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WARRNAMBOOL  
CITY COUNCIL

# Council Plan 2021-2025

A thriving city at the heart of coast and country



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The Local Government Act stipulates that Council must prepare a Council Plan which will include the strategic objectives of the council and strategies for achieving those objectives for the next four years as well as indicators for monitoring the achievement of the objectives.

The Council Plan is supported by the Strategic Resource Plan, which includes the financial and non-financial resources required to achieve the Council Plan.

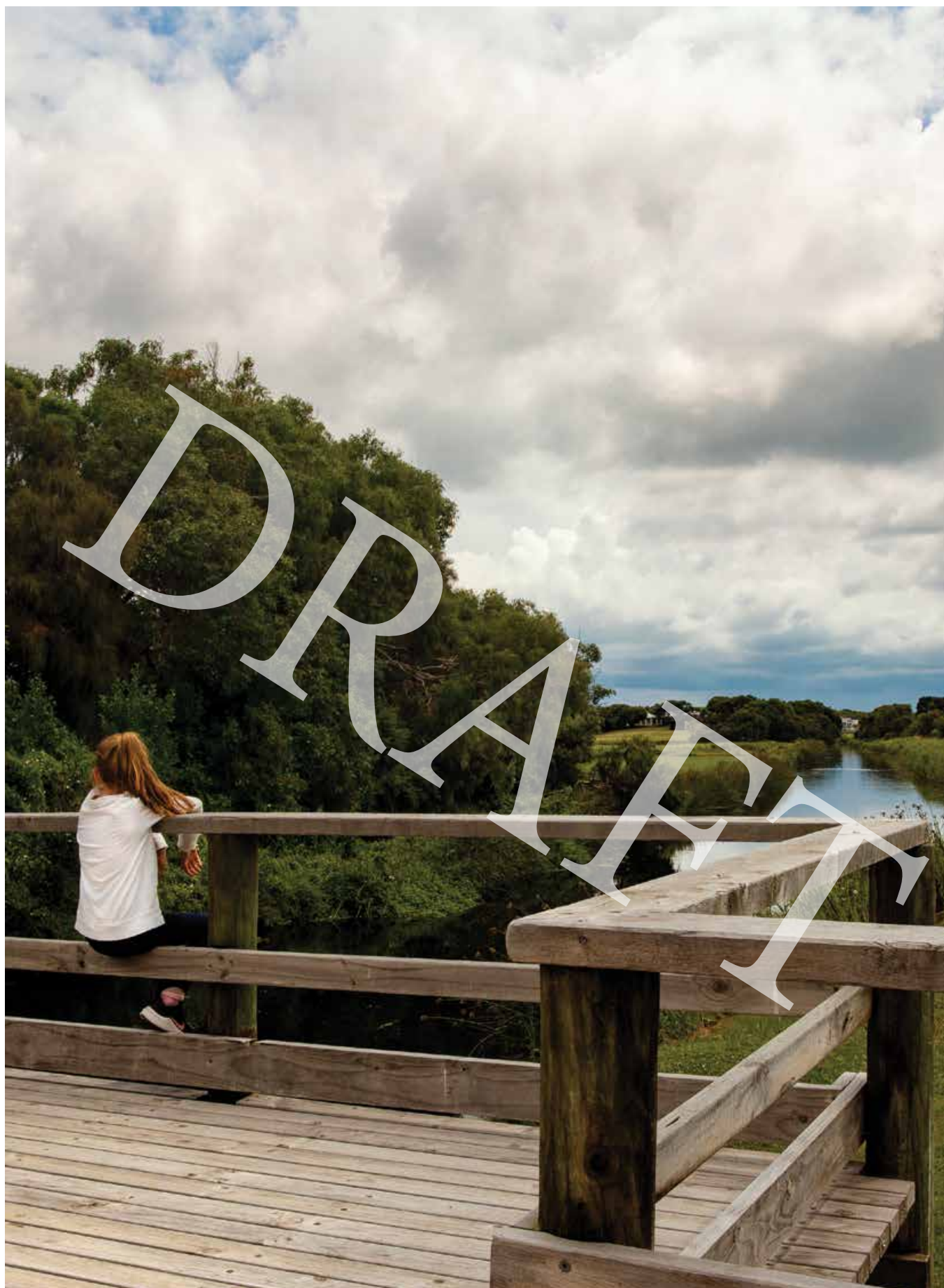
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## Acknowledgement of Traditional Owners

**Warrnambool City Council acknowledges the Traditional Owners of this Country and pays respects to their Elders past, present and emerging.**







# Our Vision

## A thriving city at the heart of coast and country.

**Warrnambool is the bright beacon at the western edge of the Great Ocean Road.**

Within the Warrnambool municipality are beautiful beaches, parks, buildings and pathways. The city of Warrnambool is the South West's professional, commercial, retail, education, sporting and health capital and our attractive townships of Allansford, Bushfield and Woodford enhance our liveability.

# Our Councillors

## Warrnambool City Council is an unsubdivided municipality represented by seven Councillors.

At the October 2020 Victorian Local Government elections Otha Akoch, Debbie Arnott, Ben Blain, Vicki Jellie, Angie Paspaliaris, Max Taylor and Richard Ziegeler were elected to Council. On November 23, 2020, Cr Vicki Jellie was elected Mayor and Cr Richard Ziegeler was elected Deputy Mayor.



**From left:** Cr Angie Paspaliaris, Cr Otha Akoch, Cr Richard Ziegeler, Cr Vicki Jellie, Cr Ben Blain, Cr Max Taylor, Cr Debbie Arnott.

2021 - 2025 Warrnambool City Council Plan



## Mayor's foreword

### Cr Vicki Jellie

**On behalf of Council I am pleased to present to the community the Draft Council Plan 2021-2025.**

**T**he Council Plan is a key strategic document for Council and guides the work we will be doing for the community over the next four years.

The Council Plan is strongly influenced by, and aligns with, the wishes expressed in the long-term community vision, Warrnambool 2040.

Council is a key partner in Warrnambool 2040 and it is imperative that the Council Plan follows a trajectory that helps deliver the targets contained in W2040.

The draft Council Plan was developed following facilitated workshops with Councillors, Council staff and the community.

We also engaged the community through listening posts and through the use of an online survey.

We received input from right across the Warrnambool municipality and I would like to thank all those who provided us with feedback and in doing so made a contribution towards the future of their city and its people.

#### What has changed?

**A**s a group of seven first-term Councillors our discussions around the new Council Plan were about taking a conservative approach to the use of Council resources.

Also at the forefront of our thinking was the recovery from the impact of COVID-19 and the role Council could play in helping our community return to a post-COVID normal.

When it comes to major new infrastructure our initial focus will be on successfully completing existing major projects including the Reid Oval redevelopment, the new Learning and Library Hub, the replacement of Edward Bridge and the ongoing upgrade of Lake Pertobe.

It is important that we need to see these projects through so at this stage Council will take a very considered approach when it comes to major new infrastructure projects.

While we will not stop being aspirational, we believe that the next 12 to 18 months is the right time to take stock and to "steady the ship".

We need to manage the assets we have already to ensure that the liveability and amenity that residents and visitors enjoy is not compromised.

Looking further ahead, Council will consider how we make our livestock exchange more effective and will also investigate the possibilities and opportunities provided by Flagstaff Hill.

Council is currently developing a business case for the Warrnambool Art Gallery that will consider the community's wishes and also the economics of redeveloping the gallery at the existing site or starting again at a different location.

We believe this cautious approach to major new infrastructure accords with the community's wishes – we received feedback from the community during Council Plan consultation on the need to be responsible and to ensure the financial sustainability of the city.

Council is also committed to working meaningfully and effectively with the Aboriginal community and again, this was raised regularly by the community during the Council Plan consultation.

Another major change will be the issues on which Council will advocate for on behalf of the community.

The funding of the library, Reid Oval and Stage II of the Warrnambool Base Hospital redevelopment means we will revisit our advocacy plan. We will continue to press for improvements to the Princes Highway – funding from the Victorian and Australian governments has been announced and we are keen for work on vital upgrades to begin.

We also heard from the community that improvements to the rail service – relating to speed and punctuality – are much needed. Affordable and social housing were also





raised during community engagement and this is also an area in which Council can raise concerns on behalf of the community. The Woodford-Bushfield community raised concerns about truck speeds and numbers which Council will consider in its advocacy plan.

#### **What about 'business as usual' activities?**

**T**here are many activities and services that Council will continue to perform.

While they could be described as "business as usual" activities they are all reflected in this plan and are essential to our community.

For instance we will always ensure that our city's parks, gardens and public spaces are well kept and visually appealing. They are a part of what makes Warrnambool so liveable and able to attract new residents and maintain steady, manageable population growth.

We will continue to care for our most vulnerable residents through the provision of Home and Community Care services and through the delivery of a Meals on Wheels program.

#### **The future**

**W**e are extremely excited about the future of our great and growing city.

We have low unemployment, more than two decades of residential land supply and are fortunate to be home to a Deakin University campus and the central campus of the South West Institute of TAFE.

Over the coming years we will also have a completely redeveloped Base Hospital that will deliver care to many people from across the South West.

Our enviable location includes stunning beaches and a climate that lends itself to beach holidays and winter get-aways.

With all the advantages our city has we must continue to be proactive about ensuring that Warrnambool in decades to come remains an attractive, liveable city with opportunities to thrive available to all residents.

Ultimately this plan is a plan from the community for the community. While it is a four-year plan it will be reviewed annually and Council is receptive to feedback on the plan.

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# A message from the Chief Executive Officer

## Peter Schneider

**Warrnambool City Council staff are committed to delivering on the objectives described in the Council Plan 2021-2025.**

The Council Plan is a requirement of the Local Government Act 2020 and must be prepared in consultation with the community and adopted by Council by June 30, 2021.

The Local Government Act stipulates that the Council Plan must:

- describe the strategic direction of the Council;
- outline strategic objectives for achieving the strategic direction;
- strategies for achieving the objectives;
- strategic indicators for monitoring the achievement of the objectives; and,
- a description of the Council's initiatives and priorities for services, infrastructure and amenity.

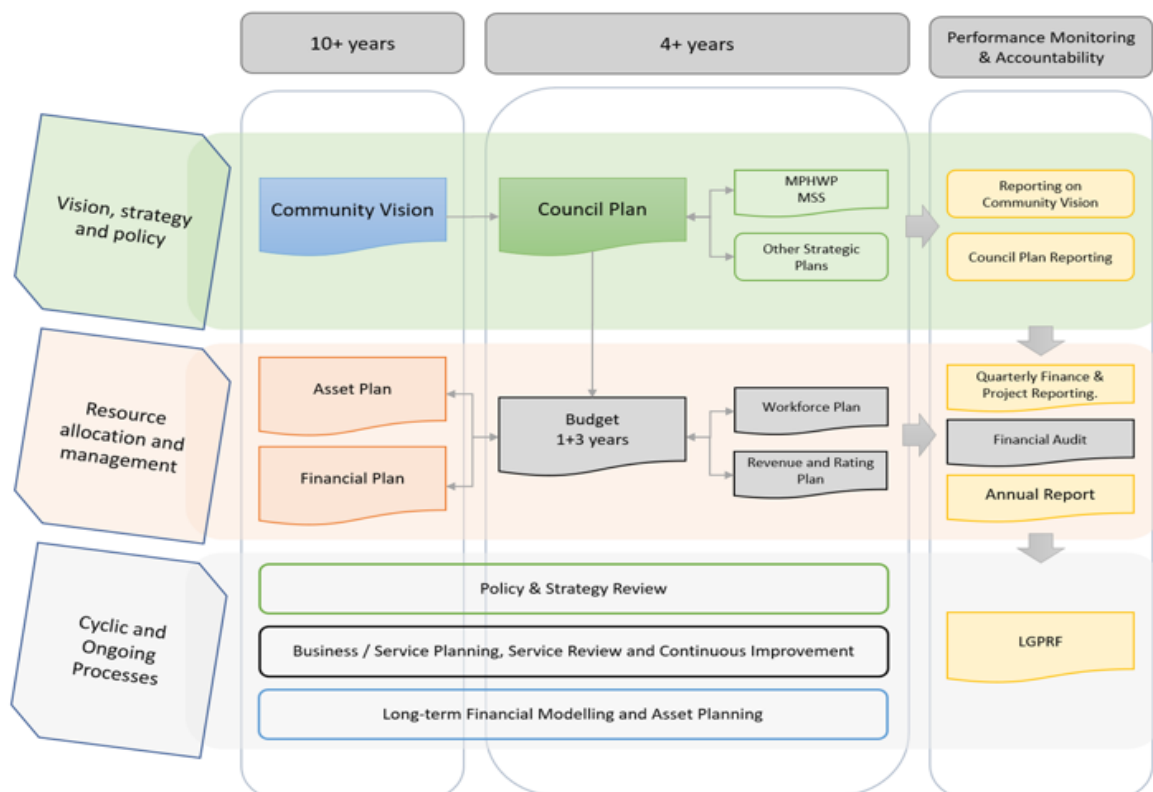
The Council Plan is part of an integrated planning frame-

work with the community vision, Warrnambool 2040, providing an over-arching strategic direction for our city.

The activities and initiatives contained in this Council Plan have been developed by Council staff to help deliver the objectives contained in the plan.

Council will provide quarterly reports to the community on how we have progressed with each of the actions and initiatives.

Strategic indicators or measuring our progress include the Local Government Performance Reporting Framework, the annual Local Government Community Satisfaction Survey, the financial and operational statements contained in our Annual Reports and the targets and goals identified in our broad suite of plans and strategies.



**Above:** the integration of Local Government planning and reporting to the community.



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# The Community Vision – Warrnambool 2040 goals

## OUR PEOPLE

Warrnambool will be a city where all people thrive

**Our Goals:**

1. a welcoming and inclusive city
2. a safe and connected community
3. Warrnambool's people are healthy
4. value local Aboriginal identity and culture
5. a learning community

## OUR ECONOMY

Warrnambool will be Australia's most resilient and thriving regional economy

**Our Goals:**

1. embrace digital innovation and technological change
2. grow a resilient and diverse economy
3. foster a creative and collaborative culture
4. think globally

## OUR PLACE

Warrnambool will be Australia's most liveable regional city

**Our Goals:**

1. an affordable and accessible place to live for every one
2. encourages and prioritises sustainable transport
3. Well-connected outside the city
4. has accessible, high-quality public spaces and facilities

## OUR ENVIRONMENT

Warrnambool will be Australia's most sustainable city

**Our Goals:**

1. ZERO WARRNAMBOOL - Innovative solutions for zero net emissions
2. ADAPTABLE WARRNAMBOOL - adapt to the impacts of climate change
3. WISE WARRNAMBOOL - a wise city, that wastes not
4. NATURAL WARRNAMBOOL - enjoy, love, respect and care for the natural environment
5. BLUE WARRNAMBOOL - water for life
6. GREEN WARRNAMBOOL - a city in nature



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## How we engaged with the community

February 8 and 9	Workshops with Councillors
February 8	Online survey and registration for deliberative workshops undertaken – 72 respondents.
February 20	Online survey to seek ideas for the Council Plan and to review the community vision, Warrnambool 2040.
February 24	Workshop with Council staff.
March 3	Listening posts at the Lighthouse Studio and Warrnambool Stadium with sessions for residents of all Warrnambool localities including Allansford, Bushfield-Woodford, Dennington, Central Warrnambool, Warrnambool-Botanic, East Warrnambool, North Warrnambool, North-East Warrnambool, South-East Warrnambool, South-Warrnambool-Merrivale and West Warrnambool.
March 17	Two deliberative workshops with the community, 60 participants.
May 3	Draft Council Plan considered at open Council meeting and subsequently released for public comment.



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# About Warrnambool

## Our city

**The municipality of Warrnambool covers 120sqkm in Victoria's South West.**

It includes the city of Warrnambool and townships of Allansford, Bushfield and Woodford.

It has annual population growth of about one per cent, a population of 35,500 and is the most populous city in the South West.

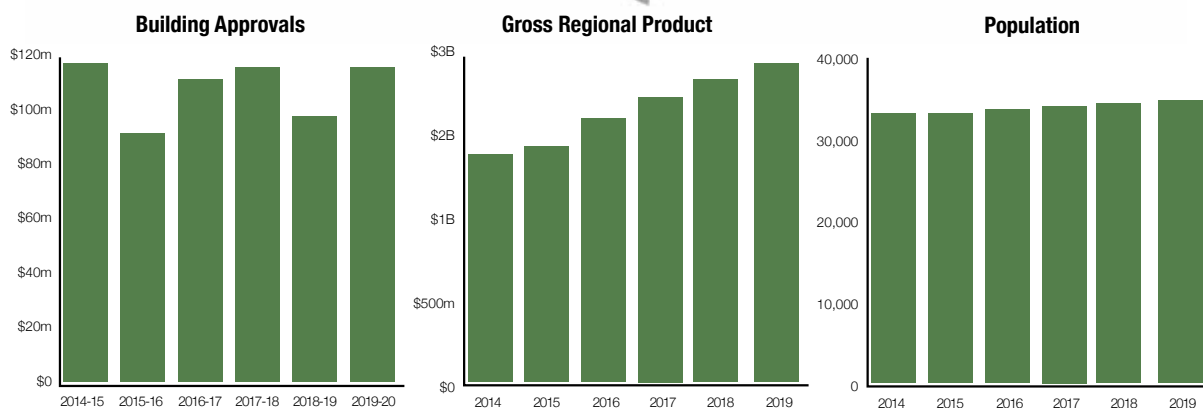
Warrnambool is the major regional centre for health care, education, professional services and sport and culture. Warrnambool's economy generates output of some \$4.5 billion accounting for over 25 per cent of the Great South Coast region's economic output from less than one per cent of the land area.

There are 16,653 jobs in Warrnambool and the following six sectors account for over two-thirds of employees whose place of work is located within Warrnambool:

- Healthcare and Social Assistance;
- Retail trade;
- Education and Training;
- Accommodation and Food Services;
- Construction and Manufacturing.

The construction industry makes the greatest contribution to economic output in the region, which at \$582.5 million accounts for 12.82 per cent of total output.

Warrnambool is a popular and expanding tourism destination. Property and business services, government administration and construction are also key growth sectors.

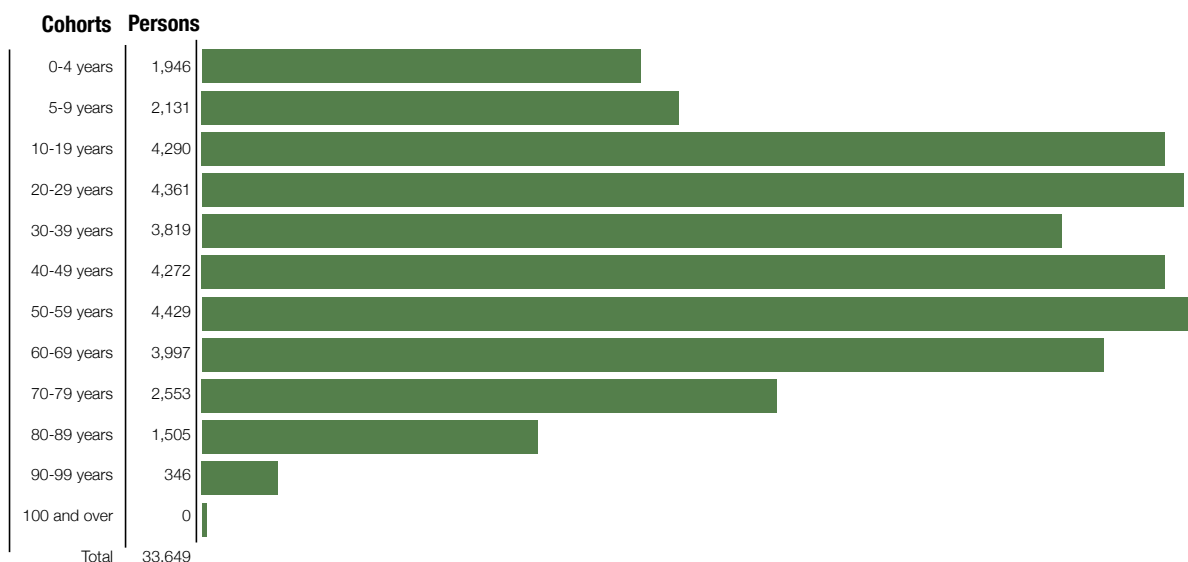


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# Our community

The median age group in Warrnambool (C) is 40-49 years compared to 30-39 years in 2011.

The percentage of the community 60 years or older is 24.97%. For Great South Coast this is 28.09%.



## Median age

**Warrnambool:** 40  
**Regional Victoria:** 43  
**Victoria:** 37

## Medium and high density housing

**Warrnambool:** 20 per cent  
**Regional Victoria:** 10 per cent  
**Victoria:** 27 per cent

## Population density

**2.94 per hectare**

## Median weekly household income

**Warrnambool:** \$1,180  
**Regional Victoria:** \$1,124  
**Victoria:** \$1,421

## Indigenous population

**Warrnambool:** 1.7 per cent  
**Regional Victoria:** 1.6 per cent  
**Victoria:** 0.8 per cent

## Households with a mortgage

**Warrnambool:** 29 per cent  
**Regional Victoria:** 31 per cent  
**Victoria:** 33 per cent

## Couples with children

**Warrnambool:** 25 per cent  
**Regional Victoria:** 25 per cent  
**Victoria:** 31 per cent

## Overseas born

**Warrnambool:** 8 per cent  
**Regional Victoria:** 11 per cent  
**Victoria:** 28 per cent

## Older couples without children

**Warrnambool:** 11 per cent  
**Regional Victoria:** 12 per cent  
**Victoria:** 9 per cent

## Language at home other than English

**Warrnambool:** 4 per cent  
**Regional Victoria:** 6 per cent  
**Victoria:** 26 per cent

## Lone person households

**Warrnambool:** 28 per cent  
**Regional Victoria:** 27 per cent  
**Victoria:** 23 per cent

## University attendance

**Warrnambool:** 3 per cent  
**Regional Victoria:** 3 per cent  
**Victoria:** 5 per cent

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University qualification

**Warrnambool:** 16 per cent

**Regional Victoria:** 15 per cent

**Victoria:** 24 per cent

Trade qualification

**Warrnambool:** 21 per cent

**Regional Victoria:** 22 per cent

**Victoria:** 17 per cent

Unemployment rate (March 2021)

**Warrnambool:** 5.3 per cent

**Regional Victoria:** 6 per cent

**Victoria:** 6.6 per cent

Workforce participation rate

**Warrnambool:** 60 per cent

**Regional Victoria:** 56 per cent

**Victoria:** 60 per cent

Public transport to work

**Warrnambool:** 1 per cent

**Regional Victoria:** 2 per cent

**Victoria:** 12 per cent

SEIFA index of disadvantage

**Warrnambool:** 986

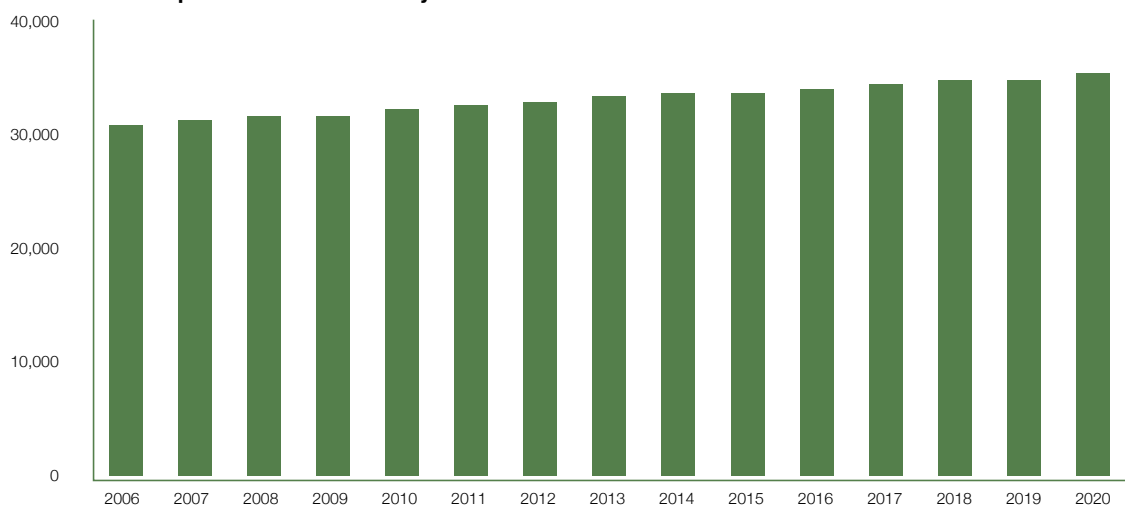
**Regional Victoria:** 977

**Victoria:** 1010

Estimated homeless (2016)

**Warrnambool:** 149

**Estimated Resident Population - Warrnambool City Council**



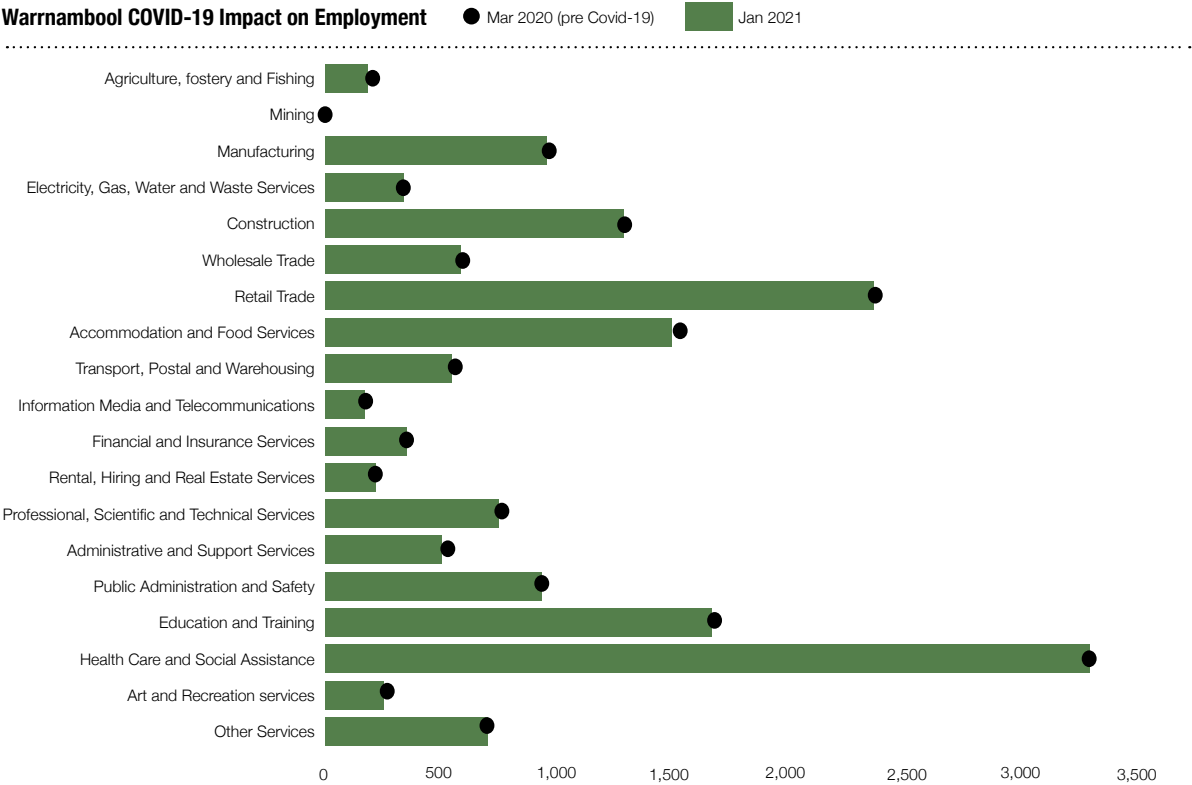
Source: Australia, Bureau of Statistics, Regional Population Growth, Australia (3218.0) Compiled and presented by .id (informed decisions)

**COVID-19 impact - JobSeeker recipients**

Current month	February 2021		August 2020		
Region - LGA/SA2	JobSeeker and youth allowance recipients	% of 15-64 age population	JobSeeker and Youth allowance recipients	% of 15-64 age population	Change
Warrnambool City	1,955	8.8	2,252	10.2	-297
Warrnambool - North	1,164	8.3	1,327	9.5	-163
Warrnambool - South	819	9.8	957	11.5	-138
Regional VIC	90,151	9.7	104,202	11.2	-14,051
Victoria	338,723	7.7	413,330	9.4	-74,607



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**Above:** employment data reveals Warrnambool accommodation and food services were hardest hit by COVID-19.



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# Our services to the community

## – a snapshot

**Environmental management** – environmental policy and projects.

**Waste management and street cleaning** – kerbside collections, leaf collection and street litter bins.

**Parks and gardens** – tree pruning, planting, maintenance of open space, conservation management.

**Community services** – Volunteer Connect, Social Inclusion, Youth Engagement, Diversity, Access and Inclusion.

**Aged services** – meals on wheels, personal care, respite, home maintenance, positive ageing and senior citizens programs.

**Family services** – preschools, maternal and child health, youth services, child care, family day care, immunisation.

**Arts and culture** – Warrnambool Art Gallery and Lighthouse Theatre.

**Library services** – Warrnambool library.

**Recreation** – sport, recreation and cultural facilities and programs.

**Leisure services** – Warrnambool Stadium and AquaZone.

**Health services** – public health, immunisation and administration of food premises.

**Festivals and events** – festivals and events to deliver economic benefits to the city.

**Asset maintenance** – buildings, roads, footpaths, tracks and drainage

**Infrastructure services** – capital works and maintenance on Council's main civil infrastructure.

**Regulatory services** – local laws, traffic control.

**Statutory building services** – includes processing of building permits.

**City strategy and development** – Council Planning Scheme, processing of development proposals.

**South-West Victorian Livestock Exchange** – livestock sales centre.





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**Holiday parks** – affordable holiday accommodation.

**Flagstaff Hill Maritime Village** – includes the Visitor Information Centre and maritime museum.

**Economic development** – includes industry and business support, statistical analysis and project development.

**Warrnambool Airport** – for emergency, passenger and recreational aircraft.

**Port of Warrnambool** – managed by Council on behalf of the Victorian Government.

**Elected Council** – governs our city with and on behalf of the community.

**Governance and Risk** – supports sound governance and manages Council's insurance matters.

**Executive services** – manages and facilitates implementation of Council decisions, policies and compliance with legislative requirements.

**Revenue** – revenue collection, property management.

**Information services** – enables Council staff to have the information they need to efficiently perform their roles.

**Organisation development** – promotes and implements human resource strategies and includes recruitment, staff inductions and training.

**Corporate and financial services** – banking, treasury, auditing and grants commission functions.





# Our Strategic Objectives

**The Strategic Objectives described – with the exception of the Council theme - below were developed in response to visions and goals in Warrnambool 2040.**

The deliberative engagement process including an online survey “tested” those themes to ensure they remained relevant.

Below each of the five strategic objectives are strategies which describe how each of the objectives will be achieved over the four-year life of the Council Plan.

The tables also show the alignment or connection to Warrnambool 2040.





2021 - 2025 Warrnambool City Council Plan



## 1. A healthy community

**We will be a healthy, inclusive and thriving community with equitable access to services, cultural opportunities and recreational activities**

Our strategies for achieving this objective	Alignment with Warrnambool 2040 goals
<b>1.1 Be a welcoming and inclusive city:</b> Warrnambool will be a city that is more welcoming to all and which fosters diversity.	Warrnambool will be a welcoming and inclusive city.
<b>1.2 Engagement with the Aboriginal community:</b> Council will pursue improved partnerships and meaningful engagement with Aboriginal people to grow opportunities and better outcomes for Aboriginal people.	Warrnambool will be a city that values Aboriginal identity and culture.
<b>1.3 Health and wellbeing:</b> Council will take action to improve health, wellbeing and safety outcomes for Warrnambool's community.	Warrnambool's people are healthy. Warrnambool is a safe and connected community.
<b>1.4 An accessible city:</b> Council will improve physical and social accessibility to community services, facilities, places and precincts.	Warrnambool has accessible, high quality public spaces and facilities.
<b>1.5 Recreation, arts, culture and heritage:</b> Council will support opportunities to participate in a wide range of recreational, arts and cultural programs that promote activity, wellbeing, diversity heritage and which increase community connectedness.	Warrnambool is a safe and connected community.
<b>1.6 Community learning pathways:</b> Council will support and encourage lifelong learning that helps build community resilience and preparedness for change.	Warrnambool is a learning community.

### Supporting documents

- Warrnambool – a Healthy City (municipal health and wellbeing plan, scheduled for review in 2021)
- Inclusion and Diversity Policy
- Kindergarten Enrolment and Orientation Policy
- Smoking Policy
- Disability Access and Inclusion Policy
- Active Warrnambool



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## 2. A sustainable environment

**We will protect and strengthen local ecosystems, enhance biodiversity and enable sustainable communities.**

Our strategies for achieving this objective	Alignment with Warrnambool 2040 goals
<b>2.1 Natural environment:</b> Council will enhance open spaces and infrastructure that support a healthy community, wildlife, flora, fauna and biodiversity.	Warrnambool is a city in nature
<b>2.2 Water and coastal management:</b> Council will protect and enhance the health of Warrnambool's coastline and inland waterways to protect and improve biodiversity.	Warrnambool has water for life.
<b>2.3 Environmental impact and a changing climate:</b> Council will encourage innovation and initiatives that minimise Warrnambool's environmental impact.	Warrnambool seeks innovative solutions for zero net emissions.
<b>2.4 Water resource management:</b> Council will promote and encourage awareness of sustainable practices in our work and in the community, including water resource management.	Warrnambool has water for life.
<b>2.5 Waste minimisation:</b> Council will pursue programs to minimise waste throughout the community, industry and promote the benefits of reduction, re-use and recycling of materials.	Warrnambool is a wise city that wastes not.
<b>2.6 Awareness and celebration:</b> Council will foster community awareness and recognition of the benefits of positive outcomes for Warrnambool's environment.	Warrnambool enjoys, loves, respects and cares for the natural environment.

### Supporting documents

- Resource Recovery, Waste Minimisation and Management Strategy
- Green Warrnambool
- Coastal Management Plan

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### 3. A strong economy

**We will support a resilient local and self-sustaining regional economy that encourages economic growth and provides increased employment opportunities that attract ongoing investment.**

Our strategies for achieving this objective	Alignment with Warrnambool 2040 goals
<b>3.1 Build on competitive strengths:</b> Council will support initiatives that foster ongoing development and investment in the industries which underpin Warrnambool's economic strengths and comparative advantages	Warrnambool will grow a resilient and diverse economy.
<b>3.2 Emerging industries:</b> Council will encourage emerging industry sectors that contribute to Warrnambool's economic growth and diversity.	Warrnambool will embrace digital innovation and technological change. Warrnambool will think globally.
<b>3.3 Visitor growth:</b> Council will facilitate Warrnambool's visitor growth and year-round visitation through industry development, effective destination management and promotion of attractions, experiences and by leveraging key events.	Warrnambool will grow a resilient and diverse economy.
<b>3.4 Workforce capability:</b> Council will foster the development of a workforce capable of supporting the needs of the local and regional economy.	Warrnambool will grow a resilient and diverse economy. Warrnambool will think globally.
<b>3.5 The digital economy:</b> Council will facilitate greater digital capability	Warrnambool will embrace digital innovation and technological change.

#### Supporting documents

- Warrnambool Economic Development and Investment Strategy
- Warrnambool City Centre Parking Strategy
- Events Strategy



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## 4. A connected, inclusive place

**We will provide high quality places that people value and want to live, work, play and learn in.**

Our strategies for achieving this objective	Alignment with Warrnambool 2040 goals
<p><b>4.1 Effective planning:</b> Council will ensure its planning acknowledges the unique character and attributes of local places and that that supports social connection, equitable access, appropriate housing and sustainable population growth.</p>	<p>Warrnambool is a safe and connected community.</p>
<p><b>4.2 A connected community:</b> Council will enhance Warrnambool's connectivity through the delivery of, or advocacy for, improvement to roads, public transport, footpaths, trails and digital infrastructure.</p>	<p>Warrnambool is a safe and connected community.</p>
<p><b>4.3 Stronger neighbourhoods:</b> Council will foster neighbourhood connections and capacity building including the development of inclusive recreational and cultural opportunities.</p>	<p>Warrnambool is a welcome and inclusive city.</p>
<p><b>4.4 Sustainable practices:</b> Council will promote and encourage the implementation of sustainable design across the municipality including the attractiveness, safety, accessibility and functionality of our built environment.</p>	<p>Warrnambool encourages sustainable transport. Warrnambool adapts to the impacts of climate change. Warrnambool is well-connected outside the city.</p>

### Supporting documents

- Lake Pertobe Master Plan
- Public Amenities Strategy
- Road Users Plan
- Asset Management Policy
- Nature Strip Landscaping Policy
- Street Tree Planting and Management Policy
- Warrnambool Botanic Gardens Master Plan



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## 5. An effective Council

**We will be recognised as a collaborative Council and a high-performing organisation that enables positive outcomes for Warrnambool's community, environment and economy and for Victoria's South West.**

### Our strategies for achieving this objective

**5.1 Leadership and governance:** Council will be a high-functioning team committed to respectful relationships, collaboration and ongoing engagement. It will provide strong, effective leadership, sound governance and informed decision-making.

**5.2 Engaged and informed community:** Council will ensure ongoing community engagement to identify changing needs and priorities when developing and delivering services and programs.

**5.3 Customer-focused services:** Council will continue to develop a program of Council services that are delivered to the community's satisfaction.

**5.4 High-performance culture:** Council will foster an organisational culture to support engaged, committed and high-performing staff for the effective delivery of Council's services and programs.

**5.5 Organisational and financial sustainability:** Council will ensure organisational and financial sustainability through the effective and efficient use of Council's resources and assets.

**5.6 Risk mitigation:** Council will mitigate and manage organisational risks through sound management systems and processes.

**5.7 Effective advocacy:** Council will pursue effective advocacy by providing compelling materials for desired support and funding for community priorities through establishing strong relationships with other levels of government, strategic partners and key stakeholders.

**5.8 Regional role and relationships:** Council will acknowledge Warrnambool's capability as the regional centre of south-west Victoria through appropriate leadership, advocacy and partnerships that enable greater opportunity for the region.

### Supporting documents

- Investment Policy
- Debt Management Policy
- Procurement Policy
- Project Management Policy
- Risk Management Policy
- Transparency Policy
- Customer Service Charter
- Warrnambool Advocacy Strategy

# Activities and Initiatives

The actions and initiatives listed below comprise the operational component of the Council Plan. Each action is linked to one or more of the strategic objectives described in this plan.





2021 - 2025 Warrnambool City Council Plan

## GOAL 1: A HEALTHY COMMUNITY

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

### Objective 1

**WELCOMING & INCLUSIVE CITY: Warrnambool will be a city that is more welcoming to all and fosters diversity.**

Action Code	Action Name	Due Date	Start Date
1.1.1	Provide information to new residents that introduces key Council services, organisations and agencies including those in recreation, culture and early childhood.	30/06/2022	01/07/2021
1.1.2	Develop and implement a range of Council activities and events to encourage participation from diverse groups within our community.	30/06/2022	01/07/2021
1.1.3	Increase access to participation for all abilities and raise awareness of the community regarding the needs of people with a disability.	30/06/2022	01/07/2021
1.1.4	Engage with community to ensure that a diversity of voices are informing Council policies, strategies, programs, and services.	30/06/2022	01/07/2021
1.1.5	Develop and implement programs to improve community connections and reduce social isolation.	30/06/2022	01/07/2021
1.1.6	Provide library programs and collections that facilitate inclusion, understanding and acceptance of diversity.	30/06/2022	01/07/2021
1.1.7	Establish LOTE, ESL and LGBTQI+ collections in the library to foster diversity.	30/06/2022	01/07/2021
1.1.8	Develop and implement programs and activities that improve community engagement and social connection through West Warrnambool Neighbourhood House.	30/06/2022	01/07/2021

### Objective 2

**ABORIGINAL COMMUNITIES: Council will pursue improved partnerships and meaningful engagement with Aboriginal people to grow opportunities and better outcomes for Aboriginal people.**

Action Code	Action Name	Due Date	Start Date
1.2.1	Develop and deliver programs and services in collaboration with Aboriginal people that support inclusiveness, culture and reconciliation	30/06/2021	01/07/2021
1.2.2	Explore the process and development of Reconciliation Action Plan with Reconciliation Australia.	30/06/2022	01/07/2021
1.2.3	Facilitate and encourage collaborative relationships with Aboriginal and Community Controlled Organisations (ACCOs) to address key barriers to access children's and family services and build a stronger cultural connection.	30/06/2022	01/07/2021



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<b>1.2.4</b>	Increase participation of Aboriginal families in early years services, with a focus on maternal and child health and kindergarten services.	30/06/2022	01/07/2021
<b>1.2.5</b>	Increase community awareness of, and promote, Aboriginal heritage, culture and sites of significance.	30/06/2022	01/07/2021

## Objective 3

**HEALTH & WELLBEING: Council will take action to improve health, wellbeing and safety outcomes for Warrnambool's community.**

Action Code	Action Name	Due Date	Start Date
<b>1.3.1</b>	Develop and implement the Municipal Health and Wellbeing Plan 2021-25	30/06/2025	01/07/2021
<b>1.3.1</b>	Achieve compliance with the Child Information Sharing and Family Violence Information Sharing reforms.	30/06/2022	01/07/2021
<b>1.3.2</b>	Improve children and families' health and wellbeing through attainment of targets set by the Healthy Achievement Program.	30/06/2022	01/07/2021
<b>1.3.3</b>	Deliver culturally safe early years services.	30/06/2022	01/07/2021
<b>1.3.4</b>	Develop and implement an Aquatic Strategy, including a new business model for AquaZone, to guide the improvement and strategic use of facilities to increase community participation in physical activity.	30/06/2022	01/07/2021
<b>1.3.5</b>	Develop an AquaZone fitness and program that supports and encourages well-being and water safety.	30/06/2022	01/07/2021
<b>1.3.6</b>	Establish a plan to assist gymnastics to move to a sustainable business model.	30/06/2022	01/07/2021
<b>1.3.7</b>	Increase community participation in active recreation.	30/06/2022	01/07/2021
<b>1.3.8</b>	Develop systems and policies that maximise the use of the Warrnambool Stadium.	30/06/2022	01/07/2021
<b>1.3.9</b>	Increase connection with children up to school age through outreach Maternal and Child Health Key Age Stage visits to early years services.	30/06/2022	01/07/2021
<b>1.3.10</b>	Support vulnerable families with young children through the enhanced Maternal and Child Health service.	30/06/2022	01/07/2021
<b>1.3.11</b>	Provide a broad range of programs for older members of our community.	30/06/2022	01/07/2021
<b>1.3.12</b>	Maximise use of sportsgrounds and associated recreational facilities through ensuring shared use, where appropriate.	30/06/2022	01/07/2021

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## Objective 4

**ACCESSIBLE CITY: Council will improve the physical and social accessibility to community services, facilities, places and precincts.**

Action Code	Action Name	Due Date	Start Date
1.4.1	Complete the principal pedestrian network to guide the footpath construction and improvement programs.	30/06/2022	01/07/2021
1.4.2	Investigate accreditation of Warrnambool based on the UNICEF Child Friendly City Status.	30/06/2022	01/07/2021
1.4.3	Meets the current and future needs of our growing population, programs and services through updated Community Services Infrastructure Plan.	30/06/2022	01/07/2021
1.4.4	Implement the objectives set out in the Early Years Compact Agreement.	30/06/2022	01/07/2021
1.4.5	Implement the Multiple Agency Risk Assessment and Management (MARAM) framework within all Early Years programs.	30/06/2022	01/07/2021
1.4.6	Implement plans to improve the accessibility and user-friendliness for aged and those with a disability to Council owned community facilities.	30/06/2022	01/07/2021
1.4.7	Increased access for people with disabilities by up-grading Council infrastructure through recurrent capital funding.	30/06/2022	01/07/2021
1.4.8	Maintain the delivery of high-quality services to enable people to remain as independent as possible in their own homes.	30/06/2022	01/07/2021
1.4.9	Increased engagement of young people aged 12-25 years in youth development programs and activities.	30/06/2022	01/07/2021
1.4.10	Implement an accessibility audit of Council Playgrounds	30/06/2022	01/07/2021

## Objective 5

**RECREATION, ARTS, CULTURE & HERITAGE: Council will support opportunities to participate in a wide range of recreational, arts and cultural activities that promote activity, wellbeing, diversity and heritage, and grow connectedness across the community.**

Action Code	Action Name	Due Date	Start Date
1.5.1	Relaunch the Warrnambool City Library under Council Management through a reinvigorated range of activities and programs	30/06/2022	1/07/2021
1.5.2	Deliver the Lake Pertobe Building Better Regions program of projects along with the carpark renewal and upgrade funded through Local Roads and Community Infrastructure Program.	30/06/2022	01/07/2021
1.5.3	Complete the Playspace Strategy for community playgrounds and spaces.	30/06/2022	01/07/2021
1.5.4	Deliver a Lighthouse Theatre program including the annual Primary Performers program, and implement strategies that encourages our community to experience, create, celebrate and participate in the performing arts with a focus on youth (13-25) and the disadvantaged community.	30/06/2022	01/07/2021

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<b>1.5.5</b>	Develop and implement audience engagement and marketing strategies, including a membership program, to increase participation in performing arts presentations and seasons at the Lighthouse Theatre.	30/06/2022	01/07/2021
<b>1.5.6</b>	Deliver Warrnambool Art Gallery exhibitions and experiences that engage community, attract and increase visitors, support artists and build new audience.	30/06/2022	01/07/2021
<b>1.5.7</b>	Deliver a library program of events and activities that supports lifelong learning and social inclusion.	30/06/2022	01/07/2021
<b>1.5.8</b>	Develop a Cultural Strategy for Warrnambool.	30/06/2022	01/07/2021
<b>1.5.9</b>	Development and implement policies and strategies to maximize use of community assets in areas of art and culture.	30/06/2022	01/07/2021
<b>1.5.10</b>	Support community organisations to improve participation opportunities that support health and wellbeing, social, cultural and recreational outcomes through Council's community funding programs.	30/06/2022	01/07/2021

## Objective 6

**COMMUNITY LEARNING PATHWAYS: Council will support and encourage lifelong learning that helps built community resilience and preparedness for change.**

Action Code	Action Name	Due Date	Start Date
<b>1.6.1</b>	Relaunch the Warrnambool City Library under Council Management through a reinvigorated range of activities and programs	30/06/2022	1/07/2021
<b>1.6.2</b>	Deliver the new Warrnambool Library.	30/06/2022	01/07/2021
<b>1.6.3</b>	Deliver library early years programs that support language and literacy development and parental efficacy.	30/06/2022	01/07/2021
<b>1.6.4</b>	Deliver library programs that develop literacy in all its forms and encourage a love of reading and life-long learning.	30/06/2022	01/07/2021
<b>1.6.5</b>	Advocate for opportunities to ensure staff have access to high quality professional development opportunities that support community's needs.	30/06/2022	01/07/2021
<b>1.6.6</b>	Deliver Three Year Old kindergarten across services to ensure children have access to 2 years of kindergarten before school.	30/06/2022	01/07/2021
<b>1.6.7</b>	Maintain and further develop Council's partnership with Deakin University to enable research and development opportunities for community and industry.	30/06/2025	01/07/2021



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## GOAL 2: A SUSTAINABLE ENVIRONMENT

**We will protect and strengthen local ecosystems, enhance biodiversity and enable sustainable communities.**

### Objective 1

**NATURAL ENVIRONMENT: Council will enhance open spaces and infrastructure that support a healthy community, wildlife, flora, fauna and biodiversity.**

Action Code	Action Name	Due Date	Start Date
2.1.1	Develop and implement Pest Plant and Animal Management Framework for the control of environmental weeds and pests.	30/06/2022	01/07/2021
2.1.2	Develop and implement strategy and programs that improve biodiversity and protect and enhance flora and fauna.	30/06/2022	01/07/2021

### Objective 2

**WATER & COASTAL MANAGEMENT: Council will protect and enhance the health of Warrnambool's coastline and inland waterways to protect and improve biodiversity.**

Action Code	Action Name	Due Date	Start Date
2.2.1	Implement the Domestic Waste Water Management Plan to improve health and environmental outcomes for our community.	30/06/2022	01/07/2021
2.2.2	Investigate water use opportunities to improve water resource management.	30/06/2022	01/07/2021
2.2.3	Implement the Warrnambool Coastal Management Plan to guide the future use, development and management of Warrnambool's coastline.	30/06/2022	01/07/2021
2.2.4	Implement the Moyjil- Point Ritchie Conservation Management Plan.	30/06/2022	01/07/2021

### Objective 3

**MINIMISE ENVIRONMENTAL IMPACT & THE IMPACT OF A CHANGING CLIMATE: Council will encourage innovation and initiatives that minimise Warrnambool's environmental impact.**

Action Code	Action Name	Due Date	Start Date
2.3.1	Investigate new technologies to reduce waste from land-fill towards zero waste to landfill.	30/06/2022	01/07/2021
2.3.2	Deliver the Smart Buildings energy efficiency program to reduce greenhouse gas emissions and utilise renewable energy.	30/06/2022	01/07/2021
2.3.3	Facilitate and support the delivery of climate change mitigation, adaptation and resilience actions to raise awareness and prepare for a changing climate.	30/06/2022	01/07/2021

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## Objective 4

**WATER RESOURCE MANAGEMENT:** Council will promote and encourage awareness of sustainable practices in our work, and the community including water resource management.

Action Code	Action Name	Due Date	Start Date
2.4.1	Develop a drainage system litter and contaminants improvement/management plan to reduce gross pollutants into the waterways.	30/06/2022	01/07/2021

## Objective 5

**WASTE MINIMISATION:** Council will pursue programs to minimise waste throughout the community, industry and promote the benefits of reduction, reuse and recycling of materials.

Action Code	Action Name	Due Date	Start Date
2.5.1	Reduce contamination of recyclable materials.	30/06/2022	01/07/2021
2.5.2	Ensure financial efficiency and meeting financial targets by developing a Waste Management Asset Management Plan and Strategy.	30/06/2022	01/07/2021

## Objective 6

**AWARENESS & CELEBRATION:** Council will foster community awareness and recognition of the benefits of positive outcomes for Warrnambool's environment.

Action Code	Action Name	Due Date	Start Date
2.6.1	Promote awareness and celebrate the outcomes of environmental work including actions that align with the Green Warrnambool plan.	30/06/2022	01/07/2021
2.6.2	Monitor and manage organisational greenhouse gas emissions and energy usage.	30/06/2022	01/07/2021

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## GOAL 3: A STRONG ECONOMY

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

### Objective 1

**BUILD ON COMPETITIVE STRENGTHS: Council will support initiatives that foster ongoing development and investment in the industries which underpin Warrnambool's economic strengths and comparative advantages.**

Action Code	Action Name	Due Date	Start Date
3.1.1	Implement Development Plans and Developer Contributions Plans to provide future resources for improved infrastructure across the municipality.	30/06/2022	01/07/2021
3.1.2	Develop programs and collateral to promote Warrnambool as an appealing investment destination.	30/06/2022	01/07/2021
3.1.3	Grow engagement with local businesses across the municipality.	30/06/2022	01/07/2021

### Objective 2

**EMERGING INDUSTRIES: Council will encourage emerging industry sectors that contribute to Warrnambool's economic growth and diversity.**

Action Code	Action Name	Due Date	Start Date
3.2.1	Facilitate and partner in initiatives to progress the implementation of the Great South Coast Economic Futures Plan, including the development of renewables in Warrnambool and the Great South Coast region.	30/06/2022	01/07/2021
3.2.2	Review and implement the Warrnambool Economic Development and Investment Strategy to facilitate investment and employment growth across the Warrnambool municipality.	30/06/2022	01/07/2021
3.2.3	Facilitate and promote business support initiatives to grow the local economy.	30/06/2022	01/07/2021
3.2.4	Plan for the development and implementation of precinct structure plans to facilitate investment in appropriate development across the municipality.	30/06/2022	01/07/2021

### Objective 3

**VISITOR GROWTH: Council will facilitate Warrnambool's visitor growth and year-round visitation through industry development, effective destination management and promotion of attractions and experiences leveraging key events.**

Action Code	Action Name	Due Date	Start Date
3.3.1	Review and implement the Warrnambool Destination Action Plan in partnership with Great Ocean Road Regional Tourism and industry.	30/06/2022	1/07/2021
3.3.2	Increase visitation with events across the year and enhance the profile of Warrnambool as a destination.	30/06/2022	01/07/2021



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<b>3.3.3</b>	Develop and share economic data and analysis to business and industry to inform the performance of the Warrnambool economy.	30/06/2022	01/07/2021
<b>3.3.4</b>	Increase community participation in the delivery of a diverse range of events through a grants program.	30/06/2022	01/07/2021
<b>3.3.5</b>	Participate in the establishment of the Great Ocean Road Coast and Parks Authority to protect and manage visitation of the Great Ocean Road Coast and Parks.	30/06/2022	01/07/2021

## Objective 4

**WORKFORCE CAPABILITY: Council will foster the development of a workforce capable of supporting the needs of the local and regional economy.**

Action Code	Action Name	Due Date	Start Date
<b>3.4.1</b>	Deliver the Designated Area Migration Agreement (DAMA) representative role for the Great South Coast region and the Regional Certifying Body function on behalf of the Great South Coast.	30/06/2022	01/07/2021
<b>3.4.2</b>	Partner on projects and initiatives with Deakin University Warrnambool and South West TAFE that help provide a skilled workforce that meets local industry needs.	30/06/2022	01/07/2021
<b>3.4.3</b>	Deliver education and advisory services to business and industry to raise awareness of building, planning and heritage requirements.	30/06/2022	01/07/2021

## Objective 5

**DIGITAL CAPABILITY: Council will facilitate greater digital capability.**

Action Code	Action Name	Due Date	Start Date
<b>3.5.1</b>	Participate in the implementation of the Great South Coast Digital Plan to address connectivity issues for industry and households.	30/06/2022	01/07/2021
<b>3.5.2</b>	Identify and promote investment in digital projects across the Warrnambool municipality to address priority digital infrastructure supply shortfalls, including mobile coverage, and access to business-grade broadband.	30/06/2022	01/07/2021

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## GOAL 4: A CONNECTED AND INCLUSIVE PLACE

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

### Objective 1

**EFFECTIVE PLANNING: Council will ensure its planning acknowledges the unique character and attributes of local places, and that it supports social connection, equitable access, appropriate housing and sustainable population growth.**

Action Code	Action Name	Due Date	Start Date
4.1.1	Deliver the building renewal program.	30/06/2022	01/07/2021
4.1.2	Develop and adopt a tree Asset Management Plan including significant and heritage trees.	30/06/2022	01/07/2021
4.1.3	Complete service level reviews for parks, gardens, roads and drainage services.	30/06/2022	01/07/2021
4.1.4	Review the CBD Parking Strategy including the expansion of off-street parking areas.	30/06/2022	01/07/2021
4.1.5	Finalise the Social Housing Planning Project Report to support delivery of social and affordable housing.	03/06/2022	01/07/2021
4.1.6	Deliver the redevelopment of Reid Oval.	30/06/2022	01/07/2021
4.1.7	Commence planning of neighbourhood community infrastructure assets	30/06/2025	01/07/2021

### Objective 2

**CONNECTED COMMUNITY: Council will enhance Warrnambool's connectivity through the delivery of, or advocacy for, improvement to roads, public transport, footpaths, trails and digital infrastructure.**

Action Code	Action Name	Due Date	Start Date
4.2.1	Advocate for essential safety and road improvements on the Princes Highway West.	30/06/2022	01/07/2021
4.2.2	Advocate for improved passenger and freight rail services between the South West region and Melbourne.	30/06/2022	01/07/2021
4.2.3	Plan for growth and changes in traffic movements by identifying current and future traffic volumes and use this to review the Municipal Road Management Plan and Road Hierarchy.	30/06/2022	01/07/2021
4.2.4	Facilitate the implementation of Cycling Reference Group actions adopted by Council.	30/06/2022	01/07/2021
4.2.5	Review City Centre traffic flows with implementation of new pedestrian crossings.	30/06/2022	01/07/2021
4.2.7	Seek funding for and deliver road safety projects.	30/06/2022	01/07/2021

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## Objective 3

**STRONGER NEIGHBOURHOODS:** Council will fostering neighbourhood connection and capacity building including the development of inclusive recreational and cultural opportunities.

Action Code	Action Name	Due Date	Start Date
4.3.1	Implement the key initiatives of the Open Space Strategy, including our review of the strategy.	30/06/2022	01/07/2021

## Objective 4

**SUSTAINABLE PRACTICES:** Council will promote and encourage the implementation of sustainable design across the municipality including the attractiveness, safety, accessibility and functionality of our built environment.

Action Code	Action Name	Due Date	Start Date
4.4.1	Identify and regularly monitor condition of Council's built assets to ensure effective management.	30/06/2022	01/07/2021



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## GOAL 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.**

### Objective 1

**LEADERSHIP & GOVERNANCE: Council will be a high-functioning team committed to respectful relationships, collaboration, and ongoing engagement. It will provide strong, effective leadership, sound governance and informed decision-making.**

Action Code	Action Name	Due Date	Start Date
5.1.1	Ensure key priorities of the community are appropriately reflected in the development and review of the Council Plan with the appropriate prioritisation of resources to key strategic themes.	30/06/2021	01/12/2020
5.1.2	Identify and report on changes to Council operations, policies and procedures in line with the Local Government Act.	30/06/2022	01/07/2021
5.1.3	Improve Council's systems and policies through review of Governance Framework.	30/06/2022	01/07/2021
5.1.4	Improve asset management practices.	30/06/2022	01/07/2021
5.1.5	Improve the Warrnambool Planning Scheme which controls land use and development within the municipality.	30/06/2022	01/07/2021
5.1.6	Work with neighbouring Councils to develop sub-regional and regional plans and advocacy strategies to benefit the region and deliver on the community's aspirations.	30/06/2025	01/07/2021
5.1.7	Align the implementation of the Warrnambool 2040 Plan with the Financial Sustainability Plan	30/06/2025	01/07/2021
5.1.8	Ensure achievement and maintenance of organization wide Child Safe Standards compliance and currency of Working With Children Checks.	30/06/2025	01/07/2021
5.1.9	Develop and rollout the Regional and Rural Liveability Strategy in partnership with State Government and South West Primary Care Partnership.	30/06/2025	01/07/2021

### Objective 2

**ENGAGED & INFORMED COMMUNITY: Council will ensure ongoing community engagement to identify changing needs and priorities when developing and delivering services and programs.**

Action Code	Action Name	Due Date	Start Date
5.2.1	Improve accessibility, transparency and accountability of Council decision-making.	30/06/2022	01/07/2021
5.2.2	Monitor and report on the reach and effectiveness of Council's communications measures.	30/06/2022	01/07/2021
5.2.3	Produce the annual State of the Assets Report that identifies the asset renewal funding performance to inform renewal expenditure.	30/06/2022	01/07/2021

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<b>5.2.4</b>	Review adopted Asset Management Plans for major asset classes to inform operational activities.	30/06/2022	01/07/2021
<b>5.2.5</b>	Review strategies and plans to comply with Council's Asset Management Policy.	30/06/2022	01/07/2021
<b>5.2.6</b>	Provide communications support to promote Council services, facilities, programs and events.	30/06/2022	01/07/2021

## Objective 3

**CUSTOMER-FOCUSED SERVICES:** Council will continue and develop a program of Council services that are delivered to the community's satisfaction.

Action Code	Action Name	Due Date	Start Date
<b>5.3.1</b>	Review and update Council's complaint handling policy and processes in line the Local Government Act changes and Ombudsman's guidelines.	30/06/2022	01/07/2021
<b>5.3.2</b>	Improve outcomes in the delivery of Council's customer services.	30/06/2022	01/07/2021
<b>5.3.3</b>	Deliver library customer programs in partnership with community organisations, non-government organisations and business.	30/06/2025	01/07/2021
<b>5.3.4</b>	Develop and influence strategic integrated planning process and decisions to ensure Council strategy is appropriately prioritised and executed.	30/06/2022	01/07/2021

## Objective 4

**HIGH-PERFORMANCE CULTURE:** Council will foster an organisational culture to support engaged, committed and high-performing staff for the effective delivery of Councils services and programs.

Action Code	Action Name	Due Date	Start Date
<b>5.4.1</b>	Prepare and develop appropriate service and organisational review processes to maximise operational efficiency.	30/06/2022	01/07/2021
<b>5.4.2</b>	Support an organisational approach to strategic procurement to ensure effective operational decision making that improves organisational performance.	30/06/2022	01/07/2021
<b>5.4.3</b>	Review and improve human resource operational processes to ensure best practice.	30/06/2022	01/07/2021
<b>5.4.4</b>	Enhance organisational awareness of Victoria's Child Safe Standards.	30/06/2022	01/07/2021
<b>5.4.5</b>	Continue to evolve the staff training and development programs in order to drive enhanced employee engagement and culture.	30/06/2022	01/07/2021
<b>5.4.6</b>	Implement workplace actions to meet the requirements of the Gender Equality Act 2020 resulting in improved gender equity outcomes.	30/06/2022	01/07/2021
<b>5.4.7</b>	Support the resourcing of Development Engineering assessments and approvals.	30/06/2022	01/07/2021

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<b>5.4.8</b>	Develop a Workforce Management Plan which will include an approach to attracting and enhancing workforce to the area/region and ensure effective resource planning.	30/06/2022	01/07/2021
<b>5.4.9</b>	Improve systems and structures that facilitate the recruitment and retention of volunteers.	30/06/2022	01/07/2021

## Objective 5

**ORGANISATIONAL & FINANCIAL SUSTAINABILITY: Council will ensure organisational and financial sustainability through the effective and efficient use of Councils resources and assets.**

Action Code	Action Name	Due Date	Start Date
<b>5.5.1</b>	Review and embed the legal and procurement processes to ensure compliance and risk mitigation and that Council is operationally effective.	30/06/2022	01/07/2021
<b>5.5.2</b>	Review Council's property management processes, including for Crown land that Council is the Committee of Management for, with consideration of rental agreements, property and current market valuations and disposal of surplus land.	30/06/2022	01/07/2021
<b>5.5.3</b>	Allocate financial resources in accordance with strategic plans.	30/06/2022	01/07/2021
<b>5.5.4</b>	Review and update the Long Term Financial Plan to ensure Council remains financially sustainable into the future.	30/06/2022	01/07/2021
<b>5.5.5</b>	Enhance business processes including IT systems integration.	30/06/2022	01/07/2021
<b>5.5.6</b>	Improve digital capacity for Council staff.	30/06/2022	01/07/2021
<b>5.5.7</b>	Monitor asset condition to ensure they meet users' needs and remain fit for purpose.	30/06/2022	01/07/2021
<b>5.5.8</b>	Implement COVID-19 recovery plans for Council business units.	30/06/2022	01/07/2021
<b>5.5.9</b>	Recommence rollout of Shared Services Project	30/06/2025	01/07/2021

## Objective 6

**RISK MITIGATION: Council will mitigate and manage organisational risks through sound management systems and processes.**

Action Code	Action Name	Due Date	Start Date
<b>5.6.1</b>	Review the IT Strategy and system resilience in relation to data security, confidentiality and critical incidents.	30/06/2022	01/07/2021
<b>5.6.2</b>	Assist development of Victorian Protective Data Security Plan and lodging of attestation to Office of the Victorian Information Commissioner.	30/06/2022	01/07/2021
<b>5.6.3</b>	Ensure effective Business Continuity Planning (BCP) is in place.	30/06/2022	01/07/2021
<b>5.6.4</b>	Enhance Councils risk management processes to ensure key strategic and operational decision making considers risk factors.	30/06/2022	01/07/2021



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<b>5.6.5</b>	Continue the development and implementation of Councils Health and Safety Management System with a focus on injury prevention, improved return-to-work processes, OHS training calendar implementation and increased organisation engagement.	30/06/2022	01/07/2021
<b>5.6.6</b>	Partner with State Government to activate and maintain Public Health Pandemic and Emergency Management Operations for staff and community wellbeing.	30/06/2022	01/07/2021

## Objective 7

**EFFECTIVE ADVOCACY:** Council will pursue effective advocacy by providing compelling materials for desired support and funding for community priorities through establishing strong relationships with other levels of government, strategic partners and key stakeholders.

Action Code	Action Name	Due Date	Start Date
<b>5.7.1</b>	Provide materials to support advocacy efforts and report on advocacy outcomes.	30/06/2022	01/07/2021
<b>5.7.2</b>	Advocate for access to safe and secure housing that is appropriate and affordable for a diversity of needs.	30/06/2022	01/07/2021

## Objective 8

**REGIONAL ROLE & RELATIONSHIPS:** Council will acknowledge Warrnambool's capability as the regional centre of south-west Victoria through appropriate leadership, advocacy and partnerships that enable greater opportunity for the region.

Action Code	Action Name	Due Date	Start Date
<b>5.8.1</b>	Participate in shared services project - for a shared Information technology enterprise system and associated processes - with Moyne and Corangamite shires.	30/06/2022	01/07/2021
<b>5.8.2</b>	Pursue funding for animal shelter redevelopment in collaboration with surrounding municipalities to facilitate a regional facility if appropriate.	30/06/2022	01/07/2021
<b>5.8.3</b>	Participate in advocacy efforts as part of Regional Cities Victoria, Regional Capitals Australia and Great South Coast Group of Councils.	30/06/2025	01/07/2021

**2021 - 2025 Warrnambool City Council Plan**

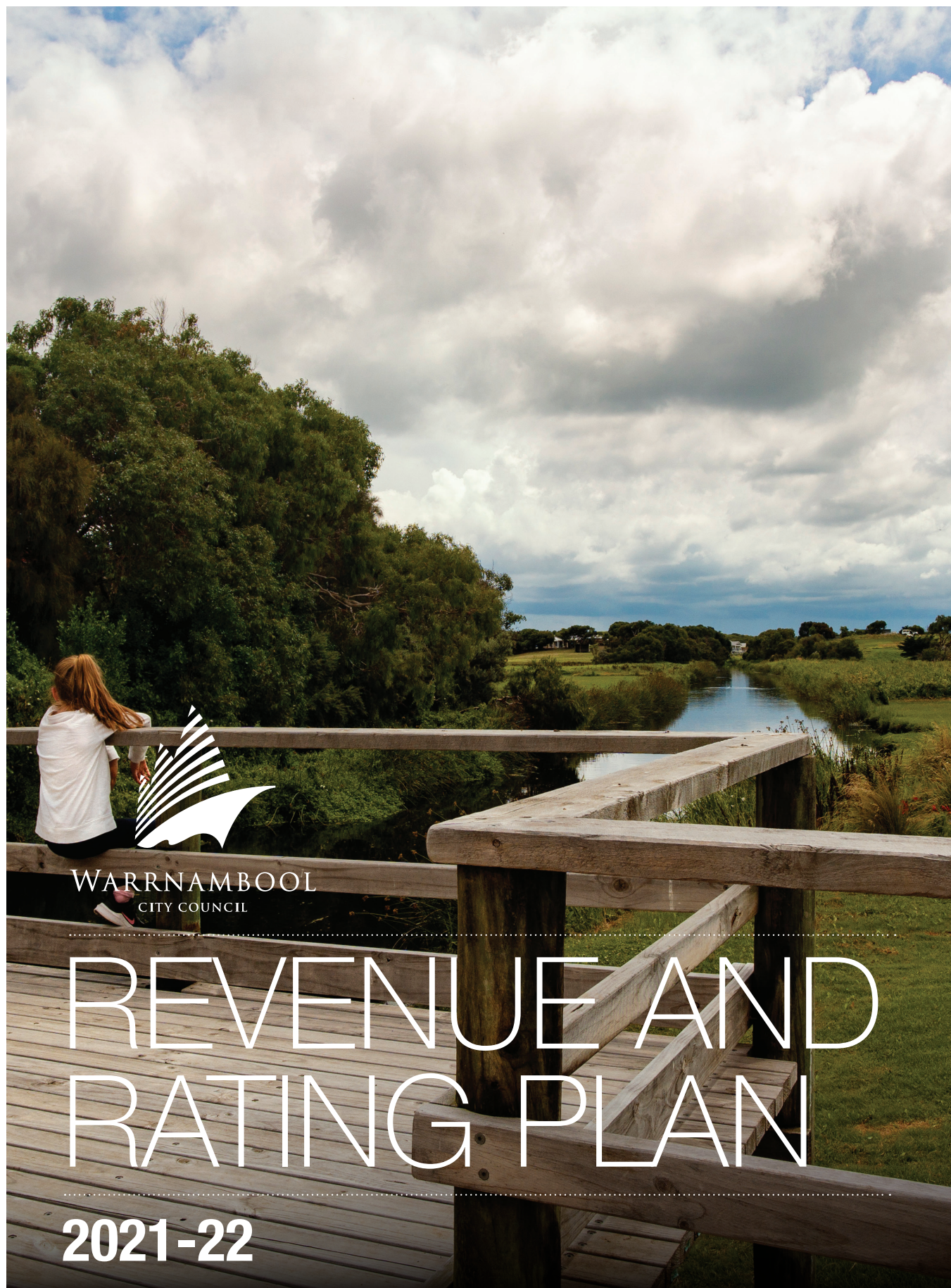


**WARRNAMBOOL**  
CITY COUNCIL

Warrnambool City Council  
PO Box 198 Warrnambool VIC 3280  
Tel: 5559 4800  
Email: [contact@warrnambool.vic.gov.au](mailto:contact@warrnambool.vic.gov.au)  
[www.warrnambool.vic.gov.au](http://www.warrnambool.vic.gov.au)  
City Assist customer service  
25 Liebig Street Warrnambool 8.30am – 5pm

The annual Council Budget outlines the major initiatives to be funded each year in order to deliver the Council Plan.

For a copy of the current documents go to [www.warrnambool.vic.gov.au](http://www.warrnambool.vic.gov.au) or call 5559 4800.



WARRNAMBOOL  
CITY COUNCIL

# REVENUE AND RATING PLAN

2021-22



[www.warrnambool.vic.gov.au](http://www.warrnambool.vic.gov.au)

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Revenue and Rating Plan 2021-2025



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## Revenue and Rating Plan 2021-2025



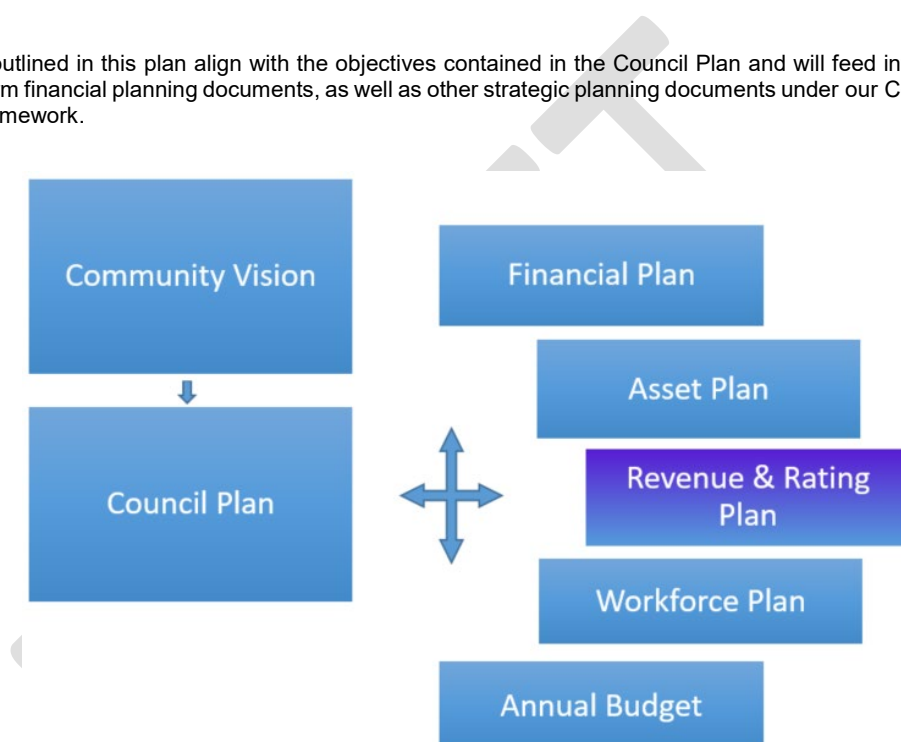
### 1.1 Purpose

The *Local Government Act 2020* requires each council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each Council election. The Revenue and Rating Plan establishes the revenue raising framework within which the Council proposes to work.

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for Warrnambool City Council which in conjunction with other income sources will adequately finance the objectives in the council plan.

This plan is an important part of Council's integrated planning framework, all of which is created to help Council achieve its vision of *"a thriving city in the heart of coast and the country"*

Strategies outlined in this plan align with the objectives contained in the Council Plan and will feed into our budgeting and long-term financial planning documents, as well as other strategic planning documents under our Council's strategic planning framework.



This plan will explain how Council calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

In particular, this plan will set out decisions that Council has made in relation to rating options available to it under the *Local Government Act 2020* to ensure the fair and equitable distribution of rates across property owners. It will also set out principles that are used in decision making for other revenue sources such as fees and charges.

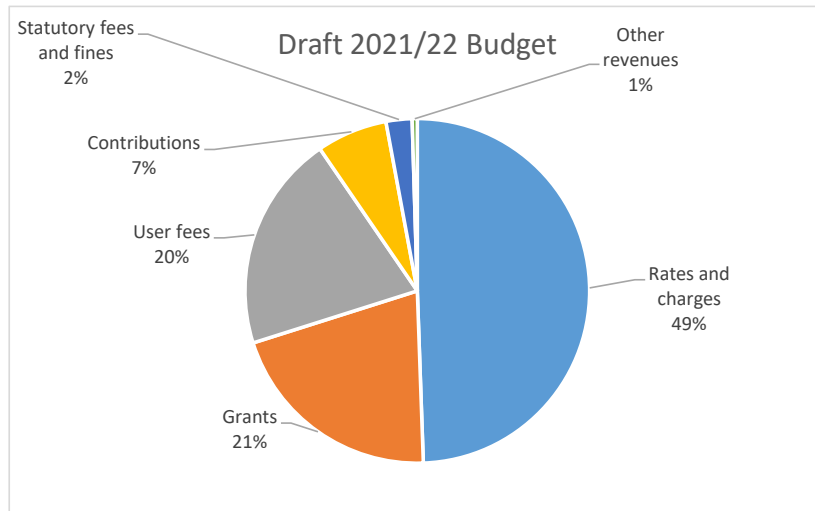
It is also important to note that this plan does not set revenue targets for Council, it outlines the strategic framework and decisions that inform how Council will go about calculating and collecting its revenue.

Revenue and Rating Plan 2021-2025



## 1.2 Introduction

Council provides a number of services and facilities to our local community, and in doing so, must collect revenue to cover the cost of providing these services and facilities.



Council's revenue sources include:

- Rates and Charges
- Waste and garbage charges
- Grants from other levels of Government
- Statutory Fees and Fines
- User Fees
- Cash and non-cash contributions from other parties (ie developers, community groups)
- Interest from investments
- Sale of Assets

Rates are the most significant revenue source for Council and make up approximately 50% of its annual income.

The introduction of rate capping under the Victorian Government's Fair Go Rates System (FGRS) has brought a renewed focus to Council's long-term financial sustainability. The FGRS continues to restrict Council's ability to raise revenue above the rate cap unless application is made to the Essential Services Commission for a variation. Maintaining service delivery levels and investing in community assets remain key priorities for Council. This strategy will address Council's reliance on rate income and provide options to actively reduce that reliance.

Council provides a wide range of services to the community, often for a fee or charge. The nature of these fees and charges generally depends on whether they relate to statutory or discretionary services. Some of these, such as statutory planning fees are set by State Government statute and are commonly known as regulatory fees. In these cases, councils usually have no control over service pricing. However, in relation to other services, Council has the ability to set a fee or charge and will set that fee based on the principles outlined in this Revenue and Rating Plan.

Council revenue can also be adversely affected by changes to funding from other levels of government. Some grants are tied to the delivery of council services, whilst many are tied directly to the delivery of new community assets, such as roads or sports pavilions. It is important for Council to be clear about what grants it intends to apply for, and the obligations that grants create in the delivery of services or infrastructure.

## Revenue and Rating Plan 2021-2025



### 1.3 Community Engagement

The Revenue and Rating Plan outlines Council's decision-making process on how revenues are calculated and collected. The following public consultation process will be/was followed to ensure due consideration and feedback is received from relevant stakeholders.

Revenue and Rating Plan community engagement process:

- Draft Revenue and Rating Plan prepared by officers;
- Draft Revenue and Rating Plan placed on public exhibition at May Council meeting for a period of 28 days and calling for public submissions;
- Community engagement through local news outlets and social media;
- Hearing of public submissions at a Council meeting in June; and
- Draft Revenue and Rating Plan (with any revisions) presented to June Council meeting for adoption.

Following community engagement, Council's Revenue and Rating Plan was updated to exclude the following items:

- Short-term accommodation has been removed from the definition of the Commercial property rating differential.

### 1.4 Rates and charges

Rates are property taxes that allow Council to raise revenue to fund essential public services to cater to their municipal population. Importantly, it is a taxation system that includes flexibility for councils to utilise different tools in its rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers.

Council has established a rating structure comprised of three key elements. These are:

- **General Rates** – Based on property values (using the Capital Improved Valuation methodology), which are indicative of capacity to pay and form the central basis of rating under the *Local Government Act 1989*;
- **Service Charges** - A 'user pays' component for council services to reflect benefits provided by Council to ratepayers who benefit from a service; and
- **Municipal Charge** - A 'fixed rate' portion per property to cover some of the administrative costs of Council.

Striking a proper balance between these elements will help to improve equity in the distribution of the rate burden across residents.

Council makes a further distinction when applying general rates by applying rating differentials based on the purpose for which the property is used. That is, whether the property is used for residential, commercial/industrial, or farming purposes. This distinction is based on the concept that different property categories should pay a fair and equitable contribution, taking into account the benefits those properties derive from the local community.

The Warrnambool City Council rating structure comprises five differential rates (residential or general, commercial, industrial, vacant and farm). These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the *Local Government Act 1989*, and the Ministerial Guidelines for Differential Rating 2013.

Revenue and Rating Plan 2021-2025



As an example, the draft differential rates for 2021/22 are currently set as follows:

Type or class of land	No of Assessments	2020/21 cents/\$CIV*	% to Ad valorem Rate
Ad valorem Rate	0	0.004777	100.00%
General rates (other land)	15,565	0.003652	76.45%
Farm	161	0.002293	47.99%
Commercial	942	0.006699	140.23%
Industrial	440	0.006180	129.38%
Vacant Land	793	0.006306	132.00%
Cultural & Recreational Land Category 1	1	\$24,148.52	N/A
Cultural & Recreational Land Category 2	17	0.003583	75.00%

Type or class of land	No of Assessments	Total CIV \$'000	Total Rates Raised \$'000	% of Total Rates
General rates (other land)	15,565	6,033,812	22,035	71.26%
Farm	161	188,280	432	1.40%
Commercial	942	780,086	5,226	16.90%
Industrial	440	289,321	1,788	5.78%
Vacant Land	793	214,250	1,351	4.37%
Cultural & Recreational Land Category 1	1	2,670	24	0.08%
Cultural & Recreational Land Category 2	17	18,031	65	0.21%

The formula for calculating General Rates, excluding any additional charges, arrears or additional supplementary rates is:

- Valuation (Capital Improved Value) x Rate in the Dollar (Differential Rate Type)

The rate in the dollar for each rating differential category is included in Council's annual budget.

Rates and charges are an important source of revenue, accounting for approximately 50% of operating revenue received by Council. The collection of rates is an important factor in funding Council services.

Planning for future rate increases is therefore an essential component of the long-term financial planning process and plays a significant role in funding both additional service delivery and the increasing costs related to providing Council services.

Council is aware of the balance between rate revenue as an important income source and community sensitivity to rate increases. With the introduction of the State Government's Fair Go Rates System, all rate increases are capped to a rate declared by the Minister for Local Government, which is announced in December for the following financial year.

Council also levies a municipal charge. The municipal charge is a minimum rate per property and declared for the purpose of covering some of the administrative costs of Council. In applying the municipal charge, Council ensures that each ratable property in the municipality makes a contribution.



## Revenue and Rating Plan 2021-2025



Council currently utilises a service charge to fully recover the cost of Council's waste services and provide for future landfill rehabilitation costs. The garbage service charge is not capped under the Fair Go Rates System, and Council will continue to allocate surplus funds from this charge towards the provision of waste services.

### 1.4.1 Rating legislation

The legislative framework set out in the *Local Government Act 1989* determines council's ability to develop a rating system. The framework provides significant flexibility for Council to tailor a system that suits its needs.

Section 155 of the *Local Government Act 1989* provides that a Council may declare the following rates and charges on rateable land:

- General rates under Section 158
- Municipal charges under Section 159
- Service rates and charges under Section 162
- Special rates and charges under Section 163

The recommended strategy in relation to municipal charges, service rates and charges and special rates and charges are discussed later in this document.

In raising Council rates, Council is required to primarily use the valuation of the rateable property to levy rates. Section 157 (1) of the *Local Government Act 1989* provides Council with three choices in terms of which valuation base to utilise. They are: Site Valuation, Capital Improved Valuation (CIV) and Net Annual Value (NAV).

The advantages and disadvantages of the respective valuation basis are discussed further in this document. Whilst this document outlines Council's strategy regarding rates revenue, rates data will be contained in the Council's Annual Budget as required by the *Local Government Act 2020*.

Section 94(2) of the *Local Government Act 2020* states that Council must adopt a budget by 30 June each year (or at another time fixed by the Minister) to include:

- a) the total amount that the Council intends to raise by rates and charges;
- b) a statement as to whether the rates will be raised by the application of a uniform rate or a differential rate;
- c) a description of any fixed component of the rates, if applicable;
- d) if the Council proposes to declare a uniform rate, the matters specified in section 160 of the *Local Government Act 1989*;
- e) if the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the *Local Government Act 1989*;

Section 94(3) of the *Local Government Act 2020* also states that Council must ensure that, if applicable, the budget also contains a statement –

- a) that the Council intends to apply for a special order to increase the Council's average rate cap for the financial year or any other financial year; or
- b) that the Council has made an application to the ESC for a special order and is waiting for the outcome of the application; or
- c) that a special Order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.

This plan outlines the principles and strategic framework that Council will utilise in calculating and distributing the rating burden to property owners, however, the quantum of rate revenue and rating differential amounts will be determined in the annual Warrnambool City Council budget.

In 2019 the Victorian State Government conducted a Local Government Rating System Review. The Local Government Rating System Review Panel presented their final report and list of recommendations to the Victorian Government in March 2020. The Victorian Government subsequently published a response to the recommendations of the Panel's report. However, at the time of publication the recommended changes have not yet been implemented, and timelines to make these changes have not been announced.

Revenue and Rating Plan 2021-2025



### 1.4.2 Rating principles

#### Taxation Principles:

When developing a rating strategy, in particular with reference to differential rates, a Council should give consideration to the following good practice taxation principles:

- Wealth Tax
- Equity
- Efficiency
- Simplicity
- Benefit
- Capacity to Pay
- Diversity.

#### **Wealth Tax**

The "wealth tax" principle implies that the rates paid are dependent upon the value of a ratepayer's real property and have no correlation to the individual ratepayer's consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates.

#### **Equity**

*Horizontal equity* – ratepayers in similar situations should pay similar amounts of rates which is ensured mainly by accurate property valuations, undertaken in a consistent manner, their classification into homogenous property classes and the right of appeal against valuation.

*Vertical equity* – those who are better off should pay more rates than those worse off. This rationale applies for the use of progressive and proportional income taxation. It implies a "relativity" dimension to the fairness of the tax burden.

#### **Efficiency**

Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by rates.

#### **Simplicity**

How easily a rates system can be understood by ratepayers and the practicality and ease of administration.

#### **Benefit**

The extent to which there is a nexus between consumption/benefit and the rate burden.

#### **Capacity to Pay**

The capacity of ratepayers or groups of ratepayers to pay rates.

#### **Diversity**

The capacity of ratepayers within a group to pay rates.

The rating challenge for Council therefore is to determine the appropriate balancing of competing considerations.

#### Rates and Charges Revenue Principles:

Property rates will:

- be reviewed annually;
- not change dramatically from one year to next; and
- be sufficient to fund current expenditure commitments and deliverables outlined in the Council Plan, Financial Plan and Asset Plan.

Differential rating should be applied as equitably as is practical and will comply with the Ministerial Guidelines for Differential Rating 2013.

Revenue and Rating Plan 2021-2025



### 1.4.3 Determining which valuation base to use

Under the *Local Government Act 1989*, Council has three options as to the valuation base it elects to use. They are:

- **Capital Improved Value (CIV)** – Value of land and improvements upon the land.
- **Site Value (SV)** – Value of land only.
- **Net Annual Value (NAV)** – Rental valuation based on CIV.

For residential and farm properties, NAV is calculated at 5 per cent of the Capital Improved Value. For commercial and industrial properties, NAV is calculated as the greater of the estimated annual rental value or 5 per cent of the CIV.

#### Capital Improved Value (CIV)

Capital Improved Value is the most commonly used valuation base by local government with over 90% of Victorian councils applying this methodology. Based on the value of both land and all improvements on the land, it is generally easily understood by ratepayers as it equates to the market value of the property.

Section 161 of the *Local Government Act 1989* provides that a Council may raise any general rates by the application of a differential rate if –

- a) It uses the capital improved value system of valuing land; and
- b) It considers that a differential rate will contribute to the equitable and efficient carrying out of its functions.

Where a council does not utilise CIV, it may only apply limited differential rates in relation to farm land, urban farm land or residential use land.

#### Advantages of using Capital Improved Value (CIV)

- CIV includes all property improvements, and hence is often supported on the basis that it more closely reflects "capacity to pay". The CIV rating method takes into account the full development value of the property, and hence better meets the equity criteria than Site Value and NAV.
- With the increased frequency of valuations (previously two year intervals, now annual intervals) the market values are more predictable and has reduced the level of objections resulting from valuations.
- The concept of the market value of property is more easily understood with CIV rather than NAV or SV.
- Most councils in Victoria have now adopted CIV which makes it easier to compare relative movements in rates and valuations across councils.
- The use of CIV allows council to apply differential rates which greatly adds to council's ability to equitably distribute the rating burden based on ability to afford council rates. CIV allows council to apply higher rating differentials to the commercial and industrial sector that offset residential rates.

#### Disadvantages of using CIV

- The main disadvantage with CIV is the fact that rates are based on the total property value which may not necessarily reflect the income level of the property owner as with pensioners and low-income earners.

#### Site value (SV)

There are currently no Victorian councils that use this valuation base. With valuations based simply on the valuation of land and with only very limited ability to apply differential rates, the implementation of Site Value in a Warrnambool City Council context would cause a shift in rate burden from the industrial/commercial sectors onto the residential sector, and would hinder council's objective of a fair and equitable rating system.

There would be further rating movements away from modern townhouse style developments on relatively small land parcels to older established homes on quarter acre residential blocks. In many ways, it is difficult to see an equity argument being served by the implementation of site valuation in the Warrnambool City Council.

#### Advantages of Site Value

Revenue and Rating Plan 2021-2025



- There is a perception that under site value, a uniform rate would promote development of land, particularly commercial and industrial developments. There is, however, little evidence to prove that this is the case.
- Scope for possible concessions for urban farm-land and residential use land.

**Disadvantages of using Site Value**

- Under SV, there will be a significant shift from the industrial/commercial sector onto the residential sector of council. The percentage increases in many cases would be in the extreme range.
- SV is a major burden on property owners that have large areas of land. Some of these owners may have much smaller/older dwellings compared to those who have smaller land areas but well developed dwellings - but will pay more in rates. A typical example is flats, units, or townhouses which will all pay low rates compared to traditional housing styles.
- The use of SV can place pressure on council to give concessions to categories of landowners on whom the rating burden is seen to fall disproportionately (eg. Farm land and residential use properties). Large landowners, such as farmers for example, are disadvantaged by the use of site value.
- SV will reduce Council's rating flexibility and options to deal with any rating inequities due to the removal of the ability to levy differential rates.
- The community may have greater difficulty in understanding the SV valuation on their rate notices, as indicated by many inquiries from ratepayers on this issue handled by council's customer service and property revenue staff each year.

**Net annual value (NAV)**

NAV, in concept, represents the annual rental value of a property. However, in practice, NAV is loosely linked to capital improved value for residential and farm properties. Valuers derive the NAV directly as 5 per cent of CIV.

In contrast to the treatment of residential and farm properties, NAV for commercial and industrial properties are assessed with regard to actual market rental. This differing treatment of commercial versus residential and farm properties has led to some suggestions that all properties should be valued on a rental basis.

Overall, the use of NAV is not largely supported. For residential and farm ratepayers, actual rental values pose some problems. The artificial rental estimate used may not represent actual market value, and means the base is the same as CIV but is harder to understand.

**Recommended valuation base**

In choosing a valuation base, councils must decide on whether they wish to adopt a differential rating system (different rates in the dollar for different property categories) or a uniform rating system (same rate in the dollar). If a council was to choose the former, under the *Local Government Act 1989* it must adopt either of the CIV or NAV methods of rating.

Warrnambool City Council applies Capital Improved Value (CIV) to all properties within the municipality to take into account the fully developed value of the property. This basis of valuation takes into account the total market value of the land plus buildings and other improvements.

Differential rating allows (under the CIV method) council to shift part of the rate burden from some groups of ratepayers to others, through different "rates in the dollar" for each class of property.

Section 161(1) of the *Local Government Act 1989* outlines the requirements relating to differential rates, which include:

1. A Council may raise any general rates by the application of a differential rate, if Council considers that the differential rate will contribute to the equitable and efficient carrying out of its functions.
2. If a Council declares a differential rate for any land, the Council must specify the objectives of the differential rate, which must be consistent with the equitable and efficient carrying out of the Council's functions and must include the following:
  - i. A definition of the types or classes of land which are subject to the rate and a statement of the reasons for the use and level of that rate.
  - ii. An identification of the type or classes of land which are subject to the rate in respect of the uses, geographic location (other than location on the basis of whether or not the land is within a specific ward in Council's district).
  - iii. Specify the characteristics of the land, which are the criteria for declaring the differential rate.

Once the Council has declared a differential rate for any land, the Council must:

- a) Specify the objectives of the differential rates;
- b) Specify the characteristics of the land which are the criteria for declaring the differential rate.



## Revenue and Rating Plan 2021-2025



The purpose is to ensure that Council has a sound basis on which to develop the various charging features when determining its revenue strategies and ensure that these are consistent with the provisions of the *Local Government Act 1989*.

The general objectives of each of the differential rates are to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council. There is no limit on the number or types of differential rates that can be levied, but the highest differential rate can be no more than four times the lowest differential rate.

### Property Valuations

The *Valuation of Land Act 1960* is the principle legislation in determining property valuations. Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts property valuations on an annual basis. Warrnambool City Council applies a Capital Improved Value (CIV) to all properties within the municipality to take into account the full development value of the property. This basis of valuation takes into account the total market value of the land including buildings and other improvements.

The value of land is always derived by the principal of valuing land for its highest and best use at the relevant time of valuation.

Council needs to be mindful of the impacts of revaluations on the various property types in implementing the differential rating strategy outlined in the previous section to ensure that rises and falls in council rates remain affordable and that rating 'shocks' are mitigated to some degree.

### Supplementary Valuations

Supplementary valuations are carried out for a variety of reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections. The Victorian Valuer-General is tasked with undertaking supplementary valuations and advises council on a monthly basis of valuation and Australian Valuation Property Classification Code (AVPCC) changes.

Supplementary valuations bring the value of the affected property into line with the general valuation of other properties within the municipality. Objections to supplementary valuations can be lodged in accordance with Part 3 of the *Valuation of Land Act 1960*. Any objections must be lodged with Council within two months of the issue of the supplementary rate notice.

### Objections to property valuations

Part 3 of the *Valuation of Land Act 1960* provides that a property owner may lodge an objection against the valuation of a property or the Australian Valuation Property Classification Code (AVPCC) within two months of the issue of the original or amended (supplementary) Rates and Valuation Charges Notice (Rates Notice), or within four months if the notice was not originally issued to the occupier of the land.

A property owner must lodge their objection to the valuation or the AVPCC in writing to the Warrnambool City Council. Property owners also have the ability to object to the site valuations on receipt of their Land Tax Assessment. Property owners can appeal their land valuation within two months of receipt of their Council Rate Notice (via Council) or within two months of receipt of their Land Tax Assessment (via the State Revenue Office).

### 1.4.4 Rating differentials

Council believes each differential rate will contribute to the equitable and efficient carrying out of council functions. Subject to Ministerial Guidelines (April 2013), there is no limit on the number, or type of differential rates that can be levied, but the highest differential rate can be no more than four times the lowest differential rate.

Warrnambool City Council adopted the Capital Improved Valuation (CIV) system in 1996 for rating purposes. CIV represents the market value of a property as at a specific date, including the value of the land and any improvements on that land. Utilising CIV as the basis for levying rates allows Council to adopt Differential Rating. The vast majority of Victorian Councils use CIV as the basis for levying rates and charges.

Differential rating was introduced by Council when it moved to CIV rating and the differential rating categories have remained unchanged since. Differential Rating allows council to recover rates from each of the major property categories giving support to the equity principle in the distribution of the rate burden. Its origins and the established levels can be summaries as follows.

Revenue and Rating Plan 2021-2025



When shifting from Site Value (SV) rating to CIV the Council was conscious of the impact on all ratepayers and made a decision that each Major Property Category (M.P.C.) should continue to contribute a similar proportion of rate income as it previously had (a segmented rating policy). The M.P.C's are Residential, Farm, Industrial, Commercial and Vacant Land and these groups are clearly distinguishable by property type/use and by the nature and extent of council services each needs/wants, (the user benefits principle).

In adopting a segmented rating plan based on the user benefits principle, Council has been able to remove the impact of valuation swings across the M.P.C's. This has resulted in cushioning the impact of the swings so that any effects are confined within the M.P.C's during any general revaluation. For example, when the valuations within the commercial sector increase/decrease markedly to other M.P.C. there is no great shift or additional rate burden placed on either sector, Council continues to collect the same percentage of rate income and any rate burden is only redistributed within the sector.

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

**Other Land Rate**

**Definition:**

Other land is any land, which is:

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

**Objectives:**

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

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

**Characteristics:**

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 land affected by this rate is that which is zoned residential under the Warrnambool City Council Planning Scheme. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

**Types and Classes:**

Rateable land having the relevant characteristics described below:

- a) used primarily for residential purposes; or
- b) any land that is not defined as Farm Land or Commercial/Industrial Land.

**Use of Rate:**

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

**Level of Rate:**

Lower than 100% of the ad valorem rate and set as part of the budget process.

Revenue and Rating Plan 2021-2025



**Use of Land:**

Any use permitted under the Warrnambool City Council Planning Scheme.

**Geographic Location:**

Wherever located within the municipal district.

**Planning Scheme Zoning:**

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

**Types of Buildings:**

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

**Farm Rate**

**Definition:**

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

- a) Farm Land means any rateable land that is 2 or more hectares in area;
- b) used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and

That is used by a business –

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

**Objectives:**

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

**Characteristics:**

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

**Types and Classes:**

Farm Land having the relevant characteristics described below:

- a) used primarily for primary production purposes; or
- b) any land that is not defined as General Land or Commercial/Industrial Land.

**Use of Rate:**

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

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### **Level of Rate:**

Lower than 100% of the ad valorem rate and set as part of the budget process.

### **Use of Land:**

Any use permitted under the Warrnambool City Council Planning Scheme.

### **Geographic Location:**

Wherever located within the municipal district.

### **Planning Scheme Zoning:**

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

### **Types of Buildings:**

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

### Commercial

#### **Definition:**

Commercial land is any land, which is

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

#### **Objectives:**

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

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

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

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

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

### **Characteristics:**

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



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

1. Rateable property used for business and administrative purposes, including, but not limited to, properties used for:
  - (a) The sale or hire of goods by retail or trade sales, e.g. shops, auction rooms, milk bars, newsagents;
  - (b) The manufacture of goods where the goods are sold on the property;
  - (c) The provision of entertainment, e.g. theatres, cinemas, amusement parlours;
  - (d) Media establishments, e.g. radio stations, newspaper offices, television stations;
  - (e) The provision of accommodation other than residential, e.g. motels, caravan parks, camping grounds, camps, accommodation houses, hostels, boarding houses;
  - (f) The provision of hospitality, e.g. hotels, bottle shops, restaurants, cafes, takeaway food establishments, tearooms;
  - (g) Tourist and leisure industry, e.g. flora and fauna parks, gymnasiums, boatsheds, indoor sports stadiums, gaming establishments;
  - (h) The provision of education, e.g. schools, museums, art galleries;
  - (i) Showrooms, e.g. display of goods;
  - (j) Religious purposes;
  - (k) Public offices and halls.

### Types and Classes:

Commercial/Industrial having the relevant characteristics described below:

- a) used primarily for commercial purposes; or
- b) any land that is not defined as General Land or Farm Land.

### Use of Rate:

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

### Level of Rate:

Higher than 100% of the ad valorem rate and set as part of the budget process.

### Use of Land:

Any use permitted under the Warrnambool City Council Planning Scheme.

### Geographic Location:

Wherever located within the municipal district.

### Planning Scheme Zoning:

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

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**Types of Buildings:**

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

**Industrial Rate**

**Definition:**

Industrial land is any land, which is:

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

**Objectives:**

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

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

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

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

**Characteristics:**

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

**Types and Classes:**

Industrial having the relevant characteristics described below:

- a) used primarily for commercial purposes; or
- b) any land that is not defined as General Land or Farm Land.

**Use of Rate:**

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

**Level of Rate:**

Higher than 100% of the ad valorem rate and set as part of the budget process.

**Use of Land:**

Any use permitted under the Warrnambool City Council Planning Scheme.

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**Geographic Location:**

Wherever located within the municipal district.

**Planning Scheme Zoning:**

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

**Types of Buildings:**

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

**Vacant Land**

**Definition:**

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

**Objective:**

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

**Characteristics:**

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

**Types and Classes:**

Vacant Land having the relevant characteristics described below:

- a) Industrial/Commercial or Residential use land
- b) Undeveloped land

**Use of Rate:**

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

**Level of Rate:**

Higher than 100% of the ad valorem rate and set as part of the budget process.

**Use of Land:**

Any use permitted under the Warrnambool City Council Planning Scheme.

**Geographic Location:**

Wherever located within the municipal district.

**Planning Scheme Zoning:**

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

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**Advantages of a differential rating system**

The advantages of utilising a differential rating system summarised below are:

- There is greater flexibility to distribute the rate burden between all classes of property, and therefore link rates with the ability to pay and reflecting the tax deductibility of rates for commercial and industrial premises.
- Differential rating allows Council to better reflect the investment required by Council to establish infrastructure to meet the needs of the commercial and industrial sector.
- Allows Council to reflect the unique circumstances of some rating categories where the application of a uniform rate may create an inequitable outcome (eg. Farming enterprises).
- Allows Council discretion in the imposition of rates to facilitate and encourage appropriate development of its municipal district in the best interest of the community. (ie. Vacant Commercial properties still attract the commercial differential rate)

**Disadvantages of a differential rating system**

The disadvantages in applying differential rating summarised below are:

- The justification of the differential rate can at times be difficult for the various groups to accept giving rise to queries and complaints where the differentials may seem to be excessive.
- Differential rates can be confusing to ratepayers, as they may have difficulty understanding the system. Some rating categories may feel they are unfavourably treated because they are paying a higher level of rates than other ratepayer groups.
- Differential rating involves a degree of administrative complexity as properties continually shift from one type to another (e.g. residential to commercial,) requiring Council to update its records. Ensuring the accuracy/integrity of Council's data base is critical to ensure that properties are correctly classified into their right category.
- Council may not achieve the objectives it aims for through differential rating. For example, Council may set its differential rate objectives to levy a higher rate on land not developed, however it may be difficult to prove whether the rate achieves those objectives.

**Cultural and Recreational Lands**

The Cultural and Recreation Lands Act 1963 is relatively small and the main provisions of the Act are;

The definition of "recreational land" must be satisfied ie; such lands must be vested in or occupied by a not-for-profit body "which exists for the purpose of providing or promoting cultural or sporting recreational or similar facilities or objectives....." and which uses such lands "for out-door sporting recreational or cultural purposes or similar out-door activities".

Other types of land (including specific sites) are included the definition of "recreational land" within the Act, however the only one which has relevance for this municipality is "lands which are used primarily as agricultural showgrounds".

The amount of rates payable in respect of such recreational lands shall be an amount as the "council thinks reasonable having regard to the services provided by the municipal council in relation to such lands and having regard to the benefit derived from such recreational lands".

In other words, Council has the discretion of granting a concession which could range from 0% to 100% of the normal rates and charges which would apply to such rateable land.

Under Sections 4.(3) and 4.(4) of the this Act, once the Council has determined the degree of concession for each item of recreational land, this concession must be operative until the commencement of each new general revaluation, except that rates payable may be adjusted in proportion to shifts in the level of general rates.

Part 5 of this Act also enables a Council to "impose and collect a reasonable charge for any service provided or available to any recreational lands". In the absence of any local law to this effect, the amount of such charge is "as is agreed between the occupier of the lands and the body imposing the charge".

Anybody which is aggrieved by the amount of rate determined may appeal to the Minister, who then has the prerogative of determining the amount of rates actually paid.



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(It would appear that a right of appeal exists even in the situation where the Council chose to not utilise the provisions of the Cultural and Recreation Lands Act ie; the right of appeal would appear to exist providing any land satisfies the definition of "recreational land".)

This Act also provides for 10 years "back rates" ie; difference between normal rates and concessionary levels of rates over 10 years, when lands cease to be recreational lands, and on the basis of the valuation applicable after cessation.

There are no known guidelines relating to the application of this Act to promote a consistent approach from municipality to municipality. However, it is important for a council to approach the determination of any concession of this nature on a systematic and consistent basis, bearing in mind the normal principles of accountability and procedural fairness.

In summary, the concession under this Act is by reason of net services benefit to the general community derived from certain out-door sporting, recreational or cultural purposes or activities for a particular parcel of "recreational land".

The following categories for concessions under the Cultural and Recreation Lands Act currently apply within the Warrnambool City Council –

**Category 1 minor concession.**

- Notwithstanding cultural sporting/recreational activities and objectives relating to the property, properties in this category would have established gaming and commercial bar facilities. These are considered as substantial income-generating elements of a commercial nature, albeit that such element is located within a contiguous area of a property, which is not eligible to be defined as "recreational land" under this Act.
- The turnover and scale of operations on these properties would usually be sub-regional in nature, and sometimes with off-site effects to which general ratepayers meet the cost of upgrading or ameliorative treatment.
- For land owned or managed by Council, the degree to which these payments are below market value will also be a relevant consideration.
- In establishing any amount payable the following assessment is to be made
  1. The area of the site, which is used for gaming and associated activities must be valued and treated as commercial thus attracting an amount equivalent to the differential rate established for commercial properties within the municipality.
  2. The balance of the site that is devoted to cultural sporting/recreational activities shall be valued as such and an amount equivalent to the advalorem rate that would apply within the municipality less a 25% discount calculated.

Having determined the above 2 amounts the charge levied shall be the sum total of these 2 amounts in addition to all service charges and any municipal charge that may be levied in accordance with Councils rating policy

**Category 2- moderate concession**

- Properties in this category would normally have significant membership and substantial clubrooms, sometimes with liquor a license but no gaming facilities.
- Normally well-established with demonstrated ability to meet normal recurrent operating costs.
- For land owned or managed by Council, any concession from market-value lease would also be a relevant consideration.
- Scale of operation essentially district or neighbourhood in nature.

The amount payable following assessment being made shall be 75% of the advalorem rate that would apply within the municipality in addition to all service charges and any municipal charge that may be levied in accordance with Councils rating policy.

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### Category 3 – significant concession.

- Small to moderate membership, or with significant junior component.
- Would typically not have a full service liquor licence.
- Clubrooms would be typically small scale and modest without major social areas.
- Concession from market rent in any Council lease would also be relevant consideration.
- Relatively limited income generating capacity, apart from members' dues and small scale fund raising efforts.
- Distinctly local/neighborhood in character.

The amount payable following assessment being made shall be 50% of the advalorem rate that would apply within the municipality in addition to all service charges and any municipal charge that may be levied in accordance with Councils rating policy.

Council currently has 1 property that is classified as cultural and recreational land category 1 and has 15 properties that are classified as cultural and recreational land category 2.

As indicated, Council is required to consider a rating discount for these properties under the Cultural and Recreational Lands Act based on considered benefits to the community and the services provided by Council. These properties are reviewed every two years in line with general revaluations.

### 1.4.5 Municipal charge

Another principle rating option available to Councils is the application of a municipal charge. Under Section 159 of the *Local Government Act 1989*, Warrnambool City Council has declared a municipal charge to cover some of the administrative costs of the Council. The legislation is not definitive on what comprises administrative costs and does not require Council to specify what is covered by the charge.

The application of a municipal charge represents a choice to raise a portion of the rates by a flat fee for all properties, rather than sole use of the CIV valuation method.

Under the *Local Government Act 1989*, a council's total revenue from a municipal charge in a financial year must not exceed 20 per cent of the combined sum total of the Council's total revenue from the municipal charge and the revenue from general rates (total rates).

The municipal charge applies equally to all properties and is based upon the recovery of a fixed cost of providing administrative services irrespective of valuation. The same contribution amount per assessment to cover a portion of councils administrative costs can be seen as an equitable method of recovering these costs.

### 1.4.6 Special charge schemes

The *Local Government Act 1989* recognises that councils need help to provide improved infrastructure for their local communities. Legislation allows councils to pass on the cost of capital infrastructure to the owner of a property that generally receives a unique benefit from the construction works. The technical explanation of a Special Charge comes from legislation (under the *Local Government Act 1989*) that allows councils to recover the cost of works from property owners who will gain special benefit from that work.

The purposes for which special rates and special charges may be used include road construction, kerb and channelling, footpath provision, drainage, and other capital improvement projects.

The special rate or special charges may be declared on the basis of any criteria specified by the council in the rate (Section 163 (2)). In accordance with Section 163 (3), council must specify:

- a. the wards, groups, uses or areas for which the special rate or charge is declared; and
- b. the land in relation to which the special rate or special charge is declared;
- c. the manner in which the special rate or special charge will be assessed and levied; and
- d. details of the period for which the special rate or special charge remains in force.

The special rates and charges provisions are flexible and can be used to achieve a wide range of community objectives. The fundamental principle of special rates and charges is proof "special benefit" applies to those being levied. For example, they could be used to fund co-operative fire prevention schemes. This would ensure that there were no 'free-riders' reaping the benefits but not contributing to fire prevention.

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Landscaping and environmental improvement programs that benefit small or localised areas could also be funded using special rates or charges.

Warrnambool City Council has developed a Special Charge Scheme policy and this can be found on council's website.

### 1.4.7 Service rates and charges

Section 162 of the *Local Government Act 1989* provides council with the opportunity to raise service rates and charges for any of the following services:

- a. The provision of a water supply;
- b. The collection and disposal of refuse;
- c. The provision of sewage services;
- d. Any other prescribed service.

Warrnambool City Council currently applies a service charge for the collection and disposal of refuse and providing waste services for the municipality (street litter bins for instance). Council retains the objective of setting the service charge for waste at a level that fully recovers the cost of the waste services, including providing for the cost of rehabilitation of the council's landfill once it reaches the end of its useful life.

It is recommended that council retain the existing waste service charge – should council elect not to have a waste service charge, this same amount would be required to be raised by way of an increased general rate – meaning that residents in higher valued properties would substantially pay for the waste service of lower valued properties.

Whilst this same principle applies for rates in general, the mix of having a single fixed charge combined with valuation driven rates for the remainder of the rate invoice provides a balanced and equitable outcome.

### 1.4.8 Collection and administration of rates and charges

The purpose of this section is to outline the rate payment options, processes, and the support provided to ratepayers facing financial hardship.

#### Payment options

In accordance with section 167(1) of the *Local Government Act 1989* ratepayers have the option of paying rates and charges by way of four instalments. Payments are due on the prescribed dates below:

- 1st Instalment: 30 September
- 2nd Instalment: 30 November
- 3rd Instalment: 28 February
- 4th Instalment: 31 May

Council offers a range of payment options including:

- in person at Council offices (cheques, money orders, EFTPOS, credit/debit cards and cash),
- online via Council's ratepayer portal, direct debit (on prescribed instalment due dates or monthly),
- BPAY,
- Australia Post (over the counter, over the phone via credit card and on the internet),
- by mail (cheques and money orders only).

#### Interest on arrears and overdue rates

Interest is charged on all overdue rates in accordance with Section 172 of the *Local Government Act 1989*. The interest rate applied is fixed under Section 2 of the *Penalty Interest Rates Act 1983*, which is determined by the Minister and published by notice in the Government Gazette.

#### Pensioner rebates

Holders of a Centrelink or Veteran Affairs Pension Concession card or a Veteran Affairs Gold card which stipulates TPI or War Widow may claim a rebate on their sole or principal place of residence. Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification procedure. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is deducted from the rate account before payment is required by the ratepayer.

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With regards to new applicants, after being granted a Pensioner Concession Card (PCC), pensioners can then apply for the rebate at any time throughout the rating year. Retrospective claims up to a maximum of one previous financial year can be approved by Council on verification of eligibility criteria, for periods prior to this claims may be approved by the relevant government department.

### Deferred payments

Under Section 170 of the *Local Government Act 1989*, Council may defer the payment of any rate or charge for an eligible ratepayer whose property is their sole place of residency, allowing ratepayers an extended period of time to make payments or alternatively to forestall payments on an indefinite basis until the ratepayer ceases to own or occupy the land in respect of which rates and charges are to be levied.

Deferral of rates and charges are available to all ratepayers who satisfy the eligibility criteria and have proven financial difficulties. Where Council approves an application for deferral of rates or charges, interest will continue to be levied on the outstanding balance of rates and charges but at an interest rate fixed annually by Council.

Ratepayers seeking to apply for such provision will be required to submit a Rates Deferment Application form which is available at the council offices, on the Council website or which can be posted upon request.

### Hardship Policy

It is acknowledged at the outset that various ratepayers may experience financial hardship for a whole range of issues and that meeting rate obligations constitutes just one element of a number of difficulties that may be faced. The purpose of the Hardship Policy is to provide options for ratepayers facing such situations to deal with the situation positively and reduce the strain imposed by financial hardship.

Ratepayers may elect to either negotiate a rate payment plan or apply for a rate deferral. Ratepayers seeking to apply for such provision will be required to submit a Rates Deferment Application form or an Application for Rate Relief which is available at the council offices, website or can be posted upon request.

### Debt recovery

Council makes every effort to contact ratepayers at their correct address but it is the ratepayers' responsibility to properly advise Council of their contact details. The *Local Government Act 1989* Section 230 and 231 requires both the vendor and buyer of property, or their agents (e.g. solicitors and or conveyancers), to notify Council by way of notice of disposition or acquisition of an interest in land.

In the event that an account becomes overdue, Council will issue an overdue reminder notice which will include accrued penalty interest. In the event that the account remains unpaid, Council may take legal action without further notice to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer.

If an amount payable by way of rates in respect to land has been in arrears for three years or more, Council may take action to sell the property in accordance with the *Local Government Act 1989* Section 181.

### Fire Services Property Levy

In 2016 the Victorian State Government passed legislation requiring the Fire Services Property Levy to be collected from ratepayers. Previously this was collected through building and property insurance premiums. The Fire Services Property Levy helps fund the services provided by the Metropolitan Fire Brigade (MFB) and Country Fire Authority (CFA), and all levies collected by Council are passed through to the State Government.

The Fire Services Property Levy is based on two components, a fixed charge, and a variable charge which is linked to the Capital Improved Value of the property. This levy is not included in the rate cap and increases in the levy are at the discretion of the State Government.

## 1.5 Other revenue items

### 1.5.1 User fees and charges

User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure.

Examples of user fees and charges include:

- Kindergarten and Childcare fees
- Leisure Centre, Gym, and Pool visitation and membership fees



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- Holiday Park fees
- Parking Fees
- Livestock Exchange fees
- Flagstaff Hill entrance fees
- Aged and Health Care service fees
- Leases and facility hire fees

The provision of services and infrastructure form a key part of council's role in supporting the local community. In providing these, council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and community expectations and values. Council must also balance the affordability and accessibility of services and infrastructure with its financial capacity and in the interests of long-term financial sustainability.

Councils must also comply with the government's Competitive Neutrality Policy for significant business activities they provide and adjust their service prices to neutralise any competitive advantages when competing with the private sector.

In providing services to the community, council must determine the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations.

Services are provided on the basis of one of the following pricing methods:

- a. Market Price**
- b. Full Cost Recovery Price**
- c. Subsidised Price**

Market pricing (A) is where council sets prices based on the benchmarked competitive prices of alternate suppliers. In general market price represents full cost recovery plus an allowance for profit. Market prices will be used when other providers exist in the given market, and council needs to meet its obligations under the government's Competitive Neutrality Policy.

It should be noted that if a market price is lower than council's full cost price, then the market price would represent council subsidising that service. If this situation exists, and there are other suppliers existing in the market at the same price, this may mean that council is not the most efficient supplier in the marketplace. In this situation, council will consider whether there is a community service obligation and whether council should be providing this service at all.

Full cost recovery price (B) aims to recover all direct and indirect costs incurred by council. This pricing should be used in particular where a service provided by council benefits individual customers specifically, rather than the community as a whole. In principle, fees and charges should be set at a level that recovers the full cost of providing the services unless there is an overriding policy or imperative in favour of subsidisation.

Subsidised pricing (C) is where council subsidises a service by not passing the full cost of that service onto the customer. Subsidies may range from full subsidies (ie council provides the service free of charge) to partial subsidies, where council provides the service to the user with a discount. The subsidy can be funded from council's rate revenue or other sources such as Commonwealth and state funding programs. Full council subsidy pricing and partial cost pricing should always be based on knowledge of the full cost of providing a service.

In line with the Victorian Auditor General's Office report "*Fees and charges – cost recovery by local government*", council aims to fairly and equitably set prices and in doing so, considers the following principles:

- Both direct and indirect costs to be taken into account when setting prices;
- Accessibility, affordability and efficient delivery of services must be taken into account; and
- Competitive neutrality with commercial providers.

Council will develop a table of fees and charges as part of its annual budget each year. Proposed pricing changes will be included in this table and will be communicated to stakeholders before the budget is adopted, giving them the chance to review and provide valuable feedback before the fees are locked in.

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### 1.5.2 Statutory fees and charges

Statutory fees and fines are those which council collects under the direction of legislation or other government directives. The rates used for statutory fees and fines are generally advised by the state government department responsible for the corresponding services or legislation, and generally councils will have limited discretion in applying these fees.

Examples of statutory fees and fines include:

- Planning and subdivision fees
- Building and Inspection fees
- Infringements and fines
- Land Information Certificate fees

Penalty and fee units are used in Victoria's Acts and Regulations to describe the amount of a fine or a fee.

#### Penalty units

Penalty units are used to define the amount payable for fines for many offences. For example, the fine for selling a tobacco product to a person aged under 18 is four penalty units.

One penalty unit is currently \$165.22, from 1 July 2020 to 30 June 2021.

The rate for penalty units is indexed each financial year so that it is raised in line with inflation. Any change to the value of a penalty unit will happen on 1 July each year.

#### Fee units

Fee units are used to calculate the cost of a certificate, registration or licence that is set out in an Act or Regulation. For example, the cost of depositing a Will with the supreme court registrar of probates is 1.6 fee units.

The value of one fee unit is currently \$14.81. This value may increase at the beginning of a financial year, at the same time as penalty units.

The cost of fees and penalties is calculated by multiplying the number of units by the current value of the fee or unit. The exact cost may be rounded up or down.

### 1.5.3 Grants

Grant revenue represents income usually received from other levels of government. Some grants are singular and attached to the delivery of specific projects, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects.

Council will pro-actively advocate to other levels of government for grant funding support to deliver important infrastructure and service outcomes for the community. Council may use its own funds to leverage higher grant funding and maximise external funding opportunities.

When preparing its financial plan, council considers its project proposal pipeline, advocacy priorities, upcoming grant program opportunities, and co-funding options to determine what grants to apply for. Council will only apply for and accept external funding if it is consistent with the Community Vision and does not lead to the distortion of Council Plan priorities.

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Grant assumptions are then clearly detailed in council's budget document. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

### 1.5.4 Contributions

Contributions represent funds received by council, usually from non-government sources, and are usually linked to projects.

Contributions can be made to council in the form of either cash payments or asset hand-overs.

Examples of contributions include:

- Monies collected from developers under planning and development agreements
- Monies collected under developer contribution plans and infrastructure contribution plans
- Contributions from user groups towards upgrade of facilities
- Assets handed over to council from developers at the completion of a subdivision, such as roads, drainage, and streetlights.

Contributions should always be linked to a planning or funding agreement. Council will not undertake any work on a contribution-funded project until a signed agreement outlining the contribution details is in place.

Contributions linked to developments can be received well before any council expenditure occurs. In this situation, the funds will be identified and held separately for the specific works identified in the agreements.

### 1.5.5 Interest on investments

Council receives interest on funds managed as part of its investment portfolio, where funds are held in advance of expenditure, or for special purposes. The investment portfolio is managed per council's investment policy, which seeks to earn the best return on funds, whilst minimising risk.

### 1.5.6 Borrowings

Whilst not a source of income, borrowings can be an important cash management tool in appropriate circumstances. Loans can only be approved by council resolution. The following financial sustainability principles must be adhered to with new borrowings:

- Borrowings must only be applied for where it can be proven that repayments can be met in the Long Term Financial Plan
- Borrowings must not be used to fund ongoing operations
- Borrowings are appropriate for funding large capital works where the benefits are provided to future generations.
- Borrowings that will provide an appropriate payback on the loan funds through the generation of new income streams or reduced cash outflows.
- Council will maintain its debt at levels which are sustainable, with:
  - indebtedness <50% of rate and charges revenue, and
  - debt servicing cost <8% of total revenue (excluding capital revenue).





WARRNAMBOOL  
CITY COUNCIL

# BUDGET

2021-22



[www.warrnambool.vic.gov.au](http://www.warrnambool.vic.gov.au)

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**Warrnambool City Council Annual Budget 2021-2022**

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## Warrnambool City Council Annual Budget 2021-2022



### 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 draft Budget is informed by the draft 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 and we encourage you to provide feedback to Council on the draft Budget.

The vision for the four-year life of the Council Plan is for Warrnambool to be a 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 draft budget details the resources required over the next financial year to fund the services that remain operating that we provide to our community of 35,500 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

**Warrnambool City Council Annual Budget 2021-2022**



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 proposed 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.

## Warrnambool City Council Annual Budget 2021-2022



### 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



## Warrnambool City Council Annual Budget 2021-2022

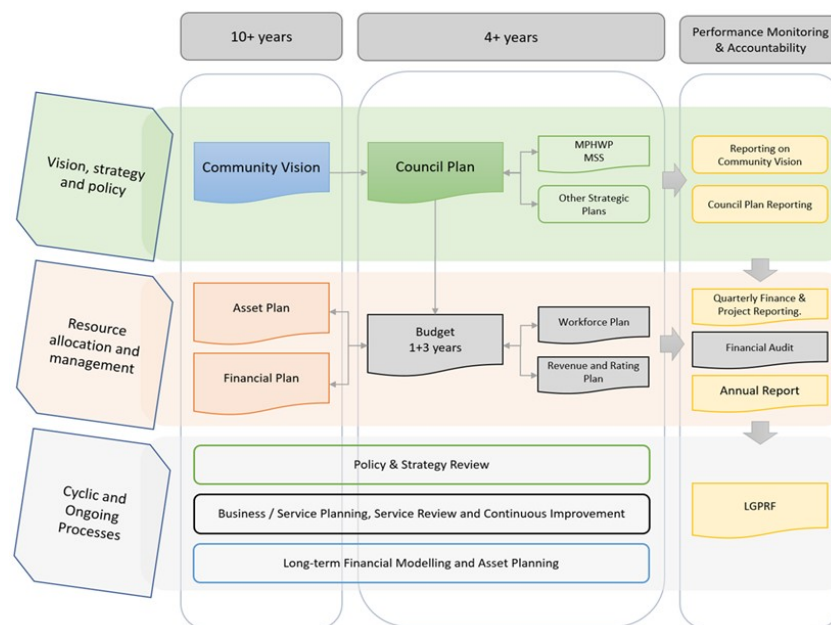


### 1. Link to the Integrated Planning and Reporting Framework

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



## Warrnambool City Council Annual Budget 2021-2022

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

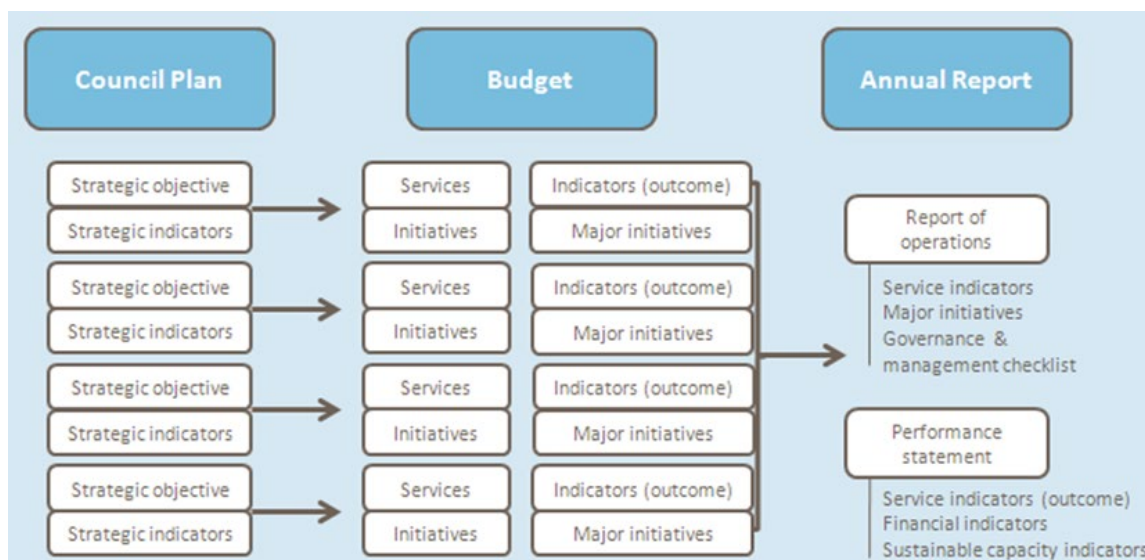
1. **A healthy community** - to be a healthy, inclusive, and thriving community with equitable access to services, cultural opportunities and recreational activities.
2. **A sustainable environment** - to protect and strengthen local ecosystems, enhance biodiversity and enable sustainable communities.
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.

## Warrnambool City Council Annual Budget 2021-2022



### 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



**Warrnambool City Council Annual Budget 2021-2022**

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

**Services**

Service area	Description of services provided		2019/20 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Aged Services	This area provides a range of services including meals on wheels, personal care, respite, home maintenance, home care, adult day care and senior citizens programs.	<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)



**Warrnambool City Council Annual Budget 2021-2022**

**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 Actual	2020/21 Forecast (similar councils ave.)	2021/22 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 noncompliance outcomes notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications	100%	86.97%	86.97%



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	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



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**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 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'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)



**Warrnambool City Council Annual Budget 2021-2022**

**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%



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**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 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'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



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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.





**Warrnambool City Council Annual Budget 2021-2022**

**Service Performance Outcome Indicators**

Service	Indicator and computation	2019/20 Actual	2020/21 Forecast	2021/22 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%



## Warrnambool City Council Annual Budget 2021-2022

### 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 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Asset Maintenance	This service prepares long term maintenance management programs for Council's property assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include buildings, pavilions, roads, footpaths and tracks and drainage.	<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.



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**Service Performance Outcome Indicators**

Service	Indicator and computation	2019/20 Actual	2020/21 Forecast	2021/22 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%



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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%



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**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 Actual \$'000	2020/21 Forecast \$'000	2021/22 Budget \$'000
Governance & Elected Council	Elected Council governs our City in partnership with and on behalf of our community, and encourages and facilitates participation of all people in civic life. Also includes contributions made to community groups and organisations.	<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)





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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.

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Service Performance Outcome Indicators

Service	Indicator and computation	2019/20 Actual	2020/21 Forecast (similar council ave)	2021/22 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%



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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%

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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>		

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**Warrnambool City Council Annual Budget 2021-2022**

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### **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





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Comprehensive Income Statement

For the four years ending 30 June 2025						
	NOTES	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	2022/23 \$'000	Projections 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</b>						
<b>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>



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Balance Sheet

For the four years ending 30 June 2025					
	NOTES	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000	2022/23 \$'000	Projections 2023/24 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 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>702,432 736,527</b>
<b>Total assets</b>		<b>675,351</b>	<b>692,720</b>	<b>708,038</b>	<b>726,263 761,899</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 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 13,375</b>
<b>Total liabilities</b>		<b>27,865</b>	<b>28,286</b>	<b>26,666</b>	<b>28,003 29,677</b>
<b>Net assets</b>		<b>647,486</b>	<b>664,434</b>	<b>681,372</b>	<b>698,260 732,222</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>698,260 732,222</b>

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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>



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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>



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Statement of Capital Works

For the four years ending 30 June 2025					
NOTES	Forecast Actual	Budget	Projections		
	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>	<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>	<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>	<b>30,048</b>	<b>18,587</b>	<b>14,513</b>	<b>17,940</b>	<b>36,607</b>





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Statement of Human Resources

For the four years ending 30  
June 2025

	Forecast Actual	Budget	Projections		
	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	Budget	Comprises			
	2021/22	Full Time	Permanent Part time	Casual	Temporary
	\$'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	Budget	Comprises			
	2021/22	Full Time	Permanent Part time	Casual	Temporary
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>				



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Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2025				
	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'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>

Warrnambool City Council Annual Budget 2021-2022



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>

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**Warrnambool City Council Annual Budget 2021-2022**



#### **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.

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**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%)

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**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	Change	
	\$'000	\$'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	Change	
	Number	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	Change	
	\$'000	\$'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>



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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 2020/21 \$	Per Rateable Property 2021/22 \$		Change %
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 2020/21 \$	Per Rateable Property 2021/22 \$		Change %
Waste management charge	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 %
Waste management charge	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 \$'000	2021/22 \$'000		Change %
Rates and Charges	41,645	42,472	827	1.99%
Supplementary Rates	-	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>

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**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.

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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.

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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

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- 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.

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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





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**4.1.2 Statutory fees and fines**

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000		Change \$'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 Actual 2020/21 \$'000	Budget 2021/22 \$'000		Change \$'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.

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#### 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		Change \$'000 %
<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.

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#### 4.1.5 Contributions

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000		Change \$'000 %
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		Change \$'000 %
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		Change \$'000 %
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.



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4.1.8 Materials and services

	Forecast Actual 2020/21 \$'000	Budget 2021/22 \$'000		Change \$'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%
Other	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 Actual 2020/21 \$'000	Budget 2021/22 \$'000		Change \$'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 Actual 2020/21 \$'000	Budget 2021/22 \$'000		Change \$'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>

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#### 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		Change \$'000 %
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.

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#### 4.2.3 Borrowings

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

	Forecast Actual 2020/21 \$	Budget 2021/22 \$	2022/23 \$	Projections 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 2020/21 \$	Budget 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%.



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### **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	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'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 Council's 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
PROPERTY									
Building Improvements									
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
TOTAL PROPERTY	2,679	-	1,679	1,000	-	-	-	1,679	1,000
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Plant replacement	980	-	980	-	-	-	-	980	-
Computers and Telecommunications									
IT hardware	316	-	316	-	-	-	-	316	-
Painting and Exhibits									
Art work acquisitions	15	15	-	-	-	-	-	15	-
Public art initiatives	20	20	-	-	-	-	-	20	-
Library books									
Library stock renewal	270	270	-	-	-	-	-	270	-
TOTAL PLANT AND EQUIPMENT	1,601	305	1,296	-	-	-	-	1,601	-

4.5.2 Current Budget cont'

Capital Works Area	Project Cost	New	Renewal	Asset expenditure types			Summary of Funding Sources		
	\$'000	\$'000	\$'000	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
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	-
Bridges									
Stanley Street bridge upgrade	3,000	-	-	3,000	-	1,500	-	1,500	-
Footpaths and Cycleways									
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	-
Drainage									
Priority backlog drainage	225	-	225	-	-	-	-	225	-
Japan Street catchment diversion	115	-	-	115	-	-	-	115	-
Recreational, Leisure & Community Facilities									
Outdoor pool renewal	200	-	200	-	-	-	-	200	-
Recreational facilities upgrade	1,650	-	-	1,650	-	900	-	750	-
Parks, Open Space and Streetscapes									
Playground renewal	324	-	324	-	-	-	-	324	-
Public open space improvements	195	-	195	-	-	-	-	195	-
Beach access	180	-	180	-	-	-	-	180	-
Aerodromes									
Aerodrome minor improvements	30	-	30	-	-	-	-	30	-
Off Street Car Parks									
Carpark construction	200	-	200	-	-	-	-	200	-
Botanic Gardens carpark construction	215	-	215	-	-	-	-	215	-
Other Infrastructure									
River Upgrades	48	-	48	-	-	-	-	48	-
Redecking Hopkins river rowing platform	120	-	120	-	-	-	-	120	-
Livestock exchange rectification & improvements	2,560	-	2,560	-	-	-	-	2,560	-
Total Infrastructure	14,307	671	8,871	4,765	-	4,033	-	10,274	-
Total New Capital Works	18,587	976	11,846	5,765	-	4,033	-	13,554	1,000

**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>



Warrnambool City Council Annual Budget 2021-2022



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>

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## 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 2019/20	Forecast 2020/21	Budget 2021/22	2022/23	2023/24	Projections 2024/25	Trend +/-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	+/-
Efficiency									
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

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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
<b>Interest on Unpaid Monies other than rates and charges</b>							
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.							

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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



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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>							
Warrant							
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

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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

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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

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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>							
<b>Fee</b>	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>							
<b>Fee</b>	Per Application	Non-Taxable	\$ 103.70	\$ 108.00	\$ 4.30	4.15%	Non- statutory
<b>Certificate for Supreme Court</b>							
<b>Fee</b>	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>							
<b>Fee</b>	Per Application	Non-Taxable	\$ 148.10	\$ 155.00	\$ 6.90	4.66%	Non- statutory
<b>Attachment of Earnings/Debt Order</b>							
<b>Fee</b>	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>							
<b>Fee</b>	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

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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

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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
WARRNAMBOOL AIRPORT							
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>							



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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
<b>Livestock Crossing Permit:</b>							
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

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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
<b>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.</b>							

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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
			\$	\$	\$	%	
OPEN SPACE HIRE							
Botanic Gardens - Weddings and Events							
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							
Lake Pertobe - Events							
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

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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

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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

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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



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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
Ticketing Fees (hirer) - based on gross prices							
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

Warrnambool City Council Annual Budget 2021-2022



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
Non-Ticketed Event: Standard Hirer							
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
Functions							
Catered Functions (Dinners, Luncheons, Weddings)							

Warrnambool City Council Annual Budget 2021-2022



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

Warrnambool City Council Annual Budget 2021-2022



Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc	2021/22 Fee Inc	Fee Increase /	Fee	Basis of
			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

Warrnambool City Council Annual Budget 2021-2022



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

Warrnambool City Council Annual Budget 2021-2022



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

Warrnambool City Council Annual Budget 2021-2022



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



Warrnambool City Council Annual Budget 2021-2022



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

**Warrnambool City Council Annual Budget 2021-2022**



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

Warrnambool City Council Annual Budget 2021-2022



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
<b>*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.</b>							

Warrnambool City Council Annual Budget 2021-2022



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

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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

Warrnambool City Council Annual Budget 2021-2022



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

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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



Warrnambool City Council Annual Budget 2021-2022



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

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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

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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

Warrnambool City Council Annual Budget 2021-2022



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
<b>Note:</b> - Minimum 1 hour applies to Home Care and Respite Care services - Minimum ½ hour applies to Personal Care services - Minimum 1 hour will apply to all services provided outside of regular hours, Monday to Friday 6 am to 6pm - Time and ½ is charged to CACPS and PAC after 6pm for the first 2 hours and then double time after that, Saturday incurs time and ½ for the first 2 hours and then double time before midday - After midday until Monday morning 6am charges are double time - All CHSP & HACC PYP Programs are GST free							
<b>Planned Activity Group</b>							
Daily session fee – low & medium	Per session	Non-Taxable	\$ 8.00	\$ 8.00	\$ -	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

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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

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Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc	2021/22 Fee Inc	Fee Increase /	Fee	Basis of
			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

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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



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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

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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

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Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc	2021/22 Fee Inc	Fee Increase /	Fee	Basis of
			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 car parks) 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

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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

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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
<b>Notes:</b> - 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							

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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

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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



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Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc	2021/22 Fee Inc	Fee Increase /	Fee	Basis of Fee
			\$	\$	(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

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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

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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							

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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

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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

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Description of Fees and Charges	Unit of Measure	GST Status	2020/21 Fee Inc	2021/22 Fee Inc	Fee Increase /	Fee	Basis of
			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

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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
Notification of Planning Applications or Planning Scheme Amendments:							
- 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



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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.							

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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</b> <b>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</b> <b>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</b> <b>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

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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

Warrnambool City Council Annual Budget 2021-2022



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





WARRNAMBOOL  
CITY COUNCIL

# LONG-TERM FINANCIAL PLAN

**2021-31**



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## 1 Legislative Requirements

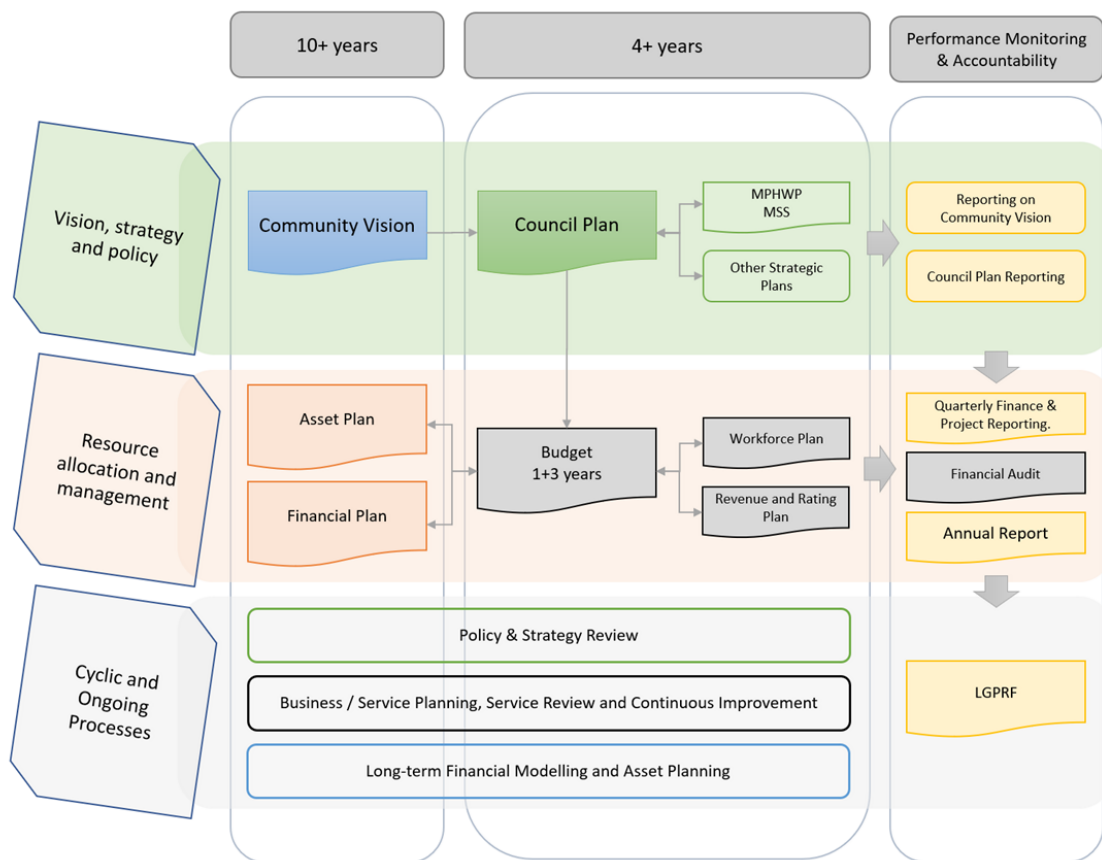
This section describes how the Financial Plan links to the achievement of the Community Vision (Warrnambool 2040) and the Council Plan within the Integrated Strategic Planning & Reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

The following diagram provides an overview of the core legislated elements of an integrated strategic planning and reporting framework and outcomes.





The following figure demonstrates how each element might inform or be informed by other parts of the integrated framework.



## 1.1 Strategic Planning Principles

The Financial Plan provides a 10 year financially sustainable projection regarding how the actions of the Council Plan may be funded to achieve the Community Vision. The Financial Plan is developed in the context of the following strategic planning principles:

- Council has an integrated approach to planning, monitoring and performance reporting.
- Council financial plan addresses the Community Vision by funding the aspirations of the Council Plan. The Council Plan aspirations and actions are formulated in the context of the Community Vision.
- The Financial Plan statements articulate the 10-year financial resources necessary to implement the goals and aspirations of the Council Plan to achieve the Community Vision.
- Council's strategic planning principles identify and address the risks to effective implementation of the Financial Plan. The financial risks are included at section 1.2.2 below.
- The Financial Plan provides for the strategic planning principles of progress monitoring of progress and reviews to identify and adapt to changing circumstances.

## 1.2 Financial Management Principles

The Financial Plan demonstrates the following financial management principles:

- 1.2.1 Revenue, expenses, assets, liabilities, investments and financial transactions are managed in accordance with Council's financial policies and strategic plans.
- 1.2.2 Management of the following financial risks:
  - a) the financial viability of the Council (refer to section 2.1 Financial Policy Statements);
  - b) the management of current and future liabilities of the Council. The estimated 10 year-liabilities are disclosed in section 3.2 Balance Sheet projections; and,
  - c) the beneficial enterprises of Council.
- 1.2.3 Financial policies and strategic plans are designed to provide financial stability and predictability to the community.
- 1.2.4 Council maintains accounts and records that explain its financial operations and financial position (refer section 3 Financial Statements)

## 1.3 Engagement Principles

Council has adopted a comprehensive community engagement framework. Council has implemented the following consultation process to ensure due consideration and feedback is received from relevant stakeholders.

- a) Draft Financial Plan prepared by management;
- b) Draft Financial Plan placed on public exhibition at (May) Council meeting for a period of 28 day and calling for public submissions;
- c) Community engagement is conducted using local news outlets and social media;
- d) Draft Financial Plan, including any revisions, presented to (June) Council meeting for adoption.

## 1.4 Service Performance Principles

Council services are designed to be targeted to community needs and value for money. The service performance principles are listed below:

- a) Services are provided in an equitable manner and are responsive to the diverse needs of the community. The Council Plan is designed to identify the key services and projects to be delivered to the community. The Financial Plan provides the mechanism to demonstrate how the service aspirations within the Council Plan may be funded.
- b) Services are accessible to the relevant users within the community.
- c) Council provides quality services that provide value for money to the community. The Local Government Performance Reporting Framework (LGPRF) is designed to communicate council's performance regarding the provision of quality and efficient services.
- d) Council is developing a performance monitoring framework to continuously improve its service delivery standards.
- e) Council is developing a service delivery framework that considers and responds to community feedback and complaints regards service provision.

## 1.5 Asset Plan Integration

Integration to the Asset Plan is a key principle of the Council's strategic financial planning principles. The purpose of this integration is designed to ensure that future funding is allocated in a manner that supports service delivery in terms of the plans and the effective management of Council's assets into the future.

The Asset Plan identifies the operational and strategic practices which will ensure that Council manages assets across their life cycle in a financially sustainable manner. The Asset Plan, and associated asset management policies, provide council with a sound base to understand the risk associated with managing its assets for the community's benefit.

The Asset Plan is designed to inform the 10-year Financial Plan by identifying the amount of capital renewal, backlog and maintenance funding that is required over the life of each asset category. The level of funding will incorporate knowledge of asset condition, the risk assessment issues as well as the impact of reviewing and setting intervention and service levels for each asset class.

In addition to identifying the operational and strategic practices that ensure that Council manages assets across their life cycle in a financially sustainable manner, the Asset Plan quantifies the asset portfolio and the financial implications of those practices. Together the Financial Plan and Asset Plan seek to balance projected investment requirements against projected budgets.

## 2 Financial Plan Context

This section describes the context and external / internal environment and consideration in determining the 10-year financial projections and assumptions.

### 2.1 Financial Policy Statements

This section defines the policy statements, and associated measures, that demonstrates Council's financial sustainability to fund the aspirations of the Community Vision and the Council Plan.

Policy Statement	Measure	Target	Forecast Actual										
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Consistent underlying surplus results	Adjusted underlying result greater than \$'000	\$'000	(3,656)	632	559	1,360	2,107	(62)	171	(60)	(104)	234	98
Ensure Council maintains sufficient working capital to meet its debt obligations as they fall due.	Current Assets / Current Liabilities greater than 1.25	1.25	1.38	1.35	1.43	1.49	1.56	1.40	1.36	1.47	1.48	1.57	1.79
Allocate adequate funds towards renewal capital in order to replace assets and infrastructure as they reach the end of their service life.	Asset renewal and upgrade expenses / Depreciation above 100%	100%	187%	135%	96%	118%	88%	75%	275%	90%	66%	128%	115%
That Council applies loan funding to new capital and maintains total borrowings in line with rate income and growth of the municipality.	Total borrowings / Rate revenue to remain below 60%	60%	30%	30%	25%	27%	29%	28%	32%	27%	21%	16%	13%
Council maintains sufficient unrestricted cash to ensure ongoing liquidity as well as to address unforeseen cash imposts if required.	Unrestricted cash / current liabilities to be maintained above 80%	80%	93%	93%	102%	109%	116%	116%	114%	126%	127%	136%	160%
Council generates sufficient revenue from rates plus fees and charges to ensure a consistent funding for new and renewal capital.	Capital Outlays as a % of Own Source Revenue to remain above 30%	30%	50%	29%	22%	26%	52%	37%	82%	30%	35%	38%	34%

## 2.2 Strategic Actions

Following a series of community engagement activities, Council has identified the following strategic actions that will support the aspirations of the Council Plan.

The strategic actions are included to the 10-year financial plan and, where appropriate, referenced in the commentary associated with the 10-year Comprehensive Income Statement and the 10-year Statement of Capital Works.

- Review the services and structure of Council to ensure the most efficient use of resources are occurring now and into the future.
- Reduce corporate operational costs and risks by implementing shared services with neighbouring Councils.
- Investigate opportunities for new revenue generation.
- Continue to be at the forefront of waste minimisation and innovation.
- Explore partnerships with other organisations to deliver better outcomes for the community.
- Increase investment in renewal capital to reduce the escalating risk and maintenance of ageing infrastructure.
- Continue to invest in climate change initiatives and decreasing Councils emissions output.
- Debt funding to be applied to growth infrastructure and generational assets where necessary.
- Maintaining current service levels for the next 4 years to enable Council sufficient time to complete a full review of its service delivery programs.

## 2.3 Assumptions to the financial plan statements

This section presents information regarding the assumptions to the Comprehensive Income Statement for the 10 years from 2021/22 to 2030/31. The assumptions comprise the annual escalations / movement for each line item of the Comprehensive Income Statement.

Escalation Factors movement	%	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
<b>CPI</b>		1.50%	1.75%	2.00%	2.25%	2.25%	2.50%	2.50%	2.50%	2.50%	2.50%
<b>Growth</b>		1.50%	1.50%	1.30%	1.10%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
<b>Rates and charges</b>		1.50%	1.75%	2.00%	2.25%	2.25%	2.50%	2.50%	2.50%	2.50%	2.50%
<b>Statutory fees and fines</b>		2.00%	1.75%	2.00%	2.25%	2.25%	2.50%	2.50%	2.50%	2.50%	2.50%
<b>User fees</b>		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
<b>Grants - Operating</b>		1.75%	1.75%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
<b>Grants - Capital</b>		1.75%	1.75%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
<b>Contributions - monetary</b>		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
<b>Contributions - non-monetary</b>		5.00%	5.00%	3.00%	2.50%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
<b>Other income</b>		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
<b>Employee costs</b>		2.40%	2.40%	2.40%	2.40%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
<b>Superannuation Guarantee (SGC)</b>		10.00%	10.50%	11.00%	11.50%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
<b>Materials and services</b>		2.00%	2.00%	2.00%	2.25%	2.25%	2.50%	2.50%	2.50%	2.50%	2.50%
<b>Depreciation &amp; Amortisation</b>		3.00%	3.00%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
<b>Other expenses</b>		2.00%	2.00%	2.00%	2.25%	2.25%	2.50%	2.50%	2.50%	2.50%	2.50%

### **2.3.1 Rates and charges**

Base rate revenue will increase by 1.5% for the 2021/22 year, based on the state government rate cap, with estimated future annual increases to remain within the expected state government rate cap ranging from 1.5% to 2.5% per annum for the ensuing years of the long term financial plan. In addition, Council is experiencing higher than average growth (additional properties) and it is expected that the growth will be 1.5% in 2021/22 and decreasing to the longer term average of 1.0% by 2025/26.

Waste charges are proposed to increase by an amount slightly higher than CPI as the costs involved in waste disposal are increasing at higher than CPI rates. Future years waste charges are estimated to increase in line with the growth % increase to ensure Council continues to recover the full costs of providing waste services.

### **2.3.2 Statutory fees and fines**

The Financial Plan indexes statutory fees, set by legislation, according on the estimated annual rate of CPI. This is often a best case scenario given some fees are outside of the control by Council and therefore may be subject to increases less than CPI.

### **2.3.3 User fees**

Revenue from user fees is expected to increase by 2.0% for the 2021/22 year. Details of user fees for the 2021/22 budget year can be found in Council's schedule of Fees and Charges that is adopted in conjunction with the budget.

Revenue increases for the ensuing years are based on an annual rate of increase of 2.0% to reflect, as a minimum, annual increases are related to the price increasing at CPI rates and growth in the services.

### **2.3.4 Grants**

Council currently receives grants for tied (specific purpose grants) and un-tied Financial Assistance grant funding received via the Victorian Local Government Grants Commission (VLGGC). Operating grants are expected to increase on an annual basis by approximately 1.75% to 2.0%.

### **2.3.5 Contributions**

Council receives contributions from developers. These contributions represent funds to enable council to provide the necessary infrastructure and infrastructure improvements to accommodate development growth. The contributions are for specific purposes and often require Council to outlay funds for infrastructure works often before receipt of this income source. These contributions are statutory contributions and are transferred to a restricted reserve until utilised for a specific purpose through the capital works program or delivered as works in kind by developers.

### **2.3.6 Other income**

Revenue from other income mainly comprises investment income plus the recovery income from a variety of sources and rental income received from the hire of Council buildings.

### **2.3.7 Employee costs**

The 2021/22 year includes a 2.4% increase for employee costs that mainly reflects the salary increase for all staff pursuant to the Enterprise Bargaining Agreement which includes a base % increase and allows for movements within bandings.

The ensuing years, from 2022/23 to 2030/31, reflect annual increases of 2.4% to 2.9% per annum to provide for annual EBA increases, some required increases to staff salaries as well as a marginal increase to the delivery of existing services.

### **2.3.8 Materials and services**

Material costs include items required for the maintenance and repairs of Council buildings, roads, drains and footpaths which are more governed by market forces based on availability than CPI. Other associated costs included under this category are utilities, materials for the supply of meals on wheels and consumable items for a range of services. Council also utilises external expertise on a range of matters, including legal services and audit. These costs are kept to within CPI levels year on year.



### **2.3.9 Depreciation & amortisation**

Depreciation estimates have been based on the projected capital spending contained within this Financial Plan document. Depreciation has been further increased by the indexing of the replacement cost of Council's fixed assets.

### **2.3.10 Borrowing costs**

Borrowing costs comprise the interest expense to service Council's loan portfolio that is described in Section 5.1 Borrowing Plan.

### **2.3.11 Other expenses**

Other expenses include administration costs such as Councillor allowances, election costs, sponsorships, partnerships, community grants, lease expenditure, fire services property levy, audit costs and other costs associated with the day to day running of Council.

## **2.4 Other Matters impacting the 10-year financial projections**

Some of the challenges that Council face in preparing this financial plan include:

- Ongoing impact of COVID19 on our enterprise businesses
- Major rectification works at the Livestock Exchange due to the failure of the asset
- Funding asset renewal to ensure assets are provided for the community
- The exit strategy from the MAV Workcover scheme
- The appointment of new CEO
- Ongoing uncertainty of a financial call for the Defined Benefits Superannuation Plan
- Long term financial sustainability of Council with the Rate Cap increases below Council's expense profile
- Setting Council service levels
- Future negotiation of Enterprise Bargaining Agreements (EBA)

### 3 Financial Plan Statements

This section presents information regarding the Financial Plan Statements for the 10 years from 2021/22 to 2030/31.

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

### 3.1 Comprehensive Income Statement

	Forecast / Actual 2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000
<b>Income</b>											
Rates and charges	41,785	42,906	44,085	45,407	46,882	48,409	50,108	51,865	53,685	55,568	57,518
Statutory fees and fines	1,781	2,117	2,159	2,202	2,247	2,298	2,355	2,414	2,474	2,536	2,599
User fees	11,816	17,636	18,567	19,430	20,137	20,540	20,950	21,370	21,797	22,233	22,677
Grants - Operating	12,007	12,626	12,420	12,671	12,958	13,250	13,581	13,921	14,269	14,625	14,991
Grants - Capital	6,526	5,313	2,921	1,664	28,085	6,107	36,831	3,561	6,987	9,513	6,545
Contributions - monetary	3,817	563	619	630	777	793	808	825	841	858	875
Contributions - non-monetary	4,500	5,200	6,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Other income	1,023	418	446	470	495	505	515	525	535	546	557
<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>96,900</b>	<b>130,148</b>	<b>99,480</b>	<b>105,588</b>	<b>110,880</b>	<b>110,763</b>
<b>Expenses</b>											
Employee costs	33,659	37,689	38,995	39,994	40,963	42,655	43,825	45,028	46,264	47,547	48,867
Materials and services	30,557	26,471	25,645	24,387	34,877	25,447	26,094	26,758	27,438	28,136	28,852
Depreciation	12,650	13,050	13,450	13,850	14,250	15,998	16,471	17,339	18,147	18,636	19,626
Amortisation - right of use assets	250	265	265	265	265	265	265	265	265	265	265
Bad and doubtful debts	97	131	134	136	139	142	146	150	153	157	161
Borrowing costs	298	302	256	209	266	341	359	429	404	333	265
Finance Costs - leases	45	46	47	48	49	94	49	49	49	49	49
Other expenses	809	841	857	874	894	914	937	961	985	1,009	1,034
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	1,009	1,036	1,130	823	916	934	953	972	992	1,011	1,032
<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>86,790</b>	<b>89,099</b>	<b>91,951</b>	<b>94,697</b>	<b>97,144</b>	<b>100,151</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>10,110</b>	<b>41,049</b>	<b>7,529</b>	<b>10,891</b>	<b>13,735</b>	<b>10,611</b>
<b>Other comprehensive income</b>											
<b>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	11,516	15,825	11,759	12,758	18,614	12,541
<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>	<b>21,626</b>	<b>56,874</b>	<b>19,288</b>	<b>23,649</b>	<b>32,349</b>	<b>23,153</b>

### 3.2 Balance Sheet

	Forecast / Actual										
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents	5,707	5,691	6,355	6,855	7,371	6,616	7,820	7,019	8,161	8,545	8,801
Trade and other receivables	3,500	3,011	3,023	3,036	3,051	2,429	2,765	2,295	2,286	2,264	2,172
Other financial assets	10,000	10,000	11,000	12,000	13,000	11,456	13,580	13,540	13,540	14,586	17,046
Inventories	210	210	210	210	210	199	201	203	204	206	208
Other assets	1,700	1,710	1,720	1,730	1,740	1,259	1,289	1,319	1,350	1,382	1,414
<b>Total current assets</b>	<b>21,117</b>	<b>20,622</b>	<b>22,308</b>	<b>23,831</b>	<b>25,372</b>	<b>21,960</b>	<b>25,655</b>	<b>24,376</b>	<b>25,541</b>	<b>26,982</b>	<b>29,641</b>
<b>Non-current assets</b>											
Trade and other receivables	10	8	6	4	2	24	24	24	24	24	24
Other financial assets	2	2	2	2	2	1	1	1	1	1	1
Property, infrastructure, plant & equipment	652,972	671,103	685,002	701,971	736,333	761,600	820,604	836,266	856,859	885,717	905,217
Right-of-use assets	1,250	985	720	455	190	1,445	1,180	915	650	385	120
<b>Total non-current assets</b>	<b>654,234</b>	<b>672,098</b>	<b>685,730</b>	<b>702,432</b>	<b>736,527</b>	<b>763,070</b>	<b>821,809</b>	<b>837,206</b>	<b>857,534</b>	<b>886,127</b>	<b>905,362</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>785,029</b>	<b>847,464</b>	<b>861,581</b>	<b>883,075</b>	<b>913,109</b>	<b>935,003</b>
<b>Liabilities</b>											
<b>Current liabilities</b>											
Trade and other payables	5,250	5,350	5,450	5,550	5,650	4,749	7,927	4,708	5,161	5,527	5,347
Trust funds and deposits	1,060	1,040	1,060	1,080	1,040	1,050	1,050	1,050	1,050	1,050	1,050
Provisions	6,863	7,000	7,140	7,283	7,429	7,589	7,775	7,966	8,161	8,360	8,564
Interest-bearing liabilities	1,932	1,767	1,814	1,922	2,033	2,133	1,967	2,623	2,695	2,090	1,578
Lease liabilities	150	150	150	150	150	185	191	196	202	209	-
<b>Total current liabilities</b>	<b>15,255</b>	<b>15,307</b>	<b>15,614</b>	<b>15,985</b>	<b>16,302</b>	<b>15,706</b>	<b>18,910</b>	<b>16,543</b>	<b>17,269</b>	<b>17,236</b>	<b>16,539</b>
<b>Non-current liabilities</b>											
Provisions	1,200	1,236	1,273	1,311	1,351	1,282	1,298	1,314	1,330	1,346	1,363
Interest-bearing liabilities	10,460	10,943	9,129	10,207	11,674	11,542	14,075	11,451	8,757	6,666	6,088
Lease liabilities	950	800	650	500	350	1,498	1,308	1,111	909	700	700
<b>Total non-current liabilities</b>	<b>12,610</b>	<b>12,979</b>	<b>11,052</b>	<b>12,018</b>	<b>13,375</b>	<b>14,322</b>	<b>16,680</b>	<b>13,876</b>	<b>10,995</b>	<b>8,713</b>	<b>8,151</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>30,029</b>	<b>35,590</b>	<b>30,419</b>	<b>28,264</b>	<b>25,949</b>	<b>24,690</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>755,001</b>	<b>811,874</b>	<b>831,162</b>	<b>854,811</b>	<b>887,160</b>	<b>910,313</b>
<b>Equity</b>											
Accumulated surplus	245,414	254,663	261,849	268,556	292,716	296,646	337,695	345,223	356,114	369,850	380,461
Reserves	402,072	409,771	419,523	429,704	439,506	458,355	474,180	485,938	498,697	517,311	529,852
<b>Total equity</b>	<b>647,486</b>	<b>664,434</b>	<b>681,372</b>	<b>698,260</b>	<b>732,222</b>	<b>755,001</b>	<b>811,874</b>	<b>831,162</b>	<b>854,811</b>	<b>887,160</b>	<b>910,313</b>

### 3.3 Statement of Changes in Equity

	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
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</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	-	(199)	-	199
Transfers from other reserves	-	2,500	-	(2,500)
<b>Balance at end of the financial year</b>	<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	-	(250)	-	250
Transfers from other reserves	-	498	-	(498)
<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	-	(1,300)	-	1,300
Transfers from other reserves	-	1,498	-	(1,498)
<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>
<b>2026</b>				
Balance at beginning of the financial year	732,222	290,743	435,580	5,899
Surplus/(deficit) for the year	10,110	10,110	-	-
Net asset revaluation increment/(decrement)	11,516	-	11,516	-
Adjustment	342	(4,207)	4,549	-
Transfers to other reserves	811	-	-	811
Transfers from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>755,001</b>	<b>296,646</b>	<b>451,645</b>	<b>6,710</b>

**2027**

Balance at beginning of the financial year	755,001	296,646	451,645	6,710
Surplus/(deficit) for the year	41,049	41,049	-	-
Net asset revaluation increment/(decrement)	15,824	-	15,824	-
Transfers to other reserves	-	(420)	-	420
Transfers from other reserves	-	420	-	(420)
<b>Balance at end of the financial year</b>	<b>811,874</b>	<b>337,695</b>	<b>467,470</b>	<b>6,710</b>

**2028**

Balance at beginning of the financial year	811,874	337,695	467,470	6,710
Surplus/(deficit) for the year	7,529	7,529	-	-
Net asset revaluation increment/(decrement)	11,759	-	11,759	-
Transfers to other reserves	-	(100)	-	100
Transfers from other reserves	-	100	-	(100)
<b>Balance at end of the financial year</b>	<b>831,162</b>	<b>345,224</b>	<b>479,228</b>	<b>6,710</b>

**2029**

Balance at beginning of the financial year	831,162	345,224	479,228	6,710
Surplus/(deficit) for the year	10,891	10,891	-	-
Net asset revaluation increment/(decrement)	12,758	-	12,758	-
Transfers to other reserves	-	-	-	-
Transfers from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>854,811</b>	<b>356,115</b>	<b>491,987</b>	<b>6,710</b>

**2030**

Balance at beginning of the financial year	854,811	356,115	491,987	6,710
Surplus/(deficit) for the year	13,735	13,735	-	-
Net asset revaluation increment/(decrement)	18,614	-	18,614	-
Transfers to other reserves	-	(560)	-	560
Transfers from other reserves	-	560	-	(560)
<b>Balance at end of the financial year</b>	<b>887,160</b>	<b>369,850</b>	<b>510,600</b>	<b>6,710</b>

**2031**

Balance at beginning of the financial year	887,160	369,850	510,600	6,710
Surplus/(deficit) for the year	10,611	10,611	-	-
Net asset revaluation increment/(decrement)	12,541	-	12,541	-
Transfers to other reserves	-	(100)	-	100
Transfers from other reserves	-	100	-	(100)
<b>Balance at end of the financial year</b>	<b>910,313</b>	<b>380,462</b>	<b>523,141</b>	<b>6,710</b>

### 3.4 Statement of Cash Flows

	Forecast / Actual											
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	
<b>Cash flows from operating activities</b>												
Rates and charges	41,867	42,477	43,645	44,953	46,413	48,375	50,069	51,826	53,644	55,526	57,474	
Statutory fees and fines	1,781	2,117	2,159	2,202	2,247	2,280	2,335	2,394	2,454	2,515	2,578	
User fees	12,997	19,399	20,424	21,373	22,151	20,540	20,950	21,370	21,797	22,233	22,677	
Grants	18,533	17,939	15,340	14,335	41,043	17,163	53,490	14,160	21,604	24,397	21,245	
Contributions - monetary	4,198	619	681	693	855	793	808	825	841	858	875	
Interest received	121	119	141	159	177	180	184	188	191	195	199	
Trust funds and deposits taken	-	-	20	20	-	-	-	-	-	-	-	
Other receipts	992	314	336	343	350	554	(104)	707	251	268	343	
Net GST refund / payment	(2,222)	(926)	(572)	(892)	(1,194)	(1,110)	(1,033)	(960)	(893)	(831)	(773)	
Employee costs	(33,425)	(37,515)	(38,818)	(39,813)	(40,778)	(42,458)	(43,624)	(44,822)	(46,053)	(47,332)	(48,646)	
Materials and services	(32,942)	(25,800)	(24,975)	(23,716)	(34,203)	(25,560)	(24,983)	(25,717)	(26,462)	(27,221)	(27,993)	
Short-term, low value and variable lease payments	(276)	(276)	(276)	(276)	(276)	(469)	(481)	(493)	(505)	(518)	(531)	
Trust funds and deposits repaid	(10)	(20)	-	-	(40)	-	-	-	-	-	-	
Other payments	(890)	(925)	(943)	(962)	(984)	(445)	(456)	(467)	(479)	(491)	(503)	
<b>Net cash provided by/(used in) operating activities</b>	<b>10,724</b>	<b>17,522</b>	<b>17,162</b>	<b>18,419</b>	<b>35,761</b>	<b>19,843</b>	<b>57,158</b>	<b>19,009</b>	<b>26,389</b>	<b>29,600</b>	<b>26,947</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)	(22,142)	(56,458)	(18,069)	(22,828)	(25,746)	(23,471)	



Proceeds from sale of property, infrastructure, plant and equipment	855	328	334	341	348	855	855	855	855	855	855
Payments for investments	(7,000)	(13,000)	(14,000)	(14,000)	(13,000)	-	(2,125)	-	-	(1,046)	(2,461)
Proceeds from sale of investments	13,000	13,000	13,000	13,000	12,000	1,545	-	40	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	<b>(18,194)</b>	<b>(17,259)</b>	<b>(14,179)</b>	<b>(18,599)</b>	<b>(36,259)</b>	<b>(19,743)</b>	<b>(57,728)</b>	<b>(17,174)</b>	<b>(21,974)</b>	<b>(25,937)</b>	<b>(25,077)</b>
<b>Cash flows from financing activities</b>											
Finance costs	(298)	(302)	(256)	(209)	(266)	(341)	(359)	(429)	(404)	(333)	(265)
Proceeds from borrowings	5,650	2,250	-	3,000	3,500	2,000	4,500	-	-	-	1,000
Repayment of borrowings	(1,559)	(1,932)	(1,767)	(1,814)	(1,922)	(2,032)	(2,133)	(1,967)	(2,623)	(2,695)	(2,090)
Interest paid - lease liability	(45)	(46)	(47)	(48)	(49)	(94)	(49)	(49)	(49)	(49)	(49)
Repayment of lease liabilities	(249)	(249)	(249)	(249)	(249)	(388)	(185)	(191)	(196)	(202)	(209)
<b>Net cash provided by/(used in) financing activities</b>	<b>3,499</b>	<b>(279)</b>	<b>(2,319)</b>	<b>680</b>	<b>1,014</b>	<b>(855)</b>	<b>1,774</b>	<b>(2,636)</b>	<b>(3,273)</b>	<b>(3,279)</b>	<b>(1,613)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(3,971)</b>	<b>(16)</b>	<b>664</b>	<b>500</b>	<b>516</b>	<b>(755)</b>	<b>1,204</b>	<b>(801)</b>	<b>1,142</b>	<b>384</b>	<b>256</b>
Cash and cash equivalents at the beginning of the financial year	9,678	5,707	5,691	6,355	6,855	7,371	6,616	7,820	7,019	8,161	8,545
<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>	<b>6,616</b>	<b>7,820</b>	<b>7,019</b>	<b>8,161</b>	<b>8,545</b>	<b>8,801</b>

### 3.5 Statement of Capital Works

	Forecast / Actual										
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	-	-	600	600	20,800	390	7,022	410	420	2,696	441
Building improvements	3,831	2,679	2,338	4,695	1,933	1,382	24,894	1,452	1,488	9,559	1,564
<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>1,772</b>	<b>31,916</b>	<b>1,861</b>	<b>1,908</b>	<b>12,256</b>	<b>2,005</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>1,772</b>	<b>31,916</b>	<b>1,861</b>	<b>1,908</b>	<b>12,256</b>	<b>2,005</b>
<b>Plant and equipment</b>											
Plant, machinery and equipment	1,764	980	1,080	1,102	1,126	1,152	1,181	1,210	1,240	1,271	1,303
Computers and telecommunications	701	316	322	328	336	637	653	669	686	703	721
Library books	-	270	275	281	287	293	299	305	311	317	323
Paintings and exhibits	106	35	36	36	37	38	39	40	41	42	43
<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>2,120</b>	<b>2,171</b>	<b>2,224</b>	<b>2,278</b>	<b>2,333</b>	<b>2,390</b>
<b>Infrastructure</b>											
Roads	5,148	3,752	3,859	3,939	4,031	6,320	6,421	6,524	6,630	6,738	6,849
Bridges	562	3,000	269	275	281	2,287	295	302	309	317	325
Footpaths and cycleways	2,592	1,673	2,305	2,338	2,374	8,842	3,887	4,334	3,381	3,729	3,479
Drainage	664	340	556	126	727	1,427	1,428	1,429	1,429	1,430	1,431
Recreational, leisure and community facilities	9,866	1,850	2,183	3,517	2,955	2,890	1,528	1,545	6,329	1,864	11,400
Parks, open space and streetscapes	2,796	519	549	560	573	374	3,658	4,693	402	1,912	423
Aerodromes	29	30	31	31	32	33	33	34	35	36	37
Off street car parks	67	415	-	-	-	-	-	-	-	-	-
Other infrastructure	1,464	2,728	110	112	1,115	1,077	10,120	123	127	130	133
<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>23,251</b>	<b>27,371</b>	<b>18,984</b>	<b>18,643</b>	<b>16,157</b>	<b>24,076</b>
<b>Total capital works expenditure</b>	<b>30,048</b>	<b>18,587</b>	<b>14,513</b>	<b>17,940</b>	<b>36,607</b>	<b>27,142</b>	<b>61,458</b>	<b>23,069</b>	<b>22,828</b>	<b>30,746</b>	<b>28,471</b>

**Represented by:**

New asset expenditure	6,427	976	1,595	1,615	24,038	15,128	16,161	7,504	15,824	6,943	5,863
Asset renewal expenditure	18,026	11,846	10,158	11,608	10,614	10,492	13,636	13,715	10,365	12,122	10,885
Asset expansion expenditure	-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	5,595	5,765	2,760	4,717	1,955	1,523	31,661	1,850	1,640	11,681	11,723
<b>Total capital works expenditure</b>	<b>30,048</b>	<b>18,587</b>	<b>14,513</b>	<b>17,940</b>	<b>36,607</b>	<b>27,142</b>	<b>61,458</b>	<b>23,069</b>	<b>27,828</b>	<b>30,746</b>	<b>28,471</b>

**Funding sources represented by:**

Grants	6,289	4,033	1,641	1,664	20,085	6,107	36,831	3,561	6,987	9,513	6,545
Contributions	122	-	-	-	200	-	-	-	-	-	-
Council cash	19,237	13,554	12,872	13,276	14,322	19,036	20,127	19,508	20,842	21,233	20,926
Borrowings	4,400	1,000	-	3,000	2,000	2,000	4,500	-	-	-	1,000
<b>Total capital works expenditure</b>	<b>30,048</b>	<b>18,587</b>	<b>14,513</b>	<b>17,940</b>	<b>36,607</b>	<b>27,142</b>	<b>61,458</b>	<b>23,069</b>	<b>27,828</b>	<b>30,746</b>	<b>28,471</b>

### 3.6 Statement of Human Resources

Staff expenditure	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000
<b>Total staff expenditure</b>											
Male	15,247	17,103	17,592	17,863	18,128	18,876	19,394	19,927	20,474	21,042	21,625
Female	18,754	21,036	21,865	22,607	23,325	24,288	24,953	25,638	26,342	27,073	27,825
Self-described gender											
<b>Total staff expenditure</b>	<b>34,001</b>	<b>38,139</b>	<b>39,457</b>	<b>40,469</b>	<b>41,452</b>	<b>43,164</b>	<b>44,348</b>	<b>45,565</b>	<b>46,816</b>	<b>48,114</b>	<b>49,450</b>
<b>Permanent full time</b>											
Male	11,818	13,257	13,616	13,865	13,951	14,527	14,926	15,335	15,756	16,194	16,643
Female	7,683	8,618	9,016	9,355	9,837	10,243	10,524	10,813	11,110	11,418	11,735
Self-described gender											
<b>Total</b>	<b>19,501</b>	<b>21,875</b>	<b>22,632</b>	<b>23,220</b>	<b>23,788</b>	<b>24,771</b>	<b>25,450</b>	<b>26,149</b>	<b>26,867</b>	<b>27,612</b>	<b>28,378</b>
<b>Permanent part time</b>											
Male	1,997	2,240	2,317	2,302	2,443	2,544	2,613	2,685	2,759	2,835	2,914
Female	10,039	11,261	11,651	12,030	12,242	12,747	13,096	13,455	13,825	14,208	14,603
Self-described gender											
<b>Total</b>	<b>12,036</b>	<b>13,501</b>	<b>13,969</b>	<b>14,332</b>	<b>14,684</b>	<b>15,291</b>	<b>15,709</b>	<b>16,140</b>	<b>16,584</b>	<b>17,044</b>	<b>17,517</b>
<b>Casuals, temporary and other expenditure</b>	2,044	2,314	2,394	2,441	2,491	2,594	2,665	2,738	2,813	2,891	2,971
<b>Capitalised labour costs</b>	<b>420</b>	<b>449</b>	<b>462</b>	<b>475</b>	<b>489</b>	<b>509</b>	<b>523</b>	<b>537</b>	<b>552</b>	<b>567</b>	<b>583</b>

Staff numbers	2020/21 FTE	2021/22 FTE	2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE
<b>Total staff numbers</b>											
Male	172	175	173	170	170	170	170	170	170	170	170
Female	227	231	232	234	234	234	234	234	234	234	234
Self-described gender											
<b>Total staff numbers</b>	<b>398</b>	<b>406</b>	<b>405</b>	<b>404</b>	<b>404</b>	<b>404</b>	<b>404</b>	<b>404</b>	<b>404</b>	<b>404</b>	<b>404</b>
<b>Permanent full time</b>											
Male	129	132	130	128	127	127	127	127	127	127	127
Female	83	85	86	87	88	88	88	88	88	88	88
Self-described gender											
<b>Total</b>	<b>213</b>	<b>217</b>	<b>216</b>	<b>215</b>	<b>215</b>	<b>215</b>	<b>215</b>	<b>215</b>	<b>215</b>	<b>215</b>	<b>215</b>
<b>Permanent part time</b>											
Male	25	26	26	25	26	26	26	26	26	26	26
Female	132	134	134	135	134	134	134	134	134	134	134
Self-described gender											
<b>Total</b>	<b>157</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>
Casuals, temporary and other expenditure	23	24	24	24	24	24	24	24	24	24	24
Capitalised labour costs	6	6	6	6	6	6	6	6	6	6	6
<b>Total staff numbers</b>	<b>398</b>	<b>406</b>	<b>405</b>	<b>404</b>	<b>404</b>	<b>404</b>	<b>404</b>	<b>404</b>	<b>404</b>	<b>404</b>	<b>404</b>

Department	Permanent Full Time				Permanent Part Time				Total
	Male	Female	Self-described	Total	Male	Female	Self-described	Total	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Corporate Strategies	2,255	1,579		3,834	377	1,629		2,005	5,839
City Infrastructure	7,970	1,458		9,428	752	627		1,379	10,807
Community Development	1,082	3,838		4,920	830	8,214		9,043	13,963
City Growth	1,949	1,744		3,694	281	792		1,073	4,767
<b>Total permanent staff expenditure</b>	<b>13,257</b>	<b>8,618</b>	<b>-</b>	<b>21,875</b>	<b>2,240</b>	<b>11,261</b>	<b>-</b>	<b>13,501</b>	<b>35,376</b>
Casuals, temporary and other expenditure				2,314				-	2,314
Capitalised labour costs				449				-	449
<b>Total staff</b>	<b>13,257</b>	<b>8,618</b>	<b>-</b>	<b>24,638</b>	<b>2,240</b>	<b>11,261</b>	<b>-</b>	<b>13,501</b>	<b>38,139</b>

### 3.7 Planned Human Resource Expenditure

	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000
<b>Corporate Strategies</b>										
Permanent - Full time	3,834	3,966	4,068	4,167	4,339	4,458	4,580	4,706	4,836	4,970
Female	1,579	1,733	1,778	1,821	1,896	1,948	2,001	2,056	2,113	2,172
Male	2,255	2,233	2,290	2,346	2,443	2,510	2,579	2,649	2,723	2,798
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	2,005	2,075	2,128	2,180	2,270	2,332	2,396	2,462	2,530	2,600
Female	1,629	1,785	1,711	1,873	1,950	2,003	2,058	2,115	2,174	2,234
Male	377	290	417	307	320	329	338	347	357	366
Self-described gender	0	0	0	0	0	0	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>6,608</b>	<b>6,790</b>	<b>6,976</b>	<b>7,168</b>	<b>7,366</b>	<b>7,571</b>
<b>City Infrastructure</b>										
Permanent - Full time	9,428	9,755	10,055	10,299	10,724	11,018	11,321	11,631	11,954	12,286
Female	1,458	1,508	1,597	1,836	1,912	1,964	2,018	2,073	2,131	2,190
Male	7,970	8,246	8,458	8,463	8,812	9,054	9,302	9,558	9,823	10,096
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	1,379	1,427	1,463	1,499	1,561	1,604	1,648	1,693	1,740	1,788
Female	627	649	765	684	712	732	752	772	794	816
Male	752	778	698	815	849	872	896	921	946	972
Self-described gender	0	0	0	0	0	0	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>12,285</b>	<b>12,622</b>	<b>12,968</b>	<b>13,324</b>	<b>13,694</b>	<b>14,074</b>
<b>Community Development</b>										
Permanent - Full time	4,919	5,090	5,278	5,511	5,739	5,896	6,058	6,224	6,397	6,574
Female	3,837	3,970	4,130	4,285	4,462	4,584	4,710	4,839	4,974	5,112
Male	1,082	1,120	1,148	1,226	1,277	1,312	1,348	1,385	1,423	1,463
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	9,043	9,357	9,596	9,829	10,235	10,516	10,804	11,101	11,409	11,726
Female	8,214	8,498	8,716	8,927	9,296	9,551	9,813	10,083	10,363	10,650
Male	830	858	880	902	939	965	991	1,018	1,047	1,076
Self-described gender	0	0	0	0	0	0	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>15,974</b>	<b>16,412</b>	<b>16,862</b>	<b>17,325</b>	<b>17,806</b>	<b>18,300</b>



**City Growth**

Permanent - Full time	3,694	3,822	3,819	3,812	3,970	4,078	4,190	4,305	4,425	4,548
Female	1,744	1,805	1,851	1,896	1,974	2,028	2,084	2,141	2,200	2,262
Male	1,949	2,017	1,969	1,916	1,995	2,050	2,107	2,164	2,224	2,286
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	1,073	1,110	1,144	1,177	1,225	1,259	1,293	1,329	1,366	1,404
Female	792	719	838	758	789	811	833	856	880	904
Male	281	391	306	419	436	448	460	473	486	499
Self-described gender	0	0	0	0	0	0	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>5,195</b>	<b>5,337</b>	<b>5,484</b>	<b>5,634</b>	<b>5,791</b>	<b>5,951</b>
<b>Casuals, temporary and other expenditure</b>	2,314	2,394	2,441	2,491	2,594	2,665	2,738	2,813	2,891	2,971
<b>Capitalised labour costs</b>	449	462	475	489	503	511	519	527	535	544
<b>Total staff expenditure</b>	<b>38,139</b>	<b>39,457</b>	<b>40,469</b>	<b>41,452</b>	<b>43,158</b>	<b>44,336</b>	<b>45,547</b>	<b>46,791</b>	<b>48,083</b>	<b>49,411</b>

	2021/22 FTE	2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE
<b>Corporate Strategies</b>										
Permanent - Full time	34	34	34	34	34	34	34	34	34	34
Female	14	15	15	15	15	15	15	15	15	15
Male	20	19	19	19	19	19	19	19	19	19
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	21	21	21	21	21	21	21	21	21	21
Female	17	18	17	18	18	18	18	18	18	18
Male	4	3	4	3	3	3	3	3	3	3
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total Corporate Strategies</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>
<b>City Infrastructure</b>										
Permanent - Full time	97	97	97	97	97	97	97	97	97	97
Female	15	15	16	17	17	17	17	17	17	17
Male	82	82	81	80	80	80	80	80	80	80
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	15	15	15	15	15	15	15	15	15	15
Female	7	7	8	7	7	7	7	7	7	7
Male	8	8	7	8	8	8	8	8	8	8
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total City Infrastructure</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>
<b>Community Development</b>										
Permanent - Full time	50	49	49	49	49	49	49	49	49	49
Female	39	38	38	38	38	38	38	38	38	38
Male	11	11	11	11	11	11	11	11	11	11
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	111	111	111	111	111	111	111	111	111	111
Female	101	101	101	101	101	101	101	101	101	101
Male	10	10	10	10	10	10	10	10	10	10
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total Community Development</b>	<b>161</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>
<b>City Growth</b>										
Permanent - Full time	36	36	35	35	35	35	35	35	35	35

Female	17	18	18	18	18	18	18	18	18	18
Male	19	18	17	17	17	17	17	17	17	17
Self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	12	12	12	12	12	12	12	12	12	12
Female	9	8	9	8	8	8	8	8	8	8
Male	3	4	3	4	4	4	4	4	4	4
Self-described gender	0	0	0	0	0	0	0	0	0	0
<b>Total City Growth</b>	<b>48</b>	<b>48</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>
<b>Casuals, temporary and other expenditure</b>	24	24	24	24	24	24	24	24	24	24
<b>Capitalised labour</b>	6	6	6	6	6	6	6	6	6	6
<b>Total staff numbers</b>	<b>406</b>	<b>405</b>	<b>404</b>	<b>404</b>	<b>404</b>	<b>404</b>	<b>404</b>	<b>404</b>	<b>404</b>	<b>404</b>

## 4 Financial Performance Indicators

The following table highlights Council's projected performance across a range of key financial performance indicators. These indicators provide an analysis of Council's 10-year financial projections and should be interpreted in the context of the organisation's objectives and financial management principles.

Indicator	Measure	Notes	Forecast											Trend
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	+/-
Operating position														
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	(5.1%)	0.8%	0.7%	1.7%	2.5%	(0.1%)	0.2%	(0.1%)	(0.1%)	0.2%	0.1%	0.1%
Liquidity														
Working Capital	Current assets / current liabilities	2	138.4%	134.7%	142.9%	149.1%	155.6%	139.8%	135.7%	147.3%	147.9%	156.5%	179.2%	+
Unrestricted cash	Unrestricted cash / current liabilities	3	93.4%	93.1%	101.8%	108.7%	116.1%	116.1%	113.9%	125.9%	127.3%	136.4%	160.1%	+
Obligations														
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	29.7%	29.6%	24.8%	26.7%	29.2%	28.2%	32.0%	27.1%	21.3%	15.8%	13.3%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		4.4%	5.2%	4.6%	4.5%	4.7%	4.9%	5.0%	4.6%	5.6%	5.4%	4.1%	0.1%
Indebtedness	Non-current liabilities / own		20.9%	20.4%	16.8%	17.6%	19.0%	19.7%	22.3%	18.0%	13.9%	10.7%	9.7%	+

Asset renewal	source revenue Asset renewal and upgrade expense / Asset depreciation	5	186.7%	134.9%	96.0%	117.9%	88.2%	75.1%	275.0%	89.8%	66.2%	127.7%	115.2%	-
<b>Stability</b>														
Rates concentration	Rate revenue / adjusted underlying revenue	6	57.9%	56.3%	56.3%	56.2%	56.1%	56.4%	56.7%	57.0%	57.4%	57.7%	58.0%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	o

Indicator	Measure	Notes	Forecast Actual											Trend
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	
Efficiency														
Expenditure level	Total expenses/ no. of property assessments		\$4,504	\$4,450	\$4,460	\$4,406	\$5,015	\$4,613	\$4,679	\$4,772	\$4,856	\$4,922	\$5,015	+
Revenue level	Total rate revenue / no. of property assessments		\$2,368	\$2,387	\$2,429	\$2,478	\$2,534	\$2,573	\$2,631	\$2,692	\$2,753	\$2,816	\$2,880	+

#### 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. Council aims to keep this ratio at a net neutral position to ensure that ratepayer funding is being utilised in an efficient manner.

#### 2. Working Capital

Is calculated by dividing current assets by current liabilities. It is a measure of liquidity, meaning Councils ability to meet its payment obligations as they fall due.

#### 3. Unrestricted Cash

The cash not associated to a particular use within Council or a legislative requirement. Council maintains a healthy ratio over the forecast period.

#### 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 a significant backlog of asset renewal works which means that Council needs to consistently achieve over 100% to reduce this, when this ratio drops below 100% it 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.

## 5 Strategies and Plans

This section describes the strategies and plans that support the 10-year financial projections included to the Financial Plan.

### 5.1 Borrowing Strategy

#### 5.1.1 Current Debt Position

The total amount borrowed as at 30 June 2022 is \$12.71 million.

Council has accessed debt funding to complete a range of major infrastructure projects including the construction of the Learning and Library Hub (due for completion mid 2022), the Reid Oval upgrade, as well as investing in energy saving initiatives such as smart street lighting upgrade (LED lights) and the smart buildings project (solar panels).

#### 5.1.2 Future Borrowing Requirements

The following table highlights Council's projected loan balance, including new loans and loan repayments for the 10 years of the Financial Plan

	Forecast / Actual										
	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000
<b>Opening balance</b>	8,301	12,392	12,710	10,943	12,129	13,707	13,675	16,042	14,075	11,452	8,757
Plus New loans	5,650	2,250	0	3,000	3,500	2,000	4,500	0	0	0	1,000
Less Principal repayment	(1,559)	(1,932)	(1,767)	(1,814)	(1,922)	(2,032)	(2,133)	(1,967)	(2,623)	(2,695)	(2,090)
<b>Closing balance</b>	<b>12,392</b>	<b>12,710</b>	<b>10,943</b>	<b>12,129</b>	<b>13,707</b>	<b>13,675</b>	<b>16,042</b>	<b>14,075</b>	<b>11,452</b>	<b>8,757</b>	<b>7,666</b>
Interest payment	298	302	256	209	266	341	359	429	404	333	265



### 5.1.3 Performance Indicators

The following table highlights Council's projected performance across a range of debt management performance indicators.

Performance Indicator	Target	Forecast / Actual										
		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
		%	%	%	%	%	%	%	%	%	%	%
Total borrowings / Rate revenue	Below 50%	29.66%	29.62%	24.82%	26.71%	29.24%	28.25%	32.01%	27.14%	21.33%	15.76%	13.33%
Debt servicing / Rate revenue	Below 5%	0.71%	0.70%	0.58%	0.46%	0.57%	0.70%	0.72%	0.83%	0.75%	0.60%	0.46%
Debt commitment / Rate revenue	Below 8%	4.44%	5.21%	4.59%	4.46%	4.67%	4.90%	4.97%	4.62%	5.64%	5.45%	4.10%
Indebtedness / Own source revenue	Below 60%	20.94%	20.39%	16.78%	17.64%	18.96%	19.74%	22.32%	18.02%	13.86%	10.66%	9.68%

Council maintains its loan borrowing within prudent and management limits as set out in its Borrowing Strategy.

## 5.2 Reserves Strategy

### 5.2.1 Current Reserves

#### Public Open Space Reserve

- Purpose - The Open Space Reserve holds funds contributed by developers for works associated with developing and improved public open space and recreational facilities within Council. Funds are contributed in accordance with Section 18 of the Subdivision Act and transfers are restricted to the purpose of creating open space such as parks, playgrounds, pavilions and other such items where it is deemed that these works should occur at a later point than the initial development.
- Movements - transfers to the reserve (inflows) comprise contribution income from subdividers in lieu of the 5.0% Public Open Space requirement. Transfers from the reserve (outflows) are applied to fund Open Space capital projects on an annual basis.

#### Development Contributions Reserve

- Purpose – This reserve retains funds received from developers for infrastructure provision related to Council's Development Contributions Plans. Council has two (2) Development Contribution Plans with currently two reserves established to manage levy income contributed by developers.
- Movements – Transfers from this reserve will be for nominated capital works for Development Infrastructure projects and Community Infrastructure projects. These funds are tied directly to the income received or cash funds refunded to developers for capital works completed directly by the developer.

#### Other Reserves

- Purpose – Council has numerous other reserves which are used to manage working capital and for investment in high coast areas such as drainage and car parking.
- Movements – Inflows to the reserve are mainly sourced from levy's that come in as a % of the rate revenue. Transfers from the reserve are aligned to Council's to major capital works for these areas.

## 5.2.2 Reserve Usage Projections

The table below discloses the balance and annual movement for each reserve over the 10-year life of the Financial Plan. Total amount of reserves, for each year, is to align with the Statement of Changes in Equity.

Restricted reserves are to be included to the disclosure of restricted cash assets.

Reserves	Restricted / Discretionary	2020-21 \$000s	2021-22 \$000s	2022-23 \$000s	2023-24 \$000s	2024-25 \$000s	2025-26 \$000s	2026-27 \$000s	2027-28 \$000s	2028-29 \$000s	2029-30 \$000s	2030-31 \$000s
<b>Public Open Space Reserve</b>	<b>Restricted</b>											
Opening balance		311	338	338	338	338	338	338	338	338	338	338
Transfer to reserve		27	0	100	0	100	0	0	100	0	0	100
Transfer from reserve		0	0	(100)	0	(100)	0	0	(100)	0	0	(100)
<b>Closing balance</b>		<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>	<b>338</b>
<b>Development Contributions Reserve</b>	<b>Restricted</b>											
Opening balance		1,094	1,174	1,174	1,324	1,524	324	474	474	474	474	474
Transfer to reserve		80	0	150	200	0	150	420	0	0	560	0
Transfer from reserve		0	0	0	0	(1,200)	0	(420)	0	0	(560)	0
<b>Closing balance</b>		<b>1,174</b>	<b>1,174</b>	<b>1,324</b>	<b>1,524</b>	<b>324</b>	<b>474</b>	<b>474</b>	<b>474</b>	<b>474</b>	<b>474</b>	<b>474</b>
<b>Reserves Summary</b>	<b>Total Restricted</b>											
Opening balance		1,405	1,512	1,512	1,662	1,862	662	812	812	812	812	812
Transfer to reserve		107	0	250	200	100	150	420	100	0	560	100
Transfer from reserve		0	0	(100)	0	(1,300)	0	(420)	(100)	0	(560)	(100)
<b>Closing balance</b>		<b>1,512</b>	<b>1,512</b>	<b>1,662</b>	<b>1,862</b>	<b>662</b>	<b>812</b>	<b>812</b>	<b>812</b>	<b>812</b>	<b>812</b>	<b>812</b>

Other Reserves	Discretionary										
<b>Opening balance</b>	7,045	6,953	4,652	4,254	4,235	5,237	5,898	5,898	5,898	5,898	5,898
Transfer to reserve	2,068	199	0	11	1,200	661	0	0	0	0	0
Transfer from reserve	(2,160)	(2,500)	(398)	(30)	(198)	0	0	0	0	0	0
<b>Closing balance</b>	<b>6,953</b>	<b>4,652</b>	<b>4,254</b>	<b>4,235</b>	<b>5,237</b>	<b>5,898</b>	<b>5,898</b>	<b>5,898</b>	<b>5,898</b>	<b>5,898</b>	<b>5,898</b>

Reserves Summary	Restricted & Discretionary										
<b>Opening balance</b>	8,450	8,465	6,164	5,916	6,097	5,899	6,710	6,710	6,710	6,710	6,710
Transfer to reserve	2,175	199	250	211	1,300	811	420	100	0	560	100
Transfer from reserve	(2,160)	(2,500)	(498)	(30)	(1,498)	0	(420)	(100)	0	(560)	(100)
<b>Closing balance</b>	<b>8,465</b>	<b>6,164</b>	<b>5,916</b>	<b>6,097</b>	<b>5,899</b>	<b>6,710</b>	<b>6,710</b>	<b>6,710</b>	<b>6,710</b>	<b>6,710</b>	<b>6,710</b>