</b>	<b>9,861</b>	<b>684</b>	<b>7,094</b>	<b>0</b>	<b>2,083</b>	<b>9,861</b>	<b>1,341</b>	<b>0</b>	<b>8,521</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>14,513</b>	<b>1,595</b>	<b>10,158</b>	<b>0</b>	<b>2,760</b>	<b>14,513</b>	<b>1,641</b>	<b>0</b>	<b>12,872</b>	<b>0</b>

## Summary of Planned Capital Works Expenditure

For the four years ended 30 June 2025

2023/24	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Buildings Specialised	600	600	0	0	0	600	300	0	300	0
Building improvements	4,695	0	1,695	0	3,000	4,695	0	0	1,695	3,000
<b>Total Buildings</b>	<b>5,295</b>	<b>600</b>	<b>1,695</b>	<b>0</b>	<b>3,000</b>	<b>5,295</b>	<b>300</b>	<b>0</b>	<b>1,995</b>	<b>3,000</b>
<b>Total Property</b>	<b>5,295</b>	<b>600</b>	<b>1,695</b>	<b>0</b>	<b>3,000</b>	<b>5,295</b>	<b>300</b>	<b>0</b>	<b>1,995</b>	<b>3,000</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	1,102	0	1,102	0	0	1,102	0	0	1,102	0
Computers and telecommunications	328	0	328	0	0	328	0	0	328	0
Paintings and exhibits	36	36	0	0	0	36	0	0	36	0
Library books	281	281	0	0	0	281	0	0	281	0
<b>Total Plant and Equipment</b>	<b>1,747</b>	<b>317</b>	<b>1,430</b>	<b>0</b>	<b>0</b>	<b>1,747</b>	<b>0</b>	<b>0</b>	<b>1,747</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	3,939	0	3,939	0	0	3,939	430	0	3,509	0
Bridges	275	0	275	0	0	275	0	0	275	0
Footpaths and cycleways	2,338	698	1,640	0	0	2,338	0	0	2,338	0
Drainage	126	0	126	0	0	126	0	0	126	0
Recreational, leisure and community facilities	3,517	0	1,800	0	1,717	3,517	934	0	2,583	0
Parks, open space and streetscapes	560	0	560	0	0	560	0	0	560	0
Aerodromes	31	0	31	0	0	31	0	0	31	0
Other infrastructure	112	0	112	0	0	112	0	0	112	0
<b>Total Infrastructure</b>	<b>10,898</b>	<b>698</b>	<b>8,484</b>	<b>0</b>	<b>1,717</b>	<b>10,898</b>	<b>1,364</b>	<b>0</b>	<b>9,534</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>17,940</b>	<b>1,615</b>	<b>11,608</b>	<b>0</b>	<b>4,717</b>	<b>17,940</b>	<b>1,664</b>	<b>0</b>	<b>13,276</b>	<b>3,000</b>

## Summary of Planned Capital Works Expenditure

For the four years ended 30 June 2025

2024/25	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Buildings Specialised	20,800	20,800	0	0	0	20,800	18,400	0	400	2,000
Building improvements	1,933	0	1,733	0	200	1,933	0	0	1,933	0
<b>Total Buildings</b>	<b>22,733</b>	<b>20,800</b>	<b>1,733</b>	<b>0</b>	<b>200</b>	<b>22,733</b>	<b>18,400</b>	<b>0</b>	<b>2,333</b>	<b>2,000</b>
<b>Total Property</b>	<b>22,733</b>	<b>20,800</b>	<b>1,733</b>	<b>0</b>	<b>200</b>	<b>22,733</b>	<b>18,400</b>	<b>0</b>	<b>2,333</b>	<b>2,000</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	1,126	0	1,126	0	0	1,126	0	0	1,126	0
Computers and telecommunications	336	0	336	0	0	336	0	0	336	0
Paintings and exhibits	37	37	0	0	0	37	0	0	37	0
Library books	287	287	0	0	0	287	0	0	287	0
<b>Total Plant and Equipment</b>	<b>1,787</b>	<b>324</b>	<b>1,462</b>	<b>0</b>	<b>0</b>	<b>1,787</b>	<b>0</b>	<b>0</b>	<b>1,787</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	4,031	0	4,031	0	0	4,031	430	0	3,601	0
Bridges	281	0	281	0	0	281	0	0	281	0
Footpaths and cycleways	2,374	714	1,661	0	0	2,374	0	0	2,374	0
Drainage	727	600	127	0	0	727	0	0	727	0
Recreational, leisure and community facilities	2,955	600	600	0	1,755	2,955	1,255	200	1,500	0
Parks, open space and streetscapes	573	0	573	0	0	573	0	0	573	0
Aerodromes	32	0	32	0	0	32	0	0	32	0
Other infrastructure	1,115	1,000	115	0	0	1,115	0	0	1,115	0
<b>Total Infrastructure</b>	<b>12,088</b>	<b>2,914</b>	<b>7,419</b>	<b>0</b>	<b>1,755</b>	<b>12,088</b>	<b>1,685</b>	<b>200</b>	<b>10,203</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>36,607</b>	<b>24,038</b>	<b>10,614</b>	<b>0</b>	<b>1,955</b>	<b>36,607</b>	<b>20,085</b>	<b>200</b>	<b>14,322</b>	<b>2,000</b>

## 5. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+o/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	3.2%	(5.1%)	0.8%	0.6%	1.6%	2.4%	+
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	2	158.7%	138.4%	134.3%	142.1%	147.9%	154.1%	+
Unrestricted cash	Unrestricted cash / current liabilities	3	92.1%	93.4%	92.7%	101.0%	107.5%	114.6%	+
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	20.4%	29.7%	29.7%	24.9%	26.7%	29.3%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		5.2%	4.4%	5.2%	4.6%	4.5%	4.7%	o
Indebtedness	Non-current liabilities / own source revenue		14.6%	20.9%	20.4%	16.8%	17.7%	19.0%	o
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	80.5%	186.7%	134.9%	96.0%	117.9%	88.2%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	6	54.4%	57.9%	56.2%	56.3%	56.2%	56.1%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.58%	0.58%	0.59%	0.59%	0.59%	0.59%	o



Indicator	Measure	Notes	Actual	Forecast	Budget	Projections		Trend	
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	+/-
<b>Efficiency</b>									
Expenditure level	Total expenses/ no. of property assessments		\$4,091	\$4,504	\$4,473	\$4,482	\$4,428	\$5,040	o
Revenue level	Total rate revenue / no. of property assessments		\$2,315	\$2,368	\$2,396	\$2,438	\$2,487	\$2,543	o

### Key to Forecast Trend:

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

### Notes to indicators

#### 1. Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. The 2020/21 forecast is expecting a significant underlying deficit due to the impact of COVID19 on Councils operating businesses which restricted or closed facilities during the year. This was offset with subsequent reductions in discretionary capital and staff stand downs. As Council recovers from the COVID19 impacts, the underlying result is expected to be around the breakeven amount in the 4 year budget.

#### 2. Working Capital

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

#### 3. Unrestricted Cash

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

#### 4. Debt compared to rates

Council will continue to use debt as a funding strategy with historically low interest rates providing good value along with programs such as the Community Infrastructure Loan Scheme which enables Council to borrow directly from the Department of Treasury and Finance at a 50% discount on the already low interest rates. Council has a borrowing strategy that it adheres to when planning its long term funding strategy.

#### 5. Asset renewal

This percentage indicates the extent of Council's renewal and upgrade against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Council has received significant grants over the last few years which has assisted in meeting this ratio, however, as the grant funding is expected to reduce in future years, the asset renewal ratio will also decline. Council has a significant backlog of asset renewal works which means that Council needs to consistently achieve over 100% to reduce this, with the ratio dropping to 88% in 2024/25 this indicates that Council won't be able to meet its current demand or reduce the existing backlog.

#### 6. 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.

## 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 2021/22.

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

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>PROPERTY MANAGEMENT</b>							
<b>User Fees &amp; Charges</b>							
Applications to use Crown & Council Land	Per Application	Non-Taxable	\$ 26.80	\$ 27.50	\$ 0.70	2.61%	Non-statutory
Licences preparation fee	Per Application	Taxable	\$ 118.40	\$ 121.40	\$ 3.00	2.53%	Non-statutory
Lease preparation fee	Per Application	Taxable	\$ 172.30	\$ 176.60	\$ 4.30	2.50%	Non-statutory
Survey plan fee	Per Application	Non-Taxable	\$ 1,723.00	\$ 1,766.00	\$ 43.00	2.50%	Non-statutory
Title search fee	Per Application	Non-Taxable	\$ 45.30	\$ 46.40	\$ 1.10	2.43%	Non-statutory
<b>Outdoor Café /Laneway Bar Fees</b>							
Licence Fee (per week)	Per Week	Non-Taxable	\$ 210.00	\$ 215.25	\$ 5.25	2.50%	Non-statutory
Table Fee (per table)	Per Table	Non-Taxable	\$ 43.00	\$ 44.50	\$ 1.50	3.49%	Non-statutory
<b>Rate Search Fees</b>							
Rate history search fee	First 3 Hours	Non-Taxable	\$ 409.10	\$ 420.00	\$ 10.90	2.66%	Non-statutory
Rate history search fee	After 3 Hours	Non-Taxable	\$ 129.30	\$ 133.00	\$ 3.70	2.86%	Non-statutory
Rate history search fee (0-10 Years)	Each	Non-Taxable	\$ 23.80	\$ 25.00	\$ 1.20	5.04%	Non-statutory
Copy of previous years Rate Instalments Notices	Each	Non-Taxable	\$ 17.20	\$ 18.00	\$ 0.80	4.65%	Non-statutory
<b>Search, retrieval and photocopying fees</b>							
Search, inspection, retrieval or access fee	Per Search	Non-Taxable	\$ 25.60	\$ 26.50	\$ 0.90	3.52%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
Search, inspection, retrieval or access fee (Offsite)	Per Search	Non-Taxable	\$ 40.65	\$ 42.00	\$ 1.35	3.32%	Non-statutory
Photocopying/printing any document	Per A4/A3 page	Non-Taxable	\$ 0.69	\$ 0.75	\$ 0.06	8.70%	Non-statutory
Photocopying/printing any document	Per A1,2,0 page	Non-Taxable	\$ 5.35	\$ 5.50	\$ 0.15	2.80%	Non-statutory

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

In accordance with Section 120 of the Local Government Act 2020 Council sets the rate of interest to apply to unpaid monies, other than rates and charges, presently at 10.00% but subject to change when the rate is set at 30th June 2021.

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>REVENUE MANAGEMENT</b>							
<b>Monetary Complaints: Notices on a Debt</b>							
<b>Filing Fee</b>							
Less than \$500	Per Application	Non-Taxable	\$ 151.10	\$ 155.00	\$ 3.90	2.58%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 151.10	\$ 155.00	\$ 3.90	2.58%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 315.50	\$ 325.00	\$ 9.50	3.01%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 315.50	\$ 325.00	\$ 9.50	3.01%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 315.50	\$ 325.00	\$ 9.50	3.01%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 479.80	\$ 495.00	\$ 15.20	3.17%	Non-statutory
<b>Necessary Certificate x2</b>							
Less than \$500	Per Application	Non-Taxable	\$ 100.00	\$ 103.00	\$ 3.00	3.00%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 178.00	\$ 185.00	\$ 7.00	3.93%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 178.00	\$ 185.00	\$ 7.00	3.93%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 210.00	\$ 217.00	\$ 7.00	3.33%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 252.00	\$ 260.00	\$ 8.00	3.17%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 252.00	\$ 260.00	\$ 8.00	3.17%	Non-statutory
<b>Professional (Item 1 Complaints)</b>							
Less than \$500	Per Application	Non-Taxable	\$ 225.00	\$ 232.00	\$ 7.00	3.11%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 471.00	\$ 485.00	\$ 14.00	2.97%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 471.00	\$ 485.00	\$ 14.00	2.97%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 578.00	\$ 595.00	\$ 17.00	2.94%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 695.00	\$ 715.00	\$ 20.00	2.88%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 695.00	\$ 715.00	\$ 20.00	2.88%	Non-statutory
<b>Service Fee</b>							
Service Fee	Per Application	Non-Taxable	\$ 74.00	\$ 77.00	\$ 3.00	4.05%	Non-statutory
<b>Other Professional Costs</b>							
<b>Warrant</b>							
Less than \$500	Per Application	Non-Taxable	\$ 58.00	\$ 60.00	\$ 2.00	3.45%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 119.00	\$ 123.00	\$ 4.00	3.36%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 119.00	\$ 123.00	\$ 4.00	3.36%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 141.00	\$ 145.00	\$ 4.00	2.84%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 177.00	\$ 183.00	\$ 6.00	3.39%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 177.00	\$ 183.00	\$ 6.00	3.39%	Non-statutory
<b>Summons for Oral Examination</b>							
Less than \$500	Per Application	Non-Taxable	\$ 60.00	\$ 63.00	\$ 3.00	5.00%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 143.00	\$ 150.00	\$ 7.00	4.90%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 143.00	\$ 150.00	\$ 7.00	4.90%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 173.00	\$ 180.00	\$ 7.00	4.05%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 190.00	\$ 198.00	\$ 8.00	4.21%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 190.00	\$ 198.00	\$ 8.00	4.21%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>Necessary Affidavit</b>							
Less than \$500	Per Application	Non-Taxable	\$ 101.00	\$ 105.00	\$ 4.00	3.96%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 210.00	\$ 218.00	\$ 8.00	3.81%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 210.00	\$ 218.00	\$ 8.00	3.81%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 254.00	\$ 263.00	\$ 9.00	3.54%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 304.00	\$ 315.00	\$ 11.00	3.62%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 304.00	\$ 315.00	\$ 11.00	3.62%	Non-statutory
<b>Application for Order</b>							
Less than \$500	Per Application	Non-Taxable	\$ 47.00	\$ 50.00	\$ 3.00	6.38%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 47.00	\$ 50.00	\$ 3.00	6.38%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 47.00	\$ 50.00	\$ 3.00	6.38%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 47.00	\$ 50.00	\$ 3.00	6.38%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 47.00	\$ 50.00	\$ 3.00	6.38%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 47.00	\$ 50.00	\$ 3.00	6.38%	Non-statutory
<b>Instructions to Defend</b>							
Less than \$500	Per Application	Non-Taxable	\$ 104.00	\$ 108.00	\$ 4.00	3.85%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 223.00	\$ 230.00	\$ 7.00	3.14%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 223.00	\$ 230.00	\$ 7.00	3.14%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 277.00	\$ 285.00	\$ 8.00	2.89%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 330.00	\$ 340.00	\$ 10.00	3.03%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 330.00	\$ 340.00	\$ 10.00	3.03%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>Order for Substituted Service</b>							
Less than \$500	Per Application	Non-Taxable	\$ 152.00	\$ 158.00	\$ 6.00	3.95%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 275.00	\$ 285.00	\$ 10.00	3.64%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 275.00	\$ 285.00	\$ 10.00	3.64%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 326.00	\$ 340.00	\$ 14.00	4.29%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 384.00	\$ 400.00	\$ 16.00	4.17%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 384.00	\$ 400.00	\$ 16.00	4.17%	Non-statutory
<b>Necessary Notice/Certificate</b>							
Less than \$500	Per Application	Non-Taxable	\$ 50.00	\$ 52.00	\$ 2.00	4.00%	Non-statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 89.00	\$ 93.00	\$ 4.00	4.49%	Non-statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 89.00	\$ 92.00	\$ 3.00	3.37%	Non-statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 105.00	\$ 110.00	\$ 5.00	4.76%	Non-statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 126.00	\$ 132.00	\$ 6.00	4.76%	Non-statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 126.00	\$ 132.00	\$ 6.00	4.76%	Non-statutory
<b>Issue Fees</b>							
Claim or Counterclaim							
Fee	Per Application	Non-Taxable	\$ 151.10	\$ 158.00	\$ 6.90	4.57%	Non-statutory
<b>Application for Order</b>							
Fee	Per Application	Non-Taxable	\$ 44.40	\$ 46.00	\$ 1.60	3.60%	Non-statutory
With Preparation	Per Application	Non-Taxable	\$ 72.50	\$ 75.00	\$ 2.50	3.45%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>46A Summons/46B Rehearing Application</b>							
Fee	Per Application	Non-Taxable	\$ 157.00	\$ 163.00	\$ 6.00	3.82%	Non-statutory
With Preparation	Per Application	Non-Taxable	\$ 185.10	\$ 193.00	\$ 7.90	4.27%	Non-statutory
<b>Summons for Oral Examination including hearing</b>							
Fee	Per Application	Non-Taxable	\$ 103.70	\$ 108.00	\$ 4.30	4.15%	Non-statutory
<b>Certificate for Supreme Court</b>							
Fee	Per Application	Non-Taxable	\$ 20.70	\$ 22.00	\$ 1.30	6.28%	Non-statutory
With Preparation	Per Application	Non-Taxable	\$ 48.80	\$ 52.00	\$ 3.20	6.56%	Non-statutory
<b>Application for Attachment of Earnings</b>							
Fee	Per Application	Non-Taxable	\$ 148.10	\$ 155.00	\$ 6.90	4.66%	Non-statutory
<b>Attachment of Earnings/Debt Order</b>							
Fee	Per Application	Non-Taxable	\$ 20.70	\$ 22.00	\$ 1.30	6.28%	Non-statutory
With Preparation	Per Application	Non-Taxable	\$ 48.80	\$ 52.00	\$ 3.20	6.56%	Non-statutory
<b>Warrant Fees</b>							
Fee	Per Application	Non-Taxable	\$ 17.80	\$ 18.50	\$ 0.70	3.93%	Non-statutory
Sheriff's Warrant Fee	Per Application	Non-Taxable	\$ 203.00	\$ 206.00	\$ 3.00	1.48%	Non-statutory
<b>Application under the Judgement Debt Recovery Act</b>							
Summons for Examination	Per Application	Non-Taxable	\$ 157.00	\$ 162.00	\$ 5.00	3.18%	Non-statutory
Instalment Application/Agreement (Creditor)	Per Application	Non-Taxable	\$ 82.90	\$ 85.00	\$ 2.10	2.53%	Non-statutory



Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
Application to Vary/Cancel (Creditor)	Per Application	Non-Taxable	\$ 82.90	\$ 85.00	\$ 2.10	2.53%	Non-statutory
<b>Service Cost</b>							
Attempted Service (Item 78)	Per Application	Non-Taxable	\$ 51.00	\$ 53.00	\$ 2.00	3.92%	Non-statutory
Service by Post (Item 77)	Per Application	Non-Taxable	\$ 13.00	\$ 14.00	\$ 1.00	7.69%	Non-statutory
Allowance per km (Item 79)	Per Application	Non-Taxable	\$ 0.70	\$ 0.75	\$ 0.05	7.14%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>COAST &amp; RIVERS</b>							
<b>Mooring Fees</b>							
Boat less than 10m pa	Per boat	Taxable	\$ 270.00	\$ 275.00	\$ 5.00	1.85%	Non-statutory
Boat 10.1m to 15m pa	Per boat	Taxable	\$ 340.00	\$ 345.00	\$ 5.00	1.47%	Non-statutory
Boat 15.1 – 20m pa	Per boat	Taxable	\$ 390.00	\$ 395.00	\$ 5.00	1.28%	Non-statutory
Boat 20.1 – 25m pa	Per boat	Taxable	\$ 480.00	\$ 490.00	\$ 10.00	2.08%	Non-statutory
Jetty Fees – pa: Permit for breakwater and Hopkins River	Per boat	Taxable	\$ 225.00	\$ 230.00	\$ 5.00	2.22%	Non-statutory
Mooring inspection fee	Per boat	Taxable	\$ 190.00	\$ 200.00	\$ 10.00	5.26%	Non-statutory
Mooring infrastructure hire	Per boat	Taxable	\$ 92.00	\$ 95.00	\$ 3.00	3.26%	Non-statutory
Berth permit or mooring licence - new application fee	Per boat	Taxable	\$ 80.00	\$ 82.00	\$ 2.00	2.50%	Non-statutory
<b>Annual Parking Permit Fees</b>							
Breakwater (per vehicle)	Per vehicle	Taxable	\$ 69.00	\$ 70.00	\$ 1.00	1.45%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
<b>WARRNAMBOOL AIRPORT</b>							
Landing fee - Commercial* (per landing)	\$ per 1,000 kg	Taxable	N/A	\$ 11.00	N/A	N/A	Non-statutory
Landing fee - Recreational Aircraft > 1,800kg (per landing)	\$ per 1,000 kg	Taxable	N/A	\$ 11.00	N/A	N/A	Non-statutory
Flight training - local operator (per aircraft)	Annual	Taxable	N/A	\$ 1,100.00	N/A	N/A	Non-statutory
Flight training - non local operator (per landing)	\$ per 1,000 kg	Taxable	N/A	\$ 5.50	N/A	N/A	Non-statutory
Local user fee - Commercial (per aircraft)	Annual	Taxable	N/A	\$ 1,100.00	N/A	N/A	Non-statutory
Local user fee - Recreational (per aircraft)	Annual	Taxable	N/A	\$ 275.00	N/A	N/A	Non-statutory
Ambulance Vic/PelAir (per landing)	Per Landing	Taxable	N/A	\$ 16.50	N/A	N/A	Non-statutory
Ambulance Vic HEMS4	No Charge	Taxable	N/A	\$ -	N/A	N/A	Non-statutory
RFDS Aircraft	No Charge	Taxable	N/A	\$ -	N/A	N/A	Non-statutory
Police/Fire	No Charge	Taxable	N/A	\$ -	N/A	N/A	Non-statutory
RPT (per landing)	\$ per 1,000 kg	Taxable	N/A	\$ 11.00	N/A	N/A	Non-statutory
Pavement Concession - aircraft > 5,700kg & tyre pressure >109psi	Per Landing	Taxable	N/A	\$ 165.00	N/A	N/A	Non-statutory
Use terminal/toilets	Per Hour	Taxable	N/A	\$ 19.80	N/A	N/A	Non-statutory
Driver Training	Per Day	Taxable	N/A	\$ 423.50	N/A	N/A	Non-statutory
<b>*Off Shore Ops Babcock Helicopter Hangar 3 - Landing Fee 50% discount</b>							
Maintenance fee - Commercial*	Per Hangar	Taxable	N/A	\$ 1,100.00	N/A	N/A	Non-statutory
Maintenance fee - Recreational*	Per Hangar	Taxable	N/A	\$ 220.00	N/A	N/A	Non-statutory
Maintenance fee - Commercial*	Per Office Space	Taxable	N/A	\$ 1,100.00	N/A	N/A	Non-statutory
Maintenance fee - Recreational*	Per Clubrooms	Taxable	N/A	\$ 220.00	N/A	N/A	Non-statutory
<b>* Maintenance fee to be reviewed in conjunction with introduction of landing/user fees and review of lease agreements.</b>							

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>INFRASTRUCTURE SERVICES</b>							
<b>Road Reserve Works Permit</b>							
Minor Works less than \$10,000	Per Application	Non-Taxable	\$ 147.90	\$ 150.00	\$ 2.10	1.42%	Non-statutory
Minor Works great than \$10,000	Per Application	Non-Taxable	\$ 663.00	\$ 665.00	\$ 2.00	0.30%	Non-statutory
Minor Works Public Notice Fee	Per Application	Non-Taxable	\$ 51.00	\$ 55.00	\$ 4.00	7.84%	Non-statutory
Large Projects	Per Application	Non-Taxable	By Negotiation	By Negotiation	\$ -	0.00%	Non-statutory
<b>Asset Protection Permit</b>							
Asset Inspection Checklist	Per Application	Non-Taxable	\$ 147.90	\$ 150.00	\$ 2.10	1.42%	Non-statutory
<i>Livestock Crossing Permit:</i>							
Stock Crossing Permit	Per Application	Non-Taxable	\$ 147.90	\$ 150.00	\$ 2.10	1.42%	Non-statutory
<b>Stormwater Legal Point of Discharge Application</b>							
Single dwelling development - Note 1	Per Application	Non-Taxable	\$ 144.70	\$ 144.70	\$ -	0.00%	Statutory
Information only - Note 1	Per Application	Non-Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.84%	Non-statutory
Short notice fee - Note 1	Per Application	Non-Taxable	\$ 117.00	\$ 120.00	\$ 3.00	2.56%	Non-statutory
Street tree – supply and install including maintenance period of 24 months - Note 1	Per Tree	Non-Taxable	\$ 362.10	\$ 362.10	\$ -	0.00%	Non-statutory
Build Over Stormwater Easement Application - Note 1	Per Application	Non-Taxable	\$ 120.36	\$ 120.36	\$ -	0.00%	Non-statutory
Rain Garden (small up to 4.5m2) – supply and install vegetated landscaping including maintenance period of 24 months	Per Rain Garden	Non-Taxable	\$ 3,264.00	\$ 3,264.00	\$ -	0.00%	Non-statutory
Rain Garden (medium up to 9.0m2) – supply and install vegetated landscaping including maintenance period of 24 months	Per Rain Garden	Non-Taxable	\$ 3,672.00	\$ 3,672.00	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
Stormwater drainage line inspection (high resolution camera) – 4 hours	Per Inspection	Non-Taxable	\$ 683.40	\$ 683.40	\$ -	0.00%	Non-statutory
Stormwater drainage line inspection (high resolution camera) – 8.5 hours	Per Inspection	Non-Taxable	\$ 1,417.80	\$ 1,417.80	\$ -	0.00%	Non-statutory
Plan checking and supervision fee	Per Application	Non-Taxable	0.75% for plan checking and 2.5% for supervision (Based on the value of works)	0.75% for plan checking and 2.5% for supervision (Based on the value of works)	\$ -	0.00%	Statutory

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

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc	2021/22 Fee Inc	Fee Increase /	Fee	Basis of Fee
			GST	GST	(Decrease)	Increase /	
			\$	\$	\$	%	
<b>OPEN SPACE HIRE</b>							
<b>Botanic Gardens - Weddings and Events</b>							
Small Event - (No Marquee, Vehicle Access or Use of Rotunda)	Per event	Taxable	\$ 100.00	\$ 110.00	\$ 10.00	10.00%	Non-statutory
Use of Band Rotunda and or Vehicle Access	Per hire	Taxable	\$ 170.00	\$ 180.00	\$ 10.00	5.88%	Non-statutory
Small Marquee ( 6m x 6m, or up to 36 square metres ) weddings and events *	Per marquee	Taxable	\$ 550.00	\$ 575.00	\$ 25.00	4.55%	Non-statutory
Medium Marquee ( 8m x 8m, or up to 64 square metres ) weddings and events *	Per marquee	Taxable	\$ 1,100.00	\$ 1,150.00	\$ 50.00	4.55%	Non-statutory
Large Marquee *	Per marquee	Taxable	Price on event application	Price on event application	\$ -	0.00%	Non-statutory
Note: * = Marquee fees include vehicle access and use of Band Rotunda if required							
<b>Lake Pertobe - Events</b>							
Community Events (not for profit)	Per event	Taxable	\$ -	\$ -	\$ -	0.00%	Non-statutory
Small Events (under 200 attendees)	Per event	Taxable	\$ 280.00	\$ 290.00	\$ 10.00	3.57%	Non-statutory
Medium Events (between 200 to 500 attendees)	Per event	Taxable	\$ 550.00	\$ 575.00	\$ 25.00	4.55%	Non-statutory
Large Events (over 500 attendees)	Per event	Taxable	\$ 1,100.00	\$ 1,150.00	\$ 50.00	4.55%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>LIGHTHOUSE THEATRE</b>							
<b>Staff - all venues and user types</b>							
Supervising Technician	Per hour	Taxable	\$ 58.50	\$ 61.00	\$ 2.50	4.27%	Non-statutory
Technician	Per hour	Taxable	\$ 53.50	\$ 55.50	\$ 2.00	3.74%	Non-statutory
Front of House Supervisor or Duty Officer	Per hour	Taxable	\$ 58.50	\$ 61.00	\$ 2.50	4.27%	Non-statutory
Front of House Officer (Box Office, Bar, Merchandise Seller)	Per hour	Taxable	\$ 53.50	\$ 55.50	\$ 2.00	3.74%	Non-statutory
Usher Provision Fee	Per performance	Taxable	\$ 160.00	\$ 250.00	\$ 90.00	56.25%	Non-statutory
<b>Ticket Fees (patrons &amp; ticket purchasers)</b>							
Online/Web Booking Fee	Per booking	Taxable	\$ 6.50	\$ 6.95	\$ 0.45	6.92%	Non-statutory
Phone Booking Fee	Per booking	Taxable	\$ 3.00	\$ 3.00	\$ -	0.00%	Non-statutory
<b>Community &amp; Local Non for Profit</b>							
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 560.00	\$ 580.00	\$ 20.00	3.57%	Non-statutory
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	\$ 350.00	\$ 365.00	\$ 15.00	4.29%	Non-statutory
THEATRE - Rehearsal (No Technical Equipment)	Per hour	Taxable	\$ 52.00	\$ 55.00	\$ 3.00	5.77%	Non-statutory
THEATRE - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.84%	Non-statutory
<b>Community &amp; Local Non for Profit</b>							
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 360.00	\$ 375.00	\$ 15.00	4.17%	Non-statutory
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	\$ 235.00	\$ 245.00	\$ 10.00	4.26%	Non-statutory
STUDIO - Rehearsal (No Technical Equipment)	Per hour	Taxable	\$ 52.00	\$ 55.00	\$ 3.00	5.77%	Non-statutory
STUDIO - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.84%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>Local Artists and Non-local Non for Profit</b>							
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 800.00	\$ 835.00	\$ 35.00	4.38%	Non-statutory
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	\$ 350.00	\$ 375.00	\$ 25.00	7.14%	Non-statutory
THEATRE - Rehearsal (No Technical Equipment)	Per hour	Taxable	\$ 52.00	\$ 55.00	\$ 3.00	5.77%	Non-statutory
THEATRE - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.84%	Non-statutory
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 500.00	\$ 525.00	\$ 25.00	5.00%	Non-statutory
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	\$ 235.00	\$ 245.00	\$ 10.00	4.26%	Non-statutory
STUDIO - Rehearsal (No Technical Equipment)	Per hour	Taxable	\$ 52.00	\$ 55.00	\$ 3.00	5.77%	Non-statutory
STUDIO - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.84%	Non-statutory
<b>Other Fees - Community, Non for Profits and Local Artists</b>							
<b>Equipment &amp; Consumable Items</b>							
Steinway Grand piano (plus tuning if required)	Per item	Taxable	\$ 100.00	\$ 105.00	\$ 5.00	5.00%	Non-statutory
Minimum Consumable Charge (gel, tape, batteries)	Per item	Taxable	\$ 31.00	\$ 32.50	\$ 1.50	4.84%	Non-statutory
Radio Mics	Per item	Taxable	\$ 45.00	\$ 47.50	\$ 2.50	5.56%	Non-statutory
<b>Ticketing Fees (hirer) - based on gross prices</b>							
Tickets \$10.99 and under	Per ticket	Taxable	\$ 1.50	\$ 1.55	\$ 0.05	3.33%	Non-statutory
Tickets \$11.00 - \$39.99	Per ticket	Taxable	\$ 2.90	\$ 3.00	\$ 0.10	3.45%	Non-statutory
Tickets \$40.00 and over	Per ticket	Taxable	\$ 3.90	\$ 4.00	\$ 0.10	2.56%	Non-statutory
Credit Card/Electronic Payment Fee	Per ticket	Taxable	Up to 3%	Up to 3%	\$ -	0.00%	Non-statutory
Complimentary Tickets	Per ticket	Taxable	\$ 0.55	\$ 0.60	\$ 0.05	9.09%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>Event Creation and Set of Tickets</b>	Per season	Taxable	\$ 52.50	\$ 55.00	\$ 2.50	4.76%	Non-statutory
Ticketed Event: Subsidised Professional Companies							
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 1,250.00	\$ 1,300.00	\$ 50.00	4.00%	Non-statutory
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	\$ 585.00	\$ 610.00	\$ 25.00	4.27%	Non-statutory
THEATRE - Rehearsal	Per hour	Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.84%	Non-statutory
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 615.00	\$ 640.00	\$ 25.00	4.07%	Non-statutory
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	\$ 350.00	\$ 370.00	\$ 20.00	5.71%	Non-statutory
STUDIO - Rehearsal	Per hour	Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.84%	Non-statutory
Ticketed Event: Standard Hirer Rates							
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 1,675.00	\$ 1,750.00	\$ 75.00	4.48%	Non-statutory
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	\$ 600.00	\$ 625.00	\$ 25.00	4.17%	Non-statutory
THEATRE - Rehearsal	Per hour	Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.84%	Non-statutory
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 625.00	\$ 650.00	\$ 25.00	4.00%	Non-statutory
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	\$ 350.00	\$ 375.00	\$ 25.00	7.14%	Non-statutory
STUDIO - Rehearsal	Per hour	Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.84%	Non-statutory
Other Fees - Subsidised theatre and Standard hires							
Equipment & Consumable Items							
Steinway Grand piano (plus tuning if required)	Per item	Taxable	\$ 230.00	\$ 240.00	\$ 10.00	4.35%	Non-statutory
Minimum Consumable Charge (gel, tape, batteries)	Per item	Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.84%	Non-statutory



Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
Radio Mics	Per booking	Taxable	\$ 90.00	\$ 95.00	\$ 5.00	5.56%	Non-statutory
<b>Ticketing Fees (hirer) - based on gross prices</b>							
Tickets \$10.99 and under	Per ticket	Taxable	\$ 3.20	\$ 3.30	\$ 0.10	3.12%	Non-statutory
Tickets \$11.00 - \$39.99	Per ticket	Taxable	\$ 4.20	\$ 4.30	\$ 0.10	2.38%	Non-statutory
Tickets \$40.00 - \$59.99	Per ticket	Taxable	\$ 5.25	\$ 5.40	\$ 0.15	2.86%	Non-statutory
Tickets \$60.00 and over	Per ticket	Taxable	\$ 6.25	\$ 6.50	\$ 0.25	4.00%	Non-statutory
Credit Card/Electronic Payment Fee	Per ticket	Taxable	Up to 3%	Up to 3%	\$ -	0.00%	Non-statutory
Complimentary Tickets	Per ticket	Taxable	\$ 0.55	\$ 0.60	\$ 0.05	9.09%	Non-statutory
Event Creation and Set of Tickets (Per Season)	Per season	Taxable	\$ 110.00	\$ 115.00	\$ 5.00	4.55%	Non-statutory
Urgent (<72hr) Event Creation and Set of Tickets (Per Season)	Per season	Taxable	\$ 220.00	\$ 230.00	\$ 10.00	4.55%	Non-statutory
<b>Merchandise</b>							
Including foyers, Theatre, Studio, Atrium and Meeting Room	Per sale	Taxable	12% on gross sales	12% on gross sales	\$ -	0.00%	Non-statutory
<b>Non-Ticketed Event: Non for Profit Organisations</b>							
THEATRE - Event Hire (up to 9 hrs)	Per session	Taxable	\$ 1,250.00	\$ 1,300.00	\$ 50.00	4.00%	Non-statutory
THEATRE - Additional Hours	Per hour	Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.84%	Non-statutory
STUDIO - Event Hire (up to 9 hrs)	Per session	Taxable	\$ 675.00	\$ 700.00	\$ 25.00	3.70%	Non-statutory
STUDIO - Additional Hours	Per hour	Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.84%	Non-statutory
MEETING ROOM - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$ 260.00	\$ 265.00	\$ 5.00	1.92%	Non-statutory
MEETING ROOM - Weekdays outside of business hours and Weekends	Per booking	Taxable	By negotiation	By negotiation	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
STUDIO: Used in conjunction with Theatre event hire	Per event per day	Taxable	\$ 400.00	\$ 420.00	\$ 20.00	5.00%	Non-statutory
MEETING ROOM: Used in conjunction with Theatre or Studio event hire	Per event per day	Taxable	\$ 155.00	\$ 160.00	\$ 5.00	3.23%	Non-statutory
MAIN FOYER - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$ 330.00	\$ 340.00	\$ 10.00	3.03%	Non-statutory
MAIN FOYER - Weekdays outside of business hours and Weekends	Per booking	Taxable	By negotiation	By negotiation	\$ -	0.00%	Non-statutory
<b>Non-Ticketed Event: Standard Hirer</b>							
THEATRE - Event Hire (up to 9 hrs)	Per session	Taxable	\$ 2,075.00	\$ 2,175.00	\$ 100.00	4.82%	Non-statutory
THEATRE - Additional Hours	Per hour	Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.84%	Non-statutory
STUDIO - Event Hire (up to 9 hrs)	Per session	Taxable	\$ 810.00	\$ 850.00	\$ 40.00	4.94%	Non-statutory
STUDIO - Additional Hours	Per hour	Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.84%	Non-statutory
MEETING ROOM - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$ 260.00	\$ 265.00	\$ 5.00	1.92%	Non-statutory
MEETING ROOM - Weekdays outside of business hours and Weekends	Per booking	Taxable	By negotiation	By negotiation	\$ -	0.00%	Non-statutory
STUDIO: Used in conjunction with Theatre event hire	Per event per day	Taxable	\$ 480.00	\$ 500.00	\$ 20.00	4.17%	Non-statutory
MAIN FOYER - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$ 330.00	\$ 340.00	\$ 10.00	3.03%	Non-statutory
MAIN FOYER - Weekdays outside of business hours and Weekends	Per booking	Taxable	By negotiation	By negotiation	\$ -	0.00%	Non-statutory
MAIN FOYER - Used in conjunction with Theatre: Event	Per booking	Taxable	No charge	No charge	\$ -	0.00%	Non-statutory
MAIN FOYER - Used in conjunction with Studio	Per hour	Taxable	\$ 115.00	\$ 125.00	\$ 10.00	8.70%	Non-statutory
Room Change Surcharge (Change of Format from Standard)	Per booking	Taxable	\$ 62.50	\$ 65.00	\$ 2.50	4.00%	Non-statutory
<b>Functions</b>							
<b>Catered Functions (Dinners, Luncheons, Weddings)</b>							

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
STUDIO - Function Hire - up to 9 hrs access, includes Meeting Room	Per booking	Taxable	\$ 1,200.00	\$ 1,300.00	\$ 100.00	8.33%	Non-statutory
STUDIO - Additional Hire hours or Setup hours	Per hour	Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.84%	Non-statutory
MAIN FOYER - Used in conjunction with Catered Function	Per session	Taxable	\$ 125.00	\$ 130.00	\$ 5.00	4.00%	Non-statutory
<b>Other Fees</b>							
Equipment & Consumables Items							
Steinway Grand Piano (plus tuning if required)	Per item	Taxable	\$ 230.00	\$ 240.00	\$ 10.00	4.35%	Non-statutory
Radio Mics	Per booking	Taxable	\$ 90.00	\$ 95.00	\$ 5.00	5.56%	Non-statutory
Rubbish Removal	Per skip bin	Taxable	\$ 125.00	\$ 150.00	\$ 25.00	20.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc	2021/22 Fee Inc	Fee Increase /	Fee	Basis of Fee
			GST	GST	(Decrease)	Increase /	
			\$	\$	\$	%	
<b>AQUAZONE</b>							
<b>Day Admissions: Aquatics</b>							
Adult swim	Per day	Taxable	\$ 7.10	\$ 7.20	\$ 0.10	1.41%	Non-statutory
Child swim (3-15 years)	Per day	Taxable	\$ 5.20	\$ 5.30	\$ 0.10	1.92%	Non-statutory
Concession swim	Per day	Taxable	\$ 5.40	\$ 5.50	\$ 0.10	1.85%	Non-statutory
Family swim (unlimited family members/same residence)	Per day	Taxable	\$ 21.20	\$ 21.30	\$ 0.10	0.47%	Non-statutory
<b>Day Admissions: Health &amp; Fitness</b>							
Gymnasium	Per day	Taxable	\$ 19.90	\$ 20.00	\$ 0.10	0.50%	Non-statutory
Fitness class	Per class	Taxable	\$ 15.20	\$ 15.30	\$ 0.10	0.66%	Non-statutory
Older adult exercise class	Per class	Taxable	\$ 10.70	\$ 10.70	\$ -	0.00%	Non-statutory
Preventative Health Classes	Per class	Taxable	\$ 6.10	\$ 6.10	\$ -	0.00%	Non-statutory
School aerobics	Per class	Taxable	\$ 8.00	\$ 8.20	\$ 0.20	2.50%	Non-statutory
Personal Training 1 hour	Per session	Taxable	\$ 89.80	\$ 75.00	\$ (14.80)	-16.48%	Non-statutory
Personal Training 45 minutes	Per session	Taxable	\$ 67.30	\$ 65.00	\$ (2.30)	-3.42%	Non-statutory
Personal Training ½ hour	Per session	Taxable	\$ 49.00	\$ 50.00	\$ 1.00	2.04%	Non-statutory
<b>Crèche</b>							
Member	Per child per hour	Taxable	\$ 7.60	\$ -	\$ (7.60)	-100.00%	Non-statutory
Non Member	Per child per hour	Taxable	\$ 13.10	\$ -	\$ (13.10)	-100.00%	Non-statutory
<b>Learn to Swim (Pool Entry &amp; Assessment)</b>							
Per class (2nd child and 3rd child discounts apply)	Per class	Non-Taxable	\$ 14.80	\$ 15.00	\$ 0.20	1.35%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
Private lessons ½ hour lesson	Per lesson	Non-Taxable	\$ 53.00	\$ 55.00	\$ 2.00	3.77%	Non-statutory
1 hour lesson	Per lesson	Non-Taxable	\$ 103.00	\$ 105.00	\$ 2.00	1.94%	Non-statutory
School swim - no instruction	Per child	Non-Taxable	\$ 5.00	\$ 5.10	\$ 0.10	2.00%	Non-statutory
School swim - with instruction	Per child	Non-Taxable	\$ 7.10	\$ 7.20	\$ 0.10	1.41%	Non-statutory
School at pool	Per child	Non-Taxable	\$ 10.70	\$ 11.00	\$ 0.30	2.80%	Non-statutory
Learn to Swim Monthly Direct Debit	Per direct debit per month	Non-Taxable	\$ 60.50	\$ 62.70	\$ 2.20	3.64%	Non-statutory
Learn to Swim Monthly Direct Debit (Concession)	Per direct debit per month	Non-Taxable	\$ 42.30	\$ 43.90	\$ 1.60	3.78%	Non-statutory
<b>Group Entry</b>							
Adult Swim	Per session	Taxable	\$ 6.40	\$ 6.50	\$ 0.10	1.56%	Non-statutory
Adult Gym	Per session	Taxable	\$ 18.00	\$ 18.20	\$ 0.20	1.11%	Non-statutory
Adult Fitness Class	Per session	Taxable	\$ 13.80	\$ 14.00	\$ 0.20	1.45%	Non-statutory
<b>Multi Pass – Health &amp; Fitness</b>							
Fitness class - 20 pass	Per pass	Taxable	\$ 313.30	\$ 273.60	\$ (39.70)	-12.67%	Non-statutory
<b>Multi Pass – Aquatics</b>							
Adult - 20 Pass	Per pass	Taxable	\$ 128.50	\$ 129.60	\$ 1.10	0.86%	Non-statutory
Adult -50 Pass	Per pass	Taxable	\$ 321.30	\$ 324.00	\$ 2.70	0.84%	Non-statutory
Child - 20 Pass	Per pass	Taxable	\$ 93.60	\$ 95.40	\$ 1.80	1.92%	Non-statutory
Child - 50 Pass	Per pass	Taxable	\$ 234.10	\$ 238.50	\$ 4.40	1.88%	Non-statutory
Concession - 20 Pass	Per pass	Taxable	\$ 97.30	\$ 99.00	\$ 1.70	1.75%	Non-statutory
Concession - 50 Pass	Per pass	Taxable	\$ 243.30	\$ 247.50	\$ 4.20	1.73%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>Facility Hire</b>							
Up to four hours	Per booking	Taxable	\$ 540.60	\$ 545.00	\$ 4.40	0.81%	Non-statutory
Up to ten hours	Per booking	Taxable	\$ 846.60	\$ 850.00	\$ 3.40	0.40%	Non-statutory
Lane hourly - commercial	Per hour per lane	Taxable	\$ 45.90	\$ 46.00	\$ 0.10	0.22%	Non-statutory
Lane hourly - community	Per hour per lane	Taxable	\$ 5.00	\$ 5.10	\$ 0.10	2.04%	Non-statutory
School booking cancellation fee (per lane) (<12 hrs notice)	Per lane	Taxable	\$ 41.80	\$ 42.00	\$ 0.20	0.48%	Non-statutory
Crèche	Per hour	Taxable	\$ 61.20	\$ 65.00	\$ 3.80	6.21%	Non-statutory
Multi-purpose room	Per hour	Taxable	\$ 61.20	\$ 70.00	\$ 8.80	14.38%	Non-statutory
<b>Birthday Party</b>							
Aqua Fun Pack	Per booking	Taxable	\$ 73.50	\$ 75.00	\$ 1.50	2.04%	Non-statutory
<b>Memberships - Gold</b>							
12 months	Per membership	Taxable	\$ 1,068.00	\$ 1,078.80	\$ 10.80	1.01%	Non-statutory
3 months	Per membership	Taxable	\$ 534.00	\$ 449.50	\$ (84.50)	-15.82%	Non-statutory
Direct debit monthly rate	Per membership per month	Taxable	\$ 88.90	\$ 89.90	\$ 1.00	1.12%	Non-statutory
<b>Memberships - Gym and Swim</b>							
12 months	Per membership	Taxable	\$ 1,000.50	\$ 1,011.60	\$ 11.10	1.11%	Non-statutory
3 months	Per membership	Taxable	\$ 480.90	\$ 421.50	\$ (59.40)	-12.35%	Non-statutory
Direct debit monthly rate	Per membership per month	Taxable	\$ 83.30	\$ 84.30	\$ 1.00	1.20%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>Memberships - Fitness and Swim</b>							
12 months	Per membership	Taxable	\$ 943.60	\$ 955.20	\$ 11.60	1.23%	Non-statutory
3 months	Per membership	Taxable	\$ 453.50	\$ 398.00	\$ (55.50)	-12.24%	Non-statutory
Direct debit monthly rate	Per membership per month	Taxable	\$ 78.60	\$ 79.60	\$ 1.00	1.27%	Non-statutory
<b>Memberships - Swim Only</b>							
12 months	Per membership	Taxable	\$ 847.50	\$ 860.40	\$ 12.90	1.52%	Non-statutory
3 months	Per membership	Taxable	\$ 369.30	\$ 358.50	\$ (10.80)	-2.92%	Non-statutory
Direct debit monthly rate	Per membership per month	Taxable	\$ 70.70	\$ 71.70	\$ 1.00	1.41%	Non-statutory
<b>Memberships - Family Swim</b>							
12 months	Per membership	Taxable	\$ 1,868.00	\$ 1,880.40	\$ 12.40	0.66%	Non-statutory
3 months	Per membership	Taxable	\$ 655.90	\$ 783.50	\$ 127.60	19.45%	Non-statutory
Direct debit monthly rate	Per membership per month	Taxable	\$ 155.70	\$ 156.70	\$ 1.00	0.64%	Non-statutory
<b>Corporate</b>							
10 – 20 people	Per group	Taxable	12.5% discount	12.5% discount	\$ -	0.00%	Non-statutory
21 + people	Per group	Taxable	15% discount	15% discount	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) \$	Basis of Fee
<b>WARRNAMBOOL ART GALLERY</b>							
<b>User Fees and Charges</b>							
Admission to special exhibition/event	Per admission	Taxable	Dependent on exhibition/ event	Dependent on exhibition/ event	\$ -	0.00%	Non- statutory
Research Inquiry – per hour	Per hour	Taxable	\$ 45.00	\$ 45.00	\$ -	0.00%	Non- statutory
Curatorial Advice – per hour	Per hour	Taxable	\$ 125.00	\$ 125.00	\$ -	0.00%	Non- statutory
Education workshop/activity	Per activity	Taxable	Dependent on activity	Dependent on activity	\$ -	0.00%	Non- statutory
Public program event/activity	Per activity	Taxable	Dependent on activity	Dependent on activity	\$ -	0.00%	Non- statutory
Front-of-house and out-of-hours staff	Per hour	Taxable	\$ 45.00	\$ 45.00	\$ -	0.00%	Non- statutory
<b>Annual Subscription</b>							
Family	Per subscription	Taxable	\$ 70.00	\$ 70.00	\$ -	0.00%	Non- statutory
Family 3 Years	Per subscription	Taxable	\$ 200.00	\$ 200.00	\$ -	0.00%	Non- statutory
Individual	Per subscription	Taxable	\$ 40.00	\$ 40.00	\$ -	0.00%	Non- statutory
Individual 3 years	Per subscription	Taxable	\$ 110.00	\$ 110.00	\$ -	0.00%	Non- statutory
Individual concession	Per subscription	Taxable	\$ 25.00	\$ 25.00	\$ -	0.00%	Non- statutory
Individual concession 3 years	Per subscription	Taxable	\$ 65.00	\$ 65.00	\$ -	0.00%	Non- statutory
Life	Per subscription	Taxable	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	Non- statutory
<b>Rental</b>							
Exhibition in George Lance Gallery/Temporary Exhibition Gallery	Per Exhibition	Taxable	Negotiation	Negotiation	\$ -	0.00%	Non- statutory
Commission on art sales	Per sale	Taxable	40%	40%	\$ -	0.00%	Non- statutory
Commission on shop sales	Per sale	Taxable	100%	100%	\$ -	0.00%	Non- statutory



Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
Meetings/functions	Per hour	Taxable	\$ 125.00	\$ 125.00	\$ -	0.00%	Non-statutory
Transparency/digital image (for reproduction)	Per item	Taxable	Negotiation	Negotiation	\$ -	0.00%	Non-statutory
Display easels (x2) – per hour each	Per hour / each	Taxable	\$ 10.00	\$ 10.00	\$ -	0.00%	Non-statutory
Back loading frames – per hour each	Per hour / each	Taxable	\$ 10.00	\$ 10.00	\$ -	0.00%	Non-statutory
Lectern hire	Per hour	Taxable	\$ 10.00	\$ 10.00	\$ -	0.00%	Non-statutory
Microphone and overhead PA	Per hour	Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Non-statutory
Directional lighting (gallery spaces) – per event	Per event	Taxable	\$ 90.00	\$ 90.00	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST \$	2021/22 Fee Inc GST \$	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) \$	Basis of Fee
<b>SPORTS GROUNDS</b>							
Sports ground casual hire (includes use of pavilion)							
Half day	Per booking	Taxable	\$ 114.00	\$ 125.00	\$ 11.00	9.65%	Non-statutory
Full day	Per booking	Taxable	\$ 228.00	\$ 250.00	\$ 22.00	9.65%	Non-statutory
Football/Netball League Finals (senior competition)	Per day	Taxable	\$ 912.00	\$ 1,000.00	\$ 88.00	9.65%	Non-statutory
Football/Netball League Finals (junior and/or female competition only)	Per day	Taxable	\$ 456.00	\$ 500.00	\$ 44.00	9.65%	Non-statutory
School Use (local, interschool, regional, state competition days)	Per day	Taxable	\$ 456.00	\$ 500.00	\$ 44.00	9.65%	Non-statutory
Commercial hire	Per day	Taxable	\$ 1,107.72	\$ 2,000.00	\$ 892.28	80.55%	Non-statutory
Unauthorised Use (base charge plus at cost cleaning and/or damages)	Per event	Taxable	\$ 228.00	\$ 1,000.00	\$ 772.00	338.60%	Non-statutory
Unauthorised Works on Council Owned or Managed Land (base charge plus at cost cleaning and/or damages, rectification and/or remedial works)	Per event	Taxable	\$ 1,530.00	\$ 2,000.00	\$ 470.00	30.72%	Non-statutory
<b>Sports ground casual hire (includes use of pavilion)</b>							
Commercial cleaning of facilities (when left in unsuitable condition)	Per event	Taxable	At cost plus 25%	At cost plus 25%	\$ -	0.00%	Non-statutory
Reid Oval social room (no kitchen use)	Per booking	Taxable	\$ -	\$ 150.00	\$ 150.00	0.00%	Non-statutory
Reid Oval social room (includes kitchen use)	Per booking	Taxable	\$ -	\$ 250.00	\$ 250.00	0.00%	Non-statutory
<b>Sports ground seasonal use fee*</b>							
Category 1 (Hampden League Grounds)	Per season	Taxable	\$ 11,092.40	\$ 11,092.40	\$ -	0.00%	Non-statutory
Category 2 (District League Grounds)	Per season	Taxable	\$ 5,545.10	\$ 5,545.10	\$ -	0.00%	Non-statutory
Category 3 (Other Users)	Per season	Taxable	\$ 1,386.00	\$ 1,386.00	\$ -	0.00%	Non-statutory

\*Note sports ground seasonal use fees are currently under review and subject to change following the adoption of the Occupancy of Recreation Facilities Policy and Fee Model.

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>WARRNAMBOOL STADIUM</b>							
<b>Player Fees</b>							
Adult	Per player	Taxable	\$ 11.00	\$ 11.00	\$ -	0.00%	Non-statutory
Junior	Per player	Taxable	\$ 9.00	\$ 9.00	\$ -	0.00%	Non-statutory
School	Per player	Taxable	\$ 5.70	\$ 5.70	\$ -	0.00%	Non-statutory
Casual Shot	Per player	Taxable	\$ 5.00	\$ 5.00	\$ -	0.00%	Non-statutory
<b>Stadium Hire</b>							
Hourly rate with lights: commercial	Per hour	Taxable	\$ 350.00	\$ 350.00	\$ -	0.00%	Non-statutory
Hourly rate with lights: community/school	Per hour	Taxable	\$ 250.00	\$ 250.00	\$ -	0.00%	Non-statutory
School use between 9am - 3pm	Per booking	Taxable	\$ 950.00	\$ 950.00	\$ -	0.00%	Non-statutory
Single court hourly: user group squads: with lights	Per hour	Taxable	\$ 32.00	\$ 32.00	\$ -	0.00%	Non-statutory
Highball Court - up to 12 hours	Per booking	Taxable	\$ 500.00	\$ 500.00	\$ -	0.00%	Non-statutory
Highball Court - with lights: commercial	Per hour	Taxable	\$ 80.00	\$ 80.00	\$ -	0.00%	Non-statutory
Highball Court - with lights: community/school	Per hour	Taxable	\$ 60.00	\$ 60.00	\$ -	0.00%	Non-statutory
Highball Court - School use between 9am - 3pm	Per booking	Taxable	\$ 350.00	\$ 350.00	\$ -	0.00%	Non-statutory
Show Court - up to 12 hours	Per booking	Taxable	\$ 650.00	\$ 650.00	\$ -	0.00%	Non-statutory
Show Court - with lights: commercial	Per hour	Taxable	\$ 80.00	\$ 80.00	\$ -	0.00%	Non-statutory
Show Court - with lights: community/school	Per hour	Taxable	\$ 60.00	\$ 60.00	\$ -	0.00%	Non-statutory
Show Court - School use between 9am - 3pm	Per booking	Taxable	\$ 350.00	\$ 350.00	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>Seahawks/Mermaids Home Games &amp; Finals</b>							
Both Teams	Per game	Taxable	\$ 680.00	\$ 680.00	\$ -	0.00%	Non-statutory
Single Team	Per game	Taxable	\$ 420.00	\$ 420.00	\$ -	0.00%	Non-statutory
<b>Multi-Purpose Room</b>							
Up to 12 hours (with other hires)	Per booking	Taxable	\$ 200.00	\$ 200.00	\$ -	0.00%	Non-statutory
Up to 12 hours (room only)	Per booking	Taxable	\$ 400.00	\$ 400.00	\$ -	0.00%	Non-statutory
Multi-purpose room - Per hour	Per hour	Taxable	\$ 60.00	\$ 60.00	\$ -	0.00%	Non-statutory
User groups up to 12 hours	Per booking	Taxable	\$ 150.00	\$ 150.00	\$ -	0.00%	Non-statutory
User groups per hour	Per hour	Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Non-statutory
Meeting room up to 12 hours	Per booking	Taxable	\$ 65.00	\$ 65.00	\$ -	0.00%	Non-statutory
Meeting room - Per hour	Per hour	Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Non-statutory
<b>Facility Hire</b>							
Kitchen facilities	Per booking	Taxable	\$ 180.00	\$ 180.00	\$ -	0.00%	Non-statutory
User group sports hire up to 12 hours	Per booking	Taxable	\$ 1,250.00	\$ 1,250.00	\$ -	0.00%	Non-statutory
3crt stadium Commercial users up to 12 hours	Per booking	Taxable	\$ 1,800.00	\$ 1,800.00	\$ -	0.00%	Non-statutory
2crt NB stadium up to 12 hours	Per booking	Taxable	\$ 950.00	\$ 950.00	\$ -	0.00%	Non-statutory
<b>Gymnastics</b>							
1 hour recreational class fee (per hour)	Per hour	Taxable	\$ 12.50	\$ 12.50	\$ -	0.00%	Non-statutory
2 hour classes class fee (per hour)	Per hour	Taxable	\$ 12.50	\$ 12.50	\$ -	0.00%	Non-statutory
3 hour class fee (per hour)	Per hour	Taxable	\$ 10.50	\$ 12.50	\$ 2.00	19.05%	Non-statutory
Above 3 hour class fee (per hour)	Per hour	Taxable	\$ 10.50	\$ 12.50	\$ 2.00	19.05%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
School gymnastics with instruction (per student)	Per student	Taxable	\$ 7.80	\$ 8.00	\$ 0.20	2.56%	Non-statutory
Small school group class fee (1hr)	Per booking	Taxable	\$ 100.00	\$ 100.00	\$ -	0.00%	Non-statutory
Adult Group (per person)	Per person	Taxable	\$ 13.00	\$ 13.00	\$ -	0.00%	Non-statutory
Gymnastics facility hire (per hr) for external gymnastics groups	Per hour	Taxable	\$ 100.00	\$ 100.00	\$ -	0.00%	Non-statutory
Ed gym 1 hr class	Per booking	Taxable	\$ 11.00	\$ 11.00	\$ -	0.00%	Non-statutory
School Holiday Program 2 hr class	Per class	Taxable	\$ 24.00	\$ 25.00	\$ 1.00	4.17%	Non-statutory
Birthday Party Program per child	Per child	Taxable	\$ 13.50	\$ 13.50	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>OUTSIDE SCHOOL HOURS CARE</b>							
Vacation care daily rate	Per day	Non-Taxable	\$ 83.00	\$ 84.00	\$ 1.00	1.20%	Non- statutory
After school care casual rate per session	Per session	Non-Taxable	\$ 30.00	\$ 30.00	\$ -	0.00%	Non- statutory
After school care permanent rate per session	Per session	Non-Taxable	\$ 26.00	\$ 27.00	\$ 1.00	3.85%	Non- statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>KINDERGARTENS</b>							
<b>Fees Per Term - 4 year old (15 hour per week)</b>							
Term 3 & 4	Per term	Non-Taxable	\$ 340.00	\$ 345.00	\$ 5.00	1.47%	Non-statutory
Term 1 & 2	Per term	Non-Taxable	\$ 345.00	TBC	N/A	0.00%	Non-statutory
<b>Fees Per Term- 3 year old (5 hours per week)</b>							
Term 3 & 4	Per term	Non-Taxable	Changed from 3hrs per week	\$ 113.00	\$ -	0.00%	Non-statutory
Term 1 & 2	Per term	Non-Taxable	Changed from 3hrs per week	\$ 113.00	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>CENTRE BASED CARE</b>							
<b>User Fees &amp; Charges</b>							
Daily fee - Jul to Dec	Per day	Non-Taxable	\$ 109.00	\$ 111.00	\$ 2.00	1.83%	Non-statutory
Daily fee - Jan to June	Per day	Non-Taxable	\$ 109.00	\$ 111.00	\$ 2.00	1.83%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>FAMILY DAY CARE</b>							
<b>User Fees &amp; Charges</b>							
8am to 6pm – per hour	Fees & charges set by Educators under National guidelines	Non-Taxable	Fees & charges set by Educators under National guidelines	Fees & charges set by Educators under National guidelines	Fees & charges set by Educators under National guidelines	Fees & charges set by Educators under National guidelines	Non-statutory
After hours – per hour							
Public holidays – per hour							
Breakfast							
Lunch							
Dinner							
Snacks							
Trips							
Parent Admin Levy - per child per week, capped at 2 children	Per child per week	Non-Taxable	\$ 9.40	\$ 10.00	\$ 0.60	6.38%	Non-statutory
Educator Levy - per hour	Per hour	Non-Taxable	\$ 0.85	\$ 1.00	\$ 0.15	17.65%	Non-statutory



Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>HOME AND COMMUNITY CARE</b>							
<b>Home Maintenance</b>							
Lawn mowing and tip fees: low	Per hour	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Non-statutory
Lawn mowing and tip fees: medium & couples	Per hour	Non-Taxable	\$ 38.00	\$ 38.00	\$ -	0.00%	Non-statutory
Lawn mowing and tip fees: Private	Per hour	Taxable	\$ 74.53	\$ 76.40	\$ 1.87	2.51%	Non-statutory
Property modification (plus cost of materials): low	Per hour	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Non-statutory
Property modification (plus cost of materials): medium	Per hour	Non-Taxable	\$ 38.00	\$ 38.00	\$ -	0.00%	Non-statutory
Property modification (plus cost of materials): Private	Per hour	Taxable	\$ 74.80	\$ 76.80	\$ 2.00	2.67%	Non-statutory
Note: Minimum 1 hour applies to home maintenance							
<b>Home Care</b>							
HACC Community Care Low care	Per hour	Non-Taxable	\$ 9.00	\$ 9.00	\$ -	0.00%	Non-statutory
HACC Community Care Medium Care	Per hour	Non-Taxable	\$ 16.00	\$ 16.00	\$ -	0.00%	Non-statutory
HACC Community Care High care	Per hour	Non-Taxable	\$ 38.00	\$ 49.32	\$ 11.32	29.79%	Non-statutory
CHSP Personal care – low	Per hour	Non-Taxable	\$ 7.80	\$ 7.80	\$ -	0.00%	Non-statutory
CHSP Personal care – medium	Per hour	Non-Taxable	\$ 10.00	\$ 10.00	\$ -	0.00%	Non-statutory
CHSP Personal care - High	Per hour	Non-Taxable	\$ 38.00	\$ 49.32	\$ 11.32	29.79%	Non-statutory
CHSP Domestic Assistance Low care	Per hour	Non-Taxable	\$ 9.00	\$ 9.00	\$ -	0.00%	Non-statutory
CHSP Domestic Assistance Medium care	Per hour	Non-Taxable	\$ 16.00	\$ 16.00	\$ -	0.00%	Non-statutory
CHSP Domestic Assistance High care	Per hour	Non-Taxable	\$ 38.00	\$ 49.32	\$ 11.32	29.79%	Non-statutory
Respite care	Per hour	Non-Taxable	\$ 5.00	\$ 5.00	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
CACPS	Per hour	Taxable	\$ 62.70	\$ 64.25	\$ 1.55	2.47%	Non-statutory
Post-Acute Care	Per hour	Taxable	\$ 62.70	\$ 64.25	\$ 1.55	2.47%	Non-statutory
Plus travel costs per km - Private Clients / Fees for Service	Per km	Taxable	\$ 1.43	\$ 1.45	\$ 0.02	1.40%	Non-statutory
<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>- Minimum 1 hour applies to Home Care and Respite Care services</li> <li>- Minimum ½ hour applies to Personal Care services</li> <li>- Minimum 1 hour will apply to all services provided outside of regular hours, Monday to Friday 6 am to 6pm</li> <li>- Time and ½ is charged to CACPS and PAC after 6pm for the first 2 hours and then double time after that, Saturday incurs time and ½ for the first 2 hours and then double time before midday</li> <li>- After midday until Monday morning 6am charges are double time</li> <li>- All CHSP &amp; HACC PYP Programs are GST free</li> </ul>							
<b>Planned Activity Group</b>							
Daily session fee – low & medium	Per session	Non-Taxable	\$ 8.00	\$ 8.00	\$ -	0.00%	Non-statutory
Daily session fee – high & full cost participants (GST free)	Per session	Non-Taxable	\$ 40.00	\$ 40.00	\$ -	0.00%	Non-statutory
Meal	Per meal	Non-Taxable	\$ 9.10	\$ 9.10	\$ -	0.00%	Non-statutory
Soup	Per soup	Non-Taxable	\$ 1.75	\$ 1.75	\$ -	0.00%	Non-statutory
Sweet	Per sweet	Non-Taxable	\$ 1.75	\$ 2.00	\$ 0.25	14.29%	Non-statutory
<b>Food Services</b>							
Full cost meals (GST free)	Per meal	Non-Taxable	\$ 18.25	\$ 18.70	\$ 0.45	2.47%	Non-statutory
Option 1 Main meal, juice OR fruit	Per option	Non-Taxable	\$ 9.25	\$ 9.25	\$ -	0.00%	Non-statutory
Option 2 Soup, main, dessert, juice OR fruit	Per option	Non-Taxable	\$ 12.10	\$ 12.10	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>ARCHIE GRAHAM COMMUNITY CENTRE</b>							
<b>User Fees &amp; Charges</b>							
Hydro pools casual admission	Per admission	Taxable	\$ 9.00	\$ 10.00	\$ 1.00	11.11%	Non-statutory
Commercial pool use	Per use	Taxable	\$ 95.00	\$ 100.00	\$ 5.00	5.26%	Non-statutory
Community pool use	Per use	Taxable	\$ 65.00	\$ 70.00	\$ 5.00	7.69%	Non-statutory
Commercial rate per hour per room	Per hour per room	Taxable	\$ 65.00	\$ 70.00	\$ 5.00	7.69%	Non-statutory
Regular Commercial Room Hire (with more than 10 bookings per year) per hour per room	Per hour per room	Taxable	\$ 55.00	\$ 60.00	\$ 5.00	9.09%	Non-statutory
Casual community rate per hour per room	Per hour per room	Taxable	\$ 35.00	\$ 38.00	\$ 3.00	8.57%	Non-statutory
Monthly and weekly regular community booking (with more than 10 bookings per year) under 20 people per hour per room	Per person	Taxable	\$ 20.00	\$ 22.00	\$ 2.00	10.00%	Non-statutory
Community Computer Centre per 1 hour session	Per session	Taxable	\$ 6.00	\$ 7.00	\$ 1.00	16.67%	Non-statutory
Health promotion programs: strength training	Per class	Taxable	\$ 6.00	\$ 7.00	\$ 1.00	16.67%	Non-statutory
Lite Moves	Per class	Taxable	\$ 6.00	\$ 7.00	\$ 1.00	16.67%	Non-statutory
Lite Pulse	Per class	Taxable	\$ 6.00	\$ 7.00	\$ 1.00	16.67%	Non-statutory
Moove & Groove	Per class	Taxable	\$ 6.00	\$ 7.00	\$ 1.00	16.67%	Non-statutory
Bike Hire Group Program	Per class	Taxable	\$ 5.00	\$ 5.00	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc	2021/22 Fee Inc	Fee Increase /	Fee	Basis of Fee
			GST	GST	(Decrease)	Increase /	
			\$	\$	\$	%	
<b>HEALTH</b>							
<b>Food</b>							
Class 1	Per application	Non-Taxable	\$ 480.00	\$ 490.00	\$ 10.00	2.08%	Non-statutory
Class 2 General - where not more than 5 full-time persons are employed	Per application	Non-Taxable	\$ 435.00	\$ 443.00	\$ 8.00	1.84%	Non-statutory
Class 2 - where more than five such full-time persons are employed, additional fee for each person in excess of five (total fee not to exceed \$1,500) (eg: supermarkets)	Per application	Non-Taxable	\$ 32.00	\$ 33.00	\$ 1.00	3.13%	Non-statutory
Class 2 - Community Group (eg not-for-profit groups)	Per application	Non-Taxable	No fee	No fee	\$ -	0.00%	Non-statutory
Class 2 - Canteens/sporting club kitchens	Per application	Non-Taxable	\$ 149.00	\$ 152.00	\$ 3.00	2.01%	Non-statutory
Class 3 General	Per application	Non-Taxable	\$ 168.00	\$ 170.00	\$ 2.00	1.19%	Non-statutory
Class 3 - Community Group (eg not-for-profit groups)	Per application	Non-Taxable	No fee	No fee	\$ -	0.00%	Non-statutory
Class 4	Per application	Non-Taxable	No fee	No fee	\$ -	0.00%	Non-statutory
<b>Health</b>							
Hairdressers, beauty salons (one off fee)	Per application	Non-Taxable	\$ 215.00	\$ 220.00	\$ 5.00	2.33%	Non-statutory
Beauty premises & skin penetration establishments	Per application	Non-Taxable	\$ 153.00	\$ 156.00	\$ 3.00	1.96%	Non-statutory
<b>Onsite Wastewater Management Systems (OWMS)</b>							
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	Set by EPA	\$ 724.00	\$ -	0.00%	Statutory
Application for minor alteration to OWMS [2]	Per application	Non-Taxable	Set by EPA	\$ 552.00	\$ -	0.00%	Statutory
Transfer a permit [3]	Per application	Non-Taxable	Set by EPA	\$ 147.00	\$ -	0.00%	Statutory
Amend a permit [4]	Per application	Non-Taxable	Set by EPA	\$ 154.00	\$ -	0.00%	Statutory
Renew a permit [5]	Per application	Non-Taxable	Set by EPA	\$ 123.00	\$ -	0.00%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>Notes:</b>							
[1] In addition to the initial fee, \$91 payable per hour of assessment (after exceeding initial 8.2 hours) up to a maximum of \$2,006							
[2] Consists only of the installation, replacement or relocation of the internal plumbing, fixtures or fittings of an OWMS							
[3] An OWMS application has been submitted but not yet installed, and the land is transferred							
[4] E.g. changing wastewater system type or plumber in the Application to Install							
[5] When the Permit to Install has expired - 2 years after it was issued							
<b>Aquatic Facilities</b>							
Annual registration fee - first pool	Per registration	Non-Taxable	\$ 300.00	\$ 300.00	\$ -	0.00%	Non-statutory
Annual registration fee - subsequent pools	Per registration	Non-Taxable	New	\$ 50.00	New	0.00%	Non-statutory
Transfer fee	Per registration	Non-Taxable	50% of annual fee	50% of annual fee	\$ -	0.00%	Non-statutory
Pool sampling fee - first pool	Per sample	Non-Taxable	\$ 127.50	\$ 180.00	\$52.50	41.18%	Non-statutory
Pool sampling fee - subsequent pools	Per sample	Non-Taxable	\$ 50.00	\$ 100.00	\$50.00	100.00%	Non-statutory
<b>New Registration Fees</b>							
New premises pre-application fee and/or pre-registration inspection fee	Per registration	Non-Taxable	\$ 205.00	\$ 210.00	\$ 5.00	2.44%	Non-statutory
<b>Note:</b> Pro-rata fees apply for new registrations (quarterly)							
<b>Transfer fees</b>							
Inspection request fee prior to transfer – 5 business days	Per application	Non-Taxable	\$ 215.00	\$ 220.00	\$ 5.00	2.33%	Non-statutory
Inspection request fee prior to transfer – 10 business days	Per application	Non-Taxable	\$ 155.00	\$ 158.00	\$ 3.00	1.94%	Non-statutory
Transfer fee	Per application	Non-Taxable	50% of annual fee	50% of annual fee	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>Accommodation</b>							
Accommodation premises	Per application		\$ 240.00	\$ 245.00	\$ 5.00	2.08%	Non-statutory
<b>Other fees</b>							
Re-inspection fee and request for inspection fee	Per application		\$ 84.00	\$ 86.00	\$ 2.00	2.38%	Non-statutory
Late payment fee	Per application		50% of annual fee	50% of annual fee	\$ -	0.00%	Non-statutory
<b>Septic tanks</b>							
Septic tank applications	Per application		\$ 570.00	\$ 580.00	\$ 10.00	1.75%	Non-statutory
Septic tank alterations (changes to disposal field only)	Per application		\$ 285.00	\$ 290.00	\$ 5.00	1.75%	Non-statutory
<b>Caravan Parks</b>							
Caravan Parks (per site)	Per application		Set by State Government	Set by State Government	\$ -	0.00%	Statutory
Pool sampling							
Optional fee for microbiological testing of potable water, swimming pools and spas	Per application		\$ 127.50	\$ 130.00	\$ 2.50	1.96%	Non-statutory
Subsequent pools	Per application		\$ 50.00	\$ 51.00	\$ 1.00	2.00%	Non-statutory
Note: Pro-rata fees apply for new registrations (quarterly)							
<b>Immunisation</b>							
Application for immunisation records (search fee)	Per application	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Non-statutory
Influenza vaccine & administration (flu injection)	Per injection	Taxable	\$ 25.00	\$ 25.00	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>LOCAL LAWS</b>							
Derelict vehicle release	Per vehicle	Non-Taxable	\$ 410.00	\$ 410.00	\$ -	0.00%	Non-statutory
Tables and chairs	Per table	Non-Taxable	\$ 185.00	\$ 185.00	\$ -	0.00%	Non-statutory
Goods on footpath	Per item	Non-Taxable	\$ 215.00	\$ 215.00	\$ -	0.00%	Non-statutory
A/Frames permit	Per frame	Non-Taxable	\$ 150.00	\$ 150.00	\$ -	0.00%	Non-statutory
Itinerant trading annual permit	Per application	Non-Taxable	\$ 600.00	\$ 600.00	\$ -	0.00%	Non-statutory
Itinerant trading 6 monthly permit	Per application	Non-Taxable	\$ 350.00	\$ 350.00	\$ -	0.00%	Non-statutory
Itinerant trading weekend permit	Per application	Non-Taxable	\$ 125.00	\$ 125.00	\$ -	0.00%	Non-statutory
Itinerant trading organiser permit (markets and festivals)	Per application	Non-Taxable	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%	Non-statutory
Impounded trolley release fee	Per trolley	Non-Taxable	\$ 115.00	\$ 115.00	\$ -	0.00%	Non-statutory
Permit to burn	Per permit	Non-Taxable	\$ 115.00	\$ 115.00	\$ -	0.00%	Non-statutory
Horses on beach trainer permit	Per permit	Non-Taxable	\$ 255.00	\$ 255.00	\$ -	0.00%	Non-statutory
Horses on beach daily access fee	Per horse	Non-Taxable	\$ 3.50	\$ 3.50	\$ -	0.00%	Non-statutory
Horses on beach swim access fee	Per horse	Non-Taxable	\$ 2.00	\$ 2.00	\$ -	0.00%	Non-statutory
Hire of cat cage	Per cage	Non-Taxable	\$ 30.00	\$ 30.00	\$ -	0.00%	Non-statutory
Hire Citronella Collar per week	Per item	Non-Taxable	\$ 25.00	\$ 25.00	\$ -	0.00%	Non-statutory
Hire Bark inhibitor per week	Per item	Non-Taxable	\$ 25.00	\$ 25.00	\$ -	0.00%	Non-statutory
Hire Bark counter per week	Per item	Non-Taxable	\$ 25.00	\$ 25.00	\$ -	0.00%	Non-statutory
Block slashing prior to declared fire season	Per job	Non-Taxable	\$ 155.00	\$ 155.00	\$ -	0.00%	Non-statutory
Skip bin permit	Per permit	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc	2021/22 Fee Inc	Fee Increase /	Fee	Basis of Fee
			GST	GST	(Decrease)	Increase /	
			\$	\$	\$	%	
<b>PARKING FEES AND FINES</b>							
<b>On-Street and Off Street (per hour)</b>							
1st hour off street parking (excluding Coles & Target carparks) in zones 1P & 2P	Per hour	Taxable	\$ 1.40	\$ -	\$ (1.40)	(100.00%)	Non-statutory
All parking zones 1P 2P 4P	Per hour	Taxable	\$ 1.40	\$ 2.00	\$ 0.60	42.86%	Non-statutory
All Day	Per day	Taxable	\$ 3.00	\$ 4.00	\$ 1.00	33.33%	Non-statutory
Disabled Parking		Taxable	\$ -	\$ -	\$ -	0.00%	Non-statutory
Reserved bay permit in CBD per day	Per day	Taxable	\$ 15.00	\$ 15.00	\$ -	0.00%	Non-statutory
<b>Credit Surcharge on Smart Meters</b>							
Credit Surcharge on Smart Meters	Per transaction	Taxable	\$ 0.24	\$ 0.24	\$ -	0.00%	Non-statutory
<b>Parking Permits - Disabled and Returned Service</b>							
Replacement	Per permit	Non-Taxable	\$ -	\$ -	\$ -	0.00%	Non-statutory
New	Per permit	Non-Taxable	\$ -	\$ -	\$ -	0.00%	Non-statutory
Resident Parking permit	Per permit per annum	Non-Taxable	\$ 15.00	\$ 15.00	\$ -	0.00%	Non-statutory
<b>Car parking Fines</b>							
Car parking fines set by Council	Per fine	Non-Taxable	\$ 80.00	\$ 80.00	\$ -	0.00%	Non-statutory



Description of fees and charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>ANIMAL REGISTRATIONS</b>							
<b>User Fees &amp; Charges</b>							
Unsterilised dog	Per dog	Non-Taxable	\$ 216.00	\$ 216.00	\$ -	0.00%	Non-statutory
Sterilised dog	Per dog	Non-Taxable	\$ 72.00	\$ 72.00	\$ -	0.00%	Non-statutory
Unsterilised dog (pensioner)	Per dog	Non-Taxable	\$ 108.00	\$ 108.00	\$ -	0.00%	Non-statutory
Sterilised dog (pensioner)	Per dog	Non-Taxable	\$ 36.00	\$ 36.00	\$ -	0.00%	Non-statutory
Dog over 10 years old	Per dog	Non-Taxable	\$ 72.00	\$ 72.00	\$ -	0.00%	Non-statutory
Dog over 10 years old (pensioner)	Per dog	Non-Taxable	\$ 36.00	\$ 36.00	\$ -	0.00%	Non-statutory
Dog kept for working with Livestock (rural)	Per dog	Non-Taxable	\$ 72.00	\$ 72.00	\$ -	0.00%	Non-statutory
Dog kept for working with Livestock (rural) (pensioner)	Per dog	Non-Taxable	\$ 36.00	\$ 36.00	\$ -	0.00%	Non-statutory
Dog registration at pound release	Per dog	Non-Taxable	\$ 36.00	\$ 36.00	\$ -	0.00%	Non-statutory
Declared Dangerous or Restricted Breed	Per dog	Non-Taxable	\$ 320.00	\$ 320.00	\$ -	0.00%	Non-statutory
<b>User Fees &amp; Charges</b>							
Unsterilised cat	Per cat	Non-Taxable	\$ 216.00	\$ 216.00	\$ -	0.00%	Non-statutory
Sterilised cat	Per cat	Non-Taxable	\$ 72.00	\$ 72.00	\$ -	0.00%	Non-statutory
Cat registration at pound release	Per cat	Non-Taxable	\$ 36.00	\$ 36.00	\$ -	0.00%	Non-statutory
Unsterilised cat (pensioner)	Per cat	Non-Taxable	\$ 108.00	\$ 108.00	\$ -	0.00%	Non-statutory
Sterilised cat (pensioner)	Per cat	Non-Taxable	\$ 36.00	\$ 36.00	\$ -	0.00%	Non-statutory
Permit to house a third dog / cat	Per cat	Non-Taxable	\$ 100.00	\$ 100.00	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
Replacement registration tag	Per tag	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Non- statutory
Registered Foster Carer	Per registration	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Non- statutory
Foster Care Dog / Cat Fee	Per animal	Non-Taxable	\$ 8.00	\$ 8.00	\$ -	0.00%	Non- statutory
Grazing permit	Per permit	Non-Taxable	\$ 195.00	\$ 195.00	\$ -	0.00%	Non- statutory
Registered animal businesses	Per businesses	Non-Taxable	\$ 205.00	\$ 205.00	\$ -	0.00%	Non- statutory
Impounded animal release fee: Cat	Per Cat	Non-Taxable	\$ 158.00	\$ 158.00	\$ -	0.00%	Non- statutory
Impounded animal release fee: Dog	Per Dog	Non-Taxable	\$ 158.00	\$ 158.00	\$ -	0.00%	Non- statutory

**Notes:**

- Animal registration fees apply from 1 April 2021
- Pro-rata fees – 50% of pet registration fees apply after 1 November
- Deceased animals – 50% refund of fees available/claimed up to 1 November of current registration period

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>WARRNAMBOOL LIVESTOCK EXCHANGE</b>							
<b>User Fees &amp; Charges</b>							
Bobby Calves	Per animal	Taxable	\$ 4.30	\$ 4.30	\$ -	0.00%	Non-statutory
Calves	Per animal	Taxable	\$ 9.20	\$ 9.20	\$ -	0.00%	Non-statutory
Bulls	Per animal	Taxable	\$ 20.40	\$ 20.40	\$ -	0.00%	Non-statutory
Cattle	Per animal	Taxable	\$ 14.10	\$ 14.10	\$ -	0.00%	Non-statutory
Sheep	Per animal	Taxable	\$ 1.00	\$ 1.00	\$ -	0.00%	Non-statutory
Store - cattle	Per animal	Taxable	\$ 12.80	\$ 12.80	\$ -	0.00%	Non-statutory
Surcharge for Online Store Sales	Per animal	Taxable	\$ 2.00	\$ 2.00	\$ -	0.00%	Non-statutory
Dairy - cattle	Per animal	Taxable	\$ 15.30	\$ 15.30	\$ -	0.00%	Non-statutory
Transit cattle	Per animal	Taxable	\$ 4.40	\$ 4.40	\$ -	0.00%	Non-statutory
Cattle scanning fee droving (if applicable)	Per animal	Taxable	\$ -	\$ 2.00	\$ 2.00	100.00%	Non-statutory
Cattle handling fee droving (if applicable)	Per animal	Taxable	\$ -	\$ 1.95	\$ 1.95	100.00%	Non-statutory
<b>Hire of dairy ring per head:</b>							
<100 head	Per head	Taxable	\$ 15.30	\$ 15.70	\$ 0.40	2.61%	Non-statutory
>100 head	Per group	Taxable	\$ 1,400.00	\$ 1,435.00	\$ 35.00	2.50%	Non-statutory
>200 head	Per group	Taxable	\$ 1,800.00	\$ 1,845.00	\$ 45.00	2.50%	Non-statutory
>300 head	Per group	Taxable	\$ 2,200.00	\$ 2,255.00	\$ 55.00	2.50%	Non-statutory
>400 head	Per group	Taxable	\$ 2,600.00	\$ 2,665.00	\$ 65.00	2.50%	Non-statutory
>500 head	Per group	Taxable	\$ 3,100.00	\$ 3,180.00	\$ 80.00	2.58%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
Agents fees (per annum)	Per annum	Taxable	\$ 110,000.00	N/A	N/A	0.00%	Non-statutory
Agents fees (per month)	Per month	Taxable	\$ -	\$ 9,166.67	N/A	0.00%	Non-statutory
Agents commission on gross sale value	% Gross Sale Value	Taxable	0.00%	0.25%	N/A	0.00%	Non-statutory
Office rental (per office)	Per office	Taxable	\$ 2,780.00	\$ 2,780.00	\$ -	0.00%	Non-statutory
<b>Truck Wash</b>							
Truck wash fees (per minute) between 2pm Tuesday and 2pm Wednesday	Per minute	Taxable	\$ 1.13	\$ 1.16	\$ 0.03	2.65%	Non-statutory
All other times	Per minute	Taxable	\$ 1.59	\$ 1.64	\$ 0.05	3.14%	Non-statutory
<b>Weigh Fees:</b>							
- 1 Head	Per head	Taxable	\$ 2.95	\$ 2.95	\$ -	0.00%	Non-statutory
- 2 Head	Per head	Taxable	\$ 2.45	\$ 2.45	\$ -	0.00%	Non-statutory
- 3 Head	Per head	Taxable	\$ 2.15	\$ 2.15	\$ -	0.00%	Non-statutory
- 4 Head	Per head	Taxable	\$ 1.85	\$ 1.85	\$ -	0.00%	Non-statutory
- 5 Head	Per head	Taxable	\$ 1.45	\$ 1.45	\$ -	0.00%	Non-statutory
- 6 Head or more	Per head	Taxable	\$ 1.15	\$ 1.15	\$ -	0.00%	Non-statutory
Scanner fee hire per day	Per head	Taxable	\$ 125.00	\$ 130.00	\$ 5.00	4.00%	Non-statutory
Scanner transfer fee per head	Per head	Taxable	\$ 2.55	\$ 2.65	\$ 0.10	3.92%	Non-statutory
Cattle not sold at store sale: scanning fee per head	Per head	Taxable	\$ 3.10	\$ 3.20	\$ 0.10	3.23%	Non-statutory
Private weighs	Per head	Taxable	\$ 7.00	\$ 7.30	\$ 0.30	4.29%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc	2021/22 Fee Inc	Fee Increase /	Fee	Basis of Fee
			GST	GST	(Decrease)	Increase /	
			\$	\$	\$	%	
<b>FLAGSTAFF HILL MARITIME VILLAGE</b>							
<b>Admission Fees</b>							
Adults	Per admission	Taxable	\$ 19.00	\$ 19.00	\$ -	0.00%	Non-statutory
Concession	Per admission	Taxable	\$ 15.00	\$ 15.00	\$ -	0.00%	Non-statutory
Child	Per admission	Taxable	\$ 9.00	\$ 9.00	\$ -	0.00%	Non-statutory
Family	Per admission	Taxable	\$ 49.50	\$ 49.50	\$ -	0.00%	Non-statutory
Member School Education visits	Per admission	Taxable	\$ 4.50	\$ 4.50	\$ -	0.00%	Non-statutory
Additional Education Sessions	Per admission	Taxable	\$ 4.00	\$ 4.00	\$ -	0.00%	Non-statutory
<b>Sound &amp; Light Show Admissions</b>							
Adults	Per admission	Taxable	\$ 31.00	\$ 31.00	\$ -	0.00%	Non-statutory
Concession	Per admission	Taxable	\$ 28.00	\$ 28.00	\$ -	0.00%	Non-statutory
Child	Per admission	Taxable	\$ 16.95	\$ 16.95	\$ -	0.00%	Non-statutory
Family (2A + 2C)	Per admission	Taxable	\$ 79.00	\$ 79.00	\$ -	0.00%	Non-statutory
Additional Child	Per admission	Taxable	\$ 12.00	\$ 12.00	\$ -	0.00%	Non-statutory
<b>Flagstaff Hill Memberships</b>							
Individual	Per membership	Taxable	\$ 42.00	\$ 42.00	\$ -	0.00%	Non-statutory
Grandparents (2A + Children)	Per membership	Taxable	\$ 65.00	\$ 65.00	\$ -	0.00%	Non-statutory
Family (2A + Children)	Per membership	Taxable	\$ 85.00	\$ 85.00	\$ -	0.00%	Non-statutory
Full Family (2G + 2A + Children)	Per membership	Taxable	\$ 110.00	\$ 110.00	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
Family Holiday Membership (2 Weeks)	Per membership	Taxable	\$ 50.00	\$ 50.00	\$ -	0.00%	Non-statutory
<b>School Memberships</b>							
Enrolment of 0-50 students	Per membership	Taxable	\$ 60.00	\$ 60.00	\$ -	0.00%	Non-statutory
Enrolment of 51-100 students	Per membership	Taxable	\$ 75.00	\$ 75.00	\$ -	0.00%	Non-statutory
Enrolment of 101-250 students	Per membership	Taxable	\$ 95.00	\$ 95.00	\$ -	0.00%	Non-statutory
Enrolment of 251-500 students	Per membership	Taxable	\$ 130.00	\$ 130.00	\$ -	0.00%	Non-statutory
Enrolment of 500 students or more	Per membership	Taxable	\$ 155.00	\$ 155.00	\$ -	0.00%	Non-statutory
<b>Lighthouse Lodge</b>							
Exclusive Use Rate (1-4 guests) – Normal	Per night	Taxable	New Fee	\$ 275.00	New Fee	0.00%	Non-statutory
Exclusive Use Rate (1-4 guests) - Peak	Per night	Taxable	New Fee	\$ 350.00	New Fee	0.00%	Non-statutory
Exclusive Use Rate (5-6 guests) – Normal	Per night	Taxable	\$ 375.00	\$ 375.00	\$ -	0.00%	Non-statutory
Exclusive Use Rate (5-6 guests) - Peak	Per night	Taxable	\$ 450.00	\$ 450.00	\$ -	0.00%	Non-statutory
<b>Weddings and Functions</b>							
Flagstaff – Ceremony Only	Per ceremony	Taxable	\$ 750.00	\$ 750.00	\$ -	0.00%	Non-statutory
Flagstaff – Marquee	Per marquee	Taxable	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%	Non-statutory
Mission to Seaman’s Church	Per event	Taxable	\$ 500.00	\$ 500.00	\$ -	0.00%	Non-statutory
The Wharf in front of the Steam Packet Inn	Per event	Taxable	\$ 550.00	\$ 550.00	\$ -	0.00%	Non-statutory
The Village Green	Per event	Taxable	\$ 550.00	\$ 550.00	\$ -	0.00%	Non-statutory
The Sailmaker’s Loft	Per event	Taxable	\$ 800.00	\$ 800.00	\$ -	0.00%	Non-statutory
Wharf Theatre	Per event	Taxable	\$ 950.00	\$ 950.00	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
Hire of the Steam Packet Inn (Hourly Rate)	Per hour	Taxable	\$ 150.00	\$ 150.00	\$ -	0.00%	Non-statutory
Wedding photographs in the Village (Hourly Rate)	Per hour	Taxable	\$ 150.00	\$ 150.00	\$ -	0.00%	Non-statutory
<b>Visitor Services</b>							
Displays in Visitor Centre	Per week	Taxable	\$ 100.00	\$ 100.00	\$ -	0.00%	Non-statutory
Display of brochures and access to visitor	Fee for service	Taxable	Fee for service relates to Great Ocean Road Tourism Marketing Prospectus	Fee for service relates to Great Ocean Road Tourism Marketing Prospectus	\$ -	0.00%	Non-statutory
City Highlights 1 Hour Tour	Per tour	Taxable	\$ 95.00	\$ 95.00	\$ -	0.00%	Non-statutory
<b>Note:</b> Flagstaff Hill Maritime Village and Visitor Services fees will apply from 1 April 2022 in accordance with Tourism Industry Standards							

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>HOLIDAY PARKS</b>							
<b>Surfside &amp; Shipwreck Holiday Parks</b>							
Sites Powered : Peak Season - Daily powered	Per site	Taxable	\$ 63.00	\$ 63.00	\$ -	0.00%	Non-statutory
Sites Powered : Peak Season - Night two person	Per site	Taxable	\$ 63.00	\$ 63.00	\$ -	0.00%	Non-statutory
Sites Powered : Peak Season - Night single	Per site	Taxable	\$ 54.00	\$ 54.00	\$ -	0.00%	Non-statutory
Sites Powered: High Season - Daily powered	Per site	Taxable	\$ 53.00	\$ 53.00	\$ -	0.00%	Non-statutory
Sites Powered: High Season - Night two person	Per site	Taxable	\$ 43.00	\$ 43.00	\$ -	0.00%	Non-statutory
Sites Powered: High Season - Night single	Per site	Taxable	\$ 35.00	\$ 35.00	\$ -	0.00%	Non-statutory
Sites Powered: Low Season - Daily powered	Per site	Taxable	\$ 48.00	\$ 48.00	\$ -	0.00%	Non-statutory
Sites Powered: Low Season - Night two person	Per site	Taxable	\$ 38.00	\$ 38.00	\$ -	0.00%	Non-statutory
Sites Powered: Low Season - Night single	Per site	Taxable	\$ 33.00	\$ 33.00	\$ -	0.00%	Non-statutory
<b>Surfside &amp; Shipwreck Holiday Parks</b>							
Sites Unpowered : Peak Season - Daily family unpowered	Per site	Taxable	\$ 53.00	\$ 53.00	\$ -	0.00%	Non-statutory
Sites Unpowered : Peak Season - Night two person	Per site	Taxable	\$ 53.00	\$ 53.00	\$ -	0.00%	Non-statutory
Sites Unpowered : Peak Season - Night single	Per site	Taxable	\$ 44.00	\$ 44.00	\$ -	0.00%	Non-statutory
Sites Unpowered: High Season - Daily family	Per site	Taxable	\$ 43.00	\$ 43.00	\$ -	0.00%	Non-statutory
Sites Unpowered: High Season - Night two person	Per site	Taxable	\$ 37.00	\$ 37.00	\$ -	0.00%	Non-statutory
Sites Unpowered: High Season - Night single	Per site	Taxable	\$ 29.00	\$ 29.00	\$ -	0.00%	Non-statutory
Sites Unpowered: Low Season - Night family	Per site	Taxable	\$ 38.00	\$ 38.00	\$ -	0.00%	Non-statutory
Sites Unpowered: Low Season - Night two person	Per site	Taxable	\$ 34.00	\$ 34.00	\$ -	0.00%	Non-statutory
Sites Unpowered: Low Season - Night single	Per site	Taxable	\$ 28.00	\$ 28.00	\$ -	0.00%	Non-statutory



Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>Surfside Cabins</b>							
Beach Chalet: Peak Season - Daily	Per chalet	Taxable	\$ 265.00	\$ 265.00	\$ -	0.00%	Non-statutory
Beach Chalet: Peak Season - Weekly	Per chalet	Taxable	\$ 1,855.00	\$ 1,855.00	\$ -	0.00%	Non-statutory
Beach Chalet: High Season - Daily	Per chalet	Taxable	\$ 215.00	\$ 215.00	\$ -	0.00%	Non-statutory
Beach Chalet: High Season - Weekly	Per chalet	Taxable	\$ 1,505.00	\$ 1,505.00	\$ -	0.00%	Non-statutory
Beach Chalet: Low Season - Daily	Per chalet	Taxable	\$ 190.00	\$ 190.00	\$ -	0.00%	Non-statutory
Beach Chalet: Low Season - Weekly	Per chalet	Taxable	\$ 1,330.00	\$ 1,330.00	\$ -	0.00%	Non-statutory
Cedar Cabins: Peak Season - Daily	Per cabin	Taxable	\$ 195.00	\$ 195.00	\$ -	0.00%	Non-statutory
Cedar Cabins: Peak Season - Weekly	Per cabin	Taxable	\$ 1,365.00	\$ 1,365.00	\$ -	0.00%	Non-statutory
Cedar Cabins: High Season - Daily	Per cabin	Taxable	\$ 160.00	\$ 160.00	\$ -	0.00%	Non-statutory
Cedar Cabins: High Season - Weekly	Per cabin	Taxable	\$ 1,120.00	\$ 1,120.00	\$ -	0.00%	Non-statutory
Cedar Cabins: Low Season - Daily	Per cabin	Taxable	\$ 140.00	\$ 140.00	\$ -	0.00%	Non-statutory
Cedar Cabins: Low Season - Weekly	Per cabin	Taxable	\$ 980.00	\$ 980.00	\$ -	0.00%	Non-statutory
Mariner cottages: Peak Season - Daily	Per cottage	Taxable	\$ 180.00	\$ 180.00	\$ -	0.00%	Non-statutory
Mariner cottages: Peak Season - Weekly	Per cottage	Taxable	\$ 1,260.00	\$ 1,260.00	\$ -	0.00%	Non-statutory
Mariner cottages: High Season - Daily	Per cottage	Taxable	\$ 145.00	\$ 145.00	\$ -	0.00%	Non-statutory
Mariner cottages: High Season - Weekly	Per cottage	Taxable	\$ 1,015.00	\$ 1,015.00	\$ -	0.00%	Non-statutory
Mariner cottages: Low Season - Daily	Per cottage	Taxable	\$ 125.00	\$ 125.00	\$ -	0.00%	Non-statutory
Mariner cottages: Low Season - Weekly	Per cottage	Taxable	\$ 875.00	\$ 875.00	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc	2021/22 Fee Inc	Fee Increase /	Fee	Basis of Fee
			GST	GST	(Decrease)	Increase /	
			\$	\$	\$	%	
<b>WASTE MANAGEMENT</b>							
<b>Waste Charges</b>							
FOGO Compostable Liners (roll of 150)	Per roll	Taxable	\$ 10.00	\$ 10.00	\$ -	0.00%	Non-statutory
Bin springs	Per springs	Taxable	\$ 10.00	\$ 10.00	\$ -	0.00%	Non-statutory
Bin latches	Per latch	Taxable	\$ 5.00	\$ 5.00	\$ -	0.00%	Non-statutory
240L landfill bin (annual charge)	Per bin	Taxable	New	\$ 99.00	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc GST	2021/22 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
All fees are set by the State Government of Victoria in accordance with the Planning and Environment (Fees) Regulation 2016 and the Subdivision (Fees) Regulation 2016, and are subject to change. Statutory planning fees are GST Free unless specified.							
<b>NON-STATUTORY PLANNING FEES</b>							
<b>Planning</b>							
Request to amend permit or endorsed plans under the provisions of Secondary Consent within condition of permit	Per permit	Taxable	\$ 209.40	\$ 212.50	\$ 3.10	1.48%	Non-statutory
<b>Extension of time for Planning Permits:</b>							
- First extension	Per application	Taxable	\$ 108.20	\$ 109.80	\$ 1.60	1.48%	Non-statutory
- Second extension	Per application	Taxable	\$ 300.20	\$ 304.70	\$ 4.50	1.50%	Non-statutory
- Additional extensions	Per application	Taxable	\$ 407.10	\$ 413.20	\$ 6.10	1.50%	Non-statutory
Approval of Development Plans to the satisfaction of the Responsible Authority	Per application	Taxable	\$ 707.15	\$ 717.70	\$ 10.55	1.49%	Non-statutory
Approval of amendments to Development Plans to the satisfaction of the Responsible Authority	Per application	Taxable	\$ 707.15	\$ 717.70	\$ 10.55	1.49%	Non-statutory
Approval of 173 Agreements - plus cost of legal advice if required	Per application	Taxable	\$ 174.40	\$ 177.00	\$ 2.60	1.49%	Non-statutory
Review of compliance of Section 173 Agreements - (plus cost of legal advice if required)	Per application	Taxable	\$ 174.40	\$ 177.00	\$ 2.60	1.49%	Non-statutory
Liquor License requests	Per License	Taxable	\$ 162.80	\$ 165.20	\$ 2.40	1.47%	Non-statutory
<b>Notification of Planning Applications or Planning Scheme Amendments:</b>							
- Up to 10 letters/notices	Per letter/notice up to 10	Taxable	\$ 116.30	\$ 118.00	\$ 1.70	1.46%	Non-statutory
- Additional letters/notices	Per letter/notice	Taxable	\$ 5.60	\$ 5.70	\$ 0.10	1.79%	Non-statutory
Property Inquiry relating to planning history	Per inquiry	Taxable	\$ 81.50	\$ 82.70	\$ 1.20	1.47%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>Mapping Products (Commercial Use)</b>							
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.							
<i>Size</i>							
<b>A0</b>	Per print	Taxable	\$ 149.20	\$ 151.40	\$ 2.20	1.47%	Non-statutory
<b>A1</b>	Per print	Taxable	\$ 118.30	\$ 120.10	\$ 1.80	1.52%	Non-statutory
<b>A2</b>	Per print	Taxable	\$ 88.45	\$ 89.70	\$ 1.25	1.41%	Non-statutory
<b>A3</b>	Per print	Taxable	\$ 60.80	\$ 61.70	\$ 0.90	1.48%	Non-statutory
<b>A4</b>	Per print	Taxable	\$ 58.55	\$ 59.40	\$ 0.85	1.45%	Non-statutory
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.							
<i>Size</i>							
<b>A0</b>	Per print	Taxable	\$ 232.65	\$ 236.10	\$ 3.45	1.48%	Non-statutory
<b>A1</b>	Per print	Taxable	\$ 180.25	\$ 182.90	\$ 2.65	1.47%	Non-statutory
<b>A2</b>	Per print	Taxable	\$ 135.95	\$ 138.00	\$ 2.05	1.51%	Non-statutory
<b>A3</b>	Per print	Taxable	\$ 88.45	\$ 89.70	\$ 1.25	1.41%	Non-statutory
<b>A4</b>	Per print	Taxable	\$ 44.15	\$ 44.80	\$ 0.65	1.47%	Non-statutory
<b>Statutory Building Fees</b>							
All fees are set by the State Government of Victoria in accordance with the Building Regulations 2018 and are subject to change. Statutory building fees are GST Free unless specified.							

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>Non Statutory Building Fees</b>							
<i>Note: Additional statutory State Government charges and conditions are relevant to all Building Applications.</i>							
<b>Class: 1B &amp; 2-9 Residential and commercial works other than Class 1A</b>	Value >\$23,500	Taxable	4 (Value ÷1300 +√Value)	4 (Value ÷1300 +√Value)	\$ -	0.00%	Non-statutory
	Minimum Fee:	Taxable	\$941.00	\$ 955.10	\$ 14.10	1.50%	Non-statutory
<b>Class: 1A All dwellings – single detached houses or attached multi-units development.</b>	Up to \$150,000	Taxable	\$1,890.00	\$ 1,918.00	\$ 28.00	1.48%	Non-statutory
	\$150,001-\$200,000	Taxable	\$2,638.00	\$ 2,678.00	\$ 40.00	1.52%	Non-statutory
	\$200,001-\$250,000	Taxable	\$3,385.00	\$ 3,436.00	\$ 51.00	1.51%	Non-statutory
	\$250,001-\$300,000	Taxable	\$4,134.00	\$ 4,196.00	\$ 62.00	1.50%	Non-statutory
	>\$300,000	Taxable	Value÷72	Value÷71			Non-statutory
	Large projects	Taxable	Negotiable	Negotiable			Non-statutory
<b>Class: 1A Dwellings – extensions/alterations (including demolitions)</b>	Up to \$10,000	Taxable	\$693.00	\$ 703.00	\$ 10.00	1.44%	Non-statutory
	\$10,001-\$20,000	Taxable	\$885.00	\$ 898.00	\$ 13.00	1.47%	Non-statutory
	\$20,001-\$50,000	Taxable	\$1,176.00	\$ 1,194.00	\$ 18.00	1.53%	Non-statutory
	\$50,001-\$100,000	Taxable	\$1,686.00	\$ 1,711.00	\$ 25.00	1.48%	Non-statutory
	\$100,001-\$150,000	Taxable	\$2,196.00	\$ 2,229.00	\$ 33.00	1.50%	Non-statutory
	>\$150,000	Taxable	Value÷67	Value÷66			Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
<b>Class: 1A Dwellings – internal alterations/minor works</b>	Up to \$10,000	Taxable	\$516.00	\$ 524.00	\$ 8.00	1.55%	Non-statutory
	\$10,001-\$20,000	Taxable	\$693.00	\$ 703.00	\$ 10.00	1.44%	Non-statutory
	\$20,001-\$50,000	Taxable	\$917.00	\$ 931.00	\$ 14.00	1.53%	Non-statutory
	\$50,001-\$100,000	Taxable	\$1,291.00	\$ 1,310.00	\$ 19.00	1.47%	Non-statutory
	>\$100,000	Taxable	Value÷76	Value÷75			Non-statutory
<b>Class: 10A/10B Minor works – garages, carports, pools, fences etc.</b>	Up to \$10,000	Taxable	\$516.00	\$ 524.00	\$ 8.00	1.55%	Non-statutory
	\$10,001-\$20,000	Taxable	\$693.00	\$ 703.00	\$ 10.00	1.44%	Non-statutory
	\$20,001-\$50,000	Taxable	\$917.00	\$ 931.00	\$ 14.00	1.53%	Non-statutory
	\$50,001-\$100,000	Taxable	\$1,291.00	\$ 1,310.00	\$ 19.00	1.47%	Non-statutory
	>\$100,000	Taxable	Value÷76	Value÷75			Non-statutory
<b>Note: Additional statutory State Government charges and conditions are relevant to all Building Applications.</b>							
Any additional inspection	Domestic	Taxable	\$198.10	\$ 201.10	\$ 3.00	1.51%	Non-statutory
	Commercial	Taxable	\$267.95	\$ 272.00	\$ 4.05	1.51%	Non-statutory
Amendment and/or extension of building permits; Amendment of approved plans	Domestic	Taxable	\$198.10	\$ 201.10	\$ 3.00	1.51%	Non-statutory
	Commercial	Taxable	\$267.95	\$ 272.00	New	0.00%	Non-statutory
<b>Additional Building Fees</b>							
Administration of Building Notice	Per notice	Taxable	\$ 697.90	\$ 708.40	\$ 10.50	1.50%	Non-statutory
Administration of Building Order	Per order	Taxable	\$ 465.20	\$ 472.20	\$ 7.00	1.50%	Non-statutory
Temporary Structure Siting Approval	Per siting	Taxable	\$ 465.20	\$ 472.20	\$ 7.00	1.50%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee inc GST \$	2021/22 Fee inc GST \$	Fee increase / (decrease) \$	Fee increase / (decrease) %	Basis of Fee
Occupancy Permit for Places of Public Entertainment (POPE)	Per permit	Taxable	\$ 581.60	\$ 590.30	\$ 8.70	1.50%	Non-statutory
Provide copy of Building Permit or Occupancy Permit (with owners consent)	Per permit	Taxable	\$ 82.00	\$ 83.20	\$ 1.20	1.46%	Non-statutory
Provide copy of Building Permit including plans – Domestic (with owners consent)	Per permit	Taxable	\$ 143.00	\$ 145.10	\$ 2.10	1.47%	Non-statutory
Provide copy of Building Permit including plans – Commercial (with owners consent)	Per permit	Taxable	\$ 327.00	\$ 331.90	\$ 4.90	1.50%	Non-statutory
Essential Safety Measure Assessment - minimum fee	Per assessment	Taxable	\$ 639.75	\$ 649.30	\$ 9.55	1.49%	Non-statutory