

Warrnambool City Council Draft Budget 2023-2024



WARRNAMBOOL
CITY COUNCIL



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Introduction by the Mayor and Chief Executive Officer

The Warrnambool City Council's Draft 2023-24 budget sets a financially responsible framework for the organisation to deliver important services and key infrastructure to support our rapidly growing city. The budget aims to continue Council's commitment to invest in services and infrastructure in a financially responsible way by balancing the needs of our community while achieving long-term financial sustainability.

Off the back of several years of substantial capital works programs, Council is proposing to return to a more modest program for 2023-24 as we complete the large program of existing projects from the previous year and undertake a large digital transformation project in conjunction with Corangamite and Moyne shires. Council is mindful of the current challenges posed to building projects by of high construction costs and low availability of resources.

The budgeted capital works program of \$26.7 million includes the delivery of \$13.4 million of existing (carried forward) projects, and \$13.3 million of new project allocations, including:

- \$9.0m of new budget allocations to Council's asset renewal program,
- \$1.2m of additional investment in the Brierly Precinct,
- \$0.6m on Council's CBD footpaths and Car Parks program,
- \$0.5m for a new West Warrnambool Neighbourhood House building,
- Completion of the Japan Street major drainage upgrade project
- Year two of the joint "Coastal Connect", partnering with Corangamite and Moyne Shires.

No new borrowings are budgeted for the 2023-24 financial year. Council holds a responsible amount of debt (\$8.5m) and will continue to repay debt during the year. Borrowings remain within the Auditor-General's low risk range.

The Draft 2023-24 budget includes a rate increase of 3.5 per cent which is in line with the Victorian State Government's rate cap. The annual waste charge has also been limited to a 3.5 per cent increase.

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

Along with built infrastructure Council provides a diverse range of services which are about directly caring for people through facilities and programs including kindergartens, childcare centres, home support services and services which maintain or enhance our environment and surroundings including waste collection.

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.

Budget influences

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

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

Council undertakes a direct cost recovery for waste management from the community through the Waste Management Charge, which is levied on rates notices to property owners. Despite ongoing cost pressures in the provision of waste services, in particular in collection (fuel costs) and disposal costs, Council has been able to manage the cost increase in this service in line with the rate cap (3.5%).

Expected Average Residential Rates	2022-23	Increase/ (Decrease)	2023-24	% Increase/ (Decrease)
Average Residential Rates	\$1,455.69	\$50.95	\$1,506.64	3.50%
Municipal Charge	\$286.22	\$10.02	\$296.24	3.50%
Waste Management Fee	\$412.58	\$14.42	\$427.00	3.50%
Average Residential Rates & Charges	\$2,154.49	\$75.39	\$2,229.88	3.50%

Waste Management Charge	2021-22	2022-23	2023-24
Garbage collection & disposal (including Naroghid)	\$89.99	\$91.35	\$94.55
Recycling collection & processing	\$59.58	\$66.80	\$73.63
FOGO collection & processing	\$57.73	\$58.14	\$56.01
Glass collection & processing	\$14.30	\$25.39	\$28.12
Street cleaning	\$57.82	\$64.48	\$67.01
Drainage cleaning/rubbish removal/foreshore cleaning	\$49.36	\$51.03	\$54.23
Council overhead	\$57.22	\$55.40	\$53.44
Total	\$386.00	\$412.58	\$427.00

Cr Debbie Arnott
Mayor

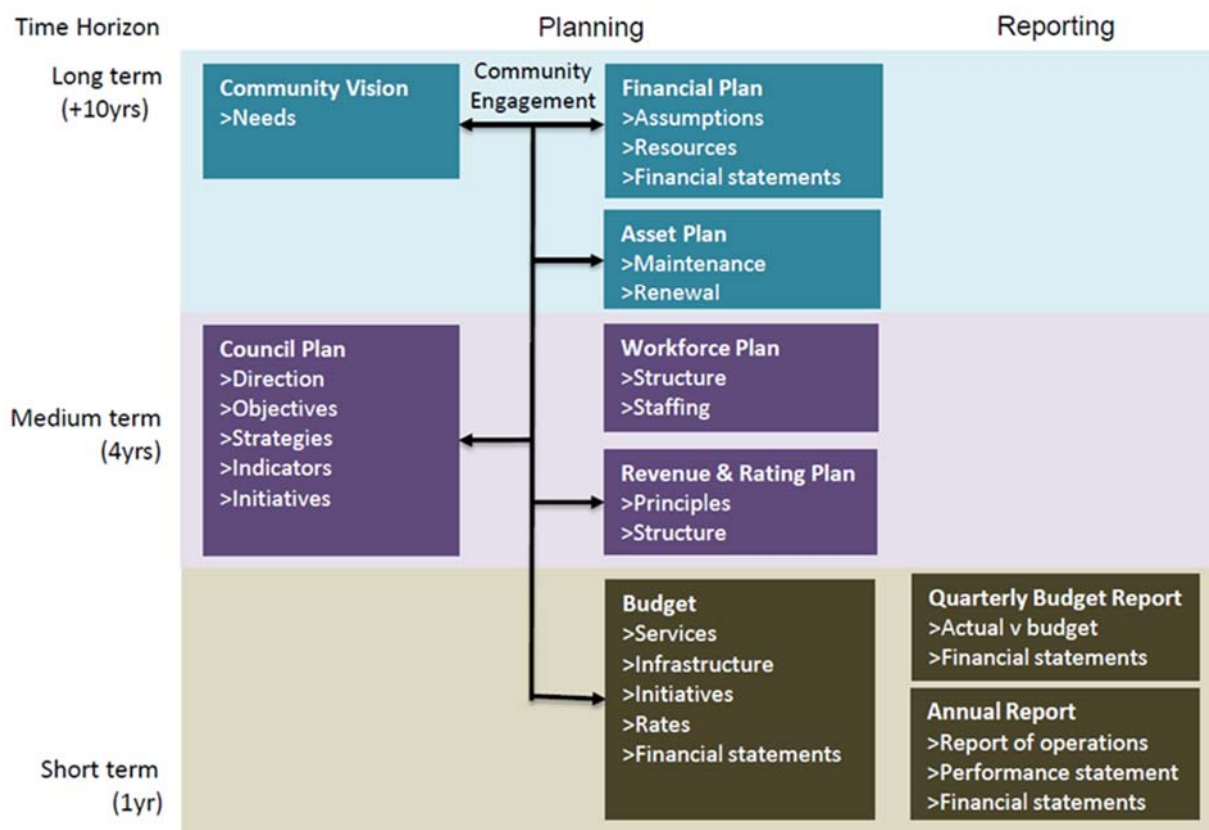
Andrew Mason
Chief Executive Officer

1. Link to the Integrated Strategic Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

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



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

1.1.2 Key planning considerations

Service level planning

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

Community consultation needs to be in line with Council's adopted Community Engagement Policy and Public Transparency Policy.

1.2 Our purpose

Our vision

A thriving city at the heart of coast and country.

Our values

Accountability

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

Collaboration

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

Respectfulness

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

Progressiveness

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

Wellbeing

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

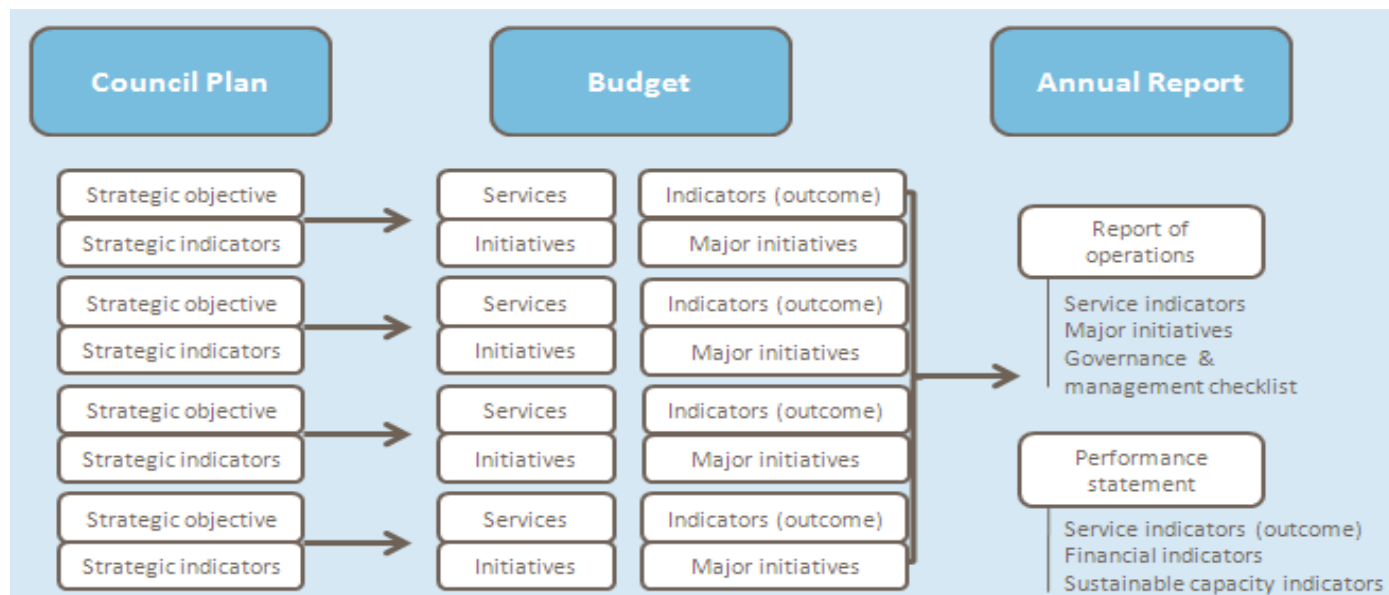
1.3 Strategic objectives

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

Strategic Objective	Description
A healthy community	<i>To be a healthy, inclusive, and thriving community with equitable access to services, cultural opportunities and recreational activities.</i>
A sustainable environment	<i>To protect and strengthen local ecosystems, enhance biodiversity and enable sustainable communities.</i>
A strong economy	<i>Support a resilient local and self-sustaining regional economy that encourages economic growth and provides increased employment opportunities attracting ongoing investment.</i>
A connected, inclusive place	<i>Provide quality places that all people value and want to live, work, play and learn in.</i>
An effective Council	<i>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.</i>

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2022-23 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below:



2.1 Strategic Objective 1

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

Strategies to achieve Strategic Objective 1 are:

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

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

Service area	Description of services provided		2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Aged Services	This area provides a range of services including meals on wheels, personal care, respite, home maintenance, home care, adult day care and senior citizens programs.	Inc	3,220	4,803	4,962
		Exp	3,747	5,311	5,324
		Surplus / (deficit)	(527)	(508)	(362)
Family Services	This service provides family orientated support services including pre-schools, maternal & child health, child care, counselling & support, youth services, immunisation, family day care.	Inc	7,281	8,762	9,847
		Exp	8,351	9,785	10,774
		Surplus / (deficit)	(1,070)	(1,023)	(927)

Service area	Description of services provided		2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
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.	Inc	1,819	2,663	2,132
		Exp	3,025	3,633	3,280
		Surplus / (deficit)	(1,206)	(970)	(1,148)
Library Services	Provision of quality library and information services to the community.	Inc	316	584	698
		Exp	950	1,544	1,889
		Surplus / (deficit)	(634)	(960)	(1,191)
Recreation	Provision of sport, recreation and cultural facilities, service and programs in response to identified community need and to provide information and advice to clubs and organisations involved in these areas.	Inc	89	181	193
		Exp	639	800	743
		Surplus / (deficit)	(550)	(619)	(550)
Leisure Centres	The Arc and Aquazone provide premier indoor community leisure facilities in South West Victoria, providing equitable and affordable access to a wide range of aquatic and fitness activities.	Inc	2,110	2,784	2,994
		Exp	3,245	3,827	4,197
		Surplus / (deficit)	(1,135)	(1,043)	(1,203)
Health Services	Administration of legislative requirements pertaining to public health, immunisation and food premises. Preparation of the Health & Wellbeing plan and the Reconciliation Action Plan.	Inc	294	275	279
		Exp	748	835	1,029
		Surplus / (deficit)	(454)	(560)	(750)

Major initiatives

- 1) Brierly Reserve Masterplan implementation
- 2) Female Friendly Facilities program

Other initiatives

- 3) Early years strategy
- 4) Female sports major event hosting

Service performance outcome indicators

Service	Indicator	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Aquatic Facilities				
Health inspections of aquatic facilities	[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	4	4	4
Utilisation of Aquatic Facilities	(Number of visits to aquatic facilities / Municipal population]	3.96	5.51	6.45
Cost of Aquatic Facilities	[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$3.80	\$4.25	\$4.25
Food Safety				
Food safety Timeliness	Time taken to action food complaints [Number of days between receipt and first response action for all food complaints / Number of food complaints]	1	1	1
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	20.32%	95%	95%
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]	\$353.27	\$559.38	\$622.54

Food safety - Critical and major non-compliance	[Number of critical noncompliance outcome notifications and major noncompliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	100.00%	100.00%	100.00%
Library				
Library - utilisation	Physical library collection usage [Number of physical library collection item loans / Number of physical library collection items]	3.48	3.95	3.95
Library - resource standard	Recently purchased library collection [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	90.26%	77.10%	77.10%
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	11.22%	13.71%	17.55%
Library - service cost	Cost of library service per population [Direct cost of the library service / Population]	\$25.77	\$39.98	\$48.78
Maternal and child health				
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	103.10%	100%	100%
Maternal and child health - service cost	Cost of the MCH service [Cost of the MCH service / Hours worked by MCH nurses]	\$87.24	\$82.83	\$81.96

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	82.97%	82.97%	82.97%
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	93.21%	93.21%	93.21%
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	101.97%	98.00%	98.00%
Recreational facilities	Satisfaction	71	71	71

2.2 Strategic Objective 2

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

Strategies to achieve Strategic Objective 2 are:

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

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

Service area	Description of services provided		2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 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.	Inc	21	21	13
		Exp	649	775	730
		Surplus/ (deficit)	(628)	(754)	(717)
Waste Management & Street Cleaning	This service provides kerbside collections and processing of garbage, recycling and Food Organics Green Organics (FOGO) from all households and some commercial properties in Council. It also provides street cleaning, leaf collection and street litter bins throughout Council.	Inc	60	153	5
		Exp	4,789	5,225	5,256
		Surplus/ (deficit)	(4,729)	(5,072)	(5,251)
Parks and Gardens	This service covers a range of areas such as tree pruning, planting, removal, planning and street tree strategies, management of conservation and parkland areas, creeks and other areas of environmental significance. Parks Management provides management and implementation of open space strategies and maintenance programs.	Inc	383	397	408
		Exp	4,382	4,820	4,943
		Surplus/ (deficit)	(3,999)	(4,423)	(4,535)

Major initiatives

- 1) Continued delivery environment and sustainability capital program.
- 2) Footpath and bike path renewal.

Other initiatives

- 3) Electric Vehicle transition plan (with Colac Otway and Golden Plains Shires)

Service Performance Outcome Indicators

Service	Indicator	2021-22 Actual	2022-23 Forecast	2023-24 Budget
Appearance of public areas	Satisfaction	76	76	76
Environmental sustainability	Performance	66	66	66
Waste collection	Satisfaction	73	73	73
Waste collection	Satisfaction - [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x 1000	46.52	43.40	42.88
Waste collection	Service Standard - [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x 10,000	2.19	2.19	2.19
Waste collection	Service cost - bin collection service [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$75.67	\$86.08	\$83.69
Waste collection	Waste diversion - [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$45.49	\$42.93	\$44.98
Waste collection	Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill	66.24%	67.46%	67.85%

2.3 Strategic Objective 3: Economy

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

Strategies to achieve Strategic Objective 3 are:

3.1 Build on competitive strengths

3.2 Emerging industries

3.3 Visitor growth

3.4 Workforce capability

3.5 Digital capability

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

Service area	Description of services provided		2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Statutory Building Services	This service provides statutory building services to the Council community including processing of building permits.	Inc	168	130	142
		Exp	271	301	316
		Surplus/(deficit)	(103)	(171)	(174)
City Strategy & Development	This service prepares and processes amendments to the Council Planning Scheme. This service processes statutory planning applications, provides advice and makes decisions about development proposals which require a planning permit, as well as representing Council at the Victorian Civil and Administrative Tribunal where necessary. It monitors the Council's Planning Scheme, prepares major policy documents and processes amendments to the Council Planning Scheme.	Inc	586	383	437
		Exp	1,510	1,580	1,926
		Surplus/(deficit)	(924)	(1,197)	(1,489)
Livestock Exchange	The South West Victoria Livestock Exchange ceased operating during 2022-23. Ongoing costs relate to site maintenance only.	Inc	1,162	517	0
		Exp	950	836	36
		Surplus/(deficit)	212	(319)	(36)
Holiday Parks	Provides affordable holiday accommodation that is modern, clean and well maintained in a family orientation atmosphere.	Inc	2,647	3,359	3,807
		Exp	1,896	2,127	2,274
		Surplus/(deficit)	751	1,232	1,533
Flagstaff Hill Maritime Village and Visitor Information Centre	A City and Regional tourism hub open 364 days of the year that includes a Visitor Information Centre and Flagstaff Hill Maritime Village, which tells the maritime history of the region during the day and a 'Shipwrecked' Sound and Light Laser show in the evening.	Inc	1,147	1,320	1,382
		Exp	1,752	2,255	2,361
		Surplus/(deficit)	(605)	(935)	(979)

Service area	Description of services provided		2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Economic Development	Includes the industry and business -support, research and statistical analysis and project development which underpin economic development.	Inc	1	0	0
		Exp	539	854	867
		Surplus/ (deficit)	(538)	(854)	(867)
Warrnambool Airport	This service provides a regional Airport that meets the needs of users and operates as a viable commercial enterprise to the benefit of the region.	Inc	197	215	215
		Exp	312	388	407
		Surplus/ (deficit)	(115)	(173)	(192)
Port of Warrnambool	Council manages the Cities port facility on behalf of the State Government.	Inc	238	103	103
		Exp	226	98	103
		Surplus/ (deficit)	(12)	(5)	0
Festivals and Events Group	Delivers a range of promotions, festivals and events along with attracting events to the city to deliver economic benefits.	Inc	19	2	2
		Exp	831	1,045	1,112
		Surplus / (deficit)	(812)	(1,043)	(1,110)

Major initiatives

1) Public Open Space Contributions Policy Development

Other initiatives

3) Flagstaff Hill activation trial

4) A 10-year Holiday Parks Investment Plan.

Service Performance Outcome Indicators

Service	Indicator	2021-22 Actual	2022-23 Forecast	2023-24 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]	53.00	53.00	53.00
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	71.79%	71.79%	71.79%
Statutory planning	Service cost - Cost of statutory planning service [Direct cost of the statutory planning service / Number of planning applications received]	\$1,691.67	\$1,691.67	\$1,691.67
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%	0%	0%

2.4 Strategic Objective 4: Place

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

Strategies to achieve Strategic Objective 4 are:

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

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

Service area	Description of services provided		2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Asset Maintenance	This service prepares long term maintenance management programs for Council's property assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include buildings, pavilions, roads, footpaths and tracks and drainage.	Inc	564	684	824
		Exp	2,273	3,054	3,130
		Surplus/ (deficit)	(1,709)	(2,370)	(2,306)
Infrastructure Services	This service prepares and conducts capital works and maintenance planning for Council's main civil infrastructure assets in an integrated and prioritised manner in order to optimise their strategic value and service potential. These include roads, laneways, car parks, foot/bike paths, drains and bridges.	Inc	4,080	3,433	4,860
		Exp	6,945	7,477	8,811
		Surplus/ (deficit)	(2,865)	(4,044)	(3,951)
Regulatory Services	Local laws enforcement including parking fees and fines, public safety, animal management and traffic control.	Inc	2,935	3,313	3,393
		Exp	2,139	2,528	2,472
		Surplus/ (deficit)	796	785	921

Major initiatives

- 1) West Warrnambool Community House
- 2) CBD Footpath program

Other initiatives

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

Service Performance Outcome Indicators

Service	Indicator	2021-22 Actual	2022-23 Forecast	2023-24 Budget
Roads	Satisfaction of use - Sealed local road requests [Number of sealed local road requests / Kilometres of sealed local roads] x100	54.98	54.98	54.98
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	95.43%	95.43%	95.43%
Roads	Service cost - Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$112.65	\$112.65	\$112.65
Roads	Service cost - Cost of sealed local road resealing [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$5.87	\$5.87	\$5.87
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]	60	60	60
Appearance of public areas	Performance	76	76	76
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	1
Animal management	Service standard Animals reclaimed [Number of animals reclaimed / Number of animals collected] x100	17.25%	20.00%	20.00%
Animal management	Service cost [Number of animals rehomed / Number of animals collected] x100	66.72%	65.00%	65.00%
Animal management	Cost of animal management service per population [Direct cost of the animal management service / Population]	\$19.34	\$18.26	\$17.68
Animal management	Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x100	0%	0%	0%

2.5 Strategic Objective 5: Council

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

Strategies to achieve Strategic Objective 5 are:

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

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

Service area	Description of services provided		2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Governance & Elected Council	Elected Council governs our City in partnership with and on behalf of our community, and encourages and facilitates participation of all people in civic life. Also includes contributions made to community groups and organisations.	Inc	1,320	0	0
		Exp	507	631	789
		Surplus/ (deficit)	813	(631)	(789)
Executive Services	Manages and facilitates the Council governance service, implementation of Council decisions and policies and compliance with the legislative requirements.	Inc	0	0	0
		Exp	503	541	564
		Surplus/ (deficit)	(503)	(541)	(564)
Communications & Customer Service	Provides a customer interface for various service units and a wide range of transactions. Includes media and marketing.	Inc	0	0	0
		Exp	1,048	1,063	1,224
		Surplus/ (deficit)	(1,048)	(1,063)	(1,224)
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.	Inc	0	0	0
		Exp	121	128	134
		Surplus/ (deficit)	(121)	(128)	(134)
Information Services	Enables Council staff to have access to the information they require to efficiently perform their functions. Includes software support, licensing and lease commitments.	Inc	56	0	0
		Exp	2,488	2,461	2,691
		Surplus/ (deficit)	(2,432)	(2,461)	(2,691)

Service area	Description of services provided		2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Organisation Development & Risk Management	This service promotes and implements positive HR strategies to assist staff reach their full potential and, at the same time are highly productive in delivering Council's services to the community. Includes recruitment, staff inductions, training, implementation of the Corporate Risk Management Framework and managing Council's insurance portfolio.	Inc	183	13	0
		Exp	1,726	1,679	1,967
		Surplus/ (deficit)	(1,543)	(1,666)	(1,967)
Corporate & Financial Services	Provides corporate support to Council and all divisions/branches in meeting organisational goals and objectives and includes banking and treasury functions, loan interest, audit, grants commission, legal, procurement, overhead costs including utilities and unallocated grants commission funding.	Inc	6,198	2,802	6,075
		Exp	4,013	3,852	4,116
		Surplus/ (deficit)	2,185	(1,050)	1,959
Depreciation	Depreciation is the allocation of expenditure write down on all of Council's assets over there useful lives.	Inc	0	0	0
		Exp	12,436	12,778	13,097
		Surplus/ (deficit)	(12,436)	(12,778)	(13,097)

Major initiatives

- 1) Coastal Connect (Regional Council Transformation Program) with Moyne and Corangamite Shires
- 2) Introduce changes through the Gender Equality Action Plan.

Other initiatives

- 3) Advocacy by Council on issues outlined in the Advocacy Plan.
- 4) Project Management Framework implementation

Service	Indicator	2021-22 Actual	2022-23 Forecast	2023-24 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	1.88%	1.88%	1.88%
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	56	56	56

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	100.00%	100.00%	100.00%
Governance	Service cost - Cost of elected representation [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$45,870.43	\$53,700.43	\$66,201.00
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]	58	58	58
Financial performance	Revenue level - Average rate per property assessment [General rates and Municipal charges / Number of property assessments]	\$2,026.28	\$2,059.08	\$2,092.55
Financial performance	Expenditure level - Expenses per property assessment [Total expenses / Number of property assessments]	\$4,177.02	\$4,368.61	\$4,451.73
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%	13.10%	13.10%
Financial performance	Working capital - Current assets compared to current liabilities [Current assets / Current liabilities] x100	196.17%	140.78%	140.18%
Financial performance	Unrestricted cash - Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	109.24%	88.03%	86.74%
Financial performance	Asset renewal - Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x100	131.15%	212.19%	112.50%
Financial performance	Loans and borrowings - Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	24.54%	31.32%	32.11%
Financial performance	Loans and borrowings - repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	4.42%	4.74%	5.43%

Financial performance	Indebtedness - Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	17.03%	20.48%	20.43%
Financial performance	Adjusted underlying result - Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	7.57%	1.42%	1.65%
Financial performance	Rates concentration - Rates compared to adjusted underlying revenue	53.35%	55.58%	55.50%
Financial performance	Rates effort - Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.57%	0.43%	0.43%

2.3 Reconciliation with budgeted operating result

	Surplus/ (Deficit) \$'000	Expenditure \$'000	Income / Revenue \$'000
Community	(6,131)	27,236	21,105
Environment	(10,503)	10,929	426
Economy	(3,314)	9,402	6,088
Place	(5,336)	14,413	9,077
Council	(5,410)	11,485	6,075
Total	(30,694)	73,465	42,771

Expenses added in:

Depreciation	13,097
Amortisation	265
Operational projects	635
Net loss on disposal	218
Capitalised expenditure	4,028
Other	57

Surplus/(Deficit) before funding sources

(48,994)

Funding sources added in:

Rates and charges revenue	46,987
Capital grants	4,531
Contributions - non-monetary	5,000
Total funding sources	56,518

Operating surplus/(deficit) for the year

7,524

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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 2023-24 has been supplemented with projections to 2026-27.

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

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

Comprehensive Income Statement

For the four years ending June 30, 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections 2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
	NOTES					
Income / Revenue						
Rates and charges	4.1.1	45,010	46,987	48,753	50,459	52,224
Statutory fees and fines	4.1.2	2,157	2,282	2,345	2,404	2,464
User fees	4.1.3	19,110	20,477	21,040	21,566	22,105
Grants - operating	4.1.4	12,131	14,766	15,172	15,551	15,940
Grants - capital	4.1.4	15,540	4,531	4,011	9,332	4,307
Contributions - monetary	4.1.5	5,277	2,346	1,019	1,044	1,070
Contributions - non-monetary	4.1.5	6,500	5,000	5,000	5,000	5,000
Other income	4.1.6	1,065	980	904	926	949
Total income / revenue		106,790	97,369	98,244	106,282	104,059
Expenses						
Employee costs	4.1.7	38,367	42,471	43,703	44,970	46,274
Materials and services	4.1.8	34,642	32,895	29,088	29,898	30,731
Depreciation	4.1.9	12,778	13,097	13,424	13,760	14,104
Amortisation - right of use assets	4.1.10	250	265	265	265	265
Bad and doubtful debts		149	147	151	154	158
Finance costs		235	224	205	140	109
Lease costs		45	46	47	48	49
Other expenses	4.1.11	449	482	495	508	520
Net loss on disposal of property, infrastructure, plant and equipment		437	218	225	235	244
Total expenses		87,352	89,845	87,603	89,978	92,454
Surplus/(deficit) for the year		19,438	7,524	10,641	16,304	11,605
Other comprehensive income						
Items that may be reclassified to surplus or deficit in future periods						
Net asset revaluation increment /(decrement)		10,848	10,409	13,617	11,768	10,939
Total other comprehensive income		10,848	10,409	13,617	11,768	10,939
Total comprehensive result		30,286	17,933	24,258	28,072	22,544

Balance Sheet

For the four years ending June 30, 2027

		Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Projections 2024/25 \$'000 2025/26 \$'000 2026/27 \$'000		
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		6,619	7,003	8,026	8,356	8,003
Trade and other receivables		2,481	2,418	2,501	2,347	2,341
Financial assets		27,231	29,188	30,055	30,880	36,863
Inventories		194	196	228	198	199
Other current assets		1,643	1,716	2,011	1,802	1,840
Total current assets	4.2.1	38,167	40,520	42,822	43,582	49,247
Non-current assets						
Trade and other receivables		15	15	15	15	15
Other financial assets		2	2	2	2	2
Property, infrastructure, plant & equipment		767,217	780,505	802,821	827,799	844,258
Right-of-use assets	4.2.4	960	695	430	165	1,763
Total non-current assets	4.2.1	768,194	781,216	803,268	827,981	846,038
Total assets		806,361	821,736	846,090	871,563	895,285
Liabilities						
Current liabilities						
Trade and other payables		4,265	4,378	4,549	4,555	4,658
Trust funds and deposits		1,175	1,195	1,215	1,175	1,187
Unearned income/revenue		2,539	1,672	3,264	2,201	2,718
Provisions		6,950	7,121	7,295	7,474	7,657
Interest-bearing liabilities	4.2.3	1,819	1,681	1,494	1,127	1,163
Lease liabilities	4.2.4	191	196	202	209	185
Total current liabilities	4.2.2	16,939	16,244	18,020	16,742	17,568
Non-current liabilities						
Provisions		1,035	1,048	1,062	1,076	1,090
Interest-bearing liabilities	4.2.3	8,510	6,831	5,339	4,214	3,053
Lease liabilities	4.2.4	873	677	474	266	1,764
Total non-current liabilities	4.2.2	10,419	8,556	6,875	5,555	5,907
Total liabilities		27,358	24,800	24,895	22,297	23,475
Net assets		779,003	796,936	821,194	849,266	871,810
Equity						
Accumulated surplus		281,352	287,462	297,103	312,407	323,012
Reserves		480,304	490,713	504,330	516,098	527,037
Other reserves		17,347	18,761	19,761	20,761	21,761
Total equity		779,003	796,936	821,194	849,266	871,810

Statement of changes in equity
For the four years ending June 30, 2027

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2023 Forecast Actual					
Balance at beginning of the financial year		748,717	265,259	469,456	14,002
Surplus/(deficit) for the year		19,438	19,438	-	-
Net asset revaluation increment/(decrement)		10,848	-	10,848	-
Transfers to other reserves		-	(6,913)	-	6,913
Transfers from other reserves		-	3,568	-	(3,568)
Balance at end of the financial year		779,003	281,352	480,304	17,347
2024 Budget					
Balance at beginning of the financial year		779,003	281,352	480,304	17,347
Surplus/(deficit) for the year		7,524	7,524	-	-
Net asset revaluation increment/(decrement)		10,409	-	10,409	-
Transfers to other reserves	4.3.1	-	(3,050)	-	3,050
Transfers from other reserves	4.3.1	-	1,636	-	(1,636)
Balance at end of the financial year	4.3.2	796,936	287,462	490,713	18,761
2025					
Balance at beginning of the financial year		796,936	287,462	490,713	18,761
Surplus/(deficit) for the year		10,641	10,641	-	-
Net asset revaluation increment/(decrement)		13,617	-	13,617	-
Transfers to other reserves		-	(3,000)	-	3,000
Transfers from other reserves		-	2,000	-	(2,000)
Balance at end of the financial year		821,194	297,103	504,330	19,761
2026					
Balance at beginning of the financial year		821,194	297,103	504,330	19,761
Surplus/(deficit) for the year		16,304	16,304	-	-
Net asset revaluation increment/(decrement)		11,768	-	11,768	-
Transfers to other reserves		-	(3,000)	-	3,000
Transfers from other reserves		-	2,000	-	(2,000)
Balance at end of the financial year		849,266	312,407	516,098	20,761
2027					
Balance at beginning of the financial year		849,266	312,407	516,098	20,761
Surplus/(deficit) for the year		11,605	11,605	-	-
Net asset revaluation increment/(decrement)		10,939	-	10,939	-
Transfers to other reserves		-	(3,000)	-	3,000
Transfers from other reserves		-	2,000	-	(2,000)
Balance at end of the financial year		871,810	323,012	527,037	21,761

Statement of cash flows

For the four years ending June 30, 2027

	Notes	Forecast	Budget	Projections	
		Actual			
		2022/23	2023/24	2024/25	2025/26
		\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities					
Rates and charges		45,010	46,987	48,753	50,459
Statutory fees and fines		2,157	2,282	2,345	2,404
User fees		19,110	20,477	21,040	21,566
Grants - operating		12,131	14,766	15,172	15,551
Grants - capital		15,540	4,531	4,011	9,332
Contributions - monetary		5,277	2,346	1,019	1,044
Interest received		700	608	522	535
Dividends received		-	-	-	-
Trust funds and deposits taken		1,175	1,195	1,215	1,175
Other receipts		365	372	382	391
Employee costs		(38,367)	(42,471)	(43,703)	(44,970)
Materials and services		(34,642)	(32,895)	(29,088)	(29,898)
Trust funds and deposits repaid		(2,034)	(1,175)	(1,195)	(1,215)
Other payments		(449)	(482)	(495)	(508)
Net cash provided by/(used in) operating activities	4.4.1	25,973	16,541	19,978	25,866
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment		(31,914)	(26,732)	(22,219)	(26,029)
Proceeds from sale of property, infrastructure, plant and equipment		563	355	366	377
Payments for investments		(27,000)	(27,000)	(27,000)	(27,000)
Proceeds from sale of investments		27,000	39,500	32,000	29,000
Net cash provided by/ (used in) investing activities	4.4.2	(31,351)	(13,877)	(16,853)	(23,652)
Cash flows from financing activities					
Finance costs		(250)	(224)	(178)	(140)
Proceeds from borrowings		1,375	-	-	-
Repayment of borrowings		(1,736)	(1,819)	(1,681)	(1,494)
Interest paid - lease liability		(45)	(46)	(47)	(48)
Repayment of lease liabilities		(185)	(191)	(196)	(202)
Net cash provided by/(used in) financing activities	4.4.3	(841)	(2,280)	(2,102)	(1,884)
Net increase/(decrease) in cash & cash equivalents		(6,219)	384	1,023	330
Cash and cash equivalents at the beginning of the financial year		12,838	6,619	7,003	8,026
Cash and cash equivalents at the end of the financial year		6,619	7,003	8,026	8,356

Statement of capital works

For the four years ending June 30, 2027

		Forecast Actual	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	70	-	-	-
Total land		-	70	-	-	-
Buildings		4,177	2,514	6,383	8,898	1,970
Total buildings		4,177	2,514	6,383	8,898	1,970
Total property		4,177	2,584	6,383	8,898	1,970
Plant and equipment						
Heritage plant and equipment		-	-	-	-	-
Plant, machinery and equipment		2,380	1,202	1,126	1,152	1,181
Fixtures, fittings and furniture		-	-	-	-	-
Computers and telecommunications		1,040	3,862	285	292	299
Library books		202	215	319	325	413
Total plant and equipment		3,621	5,279	1,730	1,769	1,893
Infrastructure						
Roads		4,110	4,281	6,614	3,699	3,790
Bridges		2,283	275	281	287	295
Footpaths and cycleways		1,976	2,002	1,860	3,882	1,908
Drainage		762	1,368	627	627	628
Recreational, leisure and community facilities		5,462	8,059	2,948	5,567	8,773
Waste management		-	-	-	-	-
Parks, open space and streetscapes		1,604	779	823	818	872
Aerodromes		119	43	194	294	295
Off street car parks		-	-	-	-	-
Other infrastructure		7,800	2,062	759	187	189
Total infrastructure		24,115	18,869	14,106	15,362	16,750
Total capital works expenditure	4.5.1	31,914	26,732	22,219	26,029	20,613
Represented by:						
New asset expenditure		1,518	3,662	1,751	5,030	4,137
Asset renewal expenditure		15,622	8,909	9,723	8,903	9,106
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		14,774	14,161	10,745	12,096	7,370
Total capital works expenditure	4.5.1	31,914	26,732	22,219	26,029	20,613
Funding sources represented by:						
Grants		11,694	4,531	4,011	9,332	4,307
Contributions		4,600	295	184	237	498
Council cash		15,620	21,906	18,024	16,460	15,809
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	31,914	26,732	22,219	26,029	20,613

Statement of human resources

For the four years ending June 30, 2027

	Forecast Actual	Budget	Projections		
	2022-23	2023-24	2024-25	2025-26	2026-27
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	38,367	42,471	43,703	44,970	46,274
Employee costs - capital	826	1,355	1,396	1,438	1,481
Total staff expenditure	39,193	43,826	45,098	46,408	47,755
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	423.8	439.1	439.1	439.1	439.1
Total staff numbers	423.8	439.1	439.1	439.1	439.1

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

Department	Budget 2023-24 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part time \$'000	\$'000	\$'000
Corporate Strategies	7,825	5,689	2,030	107	-
City Infrastructure	10,844	9,552	1,193	100	-
Community Development	17,616	7,742	7,308	2,567	-
City Growth	6,185	4,055	1,273	858	-
Total permanent staff expenditure	42,471	27,037	11,803	3,631	-
Capitalised labour costs	1,355				
Total expenditure	43,826				

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

Department	Budget 2023-24	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Corporate Strategies	66.2	45.6	20.0	0.5	-
City Infrastructure	105.9	90.0	15.0	1.0	-
Community Development	196.4	80.3	88.4	27.7	-
City Growth	58.5	35.0	14.9	8.6	-
Total permanent staff expenditure	426.9	250.9	138.3	37.7	-
Capitalised labour costs	12.2				
Total expenditure	439.1				

Summary of Planned Human Resources Expenditure

For the four years ended 30 June 2027

	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Corporate Strategies				
Permanent - Full time	5,689	5,854	6,024	6,198
Women	1,517	1,561	1,606	1,653
Men	4,172	4,293	4,417	4,546
Persons of self-described gender	-	-	-	-
Permanent - Part time	2,030	2,089	2,149	2,212
Women	1,868	1,922	1,978	2,035
Men	162	167	172	177
Persons of self-described gender	-	-	-	-
Total Corporate Strategies	7,719	7,943	8,173	8,410
City Infrastructure				
Permanent - Full time	9,551	9,828	10,113	10,406
Women	1,552	1,597	1,643	1,691
Men	7,999	8,231	8,470	8,716
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,192	1,228	1,265	1,303
Women	1,121	1,154	1,187	1,222
Men	71	73	75	77
Persons of self-described gender	-	-	-	-
Total City Infrastructure	10,743	11,056	11,378	11,709
Community Development				
Permanent - Full time	7,742	7,967	8,198	8,435
Women	6,055	6,231	6,412	6,598
Men	1,687	1,736	1,786	1,838
Persons of self-described gender	-	-	-	-
Permanent - Part time	7,308	7,527	7,753	7,986
Women	5,716	5,882	6,052	6,228
Men	1,592	1,638	1,686	1,735
Persons of self-described gender	-	-	-	-
Total Community Development	15,050	15,494	15,951	16,421
City Growth				
Permanent - Full time	4,055	4,173	4,294	4,418
Women	1,622	1,669	1,717	1,767
Men	2,433	2,504	2,576	2,651
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,273	1,310	1,348	1,387
Women	864	889	914	941
Men	409	421	434	446
Persons of self-described gender	-	-	-	-
Total City Growth	5,328	5,483	5,642	5,805
Casuals, temporary and other expenditure	3,631	3,736	3,845	3,956
Capitalised labour costs	1,355	1,394	1,435	1,476
Total staff expenditure	43,826	45,105	46,422	47,778

	2023-24 FTE	2024-25 FTE	2025-26 FTE	2026-27 FTE
Corporate Strategies				
Permanent - Full time	45.6	45.6	45.6	45.6
Women	12.8	12.8	12.8	12.8
Men	35.2	35.2	35.2	35.2
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	20.0	20.0	20.0	20.0
Women	18.4	18.4	18.4	18.4
Men	1.6	1.6	1.6	1.6
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Corporate Strategies	65.6	65.6	65.6	65.6
City Infrastructure				
Permanent - Full time	90.0	90.0	90.0	90.0
Women	14.8	14.8	14.8	14.8
Men	76.3	76.3	76.3	76.3
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	15.0	15.0	15.0	15.0
Women	8.5	8.5	8.5	8.5
Men	6.5	6.5	6.5	6.5
Persons of self-described gender	0.0	0.0	0.0	0.0
Total City Infrastructure	105.0	105.0	105.0	105.0
Community Development				
Permanent - Full time	80.3	80.3	80.3	80.3
Women	65.7	65.7	65.7	65.7
Men	18.3	18.3	18.3	18.3
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	88.4	88.4	88.4	88.4
Women	82.7	83.8	83.8	83.8
Men	5.2	5.2	5.2	5.2
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Community Development	168.7	168.7	168.7	168.7
City Growth				
Permanent - Full time	35.0	35.0	35.0	35.0
Women	13.0	13.0	13.0	13.0
Men	19.5	19.5	19.5	19.5
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	14.9	14.9	14.9	14.9
Women	9.7	9.7	9.7	9.7
Men	4.6	4.6	4.6	4.6
Persons of self-described gender	0.0	0.0	0.0	0.0
Total City Growth	49.9	49.9	49.9	49.9
Casuals and temporary staff	37.7	37.7	37.7	37.7
Capitalised labour	12.2	12.2	12.2	12.2
Total staff numbers	439.1	439.1	439.1	439.1

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 2023-24 the FGRS cap has been set at **3.5%**. 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 **3.5%** in line with the rate cap.

This will raise total rates and charges for 2023-24 to **\$47.0** million.

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

	2022-23	2023-24	Change	
	Forecast Actual	Budget	Change	%
	\$'000	\$'000	\$'000	
General rates*	32,035	33,643	1,608	5.02%
Municipal charge*	5,185	5,443	258	4.98%
Waste management charge	7,167	7,508	341	4.76%
Supplementary rates and rate adjustments	463	216	(247)	-53.35%
Recreational land	75	77	2	2.89%
Interest on rates and charges	85	100	15	17.65%
Total rates and charges	45,010	46,987	1,977	4.39%

*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.

The rates in the dollar listed are still subject to final review by the Valuer General Victoria (VGV). Figures may be subject to change until the VGV has provided council with a Generally True and Correct Declaration.

Type or class of land	2022-23 cents/\$CIV*	2023-24 cents/\$CIV*	Change
General rate for rateable general residential properties	0.002640	0.002732	3.50%
General rate for rateable farm land properties	0.001750	0.001811	3.50%
General rate for rateable commercial properties	0.006162	0.006378	3.50%
General rate for rateable industrial properties	0.005451	0.005642	3.50%
General rate for rateable vacant land properties	0.004824	0.004993	3.50%
Recreational land category 1 properties	\$ 22,626.00	\$ 23,417.00	3.50%
Recreational land category 2 properties	0.002666	0.002759	3.50%

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	2022-23	2023-24	Change	
	\$'000	\$'000	\$'000	%
General Residential land	23,024	24,156	1,132	4.92%
Farm land	458	469	11	2.33%
Commercial land	5,372	5,570	198	3.69%
Industrial land	1,874	1,970	96	5.13%
Vacant land	1,307	1,478	171	13.06%
Recreational land category 1 properties	23	23	0	1.82%
Recreational land category 2 properties	52	54	2	3.36%
Total amount to be raised by general rates	32,110	33,720	1,610	5.01%

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	2022-23	2023-24	Change	
	Number	Number	Number	%
General Residential land	15,856	16,033	177	1.12%
Farm land	163	161	(2)	-1.23%
Commercial land	937	936	(1)	-0.11%
Industrial land	446	453	7	1.57%
Vacant land	725	805	80	11.03%
Recreational land category 1 properties	1	1	0	0.00%
Recreational land category 2 properties	16	16	0	0.00%
Total number of assessments	18,144	18,405	261	1.44%

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

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

The valuations listed are still subject to final review by the Valuer General Victoria (VGV). Figures may be subject to change until the VGV has provided council with a Generally True and Correct Declaration.

General Residential land	8,722,742	8,840,547	117,805	1.35%
Farm land	261,820	258,745	(3,075)	-1.17%
Commercial land	871,879	873,391	1,512	0.17%
Industrial land	343,762	349,190	5,428	1.58%
Vacant land	271,049	295,969	24,920	9.19%
Recreational land category 1 properties	2,850	2,850	-	0.00%
Recreational land category 2 properties	19,479	19,479	-	0.00%
Total value of land	10,493,581	10,640,171	146,590	11.12%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2022-23	2023-24		
	\$	\$	\$	%
Municipal	\$ 286.21	\$ 296.23	10	3.50%

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

Type of Charge	2022-23	2023-24	Change	
	\$'000	\$'000	\$	%
Municipal	5,185	5,443	258	4.98%

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 2022-23	Per Rateable Property 2023-24	Change	
	\$	\$	\$	%
Waste Management charge	412.58	427.00	14	3.50%

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	2022-23	2023-24	Change	
	\$'000	\$'000	\$'000	%
Waste Management charge	7,167	7,508	341	4.76%

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

	2022-23	2023-24	Change	
	\$'000	\$'000	\$'000	%
Rates and Charges	44,387	46,594	2,207	4.97%
Supplementary Rates	463	216	(247)	-53.35%
Total Rates and charges	44,850	46,810	1,960	4.37%

4.1.1(l) Fair Go Rates System Compliance

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

	2022-23	2023-24
Total Rates (budgeted)	\$ 36,580,000	\$ 39,162,887
Budgeted Number of rateable properties	18,127	18,405
Base Average Rate	\$ 2,018	\$ 2,128
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 2,053	\$ 2,202
Maximum General Rates and Municipal Charges Revenue	\$ 37,220,150	\$ 40,533,588
Budgeted General Rates and Municipal Charges Revenue	\$ 37,220,150	\$ 40,533,588
Budgeted Supplementary Rates	\$ 140,000	\$ 216,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 37,360,150	\$ 40,749,588

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

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 (2023-24: estimated \$0.21m and 2022-23: \$0.46m)
- 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 0.2732% (0.002732 cents in the dollar of CIV) for all rateable other land properties;
- A general rate of 0.1811% (0.001811 cents in the dollar of CIV) for all rateable farm land properties;
- A general rate of 0.6378% (0.006378 cents in the dollar of CIV) for all rateable commercial properties;
- A general rate of 0.5642% (0.005642 cents in the dollar of CIV) for all rateable industrial properties;
- A general rate of 0.4993% (0.004993 cents in the dollar of CIV) for all rateable vacant land properties; and

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

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

Commercial land

Commercial land is any land, which is:

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

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

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

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

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

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

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

"

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

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

The use of the land within this differential rate, in the case of improved land, is any use of land permitted under the relevant Planning Scheme. The characteristics of planning scheme zoning is the zoning applicable to each rateable land within this category as determined by consulting maps referred to in the relevant Planning Scheme.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2023-24 financial year.

Farm Land

"Farm land is any land, which is:

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

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

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

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

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

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

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

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

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2023-24 financial year.

Industrial land

"Industrial land is any land, which is:

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

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

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

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

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

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

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

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

The use of the land within this differential rate, in the case of improved land, is any use of land permitted under the relevant Planning Scheme. The characteristics of planning scheme zoning is the zoning applicable to each rateable land within this category as determined by consulting maps referred to in the relevant Planning Scheme.

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2023-24 financial year.

Vacant land

"Vacant land is any land, which is:

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

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

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

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

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

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

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

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

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

Other land

"Other land is any land, which is:

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

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

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

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

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

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

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

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

The types of buildings on the land within this differential rate are all buildings which are now constructed on the land or which are constructed prior to the expiry of the 2023-24 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 2022 General Revaluation.

Ratepayer	Assessment Number	Property Address	Amount \$
Showgrounds Reserve Committee Of Management	129359	331 Koroit St Warrnambool	7,686.91
Warrnambool Golf Club Inc.	131150	1-35 Younger St Warrnambool	4,298.07
Warrnambool Swimming Club	131388	10 Queens Rd Warrnambool	1,763.31
Christ Church Tennis Club	132180	66 Henna St Warrnambool	1,694.43
Warrnambool Croquet Club Inc.	134926	60-62 Cramer St Warrnambool	523.48
Warrnambool Yacht Club Inc.	138135	44 Viaduct Rd Warrnambool	743.90
Warrnambool Racing Club Inc.	135344	2-64 Grafton Rd Warrnambool	21,793.37
Warrnambool Ski Club Inc.	138747	26 Simpson St Warrnambool	1,046.96
Warrnambool Lawn Tennis Club	139872	33-45 Pertobe Rd Warrnambool	3,664.38
Warrnambool Bowls Club	140336	81-85 Timor St Warrnambool	4,187.86
Warrnambool Kart Club	140883	162 Buckleys Rd Allansford	592.36
Dennington Bowling Club Inc.	141525	36 Princes Hwy Dennington	2,162.81
St Joseph Primary School Supergrass Tennis	141935	40 Bromfield St Warrnambool	1,033.19
Warrnambool City Memorial Bowling Club	134927	50-56 Cramer St Warrnambool	23,339.25
Warrnambool Offshore Light Game Fishing Club	17654	48 Viaduct Rd Warrnambool	79.90
Warrnambool BMX Club	150399	51 Pertobe Rd Warrnambool	675.02
Warrnambool Bowls Club (Carpark)	140338	91 Timor Street Warrnambool	1,722.40

4.1.2 Statutory fees and fines

	Forecast Actual 2022-23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
Animal control	515	530	15	2.9%
Health and local laws	173	184	12	6.8%
Parking fines	645	661	16	2.5%
Permits and certificates	312	330	18	5.8%
Town planning and building	513	577	65	12.6%
Total statutory fees and fines	2,157	2,282	125	5.8%

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.

Town planning and building fees continue to grow on high development volumes.

4.1.3 User fees

	Forecast Actual 2022-23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
Property management	913	1,116	203	22.2%
Indoor aquatic centre	1,808	1,931	123	6.8%
Children's services	4,431	5,708	1,277	28.8%
Multi-purpose sports stadium	933	1,011	79	8.4%
Cultural centres	2,357	1,855	(502)	(21.3%)
Regulatory control	1,912	1,960	48	2.5%
Tourism and promotion	1,264	1,298	34	2.7%
Foreshore holiday parks	3,333	3,780	447	13.4%
Livestock exchange	505	0	(505)	(100.0%)
Aged services fees	1,093	1,188	95	8.7%
Other fees and charges	562	629	67	5.6%
Total user fees	19,110	20,477	1,366	7.1%

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.

Children's Services user fees increase by semester for council provided centre based care locations, in line with other providers of children services.

Cultural Centre user fees will decrease year on year due to additional performances at the Lighthouse Theatre during the 2022-23 year, mainly due to a backlog of shows that were delayed from previous years due to the COVID-19 pandemic that were held during the year.

Foreshore Holiday Parks user fees increase year on year due to a revision of accommodation fees in line with industry standards.

The closure of the South West Victoria Livestock Exchange in 2022-23 accounts for the drop in revenue for Livestock exchange fees.

4.1.4 Grants

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

	Forecast Actual 2022-23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	7,941	10,372	2,431	31%
State funded grants	19,730	8,925	(10,805)	(54.8%)
Total grants received	27,671	19,297	(8,374)	(30.3%)
(a) Operating Grants				
Recurrent - Commonwealth Government				
VGC Financial Assistance	856	4,250	3,394	396%
VGC Local Roads	182	750	568	312%
Aged services	1,883	2,052	169	9%
Recurrent - State Government				
Port	98	98	-	0%
Family and children	4,311	4,122	(189)	(4.4%)
Aged services	738	605	(133)	(18.0%)
Cultural services	636	622	(14)	(2.2%)
Infrastructure	95	104	9	9%
Environmental planning	79	74	(5)	(6.3%)
School Crossing	236	238	2	1%
Pension	730	750	20	3%
Total recurrent grants	9,844	13,665	3,821	39%
Non-recurrent - Commonwealth Government				
Other	36	-	(36)	(100%)
Non-recurrent - State Government				
Eco dev	250	-	(250)	(100%)
Family and children	830	878	48	5.8%
Recreation	1	-	(1)	(100%)
Cultural services	128	72	(56)	(43.8%)
Infrastructure	562	118	(444)	(79.0%)
Environmental planning	153	8	(145)	(94.8%)
Other	327	25	(302)	(92.4%)
Total non-recurrent grants	2,287	1,101	(1,186)	(51.9%)
Total operating grants	12,131	14,766	2,635	22%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	425	425	-	0%
Other	-	160	160	100%
Recurrent - State Government				
Total recurrent grants	425	585	160	38%
Non-recurrent - Commonwealth Government				
Infrastructure	4,559	2,735	(1,824)	(40.0%)
Non-recurrent - State Government				
Port	3,400	-	(3,400)	(100%)
Family	654	20	(634)	(96.9%)
Recreation	1,007	-	(1,007)	(100.0%)
Cultural	835	9	(826)	(98.9%)
Infrastructure	557	1,167	610	109.5%
Environment	-	15	15	100%
Other	4,103	-	(4,103)	(100%)
Total non-recurrent grants	15,115	3,946	(11,169)	(73.9%)
Total capital grants	15,540	4,531	(11,009)	(70.8%)
Total Grants	27,671	19,297	(8,374)	(30.3%)

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

4.1.5 Contributions

	Forecast Actual 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000 %	
Monetary	5,277	2,346	(2,931)	(55.5%)
Non-monetary	6,500	5,000	(1,500)	(23.1%)
Total contributions	11,777	7,346	(4,431)	(37.6%)

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

This income can swing considerably between years as it is largely dependent on development activity driven by the housing market and developers. The 2022-23 forecast included contributions of \$2.4m for the new Industrial Estate and \$1.2m for developer contributions, as well as contributions from various groups to capital works.

Non-monetary contributions occur when upon completion of new developments by external parties the Council takes ownership of the assets and recognises the value of the assets as non-cash contributions in its income statement. Based on the current levels of development and future projects, Council is expecting a decrease in 2023-24.

4.1.6 Other Income

	Forecast Actual 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000 %	
Interest	700	608	(92)	(13.1%)
Infrastructure Services	53	57	4	7.9%
Recreation and Cultural Programs	0	0	0	0.0%
Family and Community	85	100	15	17.6%
Reimbursements	178	170	(8)	(4.4%)
Total other income	1,065	980	(85)	(8.0%)

Other revenue relates to a range of items such as investment interest, private works, cost recoups and other miscellaneous income items. Interest revenue was influenced in 2022-23 by rising interest rates and high levels of cash held for the delivery of major infrastructure projects.

4.1.7 Employee Costs

	Forecast Actual 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Wages and Salaries	33,622	37,291	3,690	10.9%
Workcover	820	897	77	9.4%
Superannuation	3,610	3,990	380	10.5%
Fringe Benefit Tax	316	293	(22)	(7.0%)
Total employee costs	38,367	42,471	4,104	10.7%

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 \$4.08m compared to the 2022-23 forecast. This is mainly due to:

- New recurrent positions \$1.8m, mainly due to the extension of kindergarten services under the State Government's 3 year old Kinder program. This additional expenditure is funded by the State Government.
- During the financial year Council saved \$0.9 million via vacant positions. These savings were partially offset by contractor costs (in Materials and Services).
- In 2022-23, the new Library & Learning Hub opened with an increased service level in the new building which is significantly larger than the existing library. The full-year impact for 2023-24 of running new library service is an increase in employee costs of \$0.4m.
- The balance of the increase is due to the impact of pay increases and banding increments under the Warrnambool City Council Enterprise Agreement, and the impact of the Commonwealth Government's increase to the Superannuation Guarantee from 10.5% to 11.0%

4.1.8 Materials and Services

	Forecast Actual 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Infrastructure Services	6,499	7,878	1,379	21.2%
Waste Management	4,529	4,539	10	0.2%
Recreation and Cultural Services	4,965	4,292	(673)	(13.6%)
Children's Services	3,796	1,735	(2,062)	(54.3%)
Corporate Services	5,290	7,880	2,590	48.9%
Tourism and Promotions	2,765	1,580	(1,186)	(42.9%)
Aged Services	1,966	1,638	(328)	(16.7%)
Foreshore Caravan Parks	704	801	97	13.8%
Saleyards	319	36	(283)	(88.7%)
Planning and building services	1,646	588	(1,058)	(64.3%)
Health and Local Laws	2,432	2,239	(193)	(7.9%)
Other	(270)	(311)	(41)	15.2%
Total materials and services	34,642	32,895	(1,747)	(5.0%)

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

Council's expenditure on materials and services is budgeted to decrease by \$1.7m in 2023-24.

A number of non-recurrent operational projects were budgeted for in the previous year that are not recurring, particularly in the Children's Services area, which included a number of funded projects, and Planning and Building Services area, which included a number of Strategic planning items such as the Foreshore Precinct Plan and land use and major flooding studies to inform future planning policies.

There were also Covid-recovery projects funded in 2022-23, particularly in the Tourism and Promotions area, that have or are being implemented, with no new allocation of funding to these in the 2023-24 budget.

In 2023-24, Council is undertaking two particular projects that would generally would be considered capital in nature, however, as they relate to non-Council assets they are considered an operating expense. These include costs associated with the shared Coastal Connect ICT project \$2.3m, and the completion of Warrnambool Harbour works \$1.7m. Expensed capital works are significantly lower than in the previous year, where major projects were budgeted for included the new Library and Learning Hub, the dredging of Lady Bay, and the Boat Ramp upgrade, totalling over \$7.0m.

4.1.9 Depreciation

	Forecast Actual 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Property	2,228	2,284	56	2.5%
Plant and Equipment	1,654	1,695	41	2.5%
Infrastructure	8,896	9,118	222	2.5%
Total depreciation	12,778	13,097	319	2.5%

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 \$0.32 million for 2023-24 will be due to the capitalisation of new infrastructure completed in 2022-23.

4.1.10 Amortisation – Right of use assets

	Forecast Actual 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Right of use assets	250	265	15	6.0%
Total amortisation – right of use assets	250	265	15	6.0%

4.1.11 Other expenses

	Forecast Actual 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Councillor Allowances	281	309	29	10.2%
Auditors remuneration - internal	59	61	2	3.4%
Auditors remuneration - VAGO	72	75	3	3.5%
Other Expenses	38	38	0	0.0%
Total other expenses	449	482	33	7.3%

Other expenditure relates to a range of unclassified items including audit fees, Councillor allowances, lease costs and miscellaneous items. An increase is expected in 2023-24 for Councillor allowances following the new pay structures set out from the Victorian Independent Remuneration Tribunal.

4.2 Balance Sheet

4.2.1 Assets

Cash assets include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of less than 90 days. Investments exceeding 90 days are classified as financial assets. Council expects to have a balance of \$34.2 million in Cash and Investments at the end of the 2023-24 year, being held mainly to deliver future capital works and meet future cash commitments.

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

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

4.2.2 Liabilities

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

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

4.2.3 Borrowings

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

There are no new borrowings budgeted for the projected budget period. This may change in future years as Council reviews priority projects and strategic opportunities.

	Forecast Actual	Budget	Projections	Projections	Projections
	2022-23	2023-24	2024-25	2025-26	2026-27
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	10,601	10,329	8,512	6,833	5,341
Amount proposed to be borrowed	1,375	-	-	-	-
Amount projected to be repaid	(1,647)	(1,817)	(1,679)	(1,492)	(1,125)
Amount of borrowings as at 30 June	10,329	8,512	6,833	5,341	4,216

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 2022-23 \$'000	Budget 2023-24 \$'000
Right-of-use assets		
Land and buildings	55	20
Plant & Equipment	905	675
Total right-of-use assets	960	695
Lease liabilities		
Current lease Liabilities		
Land and buildings	11	6
Plant & Equipment	180	190
Total current lease liabilities	191	196
Non-current lease liabilities		
Land and buildings	50	19
Plant & Equipment	823	658
Total non-current lease liabilities	873	677
Total lease liabilities	1,064	873

4.3 Statement of changes in equity

4.3.1 Reserves

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

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

4.3.2 Equity

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

4.4 Statement of cash flows

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

4.4.1 Net cash flows provided by/used in operating activities

Net operating cash flows are expected to significantly lower than 2022-23 levels, mainly due to a number of grants received in the 2022-23 financial year that were for once-off capital projects.

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 that are included in the operating result include non-cash items which have been excluded from the Cash Flow Statement per Australian Accounting Standards.

4.4.2 Net cash flows provided by/used in investing activities

Significant capital projects are expected to be completed in 2023-24, some of which are being carried forward from the 2022-23 budget. These payments for property, plant and equipment will result in Council drawing down some of its short term investments to fund this.

4.4.3 Net cash flows provided by/used in financing activities

Net borrowings (Loan funds less repayments) for the 2022-23 budget include a full year of repayments on a loan taken out mid-way throughout the 2022-23 financial year. No new borrowings have been budgeted in the 2023-24 financial year.

4.5 Capital works program

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

4.5.1 Summary

	Forecast Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Property	4,177	2,584	(1,593)	-38.14%
Plant and equipment	3,621	5,229	1,608	44.40%
Infrastructure	24,115	18,919	(5,196)	-21.55%
Total	31,914	26,732	(5,182)	-16.24%

	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	2,584	625	1,240	719	-	356	-	2,228	-
Plant and equipment	5,229	25	1,639	3,565	-	3,500	-	1,829	-
Infrastructure	18,919	2,962	6,080	9,876	-	676	295	18,249	-
Total	26,732	3,612	8,959	14,161	-	4,531	295	22,306	-

Council has more than 250 major buildings with a replacement cost of over \$130 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. In keeping with the principles of financial sustainability from the *Local Government Act 2020*, the majority of Councils building capital works program is focused on asset renewal rather than building new assets.

Plant and equipment includes plant, machinery and equipment, computers and telecommunications and art works. A Large component in the 2023-24 budget relates to the Coastal Connect project, whereby Council is involved in implementing a new enterprise software system across three regional councils with the backing of the state government's Rural Council Transformation Program. Under this \$4.5m project, Warrnambool, Moyne, and Corangamite councils will all transition to a common software platform, with \$3.5m remaining to be spent on the project from 2023-24 onwards. The remainder of the spend in this category for 2023-24 mainly relates to renewing Councils plant, machinery and equipment.

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

In 2023-24 (including 2022-23 expected carried forward projects):

- \$4.28m will be spent on renewing Council's roads,
- \$3.50m on the Coastal Connect project,
- \$2.01m on ongoing Energy Saving and Sustainability initiatives
- \$1.67m on completing Warrnambool Harbour projects
- \$1.47m on the Brierly Masterplan implementation
- \$1.37m on improving our drainage network,
- \$1.14m on renewing and upgrading buildings,
- \$1.00m on the Hockey Pitch replacement

4.5.2 New Budget Capital Works Allocations

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									
Land									
Land acquisition DCP intersection works	70	70	-	-	-	-	-	70	-
Buildings									
Building Renewal Program	1,140	-	1,140	-	-	-	-	1,140	-
West Warrnambool Neighbourhood House	500	500	-	-	-	-	-	500	-
Archie Graham Building Renewal	200	-	100	100	-	-	-	200	-
Accessible Infrastructure Program	62	-	-	62	-	10	-	52	-
TOTAL PROPERTY	1,972	570	1,240	162	-	10	-	1,962	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Plant Replacement Program	1,102	-	1,102	-	-	-	-	1,102	-
Civic Centre Generator Upgrade	100	-	-	100	-	-	-	100	-
Computers and Telecommunications									
IT Hardware	272	-	272	-	-	-	-	272	-
Lighthouse Theatre Radio Equipment	65	-	-	65	-	-	-	65	-
Cultural									
Library Stock Renewal	200	-	200	-	-	-	-	200	-
Public Art Initiatives	50	50	-	-	-	-	-	50	-
TOTAL PLANT AND EQUIPMENT	1,789	50	1,574	165	-	-	-	1,789	-

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
INFRASTRUCTURE									
Roads									
Local Road Renewal Program	3,261	-	3,261	-	-	500	-	2,761	-
Willow Tree Lane Upgrade	200	-	-	200	-	-	-	200	-
Road Safety Strategy Implementation	170	-	-	170	-	50	-	120	-
Zeigler Parade On-Street Parking Upgrade	150	-	-	150	-	-	-	150	-
Kepler/Lava Roundabout Completion	48	-	-	48	-	-	-	48	-
Road Safety Audit Implementation	47	-	-	47	-	16	-	31	-
Street Light Upgrades	31	31	-	-	-	-	-	31	-
Bridges									
Bridges Renewal Program	275	-	275	-	-	-	-	275	-
Footpaths and Cycleways									
Footpath Renewal Program	860	-	860	-	-	-	-	860	-
CBD Footpath and Car Park Program	600	-	-	600	-	-	-	600	-
Linkage Paths	222	222	-	-	-	-	75	147	-
Beach Access	180	-	180	-	-	-	-	180	-
New Footpath Construction	140	140	-	-	-	-	-	140	-
Drainage									
Drainage Program	126	-	126	-	-	-	-	126	-
Recreational, Leisure & Community Facilities									
Hockey Pitch replacement	400	-	400	-	-	-	200	200	-
Brierly Reserve Masterplan implementation (stage 1)	750	-	-	750	-	-	-	750	-
Brierly Reserve Masterplan implementation (stage 2)	500	500	-	-	-	-	-	500	-
Lake Pertobe Multi-use Court	250	250	-	-	-	-	-	250	-
Flagstaff Hill Future Direction	200	-	-	200	-	-	-	200	-
Holiday Park Improvement Program	206	-	-	206	-	-	-	206	-
Facilities Minor Upgrades Program	201	-	-	201	-	20	-	181	-
Country Football/Netball Program	104	-	-	104	-	50	-	54	-
River Works Minor Capital	75	75	-	-	-	25	-	50	-
Art Gallery Minor Capital	21	21	-	-	-	-	-	21	-
Parks, Open Space and Streetscapes									
Playground and Open Space Renewal Program	337	-	337	-	-	-	8	329	-
Public Open Space Improvements Program	213	-	-	213	-	-	-	213	-
Belfast Coast Minor Improvements	35	-	-	35	-	15	-	20	-
Aerodromes									
Aerodrome Minor Improvements	43	-	-	43	-	-	12	31	-
TOTAL INFRASTRUCTURE	9,645	1,239	5,439	2,967	-	676	295	8,675	-
TOTAL NEW CAPITAL WORKS	13,406	1,859	8,252	3,294	-	686	295	12,426	-

4.5.3 Works carried forward from the 2022-2023 year

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									
Buildings									
City Kinder Entrance	384			384		346		38	
Infrastructure Accessibility Program	63			63		-	-	63	-
McGennan's Change Facilities	60	-	-	60	-	-	-	60	-
Roof Access and Improvements	50	-	-	50	-	-	-	50	-
Fencing Minor Works	30	30	-	-	-	-	-	30	-
Kindergarten Future Planning Project	25	25	-	-	-	-	-	25	-
TOTAL PROPERTY	612	55	-	557	-	346	-	267	-
PLANT AND EQUIPMENT									
Computers and Telecommunications									
Coastal Connect ICT Project	3,500			3,500		3,500	-	-	-
Levys Point CCTV Project	25	25	-	-	-	-	-	25	-
Cultural									
Library Stock Renewal	15	-	15	-	-	-	-	15	-
TOTAL PLANT AND EQUIPMENT	3,540	25	15	3,500	-	3,500	-	40	-

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
INFRASTRUCTURE									
Roads									
Road Safety Strategy Implementation	261	-	-	261	-	-	-	261	-
Queens Road Construction Upgrade	113	-	-	113	-	-	-	113	-
Drainage									
Japan St Catchment Diversion Project	1,242	-	-	1,242	-	-	-	1,242	-
Recreational, Leisure & Community Facilities									
Warmnambool Port Boat Ramp and Harbour works	1,668	-	-	1,668	-	-	-	1,668	-
Brierly Masterplan Implementation	1,473	1,473	-	-	-	-	-	1,473	-
Hockey Pitch Renewal	600	-	600	-	-	-	-	600	-
Building Upgrades Program	551	-	-	551	-	-	-	551	-
Council Pound Upgrade	400	-	-	400	-	-	-	400	-
Lake Pertobe Upgrade Works	201	-	-	201	-	-	-	201	-
Art Gallery Lighting Improvements	186	-	-	186	-	-	-	186	-
Public Art Initiatives	76	76	-	-	-	-	-	76	-
Friendlies Society Amenities Upgrade	58	-	-	58	-	-	-	58	-
Aquazone Minor Works	52	-	-	52	-	-	-	52	-
Dennington Cricket Net Upgrade	45	-	-	45	-	-	-	45	-
Hopkins River Bouy Replacement	27	-	27	-	-	-	-	27	-
Re-decking Hopkins River Rowing Platform	15	-	15	-	-	-	-	15	-
Parks, Open Space and Streetscapes									
Street Trees	174	174	-	-	-	-	-	174	-
Belfast Coast Minor Improvements	20	-	-	20	-	-	-	20	-
Other Infrastructure									
Energy Saving and Sustainability Initiatives	2,012	-	-	2,012	-	-	-	2,012	-
TOTAL INFRASTRUCTURE	9,174	1,723	642	6,809	-	-	-	9,174	-
TOTAL CARRIED FORWARD CAPITAL WORKS	13,326	1,803	657	10,866	-	3,846	-	9,480	-

Summary of Planned Capital Works Expenditure
For the years ending 30 June 2025, 2026 & 2027

2024-25	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Buildings	6,383	331	2,328	3,723	6,383	2,192	46	4,146	0
Total Property	6,383	331	2,328	3,723	6,383	2,192	46	4,146	0
Plant and Equipment									
Plant, machinery and equipment	1,126	0	1,126	0	1,126	0	0	1,126	0
Computers and telecommunications	285	0	285	0	285	0	0	285	0
Cultural collections (Library books & Art)	319	31	287	0	319	62	5	251	0
Total Plant and Equipment	1,730	31	1,698	0	1,730	62	5	1,662	0
Infrastructure									
Roads	6,614	0	3,384	3,230	6,614	576	155	5,883	0
Recreational, leisure and community facilities	2,681	900	0	1,781	2,681	755	-163	2,089	0
Footpaths and cycleways	1,860	379	881	600	1,860	105	75	1,680	0
Aquatic Facilities	53	0	0	53	53	0	0	53	0
Drainage	627	0	627	0	627	0	0	627	0
Parks, open space and streetscapes	607	0	345	262	607	80	55	472	0
Bridges	281	0	281	0	281	0	0	281	0
Coastal Management	216	0	180	36	216	15	0	201	0
Holiday Parks	215	0	0	215	215	0	0	215	0
Aerodromes	194	0	0	194	194	0	12	182	0
Other infrastructure	759	109	0	651	759	226	0	534	0
Total Infrastructure	14,106	1,388	5,697	7,022	14,106	1,756	134	12,216	0
Total Capital Works Expenditure	22,219	1,751	9,723	10,745	22,219	4,011	184	18,024	0

2025-26	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Buildings	8,898	30	1,358	7,510	8,898	5,505	36	3,357	0
Total Property	8,898	30	1,358	7,510	8,898	5,505	36	3,357	0
Plant and Equipment									
Plant, machinery and equipment	1,152	0	1,152	0	1,152	0	0	1,152	0
Computers and telecommunications	292	0	292	0	292	0	0	292	0
Cultural collections (Library books & Art)	325	32	294	0	325	64	5	257	0
Total Plant and Equipment	1,769	32	1,737	0	1,769	64	5	1,700	0
Infrastructure									
Roads	3,699	0	3,460	239	3,699	581	170	2,947	0
Recreational, leisure and community facilities	4,285	1,400	0	2,885	4,285	1,260	-110	3,135	0
Footpaths and cycleways	3,882	2,382	901	600	3,882	1,300	75	2,507	0
Aquatic Facilities	1,054	1,000	0	54	1,054	500	0	554	0
Drainage	627	0	627	0	627	0	0	627	0
Parks, open space and streetscapes	601	0	352	249	601	80	49	472	0
Bridges	287	0	287	0	287	0	0	287	0
Coastal Management	216	0	180	36	216	15	0	201	0
Holiday Parks	228	0	0	228	228	0	0	228	0
Aerodromes	294	0	0	294	294	0	12	282	0
Other infrastructure	187	187	0	0	187	27	0	160	0
Total Infrastructure	15,362	4,968	5,807	4,586	15,362	3,763	196	11,403	0
Total Capital Works Expenditure	26,029	5,030	8,903	12,096	26,029	9,332	237	16,460	0

2026-27	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Buildings	1,970	31	1,392	547	1,970	158	37	1,776	0
Total Property	1,970	31	1,392	547	1,970	158	37	1,776	0
Plant and Equipment									
Plant, machinery and equipment	1,181	0	1,181	0	1,181	0	0	1,181	0
Computers and telecommunications	299	0	299	0	299	0	0	299	0
Cultural collections (Library books & Art)	413	32	301	80	413	65	5	343	0
Total Plant and Equipment	1,893	32	1,781	80	1,893	65	5	1,823	0
Infrastructure									
Roads	3,790	0	3,546	243	3,790	582	175	3,033	0
Recreational, leisure and community facilities	4,986	0	0	4,986	4,986	1,760	122	3,104	0
Footpaths and cycleways	1,908	385	923	600	1,908	95	75	1,738	0
Aquatic Facilities	3,555	3,500	0	55	3,555	1,500	0	2,055	0
Drainage	628	0	628	0	628	0	0	628	0
Parks, open space and streetscapes	651	0	361	289	651	100	72	479	0
Bridges	295	0	295	0	295	0	0	295	0
Coastal Management	222	0	180	42	222	20	0	202	0
Holiday Parks	232	0	0	232	232	0	0	232	0
Aerodromes	295	0	0	295	295	0	12	283	0
Other infrastructure	189	189	0	0	189	27	0	162	0
Total Infrastructure	16,750	4,074	5,933	6,743	16,750	4,084	456	12,211	0
Total Capital Works Expenditure	20,613	4,137	9,106	7,370	20,613	4,307	498	15,809	0

5a. Financial Performance Indicators

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

Targeted performance indicators - Service

Targeted performance indicators – Service		Actual	Forecast Actual	Target	Target Projections			Trend
Indicator	Measure	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	+/-
Governance								
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	56	56	56	56	56	56	o
Roads								
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	95.43%	95.43%	95.43%	95.43%	95.43%	95.43%	o
Statutory planning								
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	71.79%	71.79%	71.79%	71.79%	71.79%	71.79%	o
Waste management								
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	66.24%	67.46%	67.85%	67.85%	67.85%	67.85%	o

*Note: The introduction of the Victorian State Government's Container Deposit Scheme may impact future recycling collection volumes. The impact of the scheme on kerbside recycling volumes is yet to be ascertained.

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

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	+o/-
Liquidity									
Working Capital	Current assets / current liabilities		196%	225%	249%	238%	260%	280%	+
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation		131%	238%	176%	152%	153%	117%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue		53%	53%	53%	55%	55%	55%	o
Efficiency									
Expenditure level	Total expenses / no. of property assessments		\$4,177	\$4,746	\$4,834	\$4,668	\$4,748	\$4,831	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

5b. Financial Performance Indicators

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

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend	
			2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	+/-	
Operating position										
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	7.6%	2.6%		3.1%	2.1%	2.4%	2.7%	o
Liquidity										
Unrestricted cash	Unrestricted cash / current liabilities	3	109.2%	172.8%		194.5%	185.7%	207.0%	229.3%	+
Obligations										
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	24.5%	22.9%		18.1%	14.0%	10.6%	8.1%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		4.4%	4.4%		4.3%	3.8%	3.2%	2.4%	+
Indebtedness	Non-current liabilities / own source revenue		17.0%	14.3%		11.7%	9.3%	7.3%	7.5%	+
Stability										
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.6%	0.4%		0.4%	0.4%	0.5%	0.5%	o
Efficiency										
Revenue level	General rates and municipal charges / no. of property assessments		\$2,026	\$2,051	\$2,124	\$2,182	\$2,236	\$2,292	o	

1. Adjusted underlying result

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

2. Working Capital

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

3. Unrestricted Cash

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

4. Debt compared to rates

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

5. Asset renewal

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

6. Rates concentration

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

6. Schedule of Fees and Charges

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

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

Interest on Unpaid Monies other than rates and charges

In accordance with Section 227(a) of the Local Government Act 1989 Council sets the rate of interest to apply to unpaid monies, other than rates and charges, presently at 10.00% but subject to change when the rate is set at 30th June 2023.

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Property Management							
User Fees & Charges							
Applications to use Crown & Council Land	Per Application	Non-Taxable	\$ 28.00	\$ 29.00	\$ 1.00	3.57%	Council
Licences preparation fee	Per Application	Taxable	\$ 123.50	\$ 127.80	\$ 4.30	3.48%	Council
Lease preparation fee	Per Application	Taxable	\$ 179.50	\$ 185.80	\$ 6.30	3.51%	Council
Survey plan fee	Per Application	Non-Taxable	\$ 1,797.00	\$ 1,859.90	\$ 62.90	3.50%	Council
Title search fee	Per Application	Non-Taxable	\$ 47.00	\$ 48.60	\$ 1.60	3.40%	Council
Outdoor Café /Laneway Bar Fees							
Licence Fee (per week)	Per Week	Non-Taxable	\$ 219.00	\$ 226.70	\$ 7.70	3.52%	Council
Table Fee (per table)	Per Table	Non-Taxable	\$ 45.00	\$ 46.60	\$ 1.60	3.56%	Council
Rate Search Fees							
Rate history search fee	First 3 Hours	Non-Taxable	\$ 426.00	\$ 440.90	\$ 14.90	3.50%	Council
Rate history search fee	After 3 Hours	Non-Taxable	\$ 135.00	\$ 139.70	\$ 4.70	3.48%	Council
Rate history search fee (0-10 Years)	Each	Non-Taxable	\$ 25.50	\$ 26.40	\$ 0.90	3.53%	Council
Copy of previous years Rate Instalments Notices	Each	Non-Taxable	\$ 18.00	\$ 18.60	\$ 0.60	3.33%	Council
Search, retrieval and photocopying fees							
Search, inspection, retrieval or access fee	Per Search	Non-Taxable	\$ 27.00	\$ 27.90	\$ 0.90	3.33%	Council
Search, inspection, retrieval or access fee (Offsite)	Per Search	Non-Taxable	\$ 42.50	\$ 44.00	\$ 1.50	3.53%	Council
Photocopying/printing any document	Per A4/A3 page	Non-Taxable	\$ 0.80	\$ 0.80	\$ -	0.00%	Council
Photocopying/printing any document	Per A1,2,0 page	Non-Taxable	\$ 5.60	\$ 5.80	\$ 0.20	3.57%	Council
Revenue Management							
Monetary Complaints: Notices on a Debt							
Filing Fee							
Less than \$500	Per Application	Non-Taxable	\$ 153.30	\$ 158.70	\$ 5.40	3.52%	Council
\$500 - \$999	Per Application	Non-Taxable	\$ 153.30	\$ 158.70	\$ 5.40	3.52%	Council
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 320.10	\$ 331.30	\$ 11.20	3.50%	Council
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 320.10	\$ 331.30	\$ 11.20	3.50%	Council
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 320.10	\$ 331.30	\$ 11.20	3.50%	Council
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 487.00	\$ 504.00	\$ 17.00	3.49%	Council
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 487.00	\$ 504.00	\$ 17.00	3.49%	Council
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 730.50	\$ 756.10	\$ 25.60	3.50%	Council
\$70,000.01 & over	Per Application	Non-Taxable	\$ 730.50	\$ 756.10	\$ 25.60	3.50%	Council
Necessary Certificate x2							
Less than \$500	Per Application	Non-Taxable	\$ 104.00	\$ 107.60	\$ 3.60	3.46%	Council
\$500 - \$999	Per Application	Non-Taxable	\$ 184.00	\$ 190.40	\$ 6.40	3.48%	Council
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 184.00	\$ 190.40	\$ 6.40	3.48%	Council
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 216.00	\$ 223.60	\$ 7.60	3.52%	Council
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 260.00	\$ 269.10	\$ 9.10	3.50%	Council
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 260.00	\$ 269.10	\$ 9.10	3.50%	Council
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 324.00	\$ 335.30	\$ 11.30	3.49%	Council
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 378.00	\$ 391.20	\$ 13.20	3.49%	Council
\$70,000.01 & over	Per Application	Non-Taxable	\$ 458.00	\$ 474.00	\$ 16.00	3.49%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Revenue Management							
Professional (Item 1 Complaints)							
Less than \$500	Per Application	Non-Taxable	\$ 232.00	\$ 240.10	\$ 8.10	3.49%	Council
\$500 - \$999	Per Application	Non-Taxable	\$ 486.00	\$ 503.00	\$ 17.00	3.50%	Council
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 486.00	\$ 503.00	\$ 17.00	3.50%	Council
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 596.00	\$ 616.90	\$ 20.90	3.51%	Council
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 718.00	\$ 743.10	\$ 25.10	3.50%	Council
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 718.00	\$ 743.10	\$ 25.10	3.50%	Council
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 891.00	\$ 922.20	\$ 31.20	3.50%	Council
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 1,073.00	\$ 1,110.60	\$ 37.60	3.50%	Council
\$70,000.01 & over	Per Application	Non-Taxable	\$ 1,282.00	\$ 1,326.90	\$ 44.90	3.50%	Council
Service Fee							
Service Fee	Per Application	Non-Taxable	\$ 76.00	\$ 78.70	\$ 2.70	3.55%	Council
Other Professional Costs							
Warrant							
Less than \$500	Per Application	Non-Taxable	\$ 60.00	\$ 62.10	\$ 2.10	3.50%	Council
\$500 - \$999	Per Application	Non-Taxable	\$ 123.00	\$ 127.30	\$ 4.30	3.50%	Council
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 123.00	\$ 127.30	\$ 4.30	3.50%	Council
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 146.00	\$ 151.10	\$ 5.10	3.49%	Council
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 183.00	\$ 189.40	\$ 6.40	3.50%	Council
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 183.00	\$ 189.40	\$ 6.40	3.50%	Council
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 229.00	\$ 237.00	\$ 8.00	3.49%	Council
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 275.00	\$ 284.60	\$ 9.60	3.49%	Council
\$70,000.01 & over	Per Application	Non-Taxable	\$ 323.00	\$ 334.30	\$ 11.30	3.50%	Council
Summons for Oral Examination							
Less than \$500	Per Application	Non-Taxable	\$ 62.00	\$ 64.20	\$ 2.20	3.55%	Council
\$500 - \$999	Per Application	Non-Taxable	\$ 148.00	\$ 153.20	\$ 5.20	3.51%	Council
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 148.00	\$ 153.20	\$ 5.20	3.51%	Council
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 178.00	\$ 184.20	\$ 6.20	3.48%	Council
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 196.00	\$ 202.90	\$ 6.90	3.52%	Council
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 196.00	\$ 202.90	\$ 6.90	3.52%	Council
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 248.00	\$ 256.70	\$ 8.70	3.51%	Council
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 301.00	\$ 311.50	\$ 10.50	3.49%	Council
\$70,000.01 & over	Per Application	Non-Taxable	\$ 351.00	\$ 363.30	\$ 12.30	3.50%	Council
Necessary Affidavit							
Less than \$500	Per Application	Non-Taxable	\$ 104.00	\$ 107.60	\$ 3.60	3.46%	Council
\$500 - \$999	Per Application	Non-Taxable	\$ 217.00	\$ 224.60	\$ 7.60	3.50%	Council
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 217.00	\$ 224.60	\$ 7.60	3.50%	Council
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 263.00	\$ 272.20	\$ 9.20	3.50%	Council
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 313.00	\$ 324.00	\$ 11.00	3.51%	Council
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 313.00	\$ 324.00	\$ 11.00	3.51%	Council
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 394.00	\$ 407.80	\$ 13.80	3.50%	Council
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 464.00	\$ 480.20	\$ 16.20	3.49%	Council
\$70,000.01 & over	Per Application	Non-Taxable	\$ 541.00	\$ 559.90	\$ 18.90	3.49%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Revenue Management							
Application for Order							
Less than \$500	Per Application	Non-Taxable	\$ 49.00	\$ 50.70	\$ 1.70	3.47%	Council
\$500 - \$999	Per Application	Non-Taxable	\$ 49.00	\$ 50.70	\$ 1.70	3.47%	Council
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 49.00	\$ 50.70	\$ 1.70	3.47%	Council
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 49.00	\$ 50.70	\$ 1.70	3.47%	Council
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 49.00	\$ 50.70	\$ 1.70	3.47%	Council
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 49.00	\$ 50.70	\$ 1.70	3.47%	Council
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 49.00	\$ 50.70	\$ 1.70	3.47%	Council
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 49.00	\$ 50.70	\$ 1.70	3.47%	Council
\$70,000.01 & over	Per Application	Non-Taxable	\$ 49.00	\$ 50.70	\$ 1.70	3.47%	Council
Instructions to Defend							
Less than \$500	Per Application	Non-Taxable	\$ 107.00	\$ 110.70	\$ 3.70	3.46%	Council
\$500 - \$999	Per Application	Non-Taxable	\$ 230.00	\$ 238.10	\$ 8.10	3.52%	Council
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 230.00	\$ 238.10	\$ 8.10	3.52%	Council
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 286.00	\$ 296.00	\$ 10.00	3.50%	Council
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 341.00	\$ 352.90	\$ 11.90	3.49%	Council
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 341.00	\$ 352.90	\$ 11.90	3.49%	Council
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 425.00	\$ 439.90	\$ 14.90	3.51%	Council
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 511.00	\$ 528.90	\$ 17.90	3.50%	Council
\$70,000.01 & over	Per Application	Non-Taxable	\$ 613.00	\$ 634.50	\$ 21.50	3.51%	Council
Order for Substituted Service							
Less than \$500	Per Application	Non-Taxable	\$ 157.00	\$ 162.50	\$ 5.50	3.50%	Council
\$500 - \$999	Per Application	Non-Taxable	\$ 284.00	\$ 293.90	\$ 9.90	3.49%	Council
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 284.00	\$ 293.90	\$ 9.90	3.49%	Council
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 337.00	\$ 348.80	\$ 11.80	3.50%	Council
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 396.00	\$ 409.90	\$ 13.90	3.51%	Council
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 396.00	\$ 409.90	\$ 13.90	3.51%	Council
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 500.00	\$ 517.50	\$ 17.50	3.50%	Council
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 589.00	\$ 609.60	\$ 20.60	3.50%	Council
\$70,000.01 & over	Per Application	Non-Taxable	\$ 685.00	\$ 709.00	\$ 24.00	3.50%	Council
Necessary Notice/Certificate							
Less than \$500	Per Application	Non-Taxable	\$ 52.00	\$ 53.80	\$ 1.80	3.46%	Council
\$500 - \$999	Per Application	Non-Taxable	\$ 92.00	\$ 95.20	\$ 3.20	3.48%	Council
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 92.00	\$ 95.20	\$ 3.20	3.48%	Council
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 108.00	\$ 111.80	\$ 3.80	3.52%	Council
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 130.00	\$ 134.60	\$ 4.60	3.54%	Council
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 130.00	\$ 134.60	\$ 4.60	3.54%	Council
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 162.00	\$ 167.70	\$ 5.70	3.52%	Council
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 189.00	\$ 195.60	\$ 6.60	3.49%	Council
\$70,000.01 & over	Per Application	Non-Taxable	\$ 229.00	\$ 237.00	\$ 8.00	3.49%	Council
Issue Fees							
Claim or Counterclaim							
Fee	Per Application	Non-Taxable	\$ 153.30	\$ 158.70	\$ 5.40	3.52%	Council
Application for Order							
Fee	Per Application	Non-Taxable	\$ 45.10	\$ 46.70	\$ 1.60	3.55%	Council
With Preparation	Per Application	Non-Taxable	\$ 73.60	\$ 76.20	\$ 2.60	3.53%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
46A Summons/46B Rehearing Application							
Fee	Per Application	Non-Taxable	\$ 159.30	\$ 164.90	\$ 5.60	3.52%	Council
With Preparation	Per Application	Non-Taxable	\$ 187.90	\$ 194.50	\$ 6.60	3.51%	Council
Summons for Oral Examination including hearing							
Fee	Per Application	Non-Taxable	\$ 105.20	\$ 108.90	\$ 3.70	3.52%	Council
Certificate for Supreme Court							
Fee	Per Application	Non-Taxable	\$ 21.00	\$ 21.70	\$ 0.70	3.33%	Council
With Preparation	Per Application	Non-Taxable	\$ 49.60	\$ 51.30	\$ 1.70	3.43%	Council
Application for Attachment of Earnings							
Fee	Per Application	Non-Taxable	\$ 150.30	\$ 155.60	\$ 5.30	3.53%	Council
Attachment of Earnings/Debt Order							
Fee	Per Application	Non-Taxable	\$ 21.00	\$ 21.70	\$ 0.70	3.33%	Council
With Preparation	Per Application	Non-Taxable	\$ 49.60	\$ 51.30	\$ 1.70	3.43%	Council
Warrant Fees							
Fee	Per Application	Non-Taxable	\$ 18.00	\$ 18.60	\$ 0.60	3.33%	Council
Sheriff's Warrant Fee	Per Application	Non-Taxable	\$ 206.10	\$ 213.30	\$ 7.20	3.49%	Council
Application under the Judgement Debt Recovery Act							
Summons for Examination	Per Application	Non-Taxable	\$ 159.30	\$ 164.90	\$ 5.60	3.52%	Council
Instalment Application/Agreement (Creditor)	Per Application	Non-Taxable	\$ 84.20	\$ 87.10	\$ 2.90	3.44%	Council
Application to Vary/Cancel (Creditor)	Per Application	Non-Taxable	\$ 84.20	\$ 87.10	\$ 2.90	3.44%	Council
Service Cost							
Attempted Service (Item 78)	Per Application	Non-Taxable	\$ 43.00	\$ 44.50	\$ 1.50	3.49%	Council
Service by Post (Item 77)	Per Application	Non-Taxable	\$ 13.00	\$ 13.50	\$ 0.50	3.85%	Council
Allowance per km (Item 79)	Per Application	Non-Taxable	\$ 0.72	\$ 0.80	\$ 0.08	11.11%	Council
Coast and Rivers							
Mooring Fees							
Boat less than 10m pa	Per boat	Taxable	\$ 280.00	\$ 290.00	\$ 10.00	3.57%	Council
Boat 10.1m to 15m pa	Per boat	Taxable	\$ 352.00	\$ 365.00	\$ 13.00	3.69%	Council
Boat 15.1 – 20m pa	Per boat	Taxable	\$ 403.00	\$ 420.00	\$ 17.00	4.22%	Council
Boat 20.1 – 25m pa	Per boat	Taxable	\$ 500.00	\$ 520.00	\$ 20.00	4.00%	Council
Jetty Fees – pa: Permit for breakwater and Hopkins River	Per boat	Taxable	\$ 234.00	\$ 240.00	\$ 6.00	2.56%	Council
Mooring inspection fee	Per boat	Taxable	\$ 204.00	\$ 210.00	\$ 6.00	2.94%	Council
Mooring infrastructure hire	Per boat	Taxable	\$ 97.00	\$ 100.00	\$ 3.00	3.09%	Council
Berth permit or mooring licence - new application fee	Per boat	Taxable	\$ 84.00	\$ 90.00	\$ 6.00	7.14%	Council
Annual Parking Permit Fees							
Breakwater (per vehicle)	Per vehicle	Taxable	\$ 71.50	\$ 75.00	\$ 3.50	4.90%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Airport							
Landing fee - Commercial* (per landing)	\$ per 1,000 kg	Taxable	12.00	\$ 12.40	\$ 0.40	3.33%	Council
Landing fee - Recreational Aircraft > 1,800kg (per landing)	\$ per 1,000 kg	Taxable	\$ 12.00	\$ 12.40	\$ 0.40	3.33%	Council
Flight training - local operator (per aircraft)	Annual	Taxable	\$ 1,120.00	\$ 1,159.20	\$ 39.20	3.50%	Council
Flight training - non local operator (per landing)	\$ per 1,000 kg	Taxable	\$ 6.00	\$ 6.20	\$ 0.20	3.33%	Council
Local user fee - Commercial (per aircraft)	Annual	Taxable	\$ 1,120.00	\$ 1,159.20	\$ 39.20	3.50%	Council
Local user fee - Recreational (per aircraft)	Annual	Taxable	\$ 280.00	\$ 289.80	\$ 9.80	3.50%	Council
Ambulance Vic/PelAir (per landing)	Per Landing	Taxable	\$ 16.50	\$ 17.10	\$ 0.60	3.64%	Council
Ambulance Vic HEMS4	No Charge	Taxable	\$ -	\$ -	\$ -	0.00%	Council
RFDS Aircraft	No Charge	Taxable	\$ -	\$ -	\$ -	0.00%	Council
Police/Fire	No Charge	Taxable	\$ -	\$ -	\$ -	0.00%	Council
RPT (per landing)	\$ per 1,000 kg	Taxable	\$ 12.00	\$ 12.40	\$ 0.40	3.33%	Council
Pavement Concession - aircraft > 5,700kg & tyre pressure >109psi	Per Landing	Taxable	\$ 165.00	\$ 170.80	\$ 5.80	3.52%	Council
Use terminal/toilets	Per Hour	Taxable	\$ 19.80	\$ 20.50	\$ 0.70	3.54%	Council
Driver Training	Per Day	Taxable	\$ 423.50	\$ 438.30	\$ 14.80	3.49%	Council
*Off Shore Ops Babcock Helicopter Hangar 3 - Landing Fee 50% discount							
Infrastructure Services							
Road Reserve Works Permit							
Minor Works less than \$10,000	Per Application	Non-Taxable	\$ 155.00	\$ 160.00	\$ 5.00	3.23%	Council
Minor Works great than \$10,000	Per Application	Non-Taxable	\$ 685.00	\$ 710.00	\$ 25.00	3.65%	Council
Minor Works Public Notice Fee	Per Application	Non-Taxable	\$ 57.00	\$ 60.00	\$ 3.00	5.26%	Council
Large Projects	Per Application	Non-Taxable	By Negotiation				Council
Asset Protection Permit							
Asset Inspection Checklist	Per Application	Non-Taxable	\$ 155.00	\$ 160.00	\$ 5.00	3.23%	Council
Livestock Crossing Permit:							
Stock Crossing Permit	Per Application	Non-Taxable	\$ 155.00	\$ 160.00	\$ 5.00	3.23%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Infrastructure Services							
Stormwater Legal Point of Discharge Application:							
Single dwelling development - Note 1 Building Regulations 2018 - Fee and Penalty Schedule - Regulation 36(4) - 9.77 Fee Units	Per Application	Non-Taxable	\$ 144.70	\$ 144.70	\$ -	0.00%	Statutory
Information only - Note 1	Per Application	Non-Taxable	\$ 67.00	\$ 70.00	\$ 3.00	4.48%	Council
Short notice fee - Note 1	Per Application	Non-Taxable	\$ 122.00	\$ 125.00	\$ 3.00	2.46%	Council
Street tree – supply and install including maintenance period of 24 months - Note 1	Per Tree	Non-Taxable	\$ 375.00	\$ 385.00	\$ 10.00	2.67%	Council
Build Over Stormwater Easement Application - Note 1	Per Application	Non-Taxable	\$ 124.00	\$ 130.00	\$ 6.00	4.84%	Council
Rain Garden (small up to 4.5m2) – supply and install vegetated landscaping including maintenance period of 24 months	Per Rain Garden	Non-Taxable	\$ 3,360.00	\$ 3,450.00	\$ 90.00	2.68%	Council
Rain Garden (medium up to 9.0m2) – supply and install vegetated landscaping including maintenance period of 24 months	Per Rain Garden	Non-Taxable	\$ 3,800.00	\$ 3,930.00	\$ 130.00	3.42%	Council
Stormwater drainage line inspection (high resolution camera) – 4 hours	Per Inspection	Non-Taxable	\$ 704.00	\$ 725.00	\$ 21.00	2.98%	Council
Stormwater drainage line inspection (high resolution camera) – 8.5 hours	Per Inspection	Non-Taxable	\$ 1,460.00	\$ 1,510.00	\$ 50.00	3.42%	Council
Mapping Products (Commercial Use)							
Option of a) aerial photography or b) customised colour map using standard map layers (no photography). Scale to be determined by customer. Can be provided as hardcopy or PDF. When provided as a PDF, the size represents the size the map will be in the PDF and still be printed at a reasonable resolution.							
Size							
A0	Per print	Taxable	\$ 154.00	\$ 159.40	\$ 5.40	3.51%	Council
A1	Per print	Taxable	\$ 122.20	\$ 126.50	\$ 4.30	3.52%	Council
A2	Per print	Taxable	\$ 91.30	\$ 94.50	\$ 3.20	3.50%	Council
A3	Per print	Taxable	\$ 62.80	\$ 65.00	\$ 2.20	3.50%	Council
A4	Per print	Taxable	\$ 60.40	\$ 62.50	\$ 2.10	3.48%	Council
Aerial photography with additional data overlay (contours, land parcels, house numbers etc.). Scale to be determined by customer and can be provided as hardcopy or PDF. Prices are for basic maps using existing data. If additional analysis or new datasets are required, these will incur additional fees.							
Size							
A0	Per print	Taxable	\$ 240.20	\$ 248.60	\$ 8.40	3.50%	Council
A1	Per print	Taxable	\$ 186.10	\$ 192.60	\$ 6.50	3.49%	Council
A2	Per print	Taxable	\$ 140.40	\$ 145.30	\$ 4.90	3.49%	Council
A3	Per print	Taxable	\$ 91.30	\$ 94.50	\$ 3.20	3.50%	Council
A4	Per print	Taxable	\$ 45.60	\$ 47.20	\$ 1.60	3.51%	Council
Open Space Hire							
Botanic Gardens - Weddings and Events							
Small Event - (No Marquee, Vehicle Access or Use of Rotunda)	Per event	Taxable	\$ 115.00	\$ 120.00	\$ 5.00	4.35%	Council
Use of Band Rotunda and or Vehicle Access	Per hire	Taxable	\$ 185.00	\$ 195.00	\$ 10.00	5.41%	Council
Small Marquee (6m x 6m, or up to 36 square metres) weddings and events *	Per marquee	Taxable	\$ 600.00	\$ 625.00	\$ 25.00	4.17%	Council
Medium Marquee (8m x 8m, or up to 64 square metres) weddings and events *	Per marquee	Taxable	\$ 1,200.00	\$ 1,250.00	\$ 50.00	4.17%	Council
Large Marquee *	Per marquee	Taxable	Price on event application				Council
<i>Note: * = Marquee fees include vehicle access and use of Band Rotunda if required</i>							

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Open Space Hire							
Lake Pertobe - Events							
Community Events (not for profit)	Per event	Taxable	No charge				Council
Small Events (under 200 attendees)	Per event	Taxable	\$ 300.00	\$ 310.00	\$ 10.00	3.33%	Council
Medium Events (between 200 to 500 attendees)	Per event	Taxable	\$ 600.00	\$ 620.00	\$ 20.00	3.33%	Council
Large Events (over 500 attendees)	Per event	Taxable	\$ 1,200.00	\$ 1,250.00	\$ 50.00	4.17%	Council
Lighthouse Theatre							
Staff - all venues and user types							
Supervising Technician	Per hour	Taxable	\$ 63.00	\$ 65.00	\$ 2.00	3.17%	Council
Technician	Per hour	Taxable	\$ 57.00	\$ 59.00	\$ 2.00	3.51%	Council
Front of House Supervisor or Duty Officer	Per hour	Taxable	\$ 63.00	\$ 65.00	\$ 2.00	3.17%	Council
Front of House Officer (Box Office, Bar, Merchandise Seller)	Per hour	Taxable	\$ 57.00	\$ 59.00	\$ 2.00	3.51%	Council
Usher Provision Fee	Per performance	Taxable	\$ 250.00	\$ 260.00	\$ 10.00	4.00%	Council
Ticket Fees (patrons & ticket purchasers)							
Online/Web Booking Fee	Per booking	Taxable	\$ 6.95	\$ 6.95	\$ -	0.00%	Council
Phone Booking Fee	Per booking	Taxable	\$ 3.00	\$ 3.00	\$ -	0.00%	Council
Community & Local Non for Profit							
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 585.00	\$ 605.00	\$ 20.00	3.42%	Council
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	\$ 370.00	\$ 383.00	\$ 13.00	3.51%	Council
THEATRE - Rehearsal (No Technical Equipment)	Per hour	Taxable	\$ 55.00	\$ 57.00	\$ 2.00	3.64%	Council
THEATRE - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	\$ 65.00	\$ 67.00	\$ 2.00	3.08%	Council
Community & Local Non for Profit							
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 380.00	\$ 393.00	\$ 13.00	3.42%	Council
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	\$ 250.00	\$ 255.00	\$ 5.00	2.00%	Council
STUDIO - Rehearsal (No Technical Equipment)	Per hour	Taxable	\$ 55.00	\$ 57.00	\$ 2.00	3.64%	Council
STUDIO - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	\$ 65.00	\$ 67.00	\$ 2.00	3.08%	Council
Local Artists and Non-local Non for Profit							
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 840.00	\$ 860.00	\$ 20.00	2.38%	Council
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	\$ 380.00	\$ 390.00	\$ 10.00	2.63%	Council
THEATRE - Rehearsal (No Technical Equipment)	Per hour	Taxable	\$ 55.00	\$ 57.00	\$ 2.00	3.64%	Council
THEATRE - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	\$ 65.00	\$ 67.00	\$ 2.00	3.08%	Council
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 530.00	\$ 535.00	\$ 5.00	0.94%	Council
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	\$ 250.00	\$ 255.00	\$ 5.00	2.00%	Council
STUDIO - Rehearsal (No Technical Equipment)	Per hour	Taxable	\$ 55.00	\$ 57.00	\$ 2.00	3.64%	Council
STUDIO - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	\$ 65.00	\$ 67.00	\$ 2.00	3.08%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Lighthouse Theatre							
Other Fees - Community, Non for Profits and Local Artists							
Equipment & Consumable Items							
Steinway Grand piano (plus tuning if required)	Per item	Taxable	\$ 105.00	\$ 105.00	\$ -	0.00%	Council
Minimum Consumable Charge (gel, tape, batteries)	Per item	Taxable	\$ 33.00	\$ 34.00	\$ 1.00	3.03%	Council
Radio Mics	Per item	Taxable	\$ 47.50	\$ 49.00	\$ 1.50	3.16%	Council
Minimum Marketing Charge	Per item	Taxable	-	\$ 62.50	\$ 62.50	NEW	Council
Ticketing Fees (hirer) - based on gross prices							
Tickets \$10.99 and under	Per ticket	Taxable	\$ 1.55	\$ 1.60	\$ 0.05	3.23%	Council
Tickets \$11.00 - \$39.99	Per ticket	Taxable	\$ 3.00	\$ 3.10	\$ 0.10	3.33%	Council
Tickets \$40.00 and over	Per ticket	Taxable	\$ 4.00	\$ 4.10	\$ 0.10	2.50%	Council
Credit Card/Electronic Payment Fee	Per ticket	Taxable	Up to 3%				Council
Complimentary Tickets	Per ticket	Taxable	\$ 0.60	\$ 0.60	\$ -	0.00%	Council
Event Creation and Set of Tickets	Per season	Taxable	\$ 55.00	\$ 57.00	\$ 2.00	3.64%	Council
Ticketed Event: Subsidised Professional Companies							
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 1,350.00	\$ 1,400.00	\$ 50.00	3.70%	Council
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	\$ 620.00	\$ 640.00	\$ 20.00	3.23%	Council
THEATRE - Rehearsal	Per hour	Taxable	\$ 65.00	\$ 67.00	\$ 2.00	3.08%	Council
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 650.00	\$ 650.00	\$ -	0.00%	Council
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	\$ 380.00	\$ 380.00	\$ -	0.00%	Council
STUDIO - Rehearsal	Per hour	Taxable	\$ 65.00	\$ 67.00	\$ 2.00	3.08%	Council
Ticketed Event: Standard Hirer Rates							
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 1,800.00	\$ 1,900.00	\$ 100.00	5.56%	Council
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	\$ 635.00	\$ 650.00	\$ 15.00	2.36%	Council
THEATRE - Rehearsal	Per hour	Taxable	\$ 65.00	\$ 67.00	\$ 2.00	3.08%	Council
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 660.00	\$ 670.00	\$ 10.00	1.52%	Council
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	\$ 385.00	\$ 400.00	\$ 15.00	3.90%	Council
STUDIO - Rehearsal	Per hour	Taxable	\$ 65.00	\$ 67.00	\$ 2.00	3.08%	Council
Other Fees - Subsidised theatre and Standard hires							
Equipment & Consumable Items							
Steinway Grand piano (plus tuning if required)	Per item	Taxable	\$ 240.00	\$ 240.00	\$ -	0.00%	Council
Minimum Consumable Charge (gel, tape, batteries)	Per item	Taxable	\$ 66.00	\$ 68.00	\$ 2.00	3.03%	Council
Radio Mics	Per booking	Taxable	\$ 95.00	\$ 98.00	\$ 3.00	3.16%	Council
Minimum Marketing Charge	Per booking	Taxable	-	\$ 125.00	\$ 125.00	NEW	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Lighthouse Theatre							
Ticketing Fees (hirer) - based on gross prices							
Tickets \$10.99 and under	Per ticket	Taxable	\$ 3.30	\$ 3.40	\$ 0.10	3.03%	Council
Tickets \$11.00 - \$39.99	Per ticket	Taxable	\$ 4.30	\$ 4.40	\$ 0.10	2.33%	Council
Tickets \$40.00 - \$59.99	Per ticket	Taxable	\$ 5.40	\$ 5.50	\$ 0.10	1.85%	Council
Tickets \$60.00 and over	Per ticket	Taxable	\$ 6.50	\$ 6.60	\$ 0.10	1.54%	Council
Credit Card/Electronic Payment Fee	Per ticket	Taxable	Up to 3%				Council
Complimentary Tickets	Per ticket	Taxable	\$ 0.60	\$ 0.60	\$ -	0.00%	Council
Event Creation and Set of Tickets (Per Season)	Per season	Taxable	\$ 115.00	\$ 120.00	\$ 5.00	4.35%	Council
Urgent (<72hr) Event Creation and Set of Tickets (Per Season)	Per season	Taxable	\$ 230.00	\$ 240.00	\$ 10.00	4.35%	Council
Merchandise							
Including foyers, Theatre, Studio, Atrium and Meeting Room	Per sale	Taxable	12% on gross sales				Council
Non-Ticketed Event: Non for Profit Organisations							
THEATRE - Event Hire (up to 9 hrs)	Per session	Taxable	\$ 1,325.00	\$ 1,325.00	\$ -	0.00%	Council
THEATRE - Additional Hours	Per hour	Taxable	\$ 65.00	\$ 67.00	\$ 2.00	3.08%	Council
STUDIO - Event Hire (up to 9 hrs)	Per session	Taxable	\$ 710.00	\$ 720.00	\$ 10.00	1.41%	Council
STUDIO - Additional Hours	Per hour	Taxable	\$ 65.00	\$ 67.00	\$ 2.00	3.08%	Council
STUDIO - Meeting only - basic A/V requirements and fixed layout. (9am to 5pm Monday to Friday only)	Per session	Taxable	\$ 350.00	\$ 360.00	\$ 10.00	2.86%	Council
MEETING ROOM - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$ 265.00	\$ 270.00	\$ 5.00	1.89%	Council
MEETING ROOM Half Day (under 4 hours) - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$ 200.00	\$ 200.00	\$ -	0.00%	Council
MEETING ROOM - Weekdays outside of business hours and Weekends	Per booking	Taxable	by negotiation				Council
STUDIO: Used in conjunction with Theatre event hire	Per event per day	Taxable	\$ 420.00	\$ 420.00	\$ -	0.00%	Council
MEETING ROOM: Used in conjunction with Theatre or Studio event hire	Per event per day	Taxable	\$ 160.00	\$ 165.00	\$ 5.00	3.13%	Council
MAIN FOYER - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$ 340.00	\$ 340.00	\$ -	0.00%	Council
MAIN FOYER - Weekdays outside of business hours and Weekends	Per booking	Taxable	by negotiation				Council
Non-Ticketed Event: Standard Rates							
THEATRE - Event Hire (up to 9 hrs)	Per session	Taxable	\$ 2,200.00	\$ 2,200.00	\$ -	0.00%	Council
THEATRE - Additional Hours	Per hour	Taxable	\$ 65.00	\$ 67.00	\$ 2.00	3.08%	Council
STUDIO - Event Hire (up to 9 hrs)	Per session	Taxable	\$ 860.00	\$ 880.00	\$ 20.00	2.33%	Council
STUDIO - Additional Hours	Per hour	Taxable	\$ 65.00	\$ 67.00	\$ 2.00	3.08%	Council
STUDIO - Meeting only - basic A/V requirements and fixed layout. (9am to 5pm Monday to Friday only)	Per session	Taxable	\$ 400.00	\$ 400.00	\$ -	0.00%	Council
MEETING ROOM - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$ -	\$ -	\$ -	#DIV/0!	Council
MEETING ROOM Full Day (over 4 hours) - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$ 265.00	\$ 270.00	\$ 5.00	1.89%	Council
MEETING ROOM Half Day (under 4 hours) - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$ 200.00	\$ 200.00	\$ -	0.00%	Council
MEETING ROOM - Weekdays outside of business hours and Weekends	Per booking	Taxable	by negotiation				Council
STUDIO: Used in conjunction with Theatre event hire	Per event per day	Taxable	\$ 500.00	\$ 517.50	\$ 17.50	3.50%	Council
MAIN FOYER - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$ 340.00	\$ 351.90	\$ 11.90	3.50%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Lighthouse Theatre							
MAIN FOYER - Weekdays outside of business hours and Weekends	Per booking	Taxable	by negotiation				Council
MAIN FOYER - Used in conjunction with Theatre: Event	Per booking	Taxable	No charge			0.0%	Council
MAIN FOYER - Used in conjunction with Studio	Per hour	Taxable	\$ 125.00	\$ 125.00	\$ -	0.00%	Council
Room Change Surcharge (Change of Format from Standard)	Per booking	Taxable	\$ 65.00	\$ 65.00	\$ -	0.00%	Council
Functions							
Catered Functions (Dinners, Luncheons, Weddings)							
STUDIO - Function Hire - up to 9 hrs access, includes Meeting Room	Per booking	Taxable	\$ 1,300.00	\$ 1,300.00	\$ -	0.00%	Council
STUDIO - Additional Hire hours or Setup hours	Per hour	Taxable	\$ 65.00	\$ 67.00	\$ 2.00	3.08%	Council
MAIN FOYER - Used in conjunction with Catered Function	Per session	Taxable	\$ 130.00	\$ 130.00	\$ -	0.00%	Council
Other Fees							
Equipment & Consumables Items							
Steinway Grand Piano (plus tuning if required)	Per item	Taxable	\$ 240.00	\$ 240.00	\$ -	0.00%	Council
Radio Mics	Per booking	Taxable	\$ 95.00	\$ 98.00	\$ 3.00	3.16%	Council
Rubbish Removal	Per skip bin	Taxable	\$ 150.00	\$ 150.00	\$ -	0.00%	Council
Aquazone							
Day Admissions: Aquatics							
Adult swim	Per day	Taxable	7.30	\$ 7.60	\$ 0.30	4.11%	Council
Child swim (3-15 years)	Per day	Taxable	\$ 5.40	\$ 5.30	\$ (0.10)	-1.85%	Council
Concession swim	Per day	Taxable	\$ 5.10	\$ 5.30	\$ 0.20	3.92%	Council
Family swim (unlimited family members/same residence)	Per day	Taxable	\$ 21.90	\$ 22.70	\$ 0.80	3.65%	Council
Day Admissions: Health & Fitness							
Gymnasium	Per day	Taxable	\$ 15.80	\$ 16.50	\$ 0.70	4.43%	Council
Gymnasium- Concession	per day	Taxable	\$ 11.00	\$ 11.50	\$ 0.50	4.55%	Council
Fitness class	Per class	Taxable	\$ 15.80	\$ 16.50	\$ 0.70	4.43%	Council
Older adult exercise class	Per class	Taxable	\$ 11.00	\$ 11.50	\$ 0.50	4.55%	Council
Preventative Health Classes	Per class	Taxable	\$ 6.30	\$ 6.50	\$ 0.20	3.17%	Council
School aerobics	Per class	Taxable	\$ 8.20	\$ 8.50	\$ 0.30	3.66%	Council
Personal Training 1 hour	Per session	Taxable	\$ 92.00	\$ 95.20	\$ 3.20	3.48%	Council
Personal Training 45 minutes	Per session	Taxable	\$ 69.00	\$ 71.40	\$ 2.40	3.48%	Council
Personal Training ½ hour	Per session	Taxable	\$ 46.00	\$ 47.60	\$ 1.60	3.48%	Council
Learn to Swim (Pool Entry & Assessment)							
Per class (2nd child and 3rd child discounts apply)	Per class	Non-Taxable	\$ 15.30	\$ 15.80	\$ 0.50	3.27%	Council
Private lessons ½ hour lesson	Per lesson	Non-Taxable	\$ 57.00	\$ 59.00	\$ 2.00	3.51%	Council
1 hour lesson	Per lesson	Non-Taxable	\$ 107.00	\$ 110.70	\$ 3.70	3.46%	Council
School swim - no instruction	Per child	Non-Taxable	\$ 5.20	\$ 5.40	\$ 0.20	3.85%	Council
School swim - with instruction	Per child	Non-Taxable	\$ 7.30	\$ 7.60	\$ 0.30	4.11%	Council
School at pool	Per child	Non-Taxable	\$ 11.20	\$ 11.60	\$ 0.40	3.57%	Council
Learn to Swim Monthly Direct Debit	Per direct debit per month	Non-Taxable	\$ 63.95	\$ 66.20	\$ 2.25	3.52%	Council
Learn to Swim Monthly Direct Debit (Concession)	Per direct debit per month	Non-Taxable	\$ 44.77	\$ 46.30	\$ 1.53	3.42%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Aquazone							
Group Entry							
Adult Swim	Per session	Taxable	\$ 6.80	\$ 7.00	\$ 0.20	2.94%	Council
Adult Gym	Per session	Taxable	\$ 15.00	\$ 15.50	\$ 0.50	3.33%	Council
Adult Fitness Class	Per session	Taxable	\$ 15.00	\$ 15.50	\$ 0.50	3.33%	Council
Multi Pass – Health & Fitness							
Fitness class - 20 pass	Per pass	Taxable	\$ 284.40	\$ 294.40	\$ 10.00	3.52%	Council
Multi Pass – Aquatics							
Adult - 20 Pass	Per pass	Taxable	\$ 131.40	\$ 136.00	\$ 4.60	3.50%	Council
Adult -50 Pass	Per pass	Taxable	\$ 328.50	\$ 340.00	\$ 11.50	3.50%	Council
Child - 20 Pass	Per pass	Taxable	\$ 97.20	\$ 100.60	\$ 3.40	3.50%	Council
Child - 50 Pass	Per pass	Taxable	\$ 243.00	\$ 251.50	\$ 8.50	3.50%	Council
Concession - 20 Pass	Per pass	Taxable	\$ 91.80	\$ 95.20	\$ 3.40	3.70%	Council
Concession - 50 Pass	Per pass	Taxable	\$ 229.50	\$ 238.00	\$ 8.50	3.70%	Council
Facility Hire							
Up to four hours	Per booking	Taxable	\$ 555.00	\$ 575.00	\$ 20.00	3.60%	Council
Up to ten hours	Per booking	Taxable	\$ 860.00	\$ 890.00	\$ 30.00	3.49%	Council
Lane hourly - commercial	Per hour per lane	Taxable	\$ 46.00	\$ 47.50	\$ 1.50	3.26%	Council
Lane hourly - community	Per hour per lane	Taxable	\$ 5.10	\$ 5.30	\$ 0.20	3.92%	Council
School booking cancellation fee (per lane) (<12 hrs notice)	Per lane	Taxable	\$ 50.00	\$ 51.80	\$ 1.80	3.60%	Council
Functional Studio	Per hour	Taxable	\$ 65.00	\$ 67.30	\$ 2.30	3.54%	Council
Multi-purpose room	Per hour	Taxable	\$ 70.00	\$ 72.50	\$ 2.50	3.57%	Council
Memberships - Gold							
12 months	Per membership	Taxable	\$ 1,092.00	\$ 1,130.20	\$ 38.20	3.50%	Council
3 months	Per membership	Taxable	\$ 273.00	\$ 282.60	\$ 9.60	3.52%	Council
Direct debit monthly rate	Per membership per month	Taxable	\$ 91.00	\$ 94.20	\$ 3.20	3.52%	Council
Direct Debit monthly Concession Rate	Per membership per month	Taxable	\$ 63.70	\$ 65.90	\$ 2.20	3.45%	Council
Memberships - Gym and Swim							
12 months	Per membership	Taxable	\$ 966.00	\$ 999.60	\$ 33.60	3.48%	Council
3 months	Per membership	Taxable	\$ 241.50	\$ 249.90	\$ 8.40	3.48%	Council
Direct debit monthly rate	Per membership per month	Taxable	\$ 80.50	\$ 83.30	\$ 2.80	3.48%	Council
Direct Debit monthly Concession Rate	Per membership per month	Taxable	\$ 56.35	\$ 58.30	\$ 1.95	3.46%	Council
Memberships - Fitness and Swim							
12 months	Per membership	Taxable	\$ 966.00	\$ 999.60	\$ 33.60	3.48%	Council
3 months	Per membership	Taxable	\$ 241.50	\$ 249.90	\$ 8.40	3.48%	Council
Direct debit monthly rate	Per membership per month	Taxable	\$ 80.50	\$ 83.30	\$ 2.80	3.48%	Council
Direct Debit monthly Concession Rate	Per membership per month	Taxable	\$ 56.35	\$ 58.30	\$ 1.95	3.46%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Aquazone							
Memberships - Swim Only							
12 months	Per membership	Taxable	\$ 870.00	\$ 900.00	\$ 30.00	3.45%	Council
3 months	Per membership	Taxable	\$ 217.50	\$ 225.00	\$ 7.50	3.45%	Council
Direct debit monthly rate	Per membership per month	Taxable	\$ 72.50	\$ 75.00	\$ 2.50	3.45%	Council
Direct Debit monthly Concession Rate	Per membership per month	Taxable	\$ 50.75	\$ 52.50	\$ 1.75	3.45%	Council
Memberships - Family Swim							
12 months	Per membership	Taxable	\$ 1,920.00	\$ 1,987.20	\$ 67.20	3.50%	Council
3 months	Per membership	Taxable	\$ 480.00	\$ 496.80	\$ 16.80	3.50%	Council
Direct debit monthly rate	Per membership per month	Taxable	\$ 160.00	\$ 165.60	\$ 5.60	3.50%	Council
Art Gallery							
User Fees and Charges							
Admission to special exhibition/event	Per admission	Taxable	Dependent on exhibition/ event				Council
Research Inquiry – per hour	Per hour	Taxable	\$ 45.00	\$ 46.60	\$ 1.60	3.56%	Council
Curatorial Advice – per hour	Per hour	Taxable	\$ 125.00	\$ 129.40	\$ 4.40	3.52%	Council
Education workshop/activity	Per activity	Taxable	Dependent on activity				Council
Public program event/activity	Per activity	Taxable	Dependent on activity				Council
Front-of-house and out-of-hours staff	Per hour	Taxable	\$ 45.00	\$ 46.60	\$ 1.60	3.56%	Council
Annual Subscription							
Family	Per subscription	Taxable	\$ 70.00	\$ 70.00	\$ -	0.00%	Council
Family 3 Years	Per subscription	Taxable	\$ 200.00	\$ 200.00	\$ -	0.00%	Council
Individual	Per subscription	Taxable	\$ 40.00	\$ 40.00	\$ -	0.00%	Council
Individual 3 years	Per subscription	Taxable	\$ 110.00	\$ 110.00	\$ -	0.00%	Council
Individual concession	Per subscription	Taxable	\$ 25.00	\$ 25.00	\$ -	0.00%	Council
Individual concession 3 years	Per subscription	Taxable	\$ 65.00	\$ 65.00	\$ -	0.00%	Council
Life	Per subscription	Taxable	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	Council
Rental							
Exhibition in George Lance Gallery/Temporary Exhibition Gallery	Per Exhibition	Taxable	Negotiation				Council
Commission on art sales	Per sale	Taxable	\$ 0.40	\$ 0.40	\$ -	0.00%	Council
Commission on shop sales	Per sale	Taxable	\$ 1.00	\$ 1.00	\$ -	0.00%	Council
Meetings/functions	Per hour	Taxable	\$ 125.00	\$ 129.40	\$ 4.40	3.52%	Council
Transparency/digital image (for reproduction)	Per item	Taxable	Negotiation				Council
Display easels (x2) – per hour each	Per hour / each	Taxable	\$ 10.00	\$ 10.40	\$ 0.40	4.00%	Council
Back loading frames – per hour each	Per hour / each	Taxable	\$ 10.00	\$ 10.40	\$ 0.40	4.00%	Council
Lectern hire	Per hour	Taxable	\$ 10.00	\$ 10.40	\$ 0.40	4.00%	Council
Microphone and overhead PA	Per hour	Taxable	\$ 20.00	\$ 20.70	\$ 0.70	3.50%	Council
Directional lighting (gallery spaces) – per event	Per event	Taxable	\$ 90.00	\$ 93.20	\$ 3.20	3.56%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Sportsgrounds							
Sports ground casual hire (includes use of pavilion)							
Half day	Per booking	Taxable	\$ 137.50	\$ 137.50	\$ -	0.00%	Council
Full day	Per booking	Taxable	\$ 275.00	\$ 275.00	\$ -	0.00%	Council
Sports ground oval line marking (pre-season practice matches)	Per booking	Taxable	\$ -	\$ 137.50	\$ 137.50	NEW	Council
Football/Netball League Finals (senior competition)	Per day	Taxable	\$ 1,100.00	\$ 1,100.00	\$ -	0.00%	Council
Football/Netball League Finals (junior and/or female competition only)	Per day	Taxable	\$ 550.00	\$ 550.00	\$ -	0.00%	Council
Cricket League Finals (senior competitions)	Per day	Taxable	\$ -	\$ 275.00	\$ 275.00	NEW	Council
Cricket League Finals (junior and/or female competition only)	Per day	Taxable	\$ -	\$ 137.50	\$ 137.50	NEW	Council
School Use (local, interschool, regional, state competition days)	Per day	Taxable	\$ 550.00	\$ 550.00	\$ -	0.00%	Council
Commercial hire	Per day	Taxable	\$ 2,200.00	\$ 2,200.00	\$ -	0.00%	Council
Unauthorised Use (base charge plus at cost cleaning and/or damages)	Per event	Taxable	\$ 1,100.00	\$ 1,100.00	\$ -	0.00%	Council
Unauthorised Works on Council Owned or Managed Land (base charge plus at cost cleaning and/or damages, rectification and/or remedial works)	Per event	Taxable	\$ 2,200.00	\$ 2,200.00	\$ -	0.00%	Council
Commercial cleaning of facilities (when left in unsuitable condition)	Per event	Taxable	At cost plus 25%				Council
Reid Oval social room - clubs/community groups (no kitchen use) per day rate	Per booking	Taxable	\$ 165.00	\$ 165.00	\$ -	0.00%	Council
Reid Oval social room - clubs/community groups (includes kitchen use) per day rate	Per booking	Taxable	\$ 275.00	\$ 275.00	\$ -	0.00%	Council
Reid Oval social room - clubs/community groups (no kitchen use)	Per hour	Taxable	\$ 22.00	\$ 27.50	\$ 5.50	25.00%	Council
Reid Oval social room - clubs/community groups (includes kitchen use)	Per hour	Taxable	\$ 38.50	\$ 44.00	\$ 5.50	14.29%	Council
Reid Oval social room - commercial/for profit groups (no kitchen use) per day rate	Per booking	Taxable	\$ -	\$ 330.00	\$ 330.00	NEW	Council
Reid Oval social room - commercial/for profit groups (includes kitchen use) per day rate	Per booking	Taxable	\$ -	\$ 550.00	\$ 550.00	NEW	Council
Reid Oval social room - commercial/for profit groups (no kitchen use)	Per hour	Taxable	\$ -	\$ 55.00	\$ 55.00	NEW	Council
Reid Oval social room - commercial/for profit groups (includes kitchen use)	Per hour	Taxable	\$ -	\$ 77.00	\$ 77.00	NEW	Council
Reid Oval oval floodlights (competition/event use)	Per hour	Taxable	\$ 44.00	\$ 44.00	\$ -	0.00%	Council
Commercial cleaning of facilities (post League finals, casual events & schol competiton use)	Per booking	Taxable	\$ 110.00	\$ 137.50	\$ 27.50	25.00%	Council
Sports ground seasonal use fee							
Category 1 (Oval, netball courts x 2 & change rooms)	Per season	Taxable	\$ 8,487.60	\$ 8,487.60	\$ -	0.00%	Council
Category 2 (Oval, netball court x 1 & change rooms)	Per season	Taxable	\$ 6,790.30	\$ 6,790.30	\$ -	0.00%	Council
Category 3 (Oval, practice nets & change rooms)	Per season	Taxable	\$ 5,093.00	\$ 5,093.00	\$ -	0.00%	Council
Category 4 (Oval & change rooms)	Per season	Taxable	\$ 4,243.80	\$ 4,243.80	\$ -	0.00%	Council
Category 5 (Oval)	Per season	Taxable	\$ 849.20	\$ 849.20	\$ -	0.00%	Council
Category 6 (Regional Facility)	Per season	Taxable	At cost plus 25%				Council
Pre-season fee (Jan to Mar training, plus 25% of seasonal fee)	Per season	Taxable	At cost plus 25%				Council
Pre-season fee (Oct to Mar training, plus 50% of seasonal fee)	Per season	Taxable	At cost plus 50%				Council
Use of second ground for competition (plus 50% of seasonal fee)	Per season	Taxable	At cost plus 50%				Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Sportsgrounds							
All year round competition use (incur two seasonal charges)	Per season	Taxable	At cost x 2				Council
Recreation Facilities rent		Taxable	By Negotiation				Council
Warrnambool Stadium							
Player Fees							
School	Per player	Taxable	\$ 5.70	\$ 5.90	\$ 0.20	3.51%	Council
Casual Shot	Per player	Taxable	\$ 5.00	\$ 5.00	\$ -	0.00%	Council
Stadium Hire							
Court hire for licenced resident sports associations domestic competitions & training	Per hour	Taxable	\$ 40.00	\$ 41.00	\$ 1.00	2.50%	Council
Hourly rate with lights: commercial	Per hour	Taxable	\$ 350.00	\$ 360.00	\$ 10.00	2.86%	Council
Hourly rate with lights: community/school	Per hour	Taxable	\$ 250.00	\$ 255.00	\$ 5.00	2.00%	Council
School use between 9am - 3pm	Per booking	Taxable	\$ 950.00	\$ 980.00	\$ 30.00	3.16%	Council
Highball Court - up to 12 hours	Per booking	Taxable	\$ 500.00	\$ 515.00	\$ 15.00	3.00%	Council
Highball Court - with lights: commercial	Per hour	Taxable	\$ 80.00	\$ 81.00	\$ 1.00	1.25%	Council
Highball Court - with lights: community/school	Per hour	Taxable	\$ 60.00	\$ 61.00	\$ 1.00	1.67%	Council
Highball Court - School use between 9am - 3pm	Per booking	Taxable	\$ 350.00	\$ 360.00	\$ 10.00	2.86%	Council
Show Court - up to 12 hours	Per booking	Taxable	\$ 650.00	\$ 670.00	\$ 20.00	3.08%	Council
Show Court - with lights: commercial	Per hour	Taxable	\$ 80.00	\$ 81.00	\$ 1.00	1.25%	Council
Show Court - with lights: community/school	Per hour	Taxable	\$ 60.00	\$ 61.00	\$ 1.00	1.67%	Council
Show Court - School use between 9am - 3pm	Per booking	Taxable	\$ 350.00	\$ 360.00	\$ 10.00	2.86%	Council
Seahawks/Mermaids Home Games & Finals							
Both Teams	Per game	Taxable	\$ 680.00	\$ 680.00	\$ -	0.00%	Council
Single Team	Per game	Taxable	\$ 420.00	\$ 420.00	\$ -	0.00%	Council
Multi-Purpose Room							
Up to 12 hours (with other hires)	Per booking	Taxable	\$ 200.00	\$ 200.00	\$ -	0.00%	Council
Up to 12 hours (room only)	Per booking	Taxable	\$ 400.00	\$ 400.00	\$ -	0.00%	Council
Multi-purpose room - Per hour	Per hour	Taxable	\$ 60.00	\$ 60.00	\$ -	0.00%	Council
User groups up to 12 hours	Per booking	Taxable	\$ 150.00	\$ 150.00	\$ -	0.00%	Council
Meeting room up to 12 hours	Per booking	Taxable	\$ 65.00	\$ 68.00	\$ 3.00	4.62%	Council
Meeting room - Per hour	Per hour	Taxable	\$ 20.00	\$ 30.00	\$ 10.00	50.00%	Council
Facility Hire							
Kitchen facilities	Per booking	Taxable	\$ 180.00	\$ 190.00	\$ 10.00	5.56%	Council
User group sports hire up to 12 hours	Per booking	Taxable	\$ 1,250.00	\$ 1,290.00	\$ 40.00	3.20%	Council
3crt stadium Commercial users up to 12 hours	Per booking	Taxable	\$ 1,800.00	\$ 1,860.00	\$ 60.00	3.33%	Council
2crt NB stadium up to 12 hours	Per booking	Taxable	\$ 950.00	\$ 985.00	\$ 35.00	3.68%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Warrnambool Stadium							
Gymnastics							
1 hour recreational class fee (per hour)	Per hour	Taxable	\$ 12.50	\$ 12.90	\$ 0.40	3.20%	Council
2 hour classes class fee (per hour)	Per hour	Taxable	\$ 12.50	\$ 12.90	\$ 0.40	3.20%	Council
3 hour class fee (per hour)	Per hour	Taxable	\$ 12.50	\$ 12.90	\$ 0.40	3.20%	Council
Above 3 hour class fee (per hour)	Per hour	Taxable	\$ 12.50	\$ 12.90	\$ 0.40	3.20%	Council
School gymnastics with instruction (per student)	Per student	Taxable	\$ 8.20	\$ 8.50	\$ 0.30	3.66%	Council
Small school group class fee (1hr)	Per booking	Taxable	\$ 100.00	\$ 103.50	\$ 3.50	3.50%	Council
Adult Group (per person)	Per person	Taxable	\$ 13.00	\$ 13.50	\$ 0.50	3.85%	Council
Gymnastics facility hire (per hr) for external gymnastics groups	Per hour	Taxable	\$ 100.00	\$ 110.00	\$ 10.00	10.00%	Council
Ed gym 1 hr class	Per booking	Taxable	\$ 11.00	\$ 11.50	\$ 0.50	4.55%	Council
School Holiday Program 2 hr class	Per class	Taxable	\$ 25.00	\$ 25.90	\$ 0.90	3.60%	Council
Birthday Party Program per child	Per child	Taxable	\$ 13.50	\$ 14.00	\$ 0.50	3.70%	Council
Outside School Hours Care							
Vacation care daily rate	Per day	Non-Taxable	\$ 85.00	\$ 88.00	\$ 3.00	3.53%	Council
After school care casual rate per session	Per session	Non-Taxable	\$ 30.00	\$ 31.10	\$ 1.10	3.67%	Council
After school care permanent rate per session	Per session	Non-Taxable	\$ 27.50	\$ 28.00	\$ 0.50	1.82%	Council
Childrens Services							
Kindergartens							
Fees Per Term - 4 year old (15 hour per week)							
Term 3 & 4	Per term	Non-Taxable	\$ 355.00	No fee charged for kinders due to Free Kinder announcement			Council
Term 1 & 2	Per term	Non-Taxable	\$ 365.00				Council
Fees Per Term- 3 year old (5 hours per week)							
Term 3 & 4	Per term	Non-Taxable	\$ 123.00	No fee charged for kinders due to Free Kinder announcement			Council
Term 1 & 2	Per term	Non-Taxable	\$ 365.00				Council
Centre Based Care							
User Fees & Charges							
Daily fee - Jul to Dec	Per day	Non-Taxable	\$ 120.00	\$ 125.00	\$ 5.00	4.17%	Council
Daily fee - Jan to June	Per day	Non-Taxable	\$ 120.00	\$ 125.00	\$ 5.00	4.17%	Council
Family Day Care							
User Fees & Charges							
8am to 6pm – per hour	Fees & charges set by Educators under National guidelines	Non-Taxable	Fees & charges set by Educators under National guidelines				Council
After hours – per hour							Council
Public holidays – per hour							Council
Breakfast							Council
Lunch							Council
Dinner							Council
Snacks							Council
Trips							Council
Parent Admin Levy - per child per week, capped at 2 children	Per child per week	Non-Taxable	\$ 10.10	\$ 10.20	\$ 0.10	0.99%	Council
Educator Levy - per hour	Per hour	Non-Taxable	\$ 1.10	\$ 1.20	\$ 0.10	9.09%	Council

[illegible]

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Community Care (previously HACC)							
Social Support Group							
CHSP Daily session fee – low	Per session	Non-Taxable	\$ 8.10	\$ 8.40	\$ 0.30	3.70%	Council
CHSP Daily session fee – medium	Per session	Non-Taxable	\$ 10.00	\$ 10.40	\$ 0.40	4.00%	Council
CHSP Daily session fee – high	Per session	Non-Taxable	\$ 40.70	\$ 42.10	\$ 1.40	3.44%	Council
CHSP In Venue Meal	Per meal	Non-Taxable	\$ 9.25	\$ 9.60	\$ 0.35	3.78%	Council
CHSP Café program	Per session	Non-Taxable	\$ 8.10	\$ 8.40	\$ 0.30	3.70%	Council
CHSP Financial Hardship Fee	Per Application	Taxable	\$ 3.00	\$ 3.10	\$ 0.10	3.33%	Council
HACC Daily session fee – low & medium	Per session	Non-Taxable	\$ 8.10	\$ 8.40	\$ 0.30	3.70%	Council
HACC Daily session fee – high & full cost participants (GST free)	Per session	Non-Taxable	\$ 40.70	\$ 42.10	\$ 1.40	3.44%	Council
HACC In Venue Meal	Per meal	Non-Taxable	\$ 9.25	\$ 9.60	\$ 0.35	3.78%	Council
HACC Café program	Per session	Non-Taxable	\$ 8.10	\$ 8.40	\$ 0.30	3.70%	Council
HACC Financial Hardship Fee	Per Application	Taxable	\$ 3.00	\$ 3.10	\$ 0.10	3.33%	Council
Meals On Wheels							
CHSP Meal 3 course	Per meal	Non-Taxable	\$ 12.30	\$ 12.70	\$ 0.40	3.25%	Council
HACC Meal 3 course	Per meal	Non-Taxable	\$ 12.30	\$ 12.70	\$ 0.40	3.25%	Council
CHSP Meal 2 course	Per meal	Non-Taxable	\$ 9.40	\$ 9.70	\$ 0.30	3.19%	Council
HACC Meal 2 course	Per meal	Non-Taxable	\$ 9.40	\$ 9.70	\$ 0.30	3.19%	Council
Archie Graham							
User Fees & Charges							
Hydro pools casual admission	Per admission	Non-Taxable	\$ 10.10	\$ 10.50	\$ 0.40	3.96%	Council
Commercial pool use	Per use	Non-Taxable	\$ 101.75	\$ 105.30	\$ 3.55	3.49%	Council
Community pool use	Per use	Non-Taxable	\$ 71.20	\$ 73.70	\$ 2.50	3.51%	Council
Commercial rate per hour per room	Per hour per room	Non-Taxable	\$ 71.20	\$ 73.70	\$ 2.50	3.51%	Council
Regular Commercial Room Hire (with more than 10 bookings per year) per hour per room	Per hour per room	Non-Taxable	\$ 61.05	\$ 63.20	\$ 2.15	3.52%	Council
Casual community rate per hour per room	Per hour per room	Non-Taxable	\$ 38.65	\$ 40.00	\$ 1.35	3.49%	Council
Monthly and weekly regular community booking (with more than 10 bookings per year) under 20 people per hour per room	Per person	Non-Taxable	\$ 22.40	\$ 23.20	\$ 0.80	3.57%	Council
Community Computer Centre per 1 hour session	Per session	Non-Taxable	\$ 7.10	\$ 7.30	\$ 0.20	2.82%	Council
Group Fitness	Per session	Non-Taxable	\$ 7.10	\$ 7.30	\$ 0.20	2.82%	Council
Bike Hire Group Program	Per class	Non-Taxable	\$ 5.10	\$ 5.30	\$ 0.20	3.92%	Council
Health							
Food							
Class 1	Per application	Non-Taxable	498.50	\$ 515.90	\$ 17.40	3.49%	Council
Class 2 General - where not more than 5 full-time persons are employed	Per application	Non-Taxable	\$ 450.50	\$ 466.30	\$ 15.80	3.51%	Council
Class 2 - where more than five such full-time persons are employed, additional fee for each person in excess of five (total fee not to exceed \$1,500) (eg: supermarkets)	Per application	Non-Taxable	\$ 33.50	\$ 34.70	\$ 1.20	3.58%	Council
Class 2 - Canteens/sporting club kitchens	Per application	Non-Taxable	\$ 154.50	\$ 159.90	\$ 5.40	3.50%	Council
Class 3 General	Per application	Non-Taxable	\$ 172.50	\$ 178.50	\$ 6.00	3.48%	Council
Hairdressers, beauty salons (one off fee)	Per application	Non-Taxable	\$ 223.50	\$ 231.30	\$ -	0.00%	Council
Beauty premises & skin penetration establishments	Per application	Non-Taxable	\$ 158.50	\$ 164.00	\$ -	0.00%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Health							
Onsite Wastewater Management Systems (OWMS)							
Note: The EPA's Environment Protection Regulations now sets the fees for OWMS							
Application to construct, install or alter OWMS [1]	Per application	Non-Taxable	\$ 734.67	\$ 760.40	\$ 25.73	3.50%	Statutory
Application for minor alteration to OWMS [2]	Per application	Non-Taxable	\$ 559.87	\$ 579.50	\$ 19.63	3.51%	Statutory
Transfer a permit [3]	Per application	Non-Taxable	\$ 149.25	\$ 154.50	\$ 5.25	3.52%	Statutory
Amend a permit [4]	Per application	Non-Taxable	\$ 156.01	\$ 161.50	\$ 5.49	3.52%	Statutory
Renew a permit [5]	Per application	Non-Taxable	\$ 124.90	\$ 129.30	\$ 4.40	3.52%	Statutory
Notes:							
[1] In addition to the initial fee, \$91 payable per hour of assessment (after exceeding initial 8.2 hours) up to a maximum of \$2,006							
[2] Consists only of the installation, replacement or relocation of the internal plumbing, fixtures or fittings of an OWMS							
[3] An OWMS application has been submitted but not yet installed, and the land is transferred							
[4] E.g. changing wastewater system type or plumber in the Application to Install							
[5] When the Permit to Install has expired - 2 years after it was issued							
Acquatic Facilities							
Annual registration fee - first pool	Per registration	Non-Taxable	\$ 300.00	\$ 310.50	\$ 10.50	3.50%	Council
Annual registration fee - subsequent pools	Per registration	Non-Taxable	\$ 50.00	\$ 51.80	\$ 1.80	3.60%	Council
Transfer fee	Per registration	Non-Taxable	50% of annual fee				Council
Pool sampling fee - first pool	Per sample	Non-Taxable	\$ 180.00	\$ 186.30	\$ 6.30	3.50%	Council
Pool sampling fee - subsequent pools	Per sample	Non-Taxable	\$ 100.00	\$ 103.50	\$ 3.50	3.50%	Council
New Registration Fees							
New premises pre-application fee and/or pre-registration inspection fee	Per registration	Non-Taxable	\$ 213.50	\$ 221.00	\$ 7.50	3.51%	Council
Notes:							
- Pro-rata fees apply for new registrations (quarterly)							
Transfer fees							
Inspection request fee prior to transfer – 5 business days	Per application	Non-Taxable	\$ 223.50	\$ 231.30	\$ 7.80	3.49%	Council
Inspection request fee prior to transfer – 10 business days	Per application	Non-Taxable	\$ 160.50	\$ 166.10	\$ 5.60	3.49%	Council
Transfer fee	Per application	Non-Taxable	50% of annual fee				Council
Accommodation							
Accommodation premises	Per application		\$ 249.00	\$ 257.70	\$ 8.70	3.49%	Council
Other fees							
Re-inspection fee and request for inspection fee	Per application		\$ 87.50	\$ 90.60	\$ 3.10	3.54%	Council
Late payment fee	Per application		50% of annual fee				Council
Septic tanks							
Septic tank applications	Per application		Set by EPA				Statutory
Septic tank alterations (changes to disposal field only)	Per application		Set by EPA				Statutory
Caravan Parks							
Caravan Parks (per site)	Per application		Set by State Government				Statutory
Pool sampling							
Optional fee for microbiological testing of potable water, swimming pools and spas	Per application		\$ 180.00	\$ 186.30	\$ 6.30	3.50%	Council
Subsequent pools	Per application		\$ 100.00	\$ 103.50	\$ 3.50	3.50%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Health							
Immunisation							
User Fees & Charges							
Application for immunisation records (search fee)	Per application	Non-Taxable	\$ 25.00	\$ 25.90	\$ 0.90	3.60%	Council
Influenza vaccine & administration (flu injection)	Per injection	Taxable	\$ 27.00	\$ 27.90	\$ 0.90	3.33%	Council
Assesment of overseas immunisation records (inclusion on to AIR)	Per child	Non-Taxable	\$ -	\$ 80.00	\$ 80.00	New	Council
Local Laws							
User Fees & Charges							
Derelict vehicle release	Per vehicle	Non-Taxable	\$ 415.00	\$ 430.00	\$ 15.00	3.61%	Council
Tables and chairs	Per table	Non-Taxable	\$ 185.00	\$ 185.00	\$ -	0.00%	Council
Goods on footpath	Per item	Non-Taxable	\$ 220.00	\$ 227.70	\$ 7.70	3.50%	Council
A/Frames permit	Per frame	Non-Taxable	\$ 153.00	\$ 158.40	\$ 5.40	3.53%	Council
Itinerant trading annual permit	Per application	Non-Taxable	\$ 600.00	\$ 621.00	\$ 21.00	3.50%	Council
Itinerant trading 6 monthly permit	Per application	Non-Taxable	\$ 350.00	\$ 362.30	\$ 12.30	3.51%	Council
Itinerant trading weekend permit	Per application	Non-Taxable	\$ 125.00	\$ 129.40	\$ 4.40	3.52%	Council
Itinerant trading organiser permit (markets and festivals)	Per application	Non-Taxable	\$ 1,500.00	\$ 1,552.50	\$ 52.50	3.50%	Council
Impounded trolley release fee	Per trolley	Non-Taxable	\$ 120.00	\$ 124.20	\$ 4.20	3.50%	Council
Permit to burn	Per permit	Non-Taxable	\$ 120.00	\$ 124.20	\$ 4.20	3.50%	Council
Horses on beach trainer permit	Per permit	Non-Taxable	\$ 255.00	\$ 265.00	\$ 10.00	3.92%	Council
Horses on beach daily access fee	Per horse	Non-Taxable	\$ 3.50	\$ 3.50	\$ -	0.00%	Council
Horses on beach swim access fee	Per horse	Non-Taxable	\$ 2.00	\$ 2.00	\$ -	0.00%	Council
Hire of cat cage	Per cage	Non-Taxable	\$ 30.00	\$ 30.00	\$ -	0.00%	Council
Hire Citronella Collar per week	Per item	Non-Taxable	\$ 25.00	\$ 25.00	\$ -	0.00%	Council
Hire Bark inhibitor per week	Per item	Non-Taxable	\$ 25.00	\$ 25.00	\$ -	0.00%	Council
Hire Bark counter per week	Per item	Non-Taxable	\$ 25.00	\$ 25.00	\$ -	0.00%	Council
Block slashing prior to declared fire season	Per job	Non-Taxable	\$ 160.00	\$ 165.60	\$ 5.60	3.50%	Council
Skip bin permit	Per permit	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Council
Parking Fees and Fines							
On-Street and Off Street							
1st hour off street parking (excluding Coles & Target carparks) in zones 1P & 2P	Per hour	Taxable	No charge				Council
All parking zones 1P 2P 4P	Per hour	Taxable	\$ 2.00	\$ 2.00	\$ -	0.00%	Non-statutory
All Day	Per day	Taxable	\$ 4.00	\$ 4.00	\$ -	0.00%	Non-statutory
Disabled Parking	Per day	Taxable	No charge				Council
Reserved bay permit in CBD per day	Per day	Taxable	\$ 15.00	\$ 15.00	\$ -	0.00%	Council
Credit Surcharge on Smart Meters							
Credit Surcharge on Smart Meters	Per transaction	Taxable	\$ 0.24	\$ 0.20	\$ (0.04)	-16.67%	Council
Parking Permits - Disabled and Returned Service							
Replacement	Per permit	Non-Taxable	No charge				Council
New	Per permit	Non-Taxable	No charge				Council
Resident Parking permit	Per permit per annum	Non-Taxable	\$ 15.00	\$ 15.00	\$ -	0.00%	Council
Car parking Fines							
Car parking fines set by Council	Per fine	Non-Taxable	\$ 80.00	\$ 80.00	\$ -	0.00%	Non-statutory

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Local Laws							
Animal Registrations							
Unsterilised dog	Per dog	Non-Taxable	\$ 220.00	\$ 220.00	\$ -	0.00%	Council
Sterilised dog	Per dog	Non-Taxable	\$ 72.00	\$ 72.00	\$ -	0.00%	Council
Unsterilised dog (pensioner)	Per dog	Non-Taxable	\$ 110.00	\$ 110.00	\$ -	0.00%	Council
Sterilised dog (pensioner)	Per dog	Non-Taxable	\$ 36.00	\$ 36.00	\$ -	0.00%	Council
Dog over 10 years old	Per dog	Non-Taxable	\$ 72.00	\$ 72.00	\$ -	0.00%	Council
Dog over 10 years old (pensioner)	Per dog	Non-Taxable	\$ 36.00	\$ 36.00	\$ -	0.00%	Council
Dog kept for working with Livestock (rural)	Per dog	Non-Taxable	\$ 72.00	\$ 72.00	\$ -	0.00%	Council
Dog kept for working with Livestock (rural) (pensioner)	Per dog	Non-Taxable	\$ 36.00	\$ 36.00	\$ -	0.00%	Council
Dog registration at pound release	Per dog	Non-Taxable	\$ 36.00	\$ 36.00	\$ -	0.00%	Council
Declared Dangerous or Restricted Breed	Per dog	Non-Taxable	\$ 330.00	\$ 330.00	\$ -	0.00%	Council
Unsterilised cat	Per cat	Non-Taxable	\$ 220.00	\$ 220.00	\$ -	0.00%	Council
Sterilised cat	Per cat	Non-Taxable	\$ 72.00	\$ 72.00	\$ -	0.00%	Council
Cat registration at pound release	Per cat	Non-Taxable	\$ 36.00	\$ 36.00	\$ -	0.00%	Council
Unsterilised cat (pensioner)	Per cat	Non-Taxable	\$ 110.00	\$ 110.00	\$ -	0.00%	Council
Sterilised cat (pensioner)	Per cat	Non-Taxable	\$ 36.00	\$ 36.00	\$ -	0.00%	Council
Permit to house a third dog / cat	Per cat	Non-Taxable	\$ 100.00	\$ 100.00	\$ -	0.00%	Council
Replacement registration tag	Per tag	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Council
Registered Foster Carer	Per registration	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Council
Foster Care Dog / Cat Fee	Per animal	Non-Taxable	\$ 8.00	\$ 8.00	\$ -	0.00%	Council
Grazing permit	Per permit	Non-Taxable	\$ 200.00	\$ 200.00	\$ -	0.00%	Council
Registered animal businesses	Per businesses	Non-Taxable	\$ 205.00	\$ 205.00	\$ -	0.00%	Council
Impounded animal release fee: Cat	Per Cat	Non-Taxable	\$ 160.00	\$ 165.60	\$ 5.60	3.50%	Council
Impounded animal release fee: Dog	Per Dog	Non-Taxable	\$ 160.00	\$ 165.60	\$ 5.60	3.50%	Council
Notes:							
- Animal registration fees apply from 1 April 2023							
- 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							
Flagstaff Hill							
Admission Fees							
Adults	Per admission	Taxable	19.00	\$ 19.70	\$ 0.70	3.68%	Council
Concession	Per admission	Taxable	\$ 15.00	\$ 15.50	\$ 0.50	3.33%	Council
Child	Per admission	Taxable	\$ 9.00	\$ 9.30	\$ 0.30	3.33%	Council
Family	Per admission	Taxable	\$ 49.50	\$ 51.20	\$ 1.70	3.43%	Council
Member School Education visits	Per admission	Taxable	\$ 4.50	\$ 4.70	\$ 0.20	4.44%	Council
Additional Education Sessions	Per admission	Taxable	\$ 4.00	\$ 4.10	\$ 0.10	2.50%	Council
Sound & Light Show Admissions							
Adults	Per admission	Taxable	\$ 31.00	\$ 32.10	\$ 1.10	3.55%	Council
Concession	Per admission	Taxable	\$ 28.00	\$ 29.00	\$ 1.00	3.57%	Council
Child	Per admission	Taxable	\$ 17.00	\$ 17.60	\$ 0.60	3.53%	Council
Family (2A + 2C)	Per admission	Taxable	\$ 79.00	\$ 81.80	\$ 2.80	3.54%	Council
Additional Child	Per admission	Taxable	\$ 12.00	\$ 12.40	\$ 0.40	3.33%	Council
Flagstaff Hill Memberships							
Individual	Per membership	Taxable	\$ 42.00	\$ 43.50	\$ 1.50	3.57%	Council
Grandparents (2A + Children)	Per membership	Taxable	\$ 75.00	\$ 77.60	\$ 2.60	3.47%	Council
Family (2A + Children)	Per membership	Taxable	\$ 95.00	\$ 98.30	\$ 3.30	3.47%	Council
Full Family (2G + 2A + Children)	Per membership	Taxable	\$ 120.00	\$ 124.20	\$ 4.20	3.50%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Flagstaff Hill							
School Memberships							
Enrolment of 0-50 students	Per membership	Taxable	\$ 60.00	\$ 62.10	\$ 2.10	3.50%	Council
Enrolment of 51-100 students	Per membership	Taxable	\$ 75.00	\$ 77.60	\$ 2.60	3.47%	Council
Enrolment of 101-250 students	Per membership	Taxable	\$ 95.00	\$ 98.30	\$ 3.30	3.47%	Council
Enrolment of 251-500 students	Per membership	Taxable	\$ 130.00	\$ 134.60	\$ 4.60	3.54%	Council
Enrolment of 500 students or more	Per membership	Taxable	\$ 155.00	\$ 160.40	\$ 5.40	3.48%	Council
Weddings and Functions							
Flagstaff – Ceremony Only	Per ceremony	Taxable	\$ 900.00	\$ 931.50	\$ 31.50	3.50%	Council
Flagstaff – Marquee	Per marquee	Taxable	\$ 2,500.00	\$ 2,587.50	\$ 87.50	3.50%	Council
Mission to Seaman's Church	Per event	Taxable	\$ 650.00	\$ 672.80	\$ 22.80	3.51%	Council
The Wharf in front of the Steam Packet Inn	Per event	Taxable	\$ 650.00	\$ 672.80	\$ 22.80	3.51%	Council
The Village Green	Per event	Taxable	\$ 650.00	\$ 672.80	\$ 22.80	3.51%	Council
The Sailmaker's Loft	Per event	Taxable	\$ 950.00	\$ 983.30	\$ 33.30	3.51%	Council
Wharf Theatre	Per event	Taxable	\$ 1,100.00	\$ 1,138.50	\$ 38.50	3.50%	Council
Hire of the Steam Packet Inn Venue Only	Per event	Taxable	\$ 500.00	\$ 517.50	\$ 17.50	3.50%	Council
Hire of the Steam Packet Inn (Hourly Rate)	Per hour	Taxable	\$ 150.00	\$ 155.30	\$ 5.30	3.53%	Council
Wedding Photo's in the Village (Hourly Rate)	Per hour	Taxable	\$ 150.00	\$ 155.30	\$ 5.30	3.53%	Council
Visitor Services							
Display of brochures and access to visitor	Fee for service	Taxable	Fee for service relates to Great Ocean Road Tourism Marketing Prospectus				
City Highlights 1 Hour Tour	Per tour	Taxable	\$ 95.00	\$ 98.30	\$ 3.30	3.47%	Council
<i>Note: Flagstaff Hill Maritime Village and Visitor Services fees will apply from 1 April 2023 in accordance with Tourism Industry Standards</i>							
Lighthouse Lodge							
Exclusive Use Rate (1-4 guests) – Normal	Per night	Taxable	\$ 285.00	\$ 295.00	\$ 10.00	3.51%	Council
Exclusive Use Rate (1-4 guests) - Peak	Per night	Taxable	\$ 350.00	\$ 362.30	\$ 12.30	3.51%	Council
Exclusive Use Rate (5-6 guests) – Normal	Per night	Taxable	\$ 375.00	\$ 388.10	\$ 13.10	3.49%	Council
Exclusive Use Rate (5-6 guests) - Peak	Per night	Taxable	\$ 425.00	\$ 439.90	\$ 14.90	3.51%	Council
'Meet a Maremma' tours							
TOUR FEES (INDIVIDUALS)							
Adults	Per admission	Taxable	20.00	\$ 20.70	\$ 0.70	3.50%	Council
Concession	Per admission	Taxable	\$ 15.00	\$ 15.50	\$ 0.50	3.33%	Council
Child (5-12 years)	Per admission	Taxable	\$ 8.00	\$ 8.30	\$ 0.30	3.75%	Council
Family (2 Adult, 2 Child)	Per admission	Taxable	\$ 45.00	\$ 46.60	\$ 1.60	3.56%	Council
Student	Per admission	Taxable	\$ 15.00	\$ 15.50	\$ 0.50	3.33%	Council
Under 5 (free of charge)	Per admission	Taxable	No charge				Council
SCHOOL GROUPS (Prep to Year 12):							
Minimum cost - Up to 18 students	per group	taxable	\$ 165.00	\$ 170.80	\$ 5.80	3.52%	Council
19-30 students (\$9.49/head for first 18 participants, then \$9.10/head for the each additional participant up to 30)	per student	taxable	\$ 8.80	\$ 9.10	\$ 0.30	3.41%	Council
31-60 students (group fee - \$9.34/head for the first 30 participants)	Per group	taxable	\$ 270.60	\$ 280.10	\$ 9.50	3.51%	Council
31-60 students (\$9.34/head for the first 30 participants, then \$5.70/head for each additional participant up to 60)	per student	taxable	\$ 5.50	\$ 5.70	\$ 0.20	3.64%	Council
<i>Includes staff F.O.C if applicable (teachers, supervisors etc)</i>							

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
'Meet a Maremma' tours							
ADULT GROUPS:							
Minimum cost - Up to 8 participants	per group	taxable	\$ 165.00	\$ 170.80	\$ 5.80	3.52%	Council
9-15 participants (\$21.35/head for first 8 participants, then \$20.50/head for the each additional participant up to 15)	per participant	taxable	\$ 19.80	\$ 20.50	\$ 0.70	3.54%	Council
16-30 participants (group fee - \$20.95/head for the first 15 participants)	Per group	taxable	\$ 303.60	\$ 314.20	\$ 10.60	3.49%	Council
16-30 participants (\$20.95/head for the first 15 participants, then \$17.10/head for each additional participant up to 30)	per participant	taxable	\$ 16.50	\$ 17.10	\$ 0.60	3.64%	Council
31-60 participants (group fee -\$19.015/head for the first 30 participants)	Per group	taxable	\$ 551.10	\$ 570.40	\$ 19.30	3.50%	Council
31-60 participants (\$19.015/head for the first 30 participants, then \$10.20/head for each additional participant up to 60)	per participant	taxable	\$ 9.90	\$ 10.20	\$ 0.30	3.03%	Council
<i>Includes 2 staff F.O.C if applicable (tour leader, bus driver etc)</i>							
CONCESSION GROUPS:							
Minimum cost - Up to 10 participants	per group	taxable	\$ 165.00	\$ 170.80	\$ 5.80	3.52%	Council
11-20 participants (\$17.08/head for first 10 participants, then \$13.70/head for the each additional participant up to 20)	per participant	taxable	\$ 13.20	\$ 13.70	\$ 0.50	3.79%	Council
21-30 participants (group fee - \$15.37/head for first 20 participants)	Per group	taxable	\$ 297.00	\$ 307.40	\$ 10.40	3.50%	Council
21-30 participants (\$15.37/head for first 20 participants, then \$11.40/head for the each additional participant up to 30)	per participant	taxable	\$ 11.00	\$ 11.40	\$ 0.40	3.64%	Council
31-60 participants (group fee - \$14.04/head for first 30 participants)	Per group	taxable	\$ 407.00	\$ 421.20	\$ 14.20	3.49%	Council
31-60 participants (\$14.04/head for first 30 participants, then \$8.00/head for the each additional participant up to 60)	per participant	taxable	\$ 7.70	\$ 8.00	\$ 0.30	3.90%	Council
<i>Includes 2 staff F.O.C if applicable (tour leader, bus driver etc)</i>							
PAYMENT PROCESS:							
All group bookings will require the completion of Name and Address Register Form for Warrnambool City Council for invoicing. This form will be provided in your booking confirmation email.							
IMPORTANT INFORMATION:							
The maximum number of participants is 30 for the Penguin Protectors Warrnambool Experience at Stingray Bay. Groups of up to 60 will be accommodated for by running two back-to-back sessions.							
For in-house presentations, the limit of 30 participants per session does not apply. If your group is larger than 60, please let us know in your enquiry email; we will do our best to accommodate your needs. Travel is included for locations within the Warrnambool 3280 postcode. Fees apply for locations outside of this area, up to 20km from the Warrnambool Town Centre. Please contact us for more information. Please note in-house presentations do not include transport of a Maremma to your location for group photos with the dog.							

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Holiday parks							
Surfside & Shipwreck Holiday Parks							
Sites Powered : Peak Season - Daily powered	Per site	Taxable	\$ 66.00	\$ 78.00	\$ 2.30	3.48%	Council
Sites Powered : Peak Season - Night two person	Per site	Taxable	\$ 66.00	\$ 78.00	\$ 12.00	18.18%	Council
Sites Powered : Peak Season - Night single	Per site	Taxable	\$ 56.00	\$ 66.00	\$ 10.00	17.86%	Council
Sites Powered: High Season - Daily powered	Per site	Taxable	\$ 56.00	\$ 66.00	\$ 10.00	17.86%	Council
Sites Powered: High Season - Night two person	Per site	Taxable	\$ 45.00	\$ 53.00	\$ 8.00	17.78%	Council
Sites Powered: High Season - Night single	Per site	Taxable	\$ 36.00	\$ 42.00	\$ 6.00	16.67%	Council
Sites Powered: Low Season - Daily powered	Per site	Taxable	\$ 50.00	\$ 59.00	\$ 9.00	18.00%	Council
Sites Powered: Low Season - Night two person	Per site	Taxable	\$ 40.00	\$ 47.00	\$ 7.00	17.50%	Council
Sites Powered: Low Season - Night single	Per site	Taxable	\$ 34.00	\$ 40.00	\$ 6.00	17.65%	Council
Surfside & Shipwreck Holiday Parks							
Sites Unpowered : Peak Season - Daily family unpowered	Per site	Taxable	\$ 56.00	\$ 66.00	\$ 10.00	17.86%	Council
Sites Unpowered : Peak Season - Night two person	Per site	Taxable	\$ 56.00	\$ 66.00	\$ 10.00	17.86%	Council
Sites Unpowered : Peak Season - Night single	Per site	Taxable	\$ 46.00	\$ 54.00	\$ 8.00	17.39%	Council
Sites Unpowered: High Season - Daily family	Per site	Taxable	\$ 45.00	\$ 53.00	\$ 8.00	17.78%	Council
Sites Unpowered: High Season - Night two person	Per site	Taxable	\$ 39.00	\$ 46.00	\$ 7.00	17.95%	Council
Sites Unpowered: High Season - Night single	Per site	Taxable	\$ 30.00	\$ 38.00	\$ 8.00	26.67%	Council
Sites Unpowered: Low Season - Night family	Per site	Taxable	\$ 40.00	\$ 47.00	\$ 7.00	17.50%	Council
Sites Unpowered: Low Season - Night two person	Per site	Taxable	\$ 35.00	\$ 41.00	\$ 6.00	17.14%	Council
Sites Unpowered: Low Season - Night single	Per site	Taxable	\$ 29.00	\$ 35.00	\$ 6.00	20.69%	Council
Surfside Cabins							
Beach Chalet: Peak Season - Daily	Per chalet	Taxable	\$ 275.00	\$ 300.00	\$ 25.00	9.09%	Council
Beach Chalet: Peak Season - Weekly	Per chalet	Taxable	\$ 1,925.00	\$ 2,065.00	\$ 140.00	7.27%	Council
Beach Chalet: High Season - Daily	Per chalet	Taxable	\$ 225.00	\$ 240.00	\$ 15.00	6.67%	Council
Beach Chalet: High Season - Weekly	Per chalet	Taxable	\$ 1,575.00	\$ 1,680.00	\$ 105.00	6.67%	Council
Beach Chalet: Low Season - Daily	Per chalet	Taxable	\$ 200.00	\$ 215.00	\$ 15.00	7.50%	Council
Beach Chalet: Low Season - Weekly	Per chalet	Taxable	\$ 1,400.00	\$ 1,505.00	\$ 105.00	7.50%	Council
Cedar Cabins: Peak Season - Daily	Per cabin	Taxable	\$ 205.00	\$ 225.00	\$ 20.00	9.76%	Council
Cedar Cabins: Peak Season - Weekly	Per cabin	Taxable	\$ 1,435.00	\$ 1,575.00	\$ 140.00	9.76%	Council
Cedar Cabins: High Season - Daily	Per cabin	Taxable	\$ 170.00	\$ 185.00	\$ 15.00	8.82%	Council
Cedar Cabins: High Season - Weekly	Per cabin	Taxable	\$ 1,190.00	\$ 1,295.00	\$ 105.00	8.82%	Council
Cedar Cabins: Low Season - Daily	Per cabin	Taxable	\$ 150.00	\$ 165.00	\$ 15.00	10.00%	Council
Cedar Cabins: Low Season - Weekly	Per cabin	Taxable	\$ 1,050.00	\$ 1,155.00	\$ 105.00	10.00%	Council
Mariner cottages: Peak Season - Daily	Per cottage	Taxable	\$ 190.00	\$ 210.00	\$ 20.00	10.53%	Council
Mariner cottages: Peak Season - Weekly	Per cottage	Taxable	\$ 1,330.00	\$ 1,470.00	\$ 140.00	10.53%	Council
Mariner cottages: High Season - Daily	Per cottage	Taxable	\$ 155.00	\$ 170.00	\$ 15.00	9.68%	Council
Mariner cottages: High Season - Weekly	Per cottage	Taxable	\$ 1,085.00	\$ 1,190.00	\$ 105.00	9.68%	Council
Mariner cottages: Low Season - Daily	Per cottage	Taxable	\$ 135.00	\$ 150.00	\$ 15.00	11.11%	Council
Mariner cottages: Low Season - Weekly	Per cottage	Taxable	\$ 945.00	\$ 1,050.00	\$ 105.00	11.11%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Holiday parks							
Lighthouse Lodge							
Exclusive Use Rate (1-4 guests) – Normal	Per night	Taxable	\$ 285.00	\$ 295.00	\$ 10.00	3.51%	Council
Exclusive Use Rate (1-4 guests) - Peak	Per night	Taxable	\$ 350.00	\$ 362.30	\$ 12.30	3.51%	Council
Exclusive Use Rate (5-6 guests) – Normal	Per night	Taxable	\$ 375.00	\$ 388.10	\$ 13.10	3.49%	Council
Exclusive Use Rate (5-6 guests) - Peak	Per night	Taxable	\$ 425.00	\$ 439.90	\$ 14.90	3.51%	Council
Waste Management							
User Fees & Charges							
FOGO Compostable Liners (roll of 150)	Per roll	Taxable	\$ 12.00	\$ 12.40	\$ 0.40	3.33%	Council
Bin springs	Per springs	Taxable	\$ 10.00	\$ 10.40	\$ 0.40	4.00%	Council
Bin latches	Per latch	Taxable	\$ 5.00	\$ 5.20	\$ 0.20	4.00%	Council
240L landfill bin	Per bin	Taxable	\$ 99.00	\$ 102.50	\$ 3.50	3.54%	Council
Planning							
Statutory Planning Fees							
All fees are set by the State Government of Victoria in accordance with the Planning and Environment (Fees) Regulation 2016 and the Subdivision (Fees) Regulation 2016, and are subject to change. Statutory planning fees are GST Free unless specified.							
Non-statutory Planning Fees							
Request to amend permit or endorsed plans under the provisions of Secondary Consent within condition of permit	Per permit	Taxable	\$ 216.20	\$ 223.80	\$ 7.60	3.52%	Council
Extension of time for Planning Permits:							Council
- First extension	Per application	Taxable	\$ 111.70	\$ 115.60	\$ 3.90	3.49%	Council
- Second extension	Per application	Taxable	\$ 310.00	\$ 320.90	\$ 10.90	3.52%	Council
- Additional extensions	Per application	Taxable	\$ 420.40	\$ 435.10	\$ 14.70	3.50%	Council
Approval of Development Plans to the satisfaction of the Responsible Authority	Per application	Taxable	\$ 730.30	\$ 755.90	\$ 25.60	3.51%	Council
Approval of amendments to Development Plans to the satisfaction of the Responsible Authority	Per application	Taxable	\$ 730.30	\$ 755.90	\$ 25.60	3.51%	Council
Approval of 173 Agreements - plus cost of legal advice if required	Per application	Taxable	\$ 180.10	\$ 186.40	\$ 6.30	3.50%	Council
Review of compliance of Section 173 Agreements - (plus cost of legal advice if required)	Per application	Taxable	\$ 180.10	\$ 186.40	\$ 6.30	3.50%	Council
Liquor License requests	Per License	Taxable	\$ 168.10	\$ 174.00	\$ 5.90	3.51%	Council
Notification of Planning Applications or Planning Scheme Amendments:							
- Up to 10 letters/notices	Per letter/notice up to 10	Taxable	\$ 120.10	\$ 124.30	\$ 4.20	3.50%	Council
- Additional letters/notices	Per letter/notice	Taxable	\$ 5.80	\$ 6.00	\$ 0.20	3.45%	Council
Property Inquiry relating to planning history	Per inquiry	Taxable	\$ 84.10	\$ 87.00	\$ 2.90	3.45%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Building							
Statutory Building Fees							
All fees are set by the State Government of Victoria in accordance with the Building Regulations 2018 and are subject to change. Statutory building fees are GST Free unless specified.							
Non Statutory Building Fees							
Note: Additional statutory State Government charges and conditions are relevant to all Building Applications.							
Class: 1B & 2-9 Residential and commercial works other than Class 1A	Value >\$23,500	Taxable	4 (Value +1300 + $\sqrt{\text{Value}}$)				
	Minimum Fee:	Taxable	\$ 955.10	\$ 988.50	\$ 33.40	3.50%	Council
New dwellings including single detached houses or attached multi unit developments	Up to \$300,000	Taxable	\$ 2,530.00	\$ 2,618.60	\$ 88.60	3.50%	Council
	\$300,001-\$500,000	Taxable	\$ 4,235.00	\$ 4,383.20	\$ 148.20	3.50%	Council
	\$500,001+	Taxable	Price on Application (POA)				Council
Extensions and/or alterations (including demolitions) to dwellings	Up to \$10,000	Taxable	\$ 715.30	\$ 740.30	\$ 25.00	3.50%	Council
	\$10,001-\$50,000	Taxable	\$ 1,214.90	\$ 1,257.40	\$ 42.50	3.50%	Council
	\$50,001-\$150,000	Taxable	\$ 2,268.00	\$ 2,347.40	\$ 79.40	3.50%	Council
	\$150,001+	Taxable	Price on Application (POA)				Council
Minor works - Garages/sheds, carports, swimming pools, fences, retaining walls etc.	Up to \$10,000	Taxable	\$ 533.20	\$ 551.90	\$ 18.70	3.51%	Council
	\$10,001-\$20,000	Taxable	\$ 715.30	\$ 740.30	\$ 25.00	3.50%	Council
	\$20,001-\$50,000	Taxable	\$ 947.30	\$ 980.50	\$ 33.20	3.50%	Council
	\$50,001-\$100,000	Taxable	\$ 1,332.90	\$ 1,379.60	\$ 46.70	3.50%	Council
	>\$100,001+	Taxable	Price on Application (POA)				Council
Any additional inspection	Domestic	Taxable	\$ 204.60	\$ 211.80	\$ 7.20	3.52%	Council
	Commercial	Taxable	\$ 276.80	\$ 286.50	\$ 9.70	3.50%	Council
Amendment and/or extension of building permits;	Domestic	Taxable	\$ 204.60	\$ 211.80	\$ 7.20	3.52%	Council
	Commercial	Taxable	\$ 276.80	\$ 286.50	\$ 9.70	3.50%	Council
Amendment of approved plans	Domestic	Taxable	\$ 204.60	\$ 211.80	\$ 7.20	3.52%	Council
	Commercial	Taxable	\$ 276.80	\$ 286.50	\$ 9.70	3.50%	Council
Additional Building Fees							
Administration of Building Notice	Per notice	Taxable	\$ 720.80	\$ 746.00	\$ 25.20	3.50%	Council
Administration of Building Order	Per order	Taxable	\$ 480.50	\$ 497.30	\$ 16.80	3.50%	Council
Temporary Structure Siting Approval	Per siting	Taxable	\$ 480.50	\$ 497.30	\$ 16.80	3.50%	Council
Occupancy Permit for Places of Public Entertainment (POPE)	Per permit	Taxable	\$ 600.60	\$ 621.60	\$ 21.00	3.50%	Council
Provide copy of Building Permit or Occupancy Permit (with owners consent)	Per permit	Taxable	\$ 84.70	\$ 87.70	\$ 3.00	3.54%	Council
Provide copy of Building Permit including plans – Domestic (with owners consent)	Per permit	Taxable	\$ 147.60	\$ 152.80	\$ 5.20	3.52%	Council
Provide copy of Building Permit including plans – Commercial (with owners consent)	Per permit	Taxable	\$ 337.70	\$ 349.50	\$ 11.80	3.49%	Council
Essential Safety Measure Assessment - minimum fee	Per assessment	Taxable	\$ 660.70	\$ 683.80	\$ 23.10	3.50%	Council

Fee/Charge Description	Unit	GST Status	2022-23 Fee Inc GST	2023-24 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Library							
Photocopying and printing							
B&W A4	per page	Taxable	\$ 0.20	\$ 0.20	\$ -	0.00%	Council
B&W A3	per page	Taxable	\$ 0.40	\$ 0.40	\$ -	0.00%	Council
Colour A4	per page	Taxable	\$ 0.60	\$ 0.60	\$ -	0.00%	Council
Colour A3	per page	Taxable	\$ 1.20	\$ 1.20	\$ -	0.00%	Council
Inter library loan - plus cost to Council from provider	per item	Taxable	\$ 3.00	P.O.A			Council
Debt recovery - plus cost of item	per account	Taxable	\$ 15.00	\$ 15.50	\$ 0.50	3.33%	Council
Merchandise	per item	Taxable	P.O.A	P.O.A			Council
Withdrawn item	per item	Taxable	P.O.A	P.O.A			Council
Replacement library card	per card	Taxable	\$ 2.00	\$ 2.00	\$ -	0.00%	Council
Sales of Australian Standard (student only)			\$ -	P.O.A		NEW	Council
Meeting room hire (commercial) Half day (4 hours)			\$ -	\$ 200.00	\$ 200.00	NEW	Council
Meeting room hire (commercial) Full day			\$ -	\$ 350.00	\$ 350.00	NEW	Council
Library hire (Commercial or private) After hours			\$ -	\$ 500.00	\$ 500.00	NEW	Council
Library hire (Commercial or private) after hours staffing per person/per hour			\$ -	\$ 50.00	\$ 50.00	NEW	Council
Hall Hire							
Community not-for-profit	per hour (min 2 hrs)	Taxable	\$ 10.00	\$ 10.00	\$ -	0.00%	Council
Community not-for-profit - full day	8 hours	Taxable	\$ 60.00	\$ 60.00	\$ -	0.00%	Council
Community not for profit if facility is used for fund raising or where admission is charged	8 hours	Taxable	\$ 100.00	\$ 100.00	\$ -	0.00%	Council
Commercial	per hour (min 2 hrs)	Taxable	\$ 40.00	\$ 40.00	\$ -	0.00%	Council
Commercial - full day	8 hours	Taxable	\$ 200.00	\$ 200.00	\$ -	0.00%	Council
Bond - high risk	Per Booking	Non-Taxable	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	Council
Bond - medium risk	Per Booking	Non-Taxable	\$ 500.00	\$ 500.00	\$ -	0.00%	Council
Bond - low risk	Per Booking	Non-Taxable	\$ 250.00	\$ 250.00	\$ -	0.00%	Council
Bond - key	Per Booking	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Council