



WARRNAMBOOL
CITY COUNCIL

DRAFT

Budget

2025-2026



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Introduction by the Mayor and Chief Executive Officer

Council is pleased to present our Draft Budget for 2025-2026.

This budget contains a strong focus on “asset renewal” – looking after the community facilities and infrastructure we already have. This was one of the themes to emerge during consultation with the community about the Budget and Council Plan.

This means that we will be putting significant resources into the footpaths, roads, drainage, community buildings and recreation facilities that our community relies on and uses now.

Looking at the highlights of our \$28.9 million new capital works program it delivers a balance between renewal works and new work.

Capital works highlights

- \$5.2 million for key worker accommodation at Shipwreck Bay Holiday Park;
- \$7.2 million for completion of work at Wollaston Road including the relocation of high voltage powerlines;
- \$534,000 for new footpaths in the industrial precinct;
- \$200,000 for capital works at the holiday parks;
- \$800,000 for an upgrade of the roof at AquaZone; and,
- \$200,000 for upgrading the outdoor netball courts surface.

For the legions of Warrnambool Library fans there is also good news. We will invest \$170,000 in new books which will include the replacement of perennial favourites along with the introduction of new titles.

While there is a strong commitment to look after existing assets, this is also a budget with strong ambitions. Council has laid the groundwork for projects that are important for our growing community.

We have completed much of the strategic work required for the renewal of our swim and fitness centre, AquaZone, a business case for a new art gallery building at the current site and we will prepare the next planning stage for the former saleyards land along Caramut Road. This will include a Precinct Plan which would essentially show us how a residential redevelopment would look and function in that key piece of land in a growth area of Warrnambool.

We have proposed a rate increase in line with the rate cap of 3.00% announced by the Victorian Government earlier this year.

The average impact on homeowners will be around \$1.38 a week.

Your rates support a wide range of Council services and facilities. Rates and charges will provide Council with \$50 million with the remainder of the budget to be sourced primarily from the Victorian and Australian governments.

For the first time in four years there will be an increase in parking fees, with all day parking to go from \$4 to \$5. Other parking fees will be unchanged at \$2 per hour.

Three years ago we introduced a new winter event – Solstice Search Party – that instantly struck a chord with many in the community and region. We have committed to staging this event once again and we encourage local businesses to leverage this opportunity at a traditionally quiet time for tourism.

Council’s budgeted operating result shows a surplus of \$7.497 million. To deliver the large scale infrastructure projects for the year, Council is seeking borrowings of \$4.0 million and drawing on strategic

developer reserves. These projects open up our major growth areas and contribute to the development of more residential properties for the city.

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

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



Cr Ben Blain
Mayor



Andrew Mason
Chief Executive Officer

Budget influences

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

Focusing on efficient service delivery, sustainable growth, and targeted investment in and renewal of essential infrastructure, we aim to strike a balance between financial prudence and maintaining the vibrant, liveable city our community deserves.

Cost increases continue to impact Council services and operations. While national inflationary indexes begin to stabilise, the compounding effect of rising compliance and construction costs, that comprise a large part of Council's budget, continues to challenge forward budgets.

Inflation rates 2020-2024					
	2020	2021	2022	2023	2024
Consumer	0.85%	2.86%	6.59%	5.60%	2.40%
Construction	1.00%	2.50%	11.2%	4.20%	2.00%

Source: Australian Bureau of Statistics

Council maintains assets worth more than \$850 million and is currently focused on ensuring these are maintained and renewed. These assets include buildings, roads, recreation and drainage. The 2025-26 budget includes an allocation of \$9.25 million towards asset renewal.

Expected Average Residential Rates	2024-25	2025-26	\$ Increase/ (Decrease)	% Increase/ (Decrease)
Average Residential Rates	\$1,548.44	\$1,594.86	\$46.42	3.00%
Municipal Charge	\$302.75	\$311.80	\$9.05	3.00%
Waste Management Fee	\$417.00	\$433.45	\$16.45	3.94%
Average Residential Rates & Charges	\$2,268.19	\$2,340.11	\$71.92	3.17%

Waste Management Charge	2023-24	2024-25	2025-26
Garbage collection & disposal (including EPA Levies)	\$94.27	\$102.14	\$112.74
Recycling collection & processing	\$73.77	\$84.11	\$75.70
FOGO collection & processing	\$56.01	\$55.64	\$57.77
Glass collection & processing	\$28.26	\$29.29	\$30.84
Street cleaning	\$67.01	\$66.06	\$72.63
Drainage cleaning/rubbish removal/foreshore cleaning	\$54.23	\$53.80	\$56.74
Council overhead	\$53.44	\$25.97	\$27.07
Total	\$427.00	\$417.00	\$433.45

How we invest each \$100

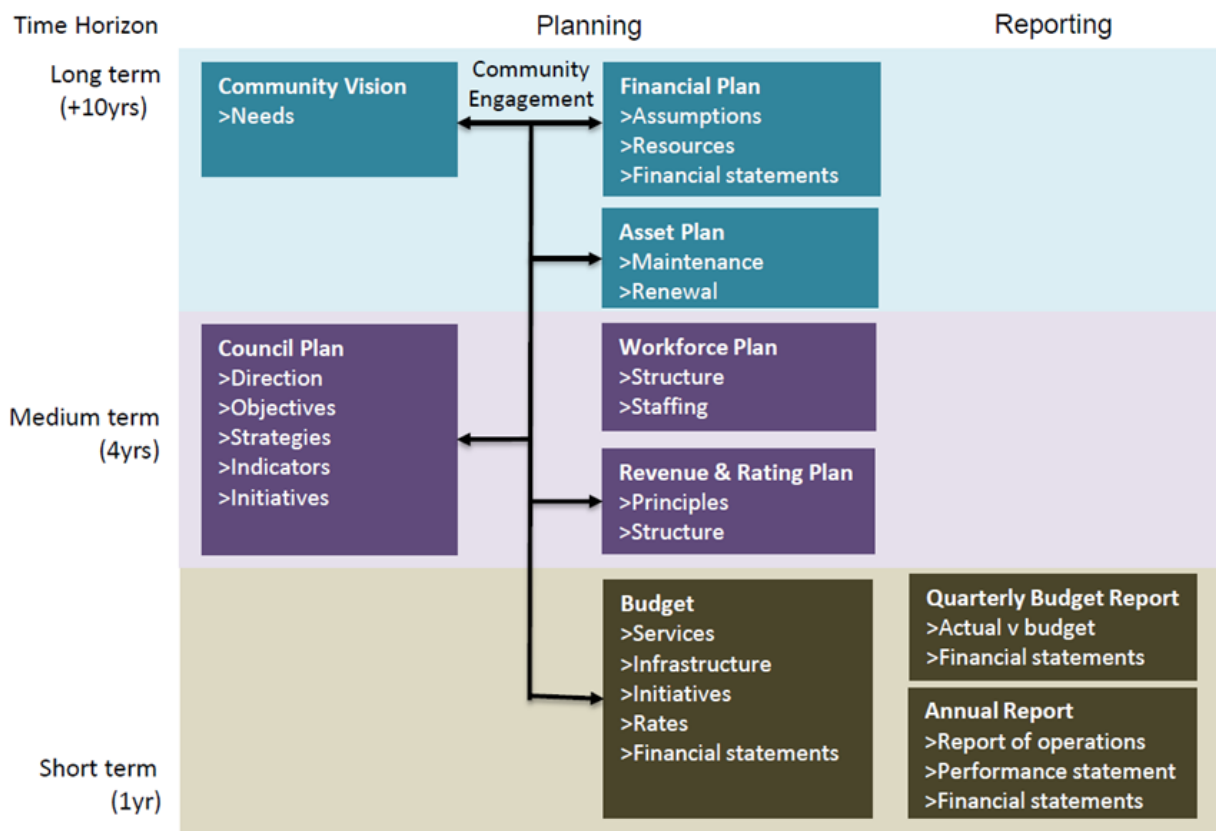
Construction, roads, paths and drains	22.72
Parks, recreation, libraries and culture	16.80
Aged and family services	16.24
Administration	15.95
Economic development and tourism	12.58
Environmental, waste management and street cleaning	5.58
Engineering and planning	5.05
Regulatory control, public health and safety	4.30
Elected Council and governance	0.78
Total	\$100.00

1. Link to the Integrated Strategic Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision 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 reviews, to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils 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 is carried out in accordance 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 organisation's values

Accountability

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

Collaboration

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

Respectfulness

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

Progressiveness

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

Wellbeing

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

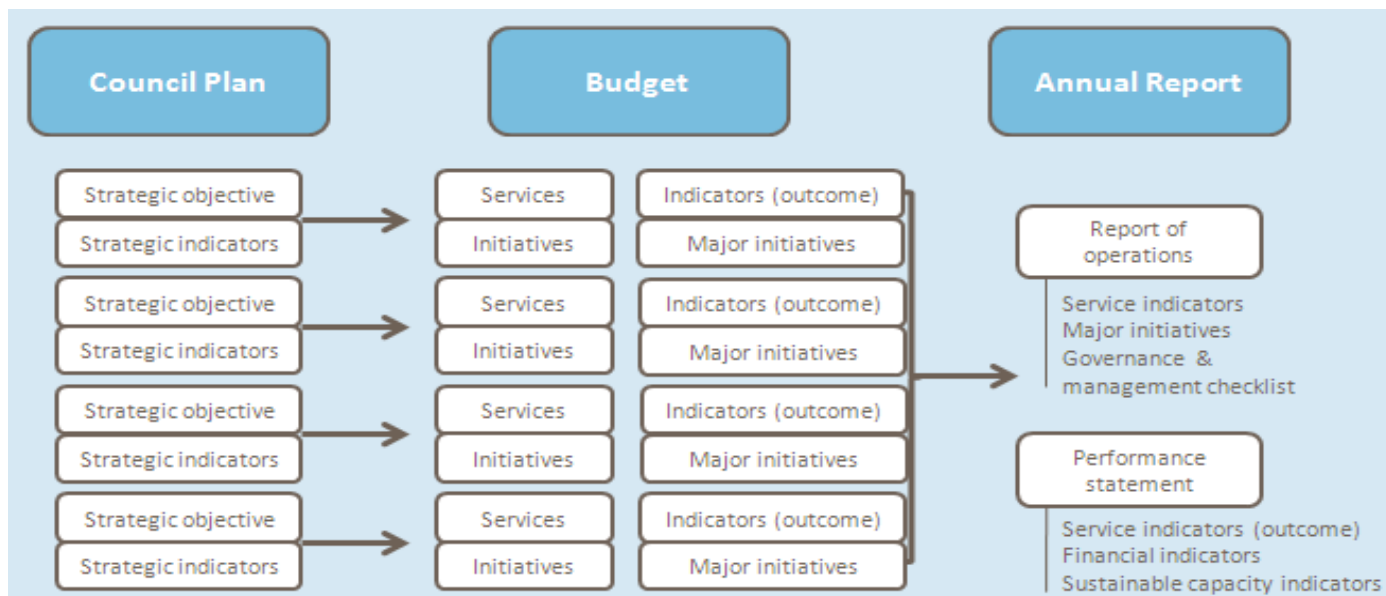
1.3 Strategic objectives

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

Strategic Objective	Description
City Wellbeing	<i>Working to enable everyone at every stage of life to participate in welcoming and inclusive environments which foster learning connection health and wellbeing.</i>
City Sustainability	<i>Caring for our natural environment by promoting energy efficiency, best practice circular economy and embracing new technology.</i>
City Futures	<i>Activating a vibrant, liveable and safe city through enhancing outcomes for all.</i>
City Infrastructure	<i>Renewal and maintenance of Council's infrastructure while balancing the needs of our growing city through sound asset management.</i>
City Leadership	<i>Advocate for our community, operate efficiently, maintain sound governance, care for our team, and embrace a rapidly changing technological landscape.</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 2025-26 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: City Wellbeing

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

Strategies to achieve Strategic Objective 1 are:

- 1.1 A liveable City that promotes access to housing, places and activity for all.
- 1.2 A creative City that encourages opportunities for innovation and creativity, increasing community connectedness.
- 1.3 An active City that provides recreational opportunities for people of all ages and abilities.
- 1.4 An inclusive and diverse City that is welcoming to all.
- 1.5 A City that provides learning pathways and opportunities for education and development.
- 1.6 A nurturing city that supports growth and development through quality service delivery.

The service categories to deliver these key strategic objectives are described in the following table.

Service area	Description of services provided		2023-24 Actual \$'000	2024-25 Forecast \$'000	2025-26 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	4,411	4,860	4,464
		Exp	(4,744)	(4,088)	(3,820)
		Surplus / (deficit)	(333)	(772)	(644)
Family Services	This service provides family orientated support services including pre-schools, maternal & child health, child care, counselling & support, youth services, immunisation, family day care.	Inc	10,330	10,392	10,991
		Exp	(10,283)	(11,606)	(11,763)
		Surplus / (deficit)	(47)	(1,214)	(772)
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	2,855	2,325	2,405
		Exp	(3,874)	(3,483)	(3,620)
		Surplus / (deficit)	(989)	(1,158)	(1,215)
Library Services	Provision of quality library and information services to the community.	Inc	701	710	735
		Exp	(1,777)	(1,906)	(1,990)
		Surplus / (deficit)	(1,076)	(1,196)	(1,255)
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	219	187	189
		Exp	(787)	(892)	(925)
		Surplus / (deficit)	(568)	(705)	(736)
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	2,774	2,785	2,847
		Exp	(3,819)	(4,074)	(4,137)
		Surplus / (deficit)	(1,045)	(1,289)	(1,290)
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	264	303	300
		Exp	(775)	(1,001)	(964)
		Surplus / (deficit)	(511)	(698)	(664)

Major initiatives

- 1) Upgrade and renewal of Aquazone roof, plant and amenity
- 2) Resealing of the outdoor netball courts

Other initiatives

- 3) Early Years Infrastructure 10-year Strategy
- 4) Active Warrnambool Strategy 2025-2035

Service performance outcome indicators

Service	Indicator	2023-24 Actual \$'000	2024-25 Forecast \$'000	2025-26 Budget \$'000
Aquatic Facilities				
Health inspections of aquatic facilities	[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	3	4	4
Utilisation of Aquatic Facilities	(Number of visits to aquatic facilities / Municipal population]	5.74	6.14	6.40
Cost of Aquatic Facilities	[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$2.95	\$3.58	\$3.36
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]	1.36	1.0	1.0
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	97.97%	99.00%	100%
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]	\$442.98	\$570.73	\$565.03
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	96.63%	98.75%	100.00%

Library

Library - resource standard	Recently purchased library collection [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	76.69%	76.69%	76.69%
Library - service cost	Cost of library service per population [Direct cost of the library service / Population]	\$46.66	\$50.18	\$51.57
Library - utilisation	Loans per head of population [number of library collection items loans/population]	7.35	7.24	7.18
Library - participation	Library membership [number of registered library members /population] x 100	39.79%	39.21%	38.89%
Library - participation	Library visits per head of population [number of library visits / population]	5.28	5.20	5.16
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	100.00%	100.00%	100.00%
Maternal and child health - service cost	Cost of the MCH service [Cost of the MCH service / Hours worked by MCH nurses]	\$79.62	\$95.66	\$90.50
Maternal and child health - participation	Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	77.14%	77.87%	78.33%

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	84.02%	85.71%	85.71%
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	95.34%	100.00%	100.00%
Recreational facilities	Satisfaction	64	69	71

2.2 Strategic Objective 2: City Sustainability

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

Strategies to achieve Strategic Objective 2 are:

- 2.1 Our City will pursue efficiencies in our waste management system.
- 2.2 Our City embraces electric and low emissions vehicles.
- 2.3 We are a City that is focused on energy efficiency.
- 2.4 We are a City that uses water wisely.
- 2.5 We are a City that is committed to reducing its carbon footprint.
- 2.6 Our City will monitor and manage pest animals and plants.
- 2.7 We are a City that advocates for accessible and sustainable public transport.
- 2.8 Our City will collaborate with other agencies to achieve positive environmental outcomes.

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

Service area	Description of services provided		2023-24	2024-25	2025-26
			Actual \$'000	Forecast \$'000	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	37	29
		Exp	(822)	(849)	(915)
		Surplus/ (deficit)	(801)	(812)	(886)
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	285	45	65
		Exp	(5,319)	(5,438)	(5,906)
		Surplus/ (deficit)	(5,034)	(5,393)	(5,841)
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	361	433	445
		Exp	(5,140)	(5,051)	(5,574)
		Surplus/ (deficit)	(4,779)	(4,618)	(5,129)

Major initiatives

- 1) Installation of electric vehicle charging stations
- 2) Footpath and bike path renewal.

Other initiatives

- 3) Electrification implementation initiatives across council assets

Service Performance Outcome Indicators

Service	Indicator	2023-24 Actual	2024-25 Forecast	2025-26 Budget
Appearance of public areas	Satisfaction	71	73	73
Environmental sustainability	Performance	60	61	70
Waste collection	Satisfaction	69	70	70
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	8.29	4.54	4.48
Waste collection	Service cost - bin collection service [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$93.99	\$82.18	\$101.69
Waste collection	Waste diversion - [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$48.65	\$36.96	\$37.25
Waste collection	Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill	65.45%	62.70%	64.00%

2.3 Strategic Objective 3: City Futures

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

Strategies to achieve Strategic Objective 3 are:

3.1 Our City activates and promotes local culture and art

3.2 Our City puts public health and safety as a priority

3.3 Our City plans for sustainable growth while accommodating a changing climate.

3.4 Our City will continue to advocate for improvements to planning frameworks for growth area developments including Development Contribution Plans

3.5 Our City is activated to be attractive to residents and visitors

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

Service area	Description of services provided		2023-24 Actual \$'000	2024-25 Forecast \$'000	2025-26 Budget \$'000
Statutory Building Services	This service provides statutory building services to the Council community including processing of building permits.	Inc	132	144	154
		Exp	(273)	(303)	(342)
		Surplus/ (deficit)	(141)	(159)	(188)
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	410	449	459
		Exp	(1,578)	(1,929)	(1,989)
		Surplus/ (deficit)	(1,168)	(1,480)	(1,530)
Livestock Exchange	The South West Victoria Livestock Exchange ceased operating during 2023-24. Ongoing costs relate to site maintenance only.	Inc	88	25	0
		Exp	(209)	(154)	47
		Surplus/ (deficit)	(121)	(129)	(47)
Holiday Parks	Provides affordable holiday accommodation that is modern, clean and well maintained in a family orientation atmosphere.	Inc	4,040	3,977	3,827
		Exp	(2,271)	(2,290)	(2,334)
		Surplus/ (deficit)	1,769	1,687	1,493
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	1,285	1,281	1,347
		Exp	(2,349)	(2,414)	(2,298)
		Surplus/ (deficit)	(1,064)	(1,133)	(951)
Economic Development	Includes the industry and business -support, research and statistical analysis and project development which underpin economic development.	Inc	5	3	4
		Exp	(804)	(867)	(891)
		Surplus/ (deficit)	(799)	(864)	(887)
Warrnambool Airport	This service provides a regional Airport that meets the needs of users and operates as a	Inc	239	241	230

Service area	Description of services provided		2023-24	2024-25	2025-26
			Actual \$'000	Forecast \$'000	Budget \$'000
	viable commercial enterprise to the benefit of the region.	Exp	(356)	(314)	(368)
		Surplus/ (deficit)	(117)	(73)	(138)
Port of Warrnambool		Inc	100	103	102
	Council manages the City's port facility on behalf of the State Government.	Exp	(89)	(103)	(75)
		Surplus/ (deficit)	11	0	27
Festivals and Events Group		Inc	16	4	4
	Delivers a range of promotions, festivals and events along with attracting events to the city to deliver economic benefits.	Exp	(1,015)	(1,235)	(1,329)
		Surplus / (deficit)	(999)	(1,231)	(1,325)

Major initiatives

- 1) Completion of the Key Worker Accommodation project

Other initiatives

- 2) Planning for accessibility reimagining at Flagstaff Hill
- 3) Completion and implementation of the Warrnambool Futures project

Service Performance Outcome Indicators

Service	Indicator	2023-24 Actual	2024-25 Forecast	2025-26 Budget
Tourism development	Satisfaction	61	61	61
Population growth	Satisfaction - measure of community perception	51	52	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]	66	65	65
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	86.59%	80.89%	80.00%
Statutory planning	Service cost - Cost of statutory planning service [Direct cost of the statutory planning service / Number of planning applications received]	\$2,879.17	\$3,031.93	\$2,948.06
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	75%	50%	0%

2.4 Strategic Objective 4: City Infrastructure

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

Strategies to achieve Strategic Objective 4 are:

4.1 Our City will have appropriate open space infrastructure to meet the needs of our growing community.

4.2 Our City will plan for and improve the municipal drainage network to cope with the changing environment.

4.3 Our City neighbourhoods will have a well-connected network of footpaths.

4.4 Our City's road network will be maintained to a safe and high quality standard.

4.5 We will pursue efficiencies in maintaining Council buildings.

4.6 Our City values and implements sound Strategy Asset Management with consideration to new, retirement and consolidation of assets.

4.7 Our City will continue to improve pedestrian, cycling and vehicle movements.

4.8 Our City will focus on play spaces as a key feature of local neighbourhoods.

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

Service area	Description of services provided		2023-24 Actual \$'000	2024-25 Forecast \$'000	2025-26 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	604	667	719
		Exp	(2,983)	(3,148)	(3,427)
		Surplus/ (deficit)	(2,379)	(2,481)	(2,708)
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	3,278	4,981	5,127
		Exp	(7,936)	(9,321)	(9,430)
		Surplus/ (deficit)	(4,658)	(4,340)	(4,303)
Regulatory Services	Local laws enforcement including parking fees and fines, public safety, animal management and traffic control.	Inc	3,305	4,082	4,351
		Exp	(2,421)	(3,190)	(3,617)
			884	892	734
	Surplus/ (deficit)				

Major initiatives

- 1) Construction of the Industrial Precinct Footpaths
- 2) Wollaston Road Duplication (Stage 1)

Other initiatives

- 3) Alveston House facility upgrade and renewal
- 4) Continued investment in Councils asset renewal program
- 5) Advocacy for funding towards a second Lake Pertobe play space

Service Performance Outcome Indicators

Service	Indicator	2023-24 Actual	2024-25 Forecast	2025-26 Budget
Roads	Satisfaction of use - Sealed local road requests [Number of sealed local road requests / Kilometres of sealed local roads] x100	59.38	59.38	59.38
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	89.69%	89.69%	89.69%
Roads	Service cost - Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$156.81	\$156.81	\$156.81
Roads	Service cost - Cost of sealed local road resealing [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$6.42	\$6.42	\$6.42
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]	54	54	54
Appearance of public areas	Performance	71	73	73
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	17.84%	17.84%	17.84%
Animal management	Animals rehomed [Number of animals rehomed / Number of animals collected] x100	74.45%	74.45%	74.45%
Animal management	Cost of animal management service per population [Direct cost of the animal management service / Population]	\$19.06	\$33.99	\$36.23
Animal management	Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x100	0% (Nil)	0% (Nil)	0% (Nil)

2.5 Strategic Objective 5: City Leadership

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

Strategies to achieve Strategic Objective 5 are:

5.1 We are a city that pursues technology and innovation – including the use of AI - for community benefit.

5.2 Our city is a leader in the South West region.

5.3 We are a city that manages financial resources sustainably.

5.4 We will promote our organisational culture and performance.

5.5 Our City will advocate strongly for our community and our region.

5.6 The City is committed to sound governance and transparent decision-making.

5.7 Our Council will operate with integrity.

5.8 The City will foster an informed community and build on the customer experience we offer.

5.9 Our City will engage with the community to help inform key decisions, plans and policies.

5.10 The City considers strategic risk in its decision making.

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

Service area	Description of services provided		2023-24	2024-25	2025-26
			Actual \$'000	Forecast \$'000	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	15	-	-
		Exp	(685)	(1,197)	(941)
			(670)	(1,197)	(941)
		Surplus/ (deficit)			
Executive Services	Manages and facilitates the Council governance service, implementation of Council decisions and policies and compliance with the legislative requirements.	Inc	-	-	-
		Exp	(590)	(538)	(567)
			(590)	(538)	(567)
		Surplus/ (deficit)			
Communications & Customer Service	Provides a customer interface for various service units and a wide range of transactions. Includes media and marketing.	Inc	-	-	-
		Exp	(1,140)	(1,199)	(1,382)
			(1,140)	(1,199)	(1,382)
		Surplus/ (deficit)			
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	-	-	-
		Exp	(169)	(152)	(173)
			(169)	(152)	(173)
		Surplus/ (deficit)			
Information Services	Enables Council staff to have access to the information they require to efficiently perform their functions. Includes software support, licensing and lease commitments.	Inc	-	53	-
		Exp	(2,767)	(3,239)	(3,896)
			(2,767)	(3,186)	(3,896)
		Surplus/ (deficit)			

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	307	99	-
		Exp	(1,821)	(1,870)	(2,044)
		Surplus/ (deficit)	(1,514)	(1,771)	(2,044)
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	3,814	8,078	7,895
		Exp	(3,981)	(4,564)	(4,666)
		Surplus/ (deficit)	167	3,514	3,229
Depreciation	Depreciation is the allocation of expenditure write down on all of Council's assets over their useful lives.	Inc	-	-	-
		Exp	(23,795)	(19,031)	(20,456)
		Surplus/ (deficit)	(23,795)	(19,031)	(20,456)

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) Cyber Security and digital connectivity programs

Service Performance Outcome Indicators

Service	Indicator	2023-24 Actual	2024-25 Forecast	2025-26 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	8.24%	8.24%	8.24%
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	48	49	49
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	93.41%	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]	\$59,011.29	\$60,908.57	\$56,271.43
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]	46	48	48
Financial performance	Revenue level - Average rate per property assessment [General rates and Municipal charges / Number of property assessments]	\$2,107.11	\$2,180.22	\$2,245.43
Financial performance	Expenditure level - Expenses per property assessment [Total expenses / Number of property assessments]	\$5,256.62	\$5,448.07	\$5,252.59
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	10.90%	10.90%	10.90%
Financial performance	Working capital - Current assets compared to current liabilities [Current assets / Current liabilities] x100	255.95%	230.70%	174.54%
Financial performance	Unrestricted cash - Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	-50.26%	18.92%	19.23%
Financial performance	Asset renewal - Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x100	74.90%	59.61%	52.33%
Financial performance	Loans and borrowings - Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	18.01%	16.73%	21.88%
Financial performance	Loans and borrowings - repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	3.84%	4.11%	3.71%
Financial performance	Indebtedness - Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	12.29%	10.00%	12.91%
Financial performance	Adjusted underlying result - Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	-10.31%	-7.75%	-3.00%

Financial performance	Rates concentration - Rates compared to adjusted underlying revenue	52.92%	51.43%	52.48%
Financial performance	Rates effort - Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.41%	0.42%	0.44%

2.3 Reconciliation with budgeted operating result

	Surplus/ (Deficit) \$'000	Expenditure \$'000	Income / Revenue \$'000
Strategic Objective 1 - City Wellbeing	(6,576)	(27,863)	21,287
Strategic Objective 2 - City Sustainability	(11,856)	(12,395)	539
Strategic Objective 3 - City Futures	(3,546)	(9,673)	6,127
Strategic Objective 4 - City Infrastructure	(6,277)	(16,474)	10,197
Strategic Objective 5 - City Leadership	(5,774)	(13,669)	7,895
Total	(34,029)	(80,074)	46,045
Expenses added in:			
Depreciation	(20,456)		
Operating projects	(1,984)		
Others	(1,323)		
Surplus/(Deficit) before funding sources	(57,792)		
Funding sources added in:			
Rates and charges revenue	50,471		
Grants - Operational projects	229		
Grants - Capital	5,768		
Contributions - Monetary	3,477		
Contributions - Non Monetary	5,000		
Net gain (or loss) on disposal	344		
Total funding sources	65,289		
Operating surplus/(deficit) for the year	7,497		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2025-26 has been supplemented with projections to 2028-29.

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, 2029

	NOTES	Forecast	Budget	Projections		
		Actual 2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Income / Revenue						
Rates and charges	4.1.1	48,727	50,471	52,237	54,065	55,958
Statutory fees and fines	4.1.2	2,603	2,642	2,714	2,782	2,852
User fees	4.1.3	19,505	19,932	20,430	20,941	21,464
Grants - operating	4.1.4	17,181	16,255	16,661	17,078	18,005
Grants - capital	4.1.4	7,257	5,768	6,494	11,629	8,559
Contributions - monetary	4.1.5	2,674	3,477	984	1,009	1,034
Contributions - non-monetary	4.1.5	7,500	5,000	5,000	5,000	5,000
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		379	344	353	362	371
Other income	4.1.6	4,183	2,656	2,177	2,231	2,287
Total income / revenue		110,009	106,545	107,050	115,097	115,530
Expenses						
Employee costs	4.1.7	45,070	46,843	48,225	49,745	51,314
Materials and services	4.1.8	36,562	30,296	30,444	31,205	31,985
Depreciation	4.1.9	19,031	20,456	21,976	22,627	23,740
Depreciation - right of use assets	4.1.10	501	544	586	602	445
Bad and doubtful debts		150	153	157	160	164
Borrowing costs		179	191	338	400	435
Finance costs - leases		49	48	36	25	14
Other expenses	4.1.11	544	517	530	543	557
Total expenses		102,086	99,048	102,292	105,307	108,654
Surplus/(deficit) for the year		7,923	7,497	4,758	9,790	6,876
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain /(loss)		12,316	16,369	13,070	14,784	17,275
Total other comprehensive income		12,316	16,369	13,070	14,784	17,275
Total comprehensive result		20,239	23,866	17,828	24,574	24,151

Balance Sheet

For the four years ending June 30, 2029

	NOTES	Forecast	Budget	Projections		
		Actual		2027/28	2028/29	
		2024/25	2025/26	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
Cash and cash equivalents		4,811	4,637	6,231	5,807	6,085
Trade and other receivables		5,702	4,659	4,262	4,261	4,264
Other financial assets		29,917	18,917	19,917	17,917	19,917
Inventories		195	180	181	182	184
Prepayments		1,025	833	835	856	878
Other assets		2,194	2,194	2,194	2,194	2,194
Total current assets	4.2.1	43,844	31,420	33,620	31,217	33,522
Non-current assets						
Other financial assets		2	2	2	2	2
Property, infrastructure, plant & equipment		818,811	856,327	873,137	898,753	926,584
Right-of-use assets	4.2.4	1,767	1,823	1,887	1,935	1,990
Total non-current assets	4.2.1	820,580	858,152	875,026	900,690	928,576
Total assets		864,424	889,572	908,646	931,907	962,098
Liabilities						
Current liabilities						
Trade and other payables		5,941	4,825	4,841	4,962	5,086
Trust funds and deposits		1,215	1,175	1,187	1,199	1,211
Contract and other liabilities		2,444	2,202	1,666	1,708	1,800
Provisions		7,465	7,643	7,825	8,012	8,203
Interest-bearing liabilities	4.2.3	1,492	1,446	1,738	1,804	1,836
Lease liabilities	4.2.4	448	711	892	692	1,241
Total current liabilities	4.2.2	19,005	18,002	18,149	18,377	19,377
Non-current liabilities						
Provisions		923	937	952	967	983
Interest-bearing liabilities	4.2.3	5,341	7,818	9,021	7,217	12,735
Lease liabilities	4.2.4	1,272	1,066	947	1,195	701
Total non-current liabilities	4.2.2	7,536	9,821	10,920	9,379	14,419
Total liabilities		26,541	27,823	29,069	27,756	33,796
Net assets		837,883	861,749	879,577	904,151	928,302
Equity						
Accumulated surplus		289,140	307,371	311,129	319,919	325,795
Reserves		521,011	537,380	550,450	565,234	582,509
Other Reserves		27,732	16,998	17,998	18,998	19,998
Total equity		837,883	861,749	879,577	904,151	928,302

Statement of changes in equity
For the four years ending June 30, 2029

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2025 Forecast Actual					
Balance at beginning of the financial year		817,644	291,291	508,695	17,658
Surplus/(deficit) for the year		7,923	7,923	-	-
Net asset revaluation gain/(loss)		12,316	-	12,316	-
Transfers to other reserves		-	(22,129)	-	22,129
Transfers from other reserves		-	12,055	-	(12,055)
Balance at end of the financial year		837,883	289,140	521,011	27,732
2026 Budget					
Balance at beginning of the financial year		837,883	289,140	521,011	27,732
Surplus/(deficit) for the year		7,497	7,497	-	-
Net asset revaluation gain/(loss)		16,369	-	16,369	-
Transfers to other reserves	4.3.1	-	(12,004)	-	12,004
Transfers from other reserves	4.3.1	-	22,738	-	(22,738)
Balance at end of the financial year	4.3.2	861,749	307,371	537,380	16,998
2027					
Balance at beginning of the financial year		861,749	307,371	537,380	16,998
Surplus/(deficit) for the year		4,758	4,758	-	-
Net asset revaluation gain/(loss)		13,070	-	13,070	-
Transfers to other reserves		-	(12,500)	-	12,500
Transfers from other reserves		-	11,500	-	(11,500)
Balance at end of the financial year		879,577	311,129	550,450	17,998
2028					
Balance at beginning of the financial year		879,577	311,129	550,450	17,998
Surplus/(deficit) for the year		9,790	9,790	-	-
Net asset revaluation gain/(loss)		14,784	-	14,784	-
Transfers to other reserves		-	(12,500)	-	12,500
Transfers from other reserves		-	11,500	-	(11,500)
Balance at end of the financial year		904,151	319,919	565,234	18,998
2029					
Balance at beginning of the financial year		904,151	319,919	565,234	18,998
Surplus/(deficit) for the year		6,876	6,876	-	-
Net asset revaluation gain/(loss)		17,275	-	17,275	-
Transfers to other reserves		-	(12,500)	-	12,500
Transfers from other reserves		-	11,500	-	(11,500)
Balance at end of the financial year		928,302	325,795	582,509	19,998

Statement of cash flows

For the four years ending June 30, 2029

	Notes	Forecast	Budget	Projections		
		Actual		2027/28	2028/29	
		2024/25	2025/26	2026/27	2028/29	
		\$'000	\$'000	\$'000	\$'000	
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	
Cash flows from operating activities						
Rates and charges		48,864	50,433	52,199	54,026	55,916
Statutory fees and fines		1,950	2,539	2,647	2,719	2,787
User fees		19,505	19,932	20,430	20,941	21,464
Grants - operating		16,732	16,086	16,128	17,120	18,098
Grants - capital		5,931	5,696	6,494	11,629	8,559
Contributions - monetary		2,674	3,477	984	1,009	1,034
Interest received		2,107	1,860	1,907	1,954	2,003
Trust funds and deposits taken		1,215	1,175	1,187	1,199	1,211
Other receipts		994	1,828	617	220	222
Employee costs		(44,882)	(46,650)	(48,027)	(49,544)	(51,108)
Materials and services		(35,738)	(31,205)	(30,431)	(31,107)	(31,884)
Trust funds and deposits repaid		(2,403)	(1,215)	(1,175)	(1,187)	(1,199)
Other payments		(544)	(517)	(530)	(543)	(557)
Net cash provided by/(used in) operating activities	4.4.1	16,405	23,439	22,430	28,436	26,546
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(26,062)	(36,604)	(20,724)	(28,456)	(29,295)
Proceeds from sale of property, infrastructure, plant and equipment		379	344	353	362	371
Payments for investments		(48,000)	(37,000)	(38,000)	(36,000)	(38,000)
Proceeds from sale of investments		61,083	48,000	37,000	38,000	36,000
Net cash provided by/ (used in) investing activities	4.4.2	(12,600)	(25,260)	(21,371)	(26,094)	(30,924)
Cash flows from financing activities						
Finance costs		(179)	(191)	(338)	(400)	(435)
Proceeds from borrowings		-	4,000	3,000	-	7,500
Repayment of borrowings		(1,679)	(1,570)	(1,504)	(1,738)	(1,950)
Interest paid - lease liability		(49)	(48)	(36)	(25)	(14)
Repayment of lease liabilities		(621)	(544)	(587)	(603)	(445)
Net cash provided by/(used in) financing activities	4.4.3	(2,528)	1,647	535	(2,766)	4,656
Net increase/(decrease) in cash & cash equivalents		1,277	(174)	1,594	(424)	278
Cash and cash equivalents at the beginning of the financial year		3,534	4,811	4,637	6,231	5,807
Cash and cash equivalents at the end of the financial year		4,811	4,637	6,231	5,807	6,085

Statement of capital works

For the four years ending June 30, 2029

	NOTES	Forecast	Budget	Projections		
		Actual				
		2024/25	2025/26	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		-	-	2,250	214	-
Land improvements		132	-	-	-	-
Total land		132	-	2,250	214	-
Buildings		4,473	11,720	3,193	9,129	2,185
Total buildings		4,473	11,720	3,193	9,129	2,185
Total property		4,605	11,720	5,443	9,343	2,185
Plant and equipment						
Plant, machinery and equipment		2,722	1,791	1,494	1,538	1,584
Computers and telecommunications		2,092	3,732	288	297	306
Library books		340	177	288	297	306
Other Plant & Equipment		181	20	21	21	22
Total plant and equipment		5,335	5,720	2,091	2,153	2,218
Infrastructure						
Roads		6,304	13,157	5,760	4,403	3,988
Bridges		181	450	515	530	306
Footpaths and cycleways		2,218	2,058	2,081	2,143	2,207
Drainage		627	877	644	133	137
Recreational, leisure and community facilities		4,695	2,055	2,783	6,579	15,342
Parks, open space and streetscapes		539	402	556	573	590
Aerodromes		220	70	304	313	49
Off street car parks		897	-	-	-	-
Other infrastructure		441	95	547	2,286	2,273
Total infrastructure		16,122	19,164	13,190	16,960	24,892
Total capital works expenditure	4.5.1	26,062	36,604	20,724	28,456	29,295
Represented by:						
New asset expenditure		5,366	6,055	5,052	4,161	12,951
Asset renewal expenditure		11,144	10,705	9,481	9,235	9,403
Asset expansion expenditure		200	-	-	-	-
Asset upgrade expenditure		9,352	19,844	6,191	15,060	6,941
Total capital works expenditure	4.5.1	26,062	36,604	20,724	28,456	29,295
Funding sources represented by:						
Grants		7,257	5,768	6,494	11,629	8,559
Contributions		475	2,316	105	161	366
Council cash		18,330	24,520	11,125	16,666	12,870
Borrowings		-	4,000	3,000	-	7,500
Total capital works expenditure	4.5.1	26,062	36,604	20,724	28,456	29,295

Statement of human resources

For the four years ending June 30, 2029

	Forecast	Budget	Projections		
	Actual				
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	45,070	46,843	48,225	49,745	51,314
Employee costs - capital	459	569	585	601	618
Total staff expenditure	45,529	47,412	48,810	50,346	51,932
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	439.8	453.2	453.2	453.2	453.2
Total staff numbers	439.8	453.2	453.2	453.2	453.2

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

Department	Comprises				
	2025/26	Permanent		Casual	Temporary
		Full Time	Part time		
	\$'000	\$'000	\$'000	\$'000	\$'000
Corporate Strategies	7,186	5,177	1,831	178	-
City Infrastructure & Environment	11,718	10,728	643	347	-
City Wellbeing	16,135	6,882	7,233	2,020	-
City Futures	9,998	5,928	2,872	1,198	-
Executive	1,806	1,264	476	66	-
Total permanent staff expenditure	43,034	29,979	13,055	3,809	-
Other employee related expenditure	3,809				
Capitalised labour costs	569				
Total expenditure	47,412				

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

Department	Comprises				
	2025/26	Permanent		Casual	Temporary
		Full Time	Part time		
Corporate Strategies	68.6	50.2	17.4	1.0	-
City Infrastructure & Environment	108.0	100.3	5.0	2.7	-
City Wellbeing	176.8	72.4	83.2	21.2	-
City Futures	92.8	48.7	32.9	11.3	-
Executive	7.0	4.0	3.0	-	-
Total staff	453.2	276	142	36	-

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2029

Human Resources expenditure by Directorate:

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Corporate Strategies				
Permanent - Full time	5,177	5,330	5,498	5,671
Women	2,761	2,842	2,932	3,024
Men	2,416	2,488	2,566	2,647
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,831	1,885	1,945	2,006
Women	976	1,005	1,037	1,070
Men	855	880	908	936
Persons of self-described gender	-	-	-	-
Total Corporate Strategies	7,008	7,215	7,443	7,677
City Infrastructure & Environment				
Permanent - Full time	10,729	11,043	11,394	11,753
Women	2,213	2,278	2,350	2,424
Men	8,516	8,765	9,044	9,329
Persons of self-described gender	-	-	-	-
Permanent - Part time	643	662	683	705
Women	576	593	611	631
Men	67	69	72	74
Persons of self-described gender	-	-	-	-
Total City Infrastructure & Environment	11,372	11,705	12,077	12,458
City Wellbeing				
Permanent - Full time	6,882	7,086	7,308	7,539
Women	6,161	6,343	6,542	6,749
Men	721	743	766	790
Persons of self-described gender	-	-	-	-
Permanent - Part time	7,233	7,446	7,681	7,923
Women	6,475	6,666	6,876	7,093
Men	758	780	805	830
Persons of self-described gender	-	-	-	-
Total City Wellbeing	14,115	14,532	14,989	15,462
City Futures				
Permanent - Full time	5,928	6,103	6,295	6,493
Women	3,055	3,145	3,244	3,346
Men	2,873	2,958	3,051	3,147
Persons of self-described gender	-	-	-	-
Permanent - Part time	2,872	2,957	3,050	3,146
Women	1,480	1,524	1,572	1,621
Men	1,392	1,433	1,478	1,525
Persons of self-described gender	-	-	-	-
Total City Futures	8,800	9,060	9,345	9,639
Executive				
Permanent - Full time	1,264	1,302	1,342	1,385
Women	882	908	936	966
Men	382	394	406	419
Persons of self-described gender	-	-	-	-
Permanent - Part time	476	490	506	522
Women	332	342	353	364
Men	144	148	153	158
Persons of self-described gender	-	-	-	-
Executive	1,740	1,792	1,848	1,907
Casuals, temporary and other expenditure	3,808	3,921	4,043	4,171
Capitalised labour costs	569.0	585.0	601.0	618.0
Total staff expenditure	47,412	48,810	50,346	51,932

Human Resources allocated by Directorate:

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
Corporate Strategies				
Permanent - Full time	48.2	48.2	48.2	48.2
Women	25.7	25.7	25.7	25.7
Men	22.5	22.5	22.5	22.5
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	17.4	17.4	17.4	17.4
Women	9.3	9.3	9.3	9.3
Men	8.1	8.1	8.1	8.1
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 & Environment				
Permanent - Full time	98.3	98.3	98.3	98.3
Women	20.3	20.3	20.3	20.3
Men	78.0	78.0	78.0	78.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	5.0	5.0	5.0	5.0
Women	1.0	1.0	1.0	1.0
Men	4.0	4.0	4.0	4.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total City Infrastructure & Environment	103.3	103.3	103.3	103.3
City Wellbeing				
Permanent - Full time	72.4	72.4	72.4	72.4
Women	64.8	64.8	64.8	64.8
Men	7.6	7.6	7.6	7.6
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	83.1	83.1	83.1	83.1
Women	74.4	74.4	74.4	74.4
Men	8.7	8.7	8.7	8.7
Persons of self-described gender	0.0	0.0	0.0	0.0
Total City Wellbeing	155.5	155.5	155.5	155.5
City Futures				
Permanent - Full time	48.7	48.7	48.7	48.7
Women	25.1	25.1	25.1	25.1
Men	23.6	23.6	23.6	23.6
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	32.9	32.9	32.9	32.9
Women	17.0	17.0	17.0	17.0
Men	15.9	15.9	15.9	15.9
Persons of self-described gender	0.0	0.0	0.0	0.0
Total City Futures	81.6	81.6	81.6	81.6
Executive				
Permanent - Full time	4.0	4.0	4.0	4.0
Women	2.8	2.8	2.8	2.8
Men	1.2	1.2	1.2	1.2
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	3.0	3.0	3.0	3.0
Women	2.1	2.1	2.1	2.1
Men	0.9	0.9	0.9	0.9
Persons of self-described gender	0.0	0.0	0.0	0.0
Executive	7.0	7.0	7.0	7.0
Casuals and temporary staff	36.3	36.3	36.3	36.3
Capitalised labour	3.9	3.9	3.9	3.9
Total staff numbers	453.2	453.2	453.2	453.2

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2025-26 the FGRS cap has been set at **3.00%**. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges. Council's budget has been prepared in line with the rate cap.

A \$250 financial hardship rebate will also be available to ratepayers via an application process.

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.

This will raise total rates and charges for 2025-26 to **\$50.4** million.

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

	2024-25	2025-26	Change	
	\$'000	\$'000	\$'000	%
General rates*	35,112	36,393	1,281	3.65%
Municipal charge*	5,667	5,873	206	3.64%
Waste management charge	7,436	7,825	389	5.23%
Supplementary rates and rate adjustments	338	204	(134)	-39.64%
Recreational land	74	76	2	2.68%
Interest on rates and charges	100	100	0	0.00%
Total rates and charges	48,727	50,471	1,744	3.58%

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

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

Type or class of land	2024-25 cents/\$CIV*	2025-26 cents/\$CIV*	Change
General rate for rateable general residential properties	0.2651	0.2731	3.00%
General rate for rateable farm land properties	0.1600	0.1648	3.00%
General rate for rateable commercial properties	0.5705	0.5876	3.00%
General rate for rateable industrial properties	0.5358	0.5519	3.00%
General rate for rateable vacant land properties	0.4260	0.4388	3.00%
Recreational land category 1 properties	0.8058	0.8300	3.00%
Recreational land category 2 properties	0.2131	0.2195	3.00%

Note: Rate in the dollar figures are to be updated in line with the Valuer-General Victoria's property valuations as at May 2025.

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	2024-25 \$'000	2025-26 \$'000	Change \$'000	%
General Residential land	25,142	26,144	1,002	3.99%
Farm land	475	481	5	1.10%
Commercial land	5,841	6,013	172	2.95%
Industrial land	2,049	2,093	44	2.14%
Vacant land	1,605	1,661	56	3.50%
Recreational land category 1 properties	24	25	1	3.00%
Recreational land category 2 properties	50	51.334	1	3.00%
Total amount to be raised by general rates	35,186	36,469	1,282	3.64%

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	2024-25 Number	2025-26 Number	Change Number	%
General Residential land	16,274	16,393	119	0.73%
Farm land	161	161	0	0.00%
Commercial land	950	950	0	0.00%
Industrial land	466	467	1	0.21%
Vacant land	871	870	(1)	-0.11%
Recreational land category 1 properties	1	1	0	0.00%
Recreational land category 2 properties	15	15	0	0.00%
Total number of assessments	18,738	18,857	119	0.64%

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

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

Type or class of land	2024-25 \$'000	2025-26 \$'000	Change \$'000	%
General Residential land	9,484,164	9,278,658	-205,506	-2.17%
Farm land	297,140	302,540	5,400	1.82%
Commercial land	1,023,821	1,038,194	14,373	1.40%
Industrial land	382,475	404,878	22,403	5.86%
Vacant land	376,820	383,150	6,330	1.68%
Recreational land category 1 properties	2,970	2,970	-	0.00%
Recreational land category 2 properties	23,387	23,357	-30	-0.13%
Total value of land	11,590,777	11,433,747	-157,030	-1.35%

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	
	2024-25	2025-26	\$	%
Municipal	\$ 302.75	\$ 311.80	9.05	2.99%

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

Type of Charge	2024-25	2025-26	Change	
	\$'000	\$'000	\$'000	%
Municipal	5,667	5,873	206	3.64%

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

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2024-25	2025-26	\$	%
Waste Management charge	417.00	\$433.45	16.45	3.94%

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	2024-25	2025-26	Change	
	\$'000	\$'000	\$'000	%
Waste Management charge	7,436	7,825	389	5.23%

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).

	2024-25	2025-26	Change	
	\$'000	\$'000	\$'000	%
Rates and Charges	48,215	50,091	1,876	3.89%
Supplementary Rates	338	204	(134)	-39.64%
Total Rates and charges	48,553	50,295	1,742	3.59%

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.

	2024-25	2025-26
Total Rates (budgeted)	\$ 39,760,002	\$ 42,342,008
Budgeted Number of rateable properties	18,738	18,857
Base Average Rate	\$ 2,122	\$ 2,245
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	\$ 2,180	\$ 2,313
Maximum General Rates and Municipal Charges Revenue	\$ 40,853,402	\$ 43,612,267.83
Budgeted General Rates and Municipal Charges Revenue	\$ 40,853,402	\$ 43,612,268
Budgeted Supplementary Rates	\$ 288,434	\$ 204,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 41,141,836	\$ 43,816,268

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 (2025-26: estimated \$0.20m and 2024-25: \$0.34m)
- 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 0.2731% (0.2731 cents in the dollar of CIV) for all rateable other land properties;
- A general rate of 0.1648% (0.1648 cents in the dollar of CIV) for all rateable farm land properties;
- A general rate of 0.5876% (0.5876 cents in the dollar of CIV) for all rateable commercial properties;
- A general rate of 0.5519% (0.5519 cents in the dollar of CIV) for all rateable industrial properties;
- A general rate of 0.4388% (0.4388 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 2025-26 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 2025-26 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 2025-26 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 2025-26 financial year.

Cultural and Recreational land

<i>Ratepayer</i>	<i>Assessment Number</i>	<i>Property Address</i>	<i>Amount \$</i>	<i>Last Year</i>
Showgrounds Reserve Committee Of Management	129359	331 Koroit St Warrnambool	10,843.13	10,527.31
Warrnambool Golf Club Inc.	131150	1-35 Younger St Warrnambool	3,555.85	3,452.28
Warrnambool Swimming Club	131388	10 Queens Rd Warrnambool	1,349.91	1,310.59
Christ Church Tennis Club	132180	66 Henna St Warrnambool	2,194.97	2,131.04
Warrnambool Croquet Club Inc.	134926	60-62 Cramer St Warrnambool	406.07	394.24
Warrnambool Yacht Club Inc.	138135	44 Viaduct Rd Warrnambool	658.49	639.31
Warrnambool Racing Club Inc.	135344	2-64 Grafton Rd Warrnambool	18,284.07	17,751.52
Warrnambool Ski Club Inc.	138747	26 Simpson St Warrnambool	856.03	831.10
Warrnambool Lawn Tennis Club	139872	33-45 Pertobe Rd Warrnambool	3,511.95	3,409.66
Warrnambool Bowls Club	140336	81-85 Timor St Warrnambool	4,104.59	3,985.04
Warrnambool Kart Club	140883	162 Buckleys Rd Allansford	559.71	543.41
Dennington Bowling Club Inc.	141525	36 Princes Hwy Dennington	1,898.65	1,843.35
St Joseph Primary School Supergrass Tennis	141935	40 Bromfield St Warrnambool	735.32	713.90
Warrnambool City Memorial Bowling Club	134927	50-56 Cramer St Warrnambool	24,547.99	23,833.00
Warrnambool Offshore Light Game Fishing Club	17654	48 Viaduct Rd Warrnambool	70.24	68.19
Warrnambool Bowls Club (Carpark)	140338	91 Timor Street Warrnambool	2,238.73	2,173.52

4.1.2 Statutory fees and fines

	Forecast	Budget	\$'000	Change
	Actual	2025/26		
	2024/25	\$'000		
Animal Control	637	641	4	0.63%
Health and Local Laws	207	205	2	-0.97%
Parking Fines	826	866	40	4.84%
Permits and Certificates	348	351	3	0.86%
Town Planning and Building	585	579	6	-1.03%
Total statutory fees and fines	2,603	2,642	39	1.50%

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.

Automated systems and resourcing structures allow for a budgeted increase in Parking infringement income in the 2025-26 financial year.

4.1.3 User fees

	Forecast	Budget	\$'000	Change
	Actual	2025/26		
	2024/25	\$'000		
Aged Services Fees	996	934	62	-6.22%
Childrens Services	4,859	5,178	319	6.57%
Cultural Centres	2,040	2,108	68	3.33%
Foreshore Holiday Parks	3,934	3,799	135	-3.43%
Indoor Aquatic Centre	2,016	2,037	21	1.04%
Livestock Exchange	25	-	25	-100.00%
Multi Purpose Sports Stadium	701	728	27	3.85%
Property Management	811	937	126	15.54%
Regulatory Control	1,930	2,144	214	11.09%
Tourism and Promotion	1,285	1,287	2	0.16%
Other Fees and Charges	908	780	128	-14.10%
Total user fees	19,505	19,932	427	2.19%

User fees relate to the wide range of services Council provides across its extensive service delivery programs and includes holiday park fees, leisure centre and performing arts centre user charges, fees for the provision of child care, family day care and home help, entrance fees at flagstaff hill, and car parking fees. Council sets fees based on market conditions and the cost associated with running a service, while giving consideration to those who may be suffering financial hardship.

For the 2025-26 financial year, budgeted Children's Services user fees are set to increase year on year based on increased fees and higher enrolment numbers in the program. Cessation in the delivery of a selection of pay-as-you-go programs will reduce income generated in Aged Care services.

The delivery of the Key Worker Accommodation project and the renewal works programmed at Aquazone, are expected to cause short term disruptions at the Holiday Park and Aquatic Centre, and Council have budgeted for a reduction of income parts of these operations in 2025-26.

The closure and windup of operations at the Warrnambool Livestock Exchange also sees the removal of this income stream for Council in the 2025-26 financial year.

4.1.4 Grants

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

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	\$'000	Change %
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	9,128	8,526	602	-7%
State funded grants	15,310	13,497	1,813	-12%
Total grants received	24,438	22,023	- 2,415	-10%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Victoria Grants Commission - Financial Assistance Grant	4,578	4,715	137	3%
Victoria Grants Commission - local roads	865	890	25	3%
Aged services	2,256	2,154	102	-5%
Recurrent - State Government				
Aged services	651	634	17	-3%
Cultural services	685	673	12	-2%
Environmental initiatives	74	84	10	14%
Family and children	5,673	5,701	28	0%
Infrastructure Services	98	97	1	-1%
Pension rebate	800	820	20	3%
School crossing supervision	271	274	3	1%
Other recurrent grants	220	100	120	-55%
Total recurrent grants	16,171	16,142	29	0%
Non-recurrent - Commonwealth Government				
Other	-	-	-	
Non-recurrent - State Government				
Aged services	2	-	2	-100%
Cultural centres	70	-	70	-100%
Economic development	60	-	60	-100%
Environment initiatives	6	-	6	-100%
Family and children	515	113	402	-78%
Infrastructure services	72	-	72	-100%

Other	285	-	-	-100%
Total non-recurrent grants	1,010	113	897	-89%
Total operating grants	17,181	16,255	926	-5%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	500	500	-	0%
Total recurrent grants	500	500	-	0%
Non-recurrent - Commonwealth Government				
Infrastructure Services	929	267	662	-71%
Non-recurrent - State Government				
Family and children	1,914	-	1,914	-100%
Infrastructure services	2,555	5,001	2,446	96%
Recreation	1,359	-	1,359	-100%
Total non-recurrent grants	6,757	5,268	1,489	-22%
Total capital grants	7,257	5,768	- 1,489	-21%
Total Grants	24,438	22,023	- 2,415	-10%

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	Budget		Change
	Actual	2025/26		
	2024/25	2025/26	\$'000	%
	\$'000	\$'000		
Monetary	2,674	3,477	803	30.03%
Non-monetary	7,500	5,000	2,500	-33.33%
Total contributions	10,174	8,477	1,697	-16.68%

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

This income can vary considerably between years as it is largely dependent on development activity driven by the housing market and developers. 2025-26 will see the implementation of a major IT initiative for a joint project between Warrnambool City Council, Corangamite Shire and Moyne Shire. Warrnambool Council is charged with leading this collective project and will receive contributions to fund the ongoing project from the other member Councils.

Non-monetary contributions occur when upon completion of new developments by external parties the Council takes ownership of the assets and recognises the value of the assets as non-cash contributions in its income statement.

4.1.6 Other Income

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	\$'000	Change %
Interest	2,107	1,860	247	-11.72%
Infrastructure Services	77	46	31	-40.26%
Reimbursements	1,930	638	1,292	-66.94%
Other Income	69	112	43	62.32%
Total other income	4,183	2,656	- 1,527	-36.50%

Other revenue relates to a range of items such as investment interest, private works, cost recoups and other miscellaneous income items. The delivery of major infrastructure projects across the 2024-25 year will reduce Councils cash holdings into the new financial year and will impact Interest revenue received in 2025-26

Reimbursements are shown to reduce significantly in connection to the delivery of the Coastal Connect collective IT project. Prior year reimbursements will be reclassified as Contributions, shifting the recognition of income between reporting categories.

4.1.7 Employee Costs

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	\$'000	Change %
Wages and Salaries	39,372	41,384	2,012	5.11%
Workcover	1,330	1,140	(190)	-14.29%
Superannuation	4,000	4,000	-	0.00%
Fringe Benefit Tax	368	319	(49)	-13.32%
Total employee costs	45,070	46,843	1,773	3.93%

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

Wages and salaries are budgeted to increase by \$1.76m compared to the 2024-25 forecast. This is mainly due to the provision for pay increases and banding increments expected to be delivered through the next Council Enterprise Agreement due to be delivered in 2025-26.

Council's allowance for its Workcover premium is expected to decrease from 2024-25. While industry expectation is for an increase in premiums, underlying this reduction is the removal of additional shortfall funding contributions required to be made to the now closed MAV Workcover scheme.

Other impacts on employee costs will be the Commonwealth Government's programmed increase to the Superannuation Guarantee from 11.5% to 12.0%.

4.1.8 Materials and Services

	Forecast	Budget	Change	
	Actual	2025/26		
	2024/25	2025/26	\$'000	%
	\$'000	\$'000	\$'000	%
Aged Services	2,337	1,356	981	-41.98%
Childrens Services	3,613	1,267	2,346	-64.93%
Corporate Services	6,888	7,176	288	4.18%
Foreshore Caravan Parks	808	811	3	0.37%
Health and Local Laws	2,156	1,374	782	-36.27%
Infrastructure Services	6,518	6,347	171	-2.62%
Planning and building services	1,698	786	912	-53.71%
Recreation and Cultural Services	3,277	2,212	1,065	-32.50%
Saleyards	142	47	95	-66.90%
Tourism and Promotions	4,359	3,772	587	-13.47%
Waste Management	4,766	5,148	382	8.02%
Total materials and services	36,562	30,296	(6,266)	-17.14%

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 \$6.26m in 2025-26. The main reason for this decrease is due to a number of non-recurrent operational projects that were budgeted for in the forecast year, or carried forward from a previous year, that are related to once-off funding allocations, and not recurrent in nature (particularly in the Recreation and Cultural Services, Children's Services, Planning and Building Services, and Health and Local Laws areas, which included a number of grant funded projects).

4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual	2025/26		
	2024/25	2025/26	\$'000	%
	\$'000	\$'000	\$'000	%
Property	2,330	2,434	104	4.46%
Plant & equipment	2,054	2,628	574	27.95%
Infrastructure	14,647	15,394	747	5.10%
Total depreciation	19,031	20,456	1,425	7.49%

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 \$1.45 million for 2025-26 will be due to the capitalisation of new infrastructure completed in 2024-25.

4.1.10 Amortisation – Right of use assets

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	\$'000	Change %
Total depreciation - right of use assets	501	544	43	8.58%

4.1.11 Other expenses

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	\$'000	Change %
Councillor Allowances	324	335	11	3.40%
Auditors remuneration - internal	83	85	2	2.41%
Auditors remuneration - VAGO	75	75	-	0.00%
Other Expenses	62	22	40	-64.52%
Total other expenses	544	517	- 27	-4.96%

Other expenditure relates to a range of unclassified items including audit fees, Councillor allowances and miscellaneous items. An increase is expected in 2025-26 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 \$23.5 million in Cash and Investments at the end of the 2025-26 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 reduce as a number of grant programs come 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 2025-26.

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.

Council has planned \$4.0 million of borrowings in the 2025-26 budget to deliver major infrastructure works in Wollaston Road. For the completion of works and land acquisitions, Council has indicatively planned additional borrowings in the following 2026-27 financial year and further financing arrangements in 2028-29 for Council's planned contribution to an upgraded aquatic facility. This requirement may change in future years as Council reviews priority projects and strategic opportunities as they arise.

	Forecast Actual 2024-25 \$	Budget 2025-26 \$	Projections 2026-27 \$	Projections 2027-28 \$	Projections 2028-29 \$
Amount borrowed as at 30 June of the prior year	8,512	6,833	9,263	10,759	9,021
Amount proposed to be borrowed	-	4,000	3,000	-	7,500
Amount projected to be repaid	(1,679)	(1,570)	(1,504)	(1,738)	(1,950)
Amount of borrowings as at 30 June	6,833	9,263	10,759	9,021	14,571

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 2024-25 \$'000	Budget 2025-26 \$'000
Right-of-use assets		
Land and buildings	61	63
Plant & Equipment	1,706	1,760
Total right-of-use assets	1,767	1,823
Lease liabilities		
Current lease Liabilities		
Land and buildings	15	13
Plant & Equipment	433	377
Total current lease liabilities	448	390
Non-current lease liabilities		
Land and buildings	44	48
Plant & Equipment	1,228	1,338
Total non-current lease liabilities	1,272	1,386
Total lease liabilities	1,720	1,776

4.3 Statement of changes in equity

4.3.1 Reserves

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

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

4.3.2 Equity

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

4.4 Statement of cash flows

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

4.4.1 Net cash flows provided by/used in operating activities

Net operating cash flows are expected to remain relatively consistent year on year. The net cash flows from operating activities 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 2025-26, some of which are being carried forward from the 2024-25 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

New borrowings have been budgeted in the 2025-26 financial year to support major infrastructure works in Wollaston Road. These works assist in developing further stages of the North of the Merri growth zone for residential properties.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2025-26 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 2024-25	Budget 2025-26	Change	%
Property	4,604,887	8,320,000	3,715,113	80.68%
Plant and equipment	5,334,840	4,654,850	(679,990)	-12.75%
Infrastructure	16,122,602	23,628,302	7,505,700	46.55%
Total	26,062,329	36,603,152	10,540,823	40.44%

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
Property	8,320,000	5,290,000	1,720,000	1,310,000	-	4,990,000	-	3,330,000	-
Plant and equipment	4,654,850	20,000	2,307,408	2,327,442	-	-	1,606,762	3,048,088	-
Infrastructure	23,628,302	744,810	6,412,470	16,471,022	-	4,062,000	310,000	15,256,302	4,000,000
Total	36,603,152	6,054,810	10,439,878	20,108,464	-	9,052,000	1,916,762	21,634,390	4,000,000

Council has more than 250 major buildings with a replacement cost of over \$180 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 and upgrade works, rather than building new assets. This concentration also elevates Councils existing facilities to modern standards and increases accessibility in public amenity.

Plant and equipment includes plant, machinery and equipment, computers and telecommunications and art works. A Large component in the 2025-26 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. This project is programmed for delivery in 2025-26. The remainder of the spend in this category for 2025-26 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. Council has committed \$9.25 million in the 2025-26 budget to the programmed renewal of Council assets.

4.5.2 New Budget Capital Works Allocations

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
PROPERTY									
Buildings									
Shipwreck Bay Key Worker Accommodation	5,290,000	5,290,000	-	-	-	4,990,000	-	300,000	-
Buildings Renewal Program	1,185,000	-	1,185,000	-	-	-	-	1,185,000	-
Aquazone Roof Replacement	800,000	-	400,000	400,000	-	-	-	800,000	-
Civic Centre Accessibility upgrades	800,000	-	-	800,000	-	-	-	800,000	-
Alveston House building upgrades	245,000	-	135,000	110,000	-	-	-	245,000	-
TOTAL PROPERTY	8,320,000	5,290,000	1,720,000	1,310,000	-	4,990,000	-	3,330,000	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Plant Replacement Program	1,750,000	-	1,750,000	-	-	-	-	1,750,000	-
Library Stock Renewal	177,408	-	177,408	-	-	-	-	177,408	-
Minor Plant Replacement	30,000	-	30,000	-	-	-	-	30,000	-
Vaccine Fridge upgrade	10,500	-	-	10,500	-	-	-	10,500	-
Computers and Telecommunications									
IT Hardware	300,000	-	300,000	-	-	-	-	300,000	-
IT Upgrade	2,316,942	-	-	2,316,942	-	-	1,606,762	710,180	-
Library IT Renewal	50,000	-	50,000	-	-	-	-	50,000	-
Cultural									
Public Art Initiatives	20,000	20,000	-	-	-	-	-	20,000	-
TOTAL PLANT AND EQUIPMENT	4,654,850	20,000	2,307,408	2,327,442	-	-	1,606,762	3,048,088	-

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
INFRASTRUCTURE									
Roads									
Local Road Renewal Program	3,970,000	-	3,970,000	-	-	500,000	-	3,470,000	-
DCP High Voltage Powerlines Relocation	2,226,000	-	-	2,226,000	-	-	-	1,226,000	1,000,000
Wollaston Road Duplication (Stage 1b)	5,000,000	-	-	5,000,000	-	-	-	2,000,000	3,000,000
DCP Road Reserve land	40,810	40,810	-	-	-	-	-	40,810	-
Street Light Upgrades	20,000	-	-	20,000	-	-	-	20,000	-
Bridges									
Bridges Renewal Program	350,000	-	350,000	-	-	-	-	350,000	-
Footpaths and Cycleways									
CBD Footpath and Car Park Program	693,500	-	-	693,500	-	-	-	693,500	-
Industrial Precinct Footpaths	534,000	534,000	-	-	-	267,000	-	267,000	-
Footpath Renewal Program	500,277	-	500,277	-	-	-	-	500,277	-
Beach Access	180,000	-	180,000	-	-	-	-	180,000	-
Drainage									
Drainage Program	877,193	-	877,193	-	-	-	-	877,193	-
Recreational, Leisure & Community Facilities									
Holiday Park Improvement Program	200,000	-	-	200,000	-	-	-	200,000	-
Outdoor Netball Courts Resealing	200,000	-	-	200,000	-	-	-	200,000	-
Aquazone Basins and Edging Upgrade	150,000	-	-	150,000	-	-	-	150,000	-
Aquazone Minor Works Program	140,000	-	-	140,000	-	-	-	140,000	-
Davidson Oval Lighting and Power Upgrade	135,000	-	-	135,000	-	-	-	135,000	-
Aquazone Balance Tank works	100,000	-	-	100,000	-	-	-	100,000	-
Art Gallery Minor Capital	50,000	50,000	-	-	-	-	-	50,000	-
Childrens Services (allocation)	40,000	40,000	-	-	-	-	-	40,000	-
Dennington Recreation Reserve Fence Replacement	35,000	-	35,000	-	-	-	-	35,000	-
Stadium Minor Capital Program	30,000	30,000	-	-	-	-	-	30,000	-
Lighthouse Theatre (allocation)	30,000	30,000	-	-	-	-	-	30,000	-
Library Minor Capital	20,000	20,000	-	-	-	-	-	20,000	-
Parks, Open Space and Streetscapes									
Playground and Open Space Renewal Program	300,000	-	300,000	-	-	-	-	300,000	-
Christmas Decoration upgrades	50,000	-	-	50,000	-	-	-	50,000	-
Civic Green Upgrade	20,000	-	-	20,000	-	-	-	20,000	-
City Entrance (East) Sign Lighting	6,855	-	-	6,855	-	-	-	6,855	-
Airport									
Airport Minor Works Program	70,000	-	-	70,000	-	-	-	70,000	-
TOTAL INFRASTRUCTURE	15,968,635	744,810	6,212,470	9,011,355	-	767,000	-	11,201,635	4,000,000
TOTAL NEW CAPITAL WORKS	28,943,485	6,054,810	10,239,878	12,648,797	-	5,757,000	1,606,762	17,579,723	4,000,000

4.5.3 Works carried forward from the 2024-2025 year

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
PROPERTY									
Roads									
Safe Local Roads and Streets Program	1,500,000	-	-	1,500,000	-	1,500,000	-	-	-
Wollaston Road duplication (stage 1a)	250,000	-	-	250,000	-	-	-	250,000	-
Local Roads & Community Infrastructure	100,000	-	100,000	-	-	-	-	100,000	-
Daltons Road Bridge	100,000	-	-	100,000	-	-	-	100,000	-
TAC Road Safety Projects	50,000	-	-	50,000	-	-	-	50,000	-
Buildings									
Matron Swinton Children's Centre Upgrade	2,100,000	-	-	2,100,000	-	1,500,000	-	600,000	-
Council Pound upgrade	849,667	-	-	849,667	-	-	-	849,667	-
Archie Graham Building Works	150,000	-	50,000	100,000	-	-	-	150,000	-
Heritage Centre Review	100,000	-	-	100,000	-	-	-	100,000	-
Civic Green Upgrade	50,000	-	-	50,000	-	-	-	50,000	-
Other Building Projects	150,000	-	-	150,000	-	45,000	-	105,000	-
Footpaths and Cycleways									
Grace Avenue Car Park	150,000	-	-	150,000	-	-	-	150,000	-
Computers and Telecommunications									
Coastal Connect ICT Project	965,000	-	-	965,000	-	-	310,000	655,000	-
Recreational, Leisure & Community Facilities									
Friendly Society's Irrigation	750,000	-	-	750,000	-	250,000	-	500,000	-
Flagstaff Hill Future Upgrades	150,000	-	-	150,000	-	-	-	150,000	-
Parks, Open Space and Streetscapes									
Public Open Space Improvement Program	50,000	-	-	50,000	-	-	-	50,000	-
Other Infrastructure									
Library IT Renewal	50,000	-	50,000	-	-	-	-	50,000	-
Lighthouse Theatre Radio Equipment	45,000	-	-	45,000	-	-	-	45,000	-
Computers and Telecommunications									
Civic Centre Generator	100,000	-	-	100,000	-	-	-	100,000	-
TOTAL CARRIED FORWARD CAPITAL WORKS	7,659,667	-	200,000	7,459,667	-	3,295,000	310,000	4,054,667	-

**Summary of Planned Capital Works Expenditure
For the years ending 30 June 2027, 2028 & 2029**

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
Property									
Land	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0
Buildings - Specialised	3,605	876	1,441	1,288	3,605	0	0	3,605	0
Heritage Buildings	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0
Total Buildings	3,605	876	1,441	1,288	3,605	0	0	3,605	0
Total Property	3,605	876	1,441	1,288	3,605	0	0	3,605	0
Plant and Equipment									
Heritage plant and equipment	0	0	0	0	0	0	0	0	0
Plant machinery and equipment	1,494	0	1,494	0	1,494	0	0	1,494	0
Computers and telecommunications	288	0	288	0	288	0	0	288	0
Cultural collections (Library books & Art)	288	0	288	0	288	0	0	288	0
Total Plant and Equipment	2,070	0	2,070	0	2,070	0	0	2,070	0
Infrastructure									
Roads	3,760	0	3,605	155	3,760	515	0	3,245	0
Recreational, leisure and community facilities	14,454	12,668	187	1,599	14,454	6,025	28	901	7,500
Footpaths & cycleways	2,081	567	896	618	2,081	98	77	1,906	0
Drainage	644	0	644	0	644	0	0	644	0
Parks, open space and streetscapes	556	0	350	206	556	0	0	556	0
Bridges	515	227	288	0	515	0	0	515	0
Aerodromes	304	0	0	304	304	0	0	304	0
Other infrastructure	546	82	0	464	546	0	0	546	0
Total Infrastructure	22,860	13,544	5,970	3,346	22,860	6,638	105	8,617	7,500
Total Capital Works Expenditure	28,535	14,420	9,481	4,634	28,535	6,638	105	14,292	7,500

2027/28	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Land	213	213	0	0	213	0	0	213	0
Land improvements	0	0	0	0	0	0	0	0	0
Total Land	213	213	0	0	213	0	0	213	0
Buildings - Specialised	9,130	54	1,485	7,591	9,129	4,738	0	4,391	0
Heritage Buildings	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0
Total Buildings	9,130	54	1,485	7,591	9,129	4,738	0	4,391	0
Total Property	9,343	267	1,485	7,591	9,342	4,738	0	4,604	0
Plant and Equipment									
Plant machinery and equipment	1,538	0	1,538	0	1,538	0	0	1,538	0
Computers and telecommunications	297	0	297	0	297	0	0	297	0
Cultural collections (Library books & Art)	318	21	297	0	318	0	0	318	0
Total Plant and Equipment	2,153	21	2,132	0	2,153	0	0	2,153	0
Infrastructure									
Roads	4,403	0	3,713	690	4,403	530	0	3,873	0
Recreational, leisure and community facilities	6,579	2,972	191	3,416	6,580	5,236	81	1,263	0
Footpaths & cycleways	2,143	583	923	637	2,143	106	80	1,957	0
Drainage	133	0	133	0	133	0	0	133	0
Parks, open space and streetscapes	573	0	361	212	573	0	0	573	0
Bridges	530	233	297	0	530	0	0	530	0
Aerodromes	313	0	0	313	313	0	0	313	0
Other infrastructure	2,286	85	0	2,201	2,286	2,122	0	164	0
Total Infrastructure	16,960	3,873	5,618	7,469	16,961	7,994	161	8,806	0
Total Capital Works Expenditure	28,456	4,161	9,235	15,060	28,456	12,732	161	15,563	0

2028/29	Asset Expenditure Types				Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property									
Land	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0
Buildings - Specialised	2,623	601	1,421	601	2,623	0	0	2,623	0
Heritage Buildings	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0
Total Buildings	2,623	601	1,421	601	2,623	0	0	2,623	0
Total Property	2,623	601	1,421	601	2,623	0	0	2,623	0
Plant and Equipment									
Plant machinery and equipment	1,584	0	1,584	0	1,584	0	0	1,584	0
Computers and telecommunications	306	0	306	0	306	0	0	306	0
Cultural collections (Library books & Art)	328	22	306	0	328	0	0	328	0
Total Plant and Equipment	2,218	22	2,196	0	2,218	0	0	2,218	0
Infrastructure									
Roads	3,988	0	3,824	164	3,988	546	0	3,442	0
Recreational, leisure and community facilities	3,702	0	197	3,505	4,800	2,672	84	2,044	0
Footpaths & cycleways	2,207	601	950	656	1,109	109	82	918	0
Drainage	137	0	137	0	137	0	0	137	0
Parks, open space and streetscapes	590	0	371	219	590	0	200	390	0
Bridges	306	0	306	0	306	0	0	306	0
Aerodromes	10,977	0	0	10,977	10,977	5,464	109	5,404	0
Other infrastructure	2,272	87	0	2,185	2,272	2,185	0	87	0
Total Infrastructure	24,179	688	5,785	17,706	24,179	10,976	475	12,728	0
Total Capital Works Expenditure	29,020	1,311	9,402	18,307	29,020	10,976	475	17,569	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

Indicator	Measure	Actual	Forecast Actual	Target		Target Projections		Trend
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	+/-
Governance								
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	48	49	49	49	49	49	o
Roads								
Condition (sealed local roads are maintained at the adopted condition standard)	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	89.69%	89.69%	89.69%	89.69%	89.69%	89.69%	o
Statutory planning								
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	86.59%	80.89%	80.00%	80.00%	80.00%	80.00%	o
Waste management								
Waste diversion (amount of waste diverted from landfill is maximised)	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	65.45%	62.70%	64.00%	64.00%	64.00%	64.00%	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

Targeted performance indicators – Service

Indicator	Measure	Notes	Actual	Forecast Actual	Target		Target Projections		Trend
			2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	+/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	1	256%	230%	174.54%	174.54%	174.54%	174.54%	o
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	2	75%	60%	52.33%	52.33%	52.33%	52.33%	o
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	3	52.92%	51.43%	52.48%	52.48%	52.48%	52.48%	o
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments		\$5,256.62	\$5,448.07	\$5,252.59	\$5,252.59	\$5,252.59	\$5,252.59	o

Key to Forecast Trend:

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

Notes to indicators

1. Working Capital

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

2. Asset renewal

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

3. Rates concentration

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

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	
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-10.31%	-7.75%	-3.00%	-5.65%	-6.65%	-7.65%	+
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	2	-50.26%	18.92%	19.23%	21.13%	13.19%	14.99%	o
Obligations									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue	3	18.01%	16.73%	21.88%	10.58%	8.07%	11.20%	o
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.84%	4.11%	3.71%	2.88%	3.21%	3.48%	o
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue		12.29%	10.00%	12.91%	6.81%	7.56%	8.80%	o
Stability									
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district		0.41%	0.42%	0.44%	0.46%	0.49%	0.51%	o
Efficiency									
Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments		\$2,107	\$2,180	\$2,245	\$2,312	\$2,369	\$2,428	o

Notes to indicators

1. Adjusted underlying result

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

2. Unrestricted Cash

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

3. Debt compared to rates

Council will continue to use debt as a funding strategy to enable generational capital projects such as major drainage works, Aquatic centre upgrades and the Brierly Community Hub. Debt may also be used to fund income generating projects at the Livestock Exchange transformation 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.

6. Lease of Land

This section presents a summary of Council's proposals to lease council land to external parties in the 2025-26 financial year.

Under the section 115 of the Local Government Act 2010 (the Act), Council is required to include any proposal to lease land in a financial year in the budget, where the lease is -

- (a) for one year or more and —
 - (i) the rent for any period of the lease is \$100 000 or more a year; or
 - (ii) the current market rental value of the land is \$100 000 or more a year; or
- (b) for 10 years or more

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

Lessee – purpose	Property	Commencement	Term
Warrnambool Yacht Club – yacht club	Warrnambool Foreshore Reserve RS06255 44 Viaduct Rd, Warrnambool VIC 3280	July 1, 2025	10 + 10 years

7. 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 2025-26.

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

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Property Management							
User Fees & Charges							
Licences preparation fee	Per Application	Taxable	\$ 131.00	\$ 134.30	\$ 3.30	2.52%	Council
Lease preparation fee	Per Application	Taxable	\$ 190.40	\$ 195.20	\$ 4.80	2.52%	Council
Survey plan fee	Per Application	Non-Taxable	\$ 1,906.40	\$ 1,954.10	\$ 47.70	2.50%	Council
Title search fee	Per Application	Non-Taxable	\$ 49.80	\$ 51.00	\$ 1.20	2.41%	Council
Outdoor Hospitality / Pop Ups							
Licence Fee (per week)	Per Week	Non-Taxable	\$ 232.40	\$ 238.20	\$ 5.80	2.50%	Council
Table Fee (per table)	Per Table	Non-Taxable	\$ 47.80	\$ 49.00	\$ 1.20	2.51%	Council
Search, retrieval and photocopying fees							
Search, inspection, retrieval or access fee	Per Search	Non-Taxable	\$ 28.60	\$ 29.30	\$ 0.70	2.45%	Council
Search, inspection, retrieval or access fee (Offsite)	Per Search	Non-Taxable	\$ 45.10	\$ 46.20	\$ 1.10	2.44%	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	\$ 5.90	\$ 6.00	\$ 0.10	1.69%	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	\$ 163.40	\$ 167.50	\$ 4.10	2.51%	Council
A1	Per print	Taxable	\$ 129.70	\$ 132.90	\$ 3.20	2.47%	Council
A2	Per print	Taxable	\$ 96.90	\$ 99.30	\$ 2.40	2.48%	Council
A3	Per print	Taxable	\$ 66.60	\$ 68.30	\$ 1.70	2.55%	Council
A4	Per print	Taxable	\$ 64.10	\$ 65.70	\$ 1.60	2.50%	Council
Aerial photography with additional data overlay (contours, land parcels, house numbers etc.). Scale to be determined by customer and can be provided as hardcopy or PDF. Prices are for basic maps using existing data. If additional analysis or new datasets are required, these will incur additional fees.							
Size							
A0	Per print	Taxable	\$ 254.80	\$ 261.20	\$ 6.40	2.51%	Council
A1	Per print	Taxable	\$ 197.40	\$ 202.30	\$ 4.90	2.48%	Council
A2	Per print	Taxable	\$ 148.90	\$ 152.60	\$ 3.70	2.48%	Council
A3	Per print	Taxable	\$ 96.90	\$ 99.30	\$ 2.40	2.48%	Council
A4	Per print	Taxable	\$ 48.40	\$ 49.60	\$ 1.20	2.48%	Council
Revenue Management							
Monetary Complaints: Notices on a Debt							
Filing Fee							
Less than \$500	Per Application	Non-Taxable	\$ 324.40	\$ 333.10	\$ 8.70	2.68%	Statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 324.40	\$ 333.10	\$ 8.70	2.68%	Statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 677.30	\$ 695.70	\$ 18.40	2.72%	Statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 677.30	\$ 695.70	\$ 18.40	2.72%	Statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 677.30	\$ 695.70	\$ 18.40	2.72%	Statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 1,030.30	\$ 1,058.20	\$ 27.90	2.71%	Statutory
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 1,030.30	\$ 1,058.20	\$ 27.90	2.71%	Statutory
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 1,545.50	\$ 1,587.30	\$ 41.80	2.70%	Statutory
\$70,000.01 & over	Per Application	Non-Taxable	\$ 1,545.50	\$ 1,587.30	\$ 41.80	2.70%	Statutory

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Revenue Management							
Professional (Item 1 Complaints)							
Less than \$500	Per Application	Non-Taxable	\$ 260.00	\$ 270.00	\$ 10.00	3.85%	Statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 545.00	\$ 565.00	\$ 20.00	3.67%	Statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 545.00	\$ 565.00	\$ 20.00	3.67%	Statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 668.00	\$ 693.00	\$ 25.00	3.74%	Statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 804.00	\$ 834.00	\$ 30.00	3.73%	Statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 804.00	\$ 834.00	\$ 30.00	3.73%	Statutory
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 998.00	\$ 1,035.00	\$ 37.00	3.71%	Statutory
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 1,202.00	\$ 1,246.00	\$ 44.00	3.66%	Statutory
\$70,000.01 & over	Per Application	Non-Taxable	\$ 1,436.00	\$ 1,489.00	\$ 53.00	3.69%	Statutory
Service Fee							
Service Fee	Per Application	Non-Taxable	\$ 86.00	\$ 89.00	\$ 3.00	3.49%	Statutory
Other Professional Costs							
Warrant (Item 69)							
Less than \$500	Per Application	Non-Taxable	\$ 67.00	\$ 69.00	\$ 2.00	2.99%	Statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 138.00	\$ 143.00	\$ 5.00	3.62%	Statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 138.00	\$ 143.00	\$ 5.00	3.62%	Statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 163.00	\$ 169.00	\$ 6.00	3.68%	Statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 205.00	\$ 213.00	\$ 8.00	3.90%	Statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 205.00	\$ 213.00	\$ 8.00	3.90%	Statutory
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 257.00	\$ 267.00	\$ 10.00	3.89%	Statutory
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 308.00	\$ 319.00	\$ 11.00	3.57%	Statutory
\$70,000.01 & over	Per Application	Non-Taxable	\$ 362.00	\$ 375.00	\$ 13.00	3.59%	Statutory
Summons for Oral Examination (Item 70)							
Less than \$500	Per Application	Non-Taxable	\$ 69.00	\$ 72.00	\$ 3.00	4.35%	Statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 165.00	\$ 171.00	\$ 6.00	3.64%	Statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 165.00	\$ 171.00	\$ 6.00	3.64%	Statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 200.00	\$ 207.00	\$ 7.00	3.50%	Statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 220.00	\$ 228.00	\$ 8.00	3.64%	Statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 220.00	\$ 228.00	\$ 8.00	3.64%	Statutory
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 279.00	\$ 289.00	\$ 10.00	3.58%	Statutory
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 338.00	\$ 351.00	\$ 13.00	3.85%	Statutory
\$70,000.01 & over	Per Application	Non-Taxable	\$ 393.00	\$ 408.00	\$ 15.00	3.82%	Statutory
Necessary Affidavit (Item 31)							
Less than \$500	Per Application	Non-Taxable	\$ 117.00	\$ 121.00	\$ 4.00	3.42%	Statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 243.00	\$ 252.00	\$ 9.00	3.70%	Statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 243.00	\$ 252.00	\$ 9.00	3.70%	Statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 294.00	\$ 305.00	\$ 11.00	3.74%	Statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 352.00	\$ 365.00	\$ 13.00	3.69%	Statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 352.00	\$ 365.00	\$ 13.00	3.69%	Statutory
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 442.00	\$ 458.00	\$ 16.00	3.62%	Statutory
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 520.00	\$ 539.00	\$ 19.00	3.65%	Statutory
\$70,000.01 & over	Per Application	Non-Taxable	\$ 607.00	\$ 629.00	\$ 22.00	3.62%	Statutory

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Revenue Management							
Application for Order (Item 29)							
Less than \$500	Per Application	Non-Taxable	\$ 54.00	\$ 56.00	\$ 2.00	3.70%	Statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 54.00	\$ 56.00	\$ 2.00	3.70%	Statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 54.00	\$ 56.00	\$ 2.00	3.70%	Statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 54.00	\$ 56.00	\$ 2.00	3.70%	Statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 54.00	\$ 56.00	\$ 2.00	3.70%	Statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 54.00	\$ 56.00	\$ 2.00	3.70%	Statutory
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 54.00	\$ 56.00	\$ 2.00	3.70%	Statutory
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 54.00	\$ 56.00	\$ 2.00	3.70%	Statutory
\$70,000.01 & over	Per Application	Non-Taxable	\$ 54.00	\$ 56.00	\$ 2.00	3.70%	Statutory
Instructions to Defend (Item 5)							
Less than \$500	Per Application	Non-Taxable	\$ 120.00	\$ 124.00	\$ 4.00	3.33%	Statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 258.00	\$ 268.00	\$ 10.00	3.88%	Statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 258.00	\$ 268.00	\$ 10.00	3.88%	Statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 320.00	\$ 332.00	\$ 12.00	3.75%	Statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 382.00	\$ 396.00	\$ 14.00	3.66%	Statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 382.00	\$ 396.00	\$ 14.00	3.66%	Statutory
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 476.00	\$ 494.00	\$ 18.00	3.78%	Statutory
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 572.00	\$ 593.00	\$ 21.00	3.67%	Statutory
\$70,000.01 & over	Per Application	Non-Taxable	\$ 687.00	\$ 712.00	\$ 25.00	3.64%	Statutory
Order for Substituted Service (Item 80)							
Less than \$500	Per Application	Non-Taxable	\$ 176.00	\$ 183.00	\$ 7.00	3.98%	Statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 318.00	\$ 330.00	\$ 12.00	3.77%	Statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 318.00	\$ 330.00	\$ 12.00	3.77%	Statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 377.00	\$ 391.00	\$ 14.00	3.71%	Statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 444.00	\$ 460.00	\$ 16.00	3.60%	Statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 444.00	\$ 460.00	\$ 16.00	3.60%	Statutory
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 560.00	\$ 581.00	\$ 21.00	3.75%	Statutory
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 660.00	\$ 684.00	\$ 24.00	3.64%	Statutory
\$70,000.01 & over	Per Application	Non-Taxable	\$ 768.00	\$ 796.00	\$ 28.00	3.65%	Statutory
Necessary Notice/Certificate (Item 19)							
Less than \$500	Per Application	Non-Taxable	\$ 58.00	\$ 60.00	\$ 2.00	3.45%	Statutory
\$500 - \$999	Per Application	Non-Taxable	\$ 103.00	\$ 107.00	\$ 4.00	3.88%	Statutory
\$1,000 - \$4,999	Per Application	Non-Taxable	\$ 103.00	\$ 107.00	\$ 4.00	3.88%	Statutory
\$5,000 - \$7,499	Per Application	Non-Taxable	\$ 121.00	\$ 125.00	\$ 4.00	3.31%	Statutory
\$7,500 - \$9,999	Per Application	Non-Taxable	\$ 146.00	\$ 151.00	\$ 5.00	3.42%	Statutory
\$10,000 - \$20,000	Per Application	Non-Taxable	\$ 146.00	\$ 151.00	\$ 5.00	3.42%	Statutory
\$20,000.01 - \$40,000.00	Per Application	Non-Taxable	\$ 182.00	\$ 189.00	\$ 7.00	3.85%	Statutory
\$40,000.01 - \$70,000.00	Per Application	Non-Taxable	\$ 212.00	\$ 220.00	\$ 8.00	3.77%	Statutory
\$70,000.01 & over	Per Application	Non-Taxable	\$ 257.00	\$ 267.00	\$ 10.00	3.89%	Statutory
Issue Fees							
Claim or Counterclaim							
Fee	Per Application	Non-Taxable	\$ 324.40	\$ 331.00	\$ 6.60	2.03%	Statutory
With Preparation	Per Application	Non-Taxable	\$ 354.60	\$ 364.10	\$ 9.50	2.68%	Statutory
Application for Order							
Fee	Per Application	Non-Taxable	\$ 95.40	\$ 98.00	\$ 2.60	2.73%	Statutory
With Preparation	Per Application	Non-Taxable	\$ 125.60	\$ 129.00	\$ 3.40	2.71%	Statutory
46A Summons/46B Rehearing Application							
Fee	Per Application	Non-Taxable	\$ 337.10	\$ 346.20	\$ 9.10	2.70%	Statutory
With Preparation	Per Application	Non-Taxable	\$ 367.30	\$ 377.20	\$ 9.90	2.70%	Statutory

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Revenue Management							
Summons for Oral Examination including hearing							
Fee	Per Application	Non-Taxable	\$ 222.60	\$ 228.60	\$ 6.00	2.70%	Statutory
With Preparation	Per Application	Non-Taxable	\$ 252.80	\$ 259.60	\$ 6.80	2.69%	Statutory
Certificate for Supreme Court							
Fee	Per Application	Non-Taxable	\$ 22.30	\$ 22.90	\$ 0.60	2.69%	Statutory
With Preparation	Per Application	Non-Taxable	\$ 52.50	\$ 53.90	\$ 1.40	2.67%	Statutory
Application for Attachment of Earnings							
Fee	Per Application	Non-Taxable	\$ 318.00	\$ 326.60	\$ 8.60	2.70%	Statutory
With Preparation	Per Application	Non-Taxable	\$ 348.20	\$ 357.60	\$ 9.40	2.70%	Statutory
Attachment of Earnings/Debt Order							
Fee	Per Application	Non-Taxable	\$ 22.30	\$ 22.90	\$ 0.60	2.69%	Statutory
With Preparation	Per Application	Non-Taxable	\$ 52.50	\$ 53.90	\$ 1.40	2.67%	Statutory
Warrant Fees							
Fee	Per Application	Non-Taxable	\$ 38.20	\$ 39.20	\$ 1.00	2.62%	Statutory
With Preparation (Max fee listed)	Per Application	Non-Taxable	\$ 68.40	\$ 362.00	\$ 293.60	429.24%	Statutory
Sheriff's Warrant Fee	Per Application	Non-Taxable	\$ 218.00	\$ 223.90	\$ 5.90	2.71%	Statutory
Application under the Judgement Debt Recovery Act							
Summons for Examination	Per Application	Non-Taxable	\$ 337.10	\$ 346.20	\$ 9.10	2.70%	Statutory
With Preparation	Per Application	Non-Taxable	\$ 367.30	\$ 377.20	\$ 9.90	2.70%	Statutory
Instalment Application/Agreement (Creditor)	Per Application	Non-Taxable	\$ 77.90	\$ 80.00	\$ 2.10	2.70%	Statutory
With Preparation	Per Application	Non-Taxable	\$ 108.10	\$ 111.00	\$ 2.90	2.68%	Statutory
Application to Vary/Cancel (Creditor)	Per Application	Non-Taxable	\$ 77.90	\$ 80.00	\$ 2.10	2.70%	Statutory
With Preparation	Per Application	Non-Taxable	\$ 108.10	\$ 111.00	\$ 2.90	2.68%	Statutory
Service Cost							
Attempted Service (Item 78)	Per Application	Non-Taxable	\$ 59.00	\$ 61.00	\$ 2.00	3.39%	Statutory
Service by Post (Item 77)	Per Application	Non-Taxable	\$ 15.00	\$ 16.00	\$ 1.00	6.67%	Statutory
Allowance per km (Item 79)	Per Application	Non-Taxable	\$ 0.81	\$ 0.84	\$ 0.03	3.70%	Statutory
Rate Search Fees							
Rate history search fee	First 3 Hours	Non-Taxable	\$ 451.90	\$ 463.20	\$ 11.30	2.50%	Council
Rate history search fee	After 3 Hours	Non-Taxable	\$ 143.20	\$ 146.80	\$ 3.60	2.51%	Council
Rate history search fee (0-10 Years)	Each	Non-Taxable	\$ 27.10	\$ 27.80	\$ 0.70	2.58%	Council
Copy of previous years Rate Instalments Notices	Each	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Council
Land Information Certificates							
Standard LIC Fee	Per Application	Taxable	\$ 29.70	\$ 30.40	\$ 0.70	2.36%	Statutory
Urgent LIC Fee	Per Application	Taxable	\$ 70.00	\$ 72.00	\$ 2.00	2.86%	Council
Bank Dishonour / Rejection Fee							
Dishonour Fee				At cost per bank charge			
Direct Debit Rejection Fee				At cost per bank charge			

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Coast and Rivers							
Mooring Fees							
Boat less than 10m pa	Per boat	Taxable	\$ 304.50	\$ 310.00	\$ 5.50	1.81%	Council
Boat 10.1m to 15m pa	Per boat	Taxable	\$ 383.30	\$ 390.00	\$ 6.70	1.75%	Council
Boat 15.1 – 20m pa	Per boat	Taxable	\$ 441.00	\$ 450.00	\$ 9.00	2.04%	Council
Boat 20.1 – 25m pa	Per boat	Taxable	\$ 546.00	\$ 550.00	\$ 4.00	0.73%	Council
Jetty Fees – pa: Permit for breakwater and Hopkins River	Per boat	Taxable	\$ 252.00	\$ 260.00	\$ 8.00	3.17%	Council
Mooring inspection fee	Per boat	Taxable	\$ 220.50	\$ 230.00	\$ 9.50	4.31%	Council
Mooring infrastructure hire	Per boat	Taxable	\$ 105.00	\$ 110.00	\$ 5.00	4.76%	Council
Berth permit or mooring licence - new application fee	Per boat	Taxable	\$ 94.50	\$ 100.00	\$ 5.50	5.82%	Council
Annual Parking Permit Fees							
Breakwater (per vehicle)	Per vehicle	Taxable	\$ 78.80	\$ 80.00	\$ 1.20	1.52%	Council
Airport							
Landing fee - Commercial* (per landing)	\$ per 1,000 kg	Taxable	\$ 13.00	\$ 13.50	\$ 0.50	3.85%	Council
Landing fee - Recreational Aircraft > 1,800kg (per landing)	\$ per 1,000 kg	Taxable	\$ 13.00	\$ 13.50	\$ 0.50	3.85%	Council
Flight training - local operator (per aircraft)	Annual	Taxable	\$ 1,200.00	\$ 1,230.00	\$ 30.00	2.50%	Council
Flight training - non local operator (per landing)	\$ per 1,000 kg	Taxable	\$ 6.50	\$ 7.00	\$ 0.50	7.69%	Council
Local user fee - Commercial (per aircraft)	Annual	Taxable	\$ 1,200.00	\$ 1,230.00	\$ 30.00	2.50%	Council
Local user fee - Recreational (per aircraft)	Annual	Taxable	\$ 300.00	\$ 310.00	\$ 10.00	3.33%	Council
Ambulance Vic/PelAir (per landing)	Per Landing	Taxable	\$ 17.50	\$ 17.90	\$ 0.40	2.29%	Council
Ambulance Vic HEMS4	No Charge	Taxable	\$ -	\$ -	\$ -	0.00%	Council
RFDS Aircraft	No Charge	Taxable	\$ -	\$ -	\$ -	0.00%	Council
Police/Fire	No Charge	Taxable	\$ -	\$ -	\$ -	0.00%	Council
RPT (per landing)	\$ per 1,000 kg	Taxable	\$ 13.00	\$ 13.50	\$ 0.50	3.85%	Council
Pavement Concession - aircraft > 5,700kg & tyre pressure >109psi	Per Landing	Taxable	\$ 175.00	\$ 180.00	\$ 5.00	2.86%	Council
Use terminal/toilets	Per Hour	Taxable	\$ 20.00	\$ 20.50	\$ 0.50	2.50%	Council
Driver Training	Per Day	Taxable	\$ 450.00	\$ 460.00	\$ 10.00	2.22%	Council
Infrastructure Services							
Road Reserve Works Permit							
Minor Works less than \$10,000	Per Application	Non-Taxable	\$ 160.00	\$ 164.00	\$ 4.00	2.50%	Council
Minor Works great than \$10,000	Per Application	Non-Taxable	\$ 750.00	\$ 768.80	\$ 18.80	2.51%	Council
Minor Works Public Notice Fee	Per Application	Non-Taxable	\$ 60.00	\$ 61.50	\$ 1.50	2.50%	Council
Large Projects	Per Application	Non-Taxable	By negotiation				Council
Asset Protection Permit							
Asset Inspection Checklist	Per Application	Non-Taxable	\$ 160.00	\$ 164.00	\$ 4.00	2.50%	Council
Livestock Crossing Permit:							
Stock Crossing Permit	Per Application	Non-Taxable	\$ 160.00	\$ 164.00	\$ 4.00	2.50%	Council
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	\$ 150.00	\$ 231.40	\$ 81.40	54.26%	Statutory
Information only - Note 1	Per Application	Non-Taxable	\$ 70.00	\$ 71.80	\$ 1.80	2.57%	Council
Short notice fee - Note 1	Per Application	Non-Taxable	\$ 130.00	\$ 133.30	\$ 3.30	2.54%	Council
Street tree – supply and install including maintenance period of 24 months - Note 1	Per Tree	Non-Taxable	\$ 400.00	\$ 410.00	\$ 10.00	2.50%	Council
Build Over Stormwater Easement Application - Note 1	Per Application	Non-Taxable	\$ 135.00	\$ 140.00	\$ 5.00	3.70%	Council

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Infrastructure Services							
Stormwater Legal Point of Discharge Application (cont)							
Rain Garden (small up to 4.5m2) – supply and install vegetated landscaping including maintenance period of 24 months	Per Rain Garden	Non-Taxable	\$ 3,600.00	\$ 3,700.00	\$ 100.00	2.78%	Council
Rain Garden (medium up to 9.0m2) – supply and install vegetated landscaping including maintenance period of 24 months	Per Rain Garden	Non-Taxable	\$ 4,100.00	\$ 4,200.00	\$ 100.00	2.44%	Council
Stormwater drainage line inspection (high resolution camera) – 4 hours	Per Inspection	Non-Taxable	\$ 750.00	\$ 768.80	\$ 18.80	2.51%	Council
Stormwater drainage line inspection (high resolution camera) – 8.5 hours	Per Inspection	Non-Taxable	\$ 1,550.00	\$ 1,588.80	\$ 38.80	2.50%	Council
Open Space Hire							
Botanic Gardens - Weddings and Events							
Small Event - (No Marquee, Vehicle Access or Use of Rotunda)	Per event	Taxable	\$ 130.00	\$ 135.00	\$ 5.00	3.85%	Council
Use of Band Rotunda and or Vehicle Access	Per hire	Taxable	\$ 200.00	\$ 205.00	\$ 5.00	2.50%	Council
Small Marquee (6m x 6m, or up to 36 square metres) weddings and events *	Per marquee	Taxable	\$ 650.00	\$ 670.00	\$ 20.00	3.08%	Council
Medium Marquee (8m x 8m, or up to 64 square metres) weddings and events *	Per marquee	Taxable	\$ 1,300.00	\$ 1,335.00	\$ 35.00	2.69%	Council
Large Marquee *	Per marquee	Taxable					Council
<i>Note: * = Marquee fees include vehicle access and use of Band Rotunda if required</i>							
Lake Pertobe - Events							
Low Impact Community Event	Per event	Taxable		No Charge			Council
Small Events (under 200 attendees)	Per event	Taxable	\$ 320.00	\$ 330.00	\$ 10.00	3.13%	Council
Medium Events (between 200 to 500 attendees)	Per event	Taxable	\$ 650.00	\$ 670.00	\$ 20.00	3.08%	Council
Large Events (over 500 attendees)	Per event	Taxable	\$ 1,300.00	\$ 1,350.00	\$ 50.00	3.85%	Council
Open Space - Other							
Low Impact Community Event	Per event			No charge			Council
Small Events (under 200 attendees)	Per event	Taxable		\$ 300.00	\$ 300.00		Council
Medium Events (between 200 to 500 attendees)	Per event	Taxable		\$ 605.00	\$ 605.00		Council
Large Events (over 500 attendees)	Per event	Taxable		\$ 1,215.00	\$ 1,215.00		Council
Roadside Banners							
Installation of banners on CBD roundabouts (2 week period)	Per 2 wk period	Taxable	\$ 90.00	\$ 90.00	\$ -	100.00%	
Lighthouse Theatre							
Staff - all venues and user types							
Supervising Technician	Per hour	Taxable	\$ 67.00	\$ 68.70	\$ 1.70	2.54%	Council
Technician	Per hour	Taxable	\$ 61.00	\$ 62.50	\$ 1.50	2.46%	Council
Front of House Supervisor or Duty Officer	Per hour	Taxable	\$ 67.00	\$ 68.70	\$ 1.70	2.54%	Council
Front of House Officer (Box Office, Bar, Merchandise Seller)	Per hour	Taxable	\$ 61.00	\$ 62.50	\$ 1.50	2.46%	Council
Usher Provision Fee	Per performance	Taxable	\$ 260.00	\$ 266.50	\$ 6.50	2.50%	Council
Ticket Fees (patrons & ticket purchasers)							
Online/Web Booking Fee	Per booking	Taxable	\$ 6.95	\$ 7.10	\$ 0.15	2.16%	Council
Phone Booking Fee	Per booking	Taxable	\$ 3.00	\$ 3.10	\$ 0.10	3.33%	Council

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Lighthouse Theatre							
Community & Local Non for Profit							
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 620.00	\$ 635.50	\$ 15.50	2.50%	Council
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	\$ 393.00	\$ 402.80	\$ 9.80	2.49%	Council
THEATRE - Rehearsal (No Technical Equipment)	Per hour	Taxable	\$ 57.00	\$ 58.40	\$ 1.40	2.46%	Council
THEATRE - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	\$ 67.00	\$ 68.70	\$ 1.70	2.54%	Council
Community & Local Non for Profit							
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 399.00	\$ 409.00	\$ 10.00	2.51%	Council
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	\$ 260.00	\$ 266.50	\$ 6.50	2.50%	Council
STUDIO - Rehearsal (No Technical Equipment)	Per hour	Taxable	\$ 57.00	\$ 58.40	\$ 1.40	2.46%	Council
STUDIO - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	\$ 67.00	\$ 68.70	\$ 1.70	2.54%	Council
Local Artists and Non-local Non for Profit							
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 880.00	\$ 902.00	\$ 22.00	2.50%	Council
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	\$ 400.00	\$ 410.00	\$ 10.00	2.50%	Council
THEATRE - Rehearsal (No Technical Equipment)	Per hour	Taxable	\$ 57.00	\$ 58.40	\$ 1.40	2.46%	Council
THEATRE - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	\$ 67.00	\$ 68.70	\$ 1.70	2.54%	Council
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 548.00	\$ 561.70	\$ 13.70	2.50%	Council
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	\$ 260.00	\$ 266.50	\$ 6.50	2.50%	Council
STUDIO - Rehearsal (No Technical Equipment)	Per hour	Taxable	\$ 57.00	\$ 58.40	\$ 1.40	2.46%	Council
STUDIO - Rehearsal (Inc. Technical Equipment)	Per hour	Taxable	\$ 67.00	\$ 68.70	\$ 1.70	2.54%	Council
Other Fees - Community, Non for Profits and Local Artists							
Equipment & Consumable Items							
Steinway Grand piano (plus tuning if required)	Per item	Taxable	\$ 105.00	\$ 107.60	\$ 2.60	2.48%	Council
Minimum Consumable Charge (gel, tape, batteries)	Per item	Taxable	\$ 34.00	\$ 36.90	\$ 2.90	8.53%	Council
Radio Mics	Per item	Taxable	\$ 49.00	\$ 50.20	\$ 1.20	2.45%	Council
Minimum Marketing Charge	Per item	Taxable	\$ 65.00	\$ 66.60	\$ 1.60	2.46%	Council
Ticketing Fees (Community Hirer) - based on gross prices							
Tickets \$10.99 and under	Per ticket	Taxable	\$ 1.60	\$ 1.60	\$ -	0.00%	Council
Tickets \$11.00 - \$39.99	Per ticket	Taxable	\$ 3.10	\$ 3.20	\$ 0.10	3.23%	Council
Tickets \$40.00 and over	Per ticket	Taxable	\$ 4.10	\$ 4.20	\$ 0.10	2.44%	Council
Credit Card/Electronic Payment Fee	Per ticket	Taxable		3.00%			Council
Complimentary Tickets	Per ticket	Taxable	\$ 0.60	\$ 0.60	\$ -	0.00%	Council
Event Creation and Set of Tickets	Per season	Taxable	\$ 57.00	\$ 58.40	\$ 1.40	2.46%	Council
Ticketing Fees (Commercial Hirer) - based on gross prices							
Tickets \$10.99 and under	Per ticket	Taxable	\$ 3.50	\$ 3.50	\$ -	0.00%	Council
Tickets \$11.00 - \$39.99	Per ticket	Taxable	\$ 4.50	\$ 4.50	\$ -	0.00%	Council
Tickets \$40.00 - \$59.99	Per ticket	Taxable	\$ 5.60	\$ 5.60	\$ -	0.00%	Council
Tickets \$60.00 and over	Per ticket	Taxable	\$ 6.80	\$ 6.90	\$ 0.10	1.47%	Council
Credit Card/Electronic Payment Fee	Per ticket	Taxable		3.00%			Council
Complimentary Tickets	Per ticket	Taxable	\$ 0.60	\$ 0.60	\$ -	0.00%	Council
Event Creation and Set of Tickets (Per Season)	Per season	Taxable	\$ 125.00	\$ 128.10	\$ 3.10	2.48%	Council
Urgent (<72hr) Event Creation and Set of Tickets (Per Season)	Per season	Taxable	\$ 250.00	\$ 256.30	\$ 6.30	2.52%	Council

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee	
Lighthouse Theatre								
Ticketed Event: Subsidised Professional Companies								
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 1,450.00	\$ 1,486.30	\$ 36.30	2.50%	Council	
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	\$ 655.00	\$ 671.40	\$ 16.40	2.50%	Council	
THEATRE - Rehearsal	Per hour	Taxable	\$ 67.00	\$ 68.70	\$ 1.70	2.54%	Council	
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 665.00	\$ 681.60	\$ 16.60	2.50%	Council	
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	\$ 388.00	\$ 397.70	\$ 9.70	2.50%	Council	
STUDIO - Rehearsal	Per hour	Taxable	\$ 67.00	\$ 68.70	\$ 1.70	2.54%	Council	
Ticketed Event: Standard Hirer Rates								
THEATRE ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 2,000.00	\$ 2,050.00	\$ 50.00	2.50%	Council	
THEATRE ticketed performance - Second Performance same day	Per performance	Taxable	\$ 670.00	\$ 686.80	\$ 16.80	2.51%	Council	
THEATRE - Rehearsal	Per hour	Taxable	\$ 67.00	\$ 68.70	\$ 1.70	2.54%	Council	
STUDIO ticketed performance - Hire rate plus 5% of net ticket sales	Per performance	Taxable	\$ 685.00	\$ 702.10	\$ 17.10	2.50%	Council	
STUDIO ticketed performance - Second Performance same day	Per performance	Taxable	\$ 410.00	\$ 420.30	\$ 10.30	2.51%	Council	
STUDIO - Rehearsal	Per hour	Taxable	\$ 67.00	\$ 68.70	\$ 1.70	2.54%	Council	
Other Fees - Subsidised theatre and Standard hires								
Equipment & Consumable Items								
Steinway Grand piano (plus tuning if required)	Per item	Taxable	\$ 240.00	\$ 246.00	\$ 6.00	2.50%	Council	
Minimum Consumable Charge (gel, tape, batteries)	Per item	Taxable	\$ 70.00	\$ 71.80	\$ 1.80	2.57%	Council	
Radio Mics	Per booking	Taxable	\$ 98.00	\$ 100.50	\$ 2.50	2.55%	Council	
Minimum Marketing Charge	Per booking	Taxable	\$ 130.00	\$ 133.30	\$ 3.30	2.54%	Council	
Merchandise								
Including foyers, Theatre, Studio, Atrium and Meeting Room	Per sale	Taxable	12% on gross sales					Council
Non-Ticketed Event: Not for Profit Organisations								
THEATRE - Event Hire (up to 9 hrs)	Per session	Taxable	\$ 1,350.00	\$ 1,383.80	\$ 33.80	2.50%	Council	
THEATRE - Additional Hours	Per hour	Taxable	\$ 67.00	\$ 68.70	\$ 1.70	2.54%	Council	
STUDIO - Event Hire (up to 9 hrs)	Per session	Taxable	\$ 735.00	\$ 753.40	\$ 18.40	2.50%	Council	
STUDIO - Additional Hours	Per hour	Taxable	\$ 67.00	\$ 68.70	\$ 1.70	2.54%	Council	
STUDIO - Meeting only - basic A/V requirements and fixed layout. (9am to 5pm Monday to Friday only)	Per session	Taxable	\$ 360.00	\$ 369.00	\$ 9.00	2.50%	Council	
MEETING ROOM - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$ 270.00	\$ 276.80	\$ 6.80	2.52%	Council	
MEETING ROOM Half Day (under 4 hours) - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$ 200.00	\$ 205.00	\$ 5.00	2.50%	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	\$ 430.00	\$ 440.80	\$ 10.80	2.51%	Council	
MEETING ROOM: Used in conjunction with Theatre or Studio event hire	Per event per day	Taxable	\$ 165.00	\$ 169.10	\$ 4.10	2.48%	Council	
MAIN FOYER - Monday to Friday between 9am & 5pm	Per booking	Taxable	\$ 345.00	\$ 353.60	\$ 8.60	2.49%	Council	
MAIN FOYER - Weekdays outside of business hours and Weekends	Per booking	Taxable		By Negotiation			Council	

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Aquazone							
Learn to Swim (Pool Entry & Assessment)							
Per class (2nd child and 3rd child discounts apply)	Per class	Non-Taxable	\$ 16.20	\$ 16.60	\$ 0.40	2.47%	Council
Private lessons ½ hour lesson	Per lesson	Non-Taxable	\$ 60.50	\$ 62.00	\$ 1.50	2.48%	Council
1 hour lesson	Per lesson	Non-Taxable	\$ 113.50	\$ 116.30	\$ 2.80	2.47%	Council
School swim - no instruction	Per child	Non-Taxable	\$ 5.50	\$ 5.60	\$ 0.10	1.82%	Council
School swim - with instruction Ration 10:1 - 30min	Per child	Non-Taxable	\$ 7.60	\$ 7.80	\$ 0.20	2.63%	Council
School swim - with instruction Ration 10:1 - 45min	Per child	Non-Taxable	\$ 9.35	\$ 9.60	\$ 0.25	2.67%	Council
School swim - with instruction Ration 10:1 - 60min	Per child	Non-Taxable	\$ 11.20	\$ 11.50	\$ 0.30	2.68%	Council
School swim - with instruction Ration 8:1 - 30min	Per child	Non-Taxable	\$ 9.35	\$ 9.60	\$ 0.25	2.67%	Council
School swim - with instruction Ration 8:1 - 45min	Per child	Non-Taxable	\$ 11.20	\$ 11.50	\$ 0.30	2.68%	Council
School swim - with instruction Ration 8:1 - 60min	Per child	Non-Taxable	\$ 13.50	\$ 13.80	\$ 0.30	2.22%	Council
School swim - with instruction Ration 6:1 - 30min	Per child	Non-Taxable	\$ 11.20	\$ 11.50	\$ 0.30	2.68%	Council
School swim - with instruction Ration 6:1 - 45min	Per child	Non-Taxable	\$ 13.50	\$ 13.80	\$ 0.30	2.22%	Council
School swim - with instruction Ration 6:1 - 60min	Per child	Non-Taxable	\$ 16.20	\$ 16.60	\$ 0.40	2.47%	Council
School at pool	Per child	Non-Taxable	\$ 11.50	\$ 12.20	\$ 0.70	6.09%	Council
Learn to Swim Monthly Direct Debit	Per direct debit per month	Non-Taxable	\$ 65.50	\$ 69.60	\$ 4.10	6.26%	Council
Learn to Swim Monthly Direct Debit (Concession)	Per direct debit per month	Non-Taxable	\$ 45.90	\$ 48.70	\$ 2.80	6.10%	Council
Group Entry							
Adult Swim	Per session	Taxable	\$ 7.20	\$ 7.40	\$ 0.20	2.78%	Council
Adult Gym	Per session	Taxable	\$ 15.90	\$ 16.30	\$ 0.40	2.52%	Council
Adult Fitness Class	Per session	Taxable	\$ 15.90	\$ 16.30	\$ 0.40	2.52%	Council
Child Swim	Per session	Taxable	\$ 5.00	\$ 5.10	\$ 0.10	2.00%	Council
Fitness class - 20 pass	Per pass	Taxable	\$ 301.80	\$ 309.30	\$ 7.50	2.49%	Council
Multi Pass – Aquatics							
Adult - 20 Pass	Per pass	Taxable	\$ 139.40	\$ 144.00	\$ 4.60	3.30%	Council
Adult -50 Pass	Per pass	Taxable	\$ 348.50	\$ 360.00	\$ 11.50	3.30%	Council
Child - 20 Pass	Per pass	Taxable	\$ 103.10	\$ 100.80	\$ (2.30)	-2.23%	Council
Child - 50 Pass	Per pass	Taxable	\$ 257.80	\$ 252.00	\$ (5.80)	-2.25%	Council
Concession - 20 Pass	Per pass	Taxable	\$ 97.60	\$ 100.80	\$ 3.20	3.28%	Council
Concession - 50 Pass	Per pass	Taxable	\$ 244.00	\$ 252.00	\$ 8.00	3.28%	Council
Facility Hire							
Up to four hours	Per booking	Taxable	\$ 589.40	\$ 604.10	\$ 14.70	2.49%	Council
Up to ten hours	Per booking	Taxable	\$ 912.30	\$ 935.10	\$ 22.80	2.50%	Council
Lane hourly - commercial	Per hour per lane	Taxable	\$ 48.70	\$ 49.90	\$ 1.20	2.46%	Council
Lane hourly - community	Per hour per lane	Taxable	\$ 5.40	\$ 5.50	\$ 0.10	1.85%	Council
School booking cancellation fee (per lane) (<12 hrs notice)	Per lane	Taxable	\$ 53.10	\$ 54.40	\$ 1.30	2.45%	Council
Functional Studio	Per hour	Taxable	\$ 69.00	\$ 70.70	\$ 1.70	2.46%	Council
Multi-purpose room	Per hour	Taxable	\$ 74.30	\$ 76.20	\$ 1.90	2.56%	Council
Memberships - Gold							
12 months	Per membership	Taxable	\$ 1,158.50	\$ 1,187.50	\$ 29.00	2.50%	Council
3 months	Per membership	Taxable	\$ 289.70	\$ 296.90	\$ 7.20	2.49%	Council
Direct debit monthly rate	Per membership per month	Taxable	\$ 96.60	\$ 99.00	\$ 2.40	2.48%	Council
Direct Debit monthly Concession Rate	Per membership per month	Taxable	\$ 67.50	\$ 69.30	\$ 1.80	2.67%	Council

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Aquazone							
Memberships - Gym and Swim							
12 months	Per membership	Taxable	\$ 1,024.60	\$ 1,050.20	\$ 25.60	2.50%	Council
3 months	Per membership	Taxable	\$ 256.10	\$ 262.50	\$ 6.40	2.50%	Council
Direct debit monthly rate	Per membership per month	Taxable	\$ 85.40	\$ 87.50	\$ 2.10	2.46%	Council
Direct Debit monthly Concession Rate	Per membership per month	Taxable	\$ 59.80	\$ 61.30	\$ 1.50	2.51%	Council
Memberships - Fitness and Swim							
12 months	Per membership	Taxable	\$ 1,024.60	\$ 1,050.20	\$ 25.60	2.50%	Council
3 months	Per membership	Taxable	\$ 256.10	\$ 262.50	\$ 6.40	2.50%	Council
Direct debit monthly rate	Per membership per month	Taxable	\$ 85.40	\$ 87.50	\$ 2.10	2.46%	Council
Direct Debit monthly Concession Rate	Per membership per month	Taxable	\$ 59.80	\$ 61.30	\$ 1.50	2.51%	Council
Memberships - Swim Only							
12 months	Per membership	Taxable	\$ 922.50	\$ 945.60	\$ 23.10	2.50%	Council
3 months	Per membership	Taxable	\$ 230.60	\$ 236.40	\$ 5.80	2.52%	Council
Direct debit monthly rate	Per membership per month	Taxable	\$ 76.90	\$ 78.80	\$ 1.90	2.47%	Council
Direct Debit monthly Concession Rate	Per membership per month	Taxable	\$ 53.80	\$ 55.10	\$ 1.30	2.42%	Council
Memberships - Family Swim							
12 months	Per membership	Taxable	\$ 2,036.90	\$ 2,087.80	\$ 50.90	2.50%	Council
3 months	Per membership	Taxable	\$ 509.20	\$ 521.90	\$ 12.70	2.49%	Council
Direct debit monthly rate	Per membership per month	Taxable	\$ 169.70	\$ 173.90	\$ 4.20	2.47%	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	\$ 47.80	\$ 49.00	\$ 1.20	2.51%	Council
Curatorial Advice – per hour	Per hour	Taxable	\$ 132.60	\$ 135.90	\$ 3.30	2.49%	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	\$ 47.80	\$ 49.00	\$ 1.20	2.51%	Council
Art Gallery							
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	\$ 30.00	\$ 30.00	\$ -	0.00%	Council
Individual concession 3 years	Per subscription	Taxable	\$ 80.00	\$ 80.00	\$ -	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	\$ 1.10	\$ 1.10	\$ -	0.00%	Council
Commission on consignment shop sales	Per sale	Taxable	\$ 0.30	\$ 0.30	\$ -	0.00%	Council
Meetings/functions	Per hour	Taxable	\$ 132.60	\$ 135.90	\$ 3.30	2.49%	Council
Back loading frames – per hour each	Per hour / each	Taxable	\$ 10.70	\$ 11.00	\$ 0.30	2.80%	Council
Lectern hire	Per hour	Taxable	\$ 10.70	\$ 11.00	\$ 0.30	2.80%	Council
Microphone and overhead PA	Per hour	Taxable	\$ 21.20	\$ 21.70	\$ 0.50	2.36%	Council

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Warrnambool Stadium							
Stadium Hire							
Court hire for licenced resident sports associations domestic competitions & training	Per hour	Taxable	\$ 42.00	\$ 43.00	\$ 1.00	2.38%	Council
Hourly rate with lights: commercial	Per hour	Taxable	\$ 369.00	\$ 378.20	\$ 9.20	2.49%	Council
Hourly rate with lights: community/school	Per hour	Taxable	\$ 261.40	\$ 267.90	\$ 6.50	2.49%	Council
School use between 9am - 3pm	Per booking	Taxable	\$ 1,004.50	\$ 1,030.00	\$ 25.50	2.54%	Council
Highball Court - up to 12 hours	Per booking	Taxable	\$ 527.90	\$ 541.10	\$ 13.20	2.50%	Council
Highball Court - with lights: commercial	Per hour	Taxable	\$ 83.00	\$ 84.00	\$ 1.00	1.20%	Council
Highball Court - with lights: community/school	Per hour	Taxable	\$ 62.50	\$ 64.00	\$ 1.50	2.40%	Council
Highball Court - School use between 9am - 3pm	Per booking	Taxable	\$ 369.00	\$ 375.00	\$ 6.00	1.63%	Council
Show Court - up to 12 hours	Per booking	Taxable	\$ 686.80	\$ 704.00	\$ 17.20	2.50%	Council
Show Court - with lights: commercial	Per hour	Taxable	\$ 83.00	\$ 84.00	\$ 1.00	1.20%	Council
Show Court - with lights: community/school	Per hour	Taxable	\$ 62.50	\$ 64.00	\$ 1.50	2.40%	Council
Show Court - School use between 9am - 3pm	Per booking	Taxable	\$ 369.00	\$ 378.00	\$ 9.00	2.44%	Council
Seahawks/Mermaids Home Games & Finals							
Both Teams	Per game	Taxable	\$ 697.00	\$ 710.00	\$ 13.00	1.87%	Council
Single Team	Per game	Taxable	\$ 430.50	\$ 440.00	\$ 9.50	2.21%	Council
Multi-Purpose Room							
Up to 12 hours (with other hires)	Per booking	Taxable	\$ 205.00	\$ 210.00	\$ 5.00	2.44%	Council
Up to 12 hours (room only)	Per booking	Taxable	\$ 410.00	\$ 420.00	\$ 10.00	2.44%	Council
Multi-purpose room - Per hour	Per hour	Taxable	\$ 61.50	\$ 63.00	\$ 1.50	2.44%	Council
User groups up to 12 hours	Per booking	Taxable	\$ 153.80	\$ 157.60	\$ 3.80	2.47%	Council
Facility Hire							
Kitchen facilities	Per booking	Taxable	\$ 194.80	\$ 200.00	\$ 5.20	2.67%	Council
User group sports hire up to 12 hours	Per booking	Taxable	\$ 1,322.30	\$ 1,355.40	\$ 33.10	2.50%	Council
3crt stadium Commercial users up to 12 hours	Per booking	Taxable	\$ 1,906.50	\$ 1,954.20	\$ 47.70	2.50%	Council
2crt NB stadium up to 12 hours	Per booking	Taxable	\$ 1,009.60	\$ 1,034.80	\$ 25.20	2.50%	Council
Outside School Hours Care							
Vacation care daily rate	Per day	Non-Taxable	\$ 90.20	\$ 92.50	\$ 2.30	2.55%	Council
After school care casual rate per session	Per session	Non-Taxable	\$ 31.90	\$ 32.70	\$ 0.80	2.51%	Council
After school care permanent rate per session	Per session	Non-Taxable	\$ 28.70	\$ 29.40	\$ 0.70	2.44%	Council
Childrens Services							
Centre Based Care							
User Fees & Charges							
Daily fee - Jul to Dec	Per day	Non-Taxable	\$ 132.00	\$ 140.00	\$ 8.00	6.06%	Council
Daily fee - Jan to June	Per day	Non-Taxable	\$ 132.00	\$ 140.00	\$ 8.00	6.06%	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	\$ 10.50	\$ 11.00	\$ 0.50	4.76%	Council
Educator Levy - per hour	Per hour	Non-Taxable	\$ 1.20	\$ 1.30	\$ 0.10	8.33%	Council

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Community Care (previously HACC)							
Home Maintenance							
Lawn mowing and tip fees: low	Per hour	Non-Taxable	\$ 21.70	\$ 22.40	\$ 0.70	3.23%	Council
Lawn mowing and tip fees: medium & couples	Per hour	Non-Taxable	\$ 41.20	\$ 51.50	\$ 10.30	25.00%	Council
Lawn mowing and tip fees: Private	Per hour	Taxable	\$ 82.90	\$ 103.60	\$ 20.70	24.97%	Council
Home Care Packages and Brokerage Clients	Per hour	Taxable	\$ 82.90	\$ 103.60	\$ 20.70	24.97%	Council
Tip fee		Taxable	\$ 5.30	\$ 6.60	\$ 1.30	24.53%	Council
HACC - Lawn mowing and tip fees: low (plus cost of materials)	Per hour	Non-Taxable	\$ 14.15	\$ 14.60	\$ 0.45	3.18%	Council
HACC - Lawn mowing and tip fees: Medium (plus cost of materials)	Per hour	Non-Taxable	\$ 21.10	\$ 21.70	\$ 0.60	2.84%	Council
Property modification (plus cost of materials): low	Per hour	Non-Taxable	\$ 21.70	\$ 22.20	\$ 0.50	2.30%	Council
Property modification (plus cost of materials): medium	Per hour	Non-Taxable	\$ 41.20	\$ 73.50	\$ 32.30	78.40%	Council
Property modification (plus cost of materials): Private	Per hour	Taxable	\$ 82.90	\$ 103.60	\$ 20.70	24.97%	Council
Home Care Packages and Brokerage Clients	Per hour	Taxable	\$ 82.90	\$ 103.60	\$ 20.70	24.97%	Council
Note: Minimum 1 hour applies to home maintenance							
Home Care							
HACC Community Care Low care	Per hour	Non-Taxable	\$ 9.80	\$ 13.10	\$ 3.30	33.67%	Council
HACC Community Care Medium Care	Per hour	Non-Taxable	\$ 17.40	\$ 17.65	\$ 0.25	1.44%	Council
HACC Community Care High care	Per hour	Non-Taxable	\$ 53.50	\$ 87.10	\$ 33.60	62.80%	Council
Home Care Packages and Brokerage Clients	Per hour	Non-Taxable	\$ 69.70	\$ 87.10	\$ 17.40	24.96%	Council
CHSP Personal care – low	Per hour	Non-Taxable	\$ 9.80	\$ 13.10	\$ 3.30	33.67%	Council
CHSP Personal care – medium	Per hour	Non-Taxable	\$ 17.40	\$ 23.50	\$ 6.10	35.06%	Council
CHSP Personal care - High	Per hour	Non-Taxable	\$ 53.50	\$ 87.10	\$ 33.60	62.80%	Council
Home Care Packages and Brokerage Clients	Per hour	Non-Taxable	\$ 69.70	\$ 87.10	\$ 17.40	24.96%	Council
CHSP Community Care Low	Per hour	Non-Taxable	\$ 9.80	\$ 13.10	\$ 3.30	33.67%	Council
CHSP Community Care Medium	Per hour	Non-Taxable	\$ 17.40	\$ 23.50	\$ 6.10	35.06%	Council
CHSP Community Care High	Per hour	Non-Taxable	\$ 53.50	\$ 87.10	\$ 33.60	62.80%	Council
Home Care Packages and Brokerage Clients	Per hour	Non-Taxable	\$ 69.70	\$ 87.10	\$ 17.40	24.96%	Council
Note: Minimum 1/2 hour applies to home care							
Flexible Respite care	Per session	Non-Taxable	\$ 5.40	\$ 7.00	\$ 1.60	29.63%	Council
Respite Care Programs	Per session	Non-Taxable	\$ 8.50	\$ 8.80	\$ 0.30	3.53%	Council
Accommodation Respite care	One night	Non-Taxable	\$ 15.90	\$ 16.40	\$ 0.50	3.14%	Council
Accommodation Respite care	Two night	Non-Taxable	\$ 26.60	\$ 27.40	\$ 0.80	3.01%	Council
CACPS	Per hour	Taxable	\$ 69.50	\$ 71.60	\$ 2.10	3.02%	Council
Post Acute Care	Per hour	Taxable	\$ 69.50	\$ 71.60	\$ 2.10	3.02%	Council
CHSP/HACC Financial Hardship Fee	Per Application	Taxable	\$ 3.20	\$ 3.30	\$ 0.10	3.12%	Council
Plus travel costs per km - Private Clients / Fees for Service	Per km	Taxable	\$ 1.50	\$ 1.60	\$ 0.10	6.67%	Council
Note: - Minimum 1 hour applies to Home Care and Respite Care services - Minimum ½ hour applies to Personal Care services - Minimum 1 hour will apply to all services provided outside of regular hours, Monday to Friday 6 am to 6pm - Time and ½ is charged to CACPS and PAC after 6pm for the first 2 hours and then double time after that, Saturday incurs time and ½ for the first 2 hours and then double time before midday - After midday until Monday morning 6am charges are double time - All CHSP & HACC PYP Programs are GST free							

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 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	\$ 8.60	\$ 8.90	\$ 0.30	3.49%	Council
CHSP Daily session fee – medium	Per session	Non-Taxable	\$ 10.70	\$ 11.00	\$ 0.30	2.80%	Council
CHSP Daily session fee – high	Per session	Non-Taxable	\$ 43.30	\$ 44.60	\$ 1.30	3.00%	Council
CHSP In Venue Meal	Per meal	Non-Taxable	\$ 9.90	\$ 10.20	\$ 0.30	3.03%	Council
CHSP Café program	Per session	Non-Taxable	\$ 8.60	\$ 8.90	\$ 0.30	3.49%	Council
CHSP Financial Hardship Fee	Per Application	Taxable	\$ 3.20	\$ 3.30	\$ 0.10	3.12%	Council
CHSP Social Support Individual - session fee	Per session	Non-Taxable	N/A	\$ 8.80			Council
HACC Daily session fee – low & medium	Per session	Non-Taxable	\$ 8.60	\$ 8.90	\$ 0.30	3.49%	Council
HACC Daily session fee – high & full cost participants (GST free)	Per session	Non-Taxable	\$ 43.30	\$ 44.60	\$ 1.30	3.00%	Council
HACC In Venue Meal	Per meal	Non-Taxable	\$ 9.90	\$ 10.20	\$ 0.30	3.03%	Council
HACC Café program	Per session	Non-Taxable	\$ 8.60	\$ 8.90	\$ 0.30	3.49%	Council
HACC Financial Hardship Fee	Per Application	Taxable	\$ 3.20	\$ 3.30	\$ 0.10	3.12%	Council
Meals On Wheels							
CHSP Meal 3 course	Per meal	Non-Taxable	\$ 13.00	\$ 13.50	\$ 0.50	3.85%	Council
HACC Meal 3 course	Per meal	Non-Taxable	\$ 13.00	\$ 13.50	\$ 0.50	3.85%	Council
CHSP Meal 2 course	Per meal	Non-Taxable	\$ 10.00	\$ 10.40	\$ 0.40	4.00%	Council
HACC Meal 2 course	Per meal	Non-Taxable	\$ 10.00	\$ 10.40	\$ 0.40	4.00%	Council
HCP Meal 3 Course	Per meal	Non-Taxable	\$ 20.20	\$ 21.20	\$ 1.00	4.95%	Council
Archie Graham							
User Fees & Charges							
Hydro pools casual admission	Per admission	Non-Taxable	\$ 10.80	\$ 11.10	\$ 0.30	2.78%	Council
Commercial pool use	Per use	Taxable	\$ 107.90	\$ 110.60	\$ 2.70	2.50%	Council
Community pool use	Per use	Taxable	\$ 75.50	\$ 77.40	\$ 1.90	2.52%	Council
Tech Support	Per session	Taxable	\$ 7.50	\$ 7.70	\$ 0.20	2.67%	Council
Mahjong, scrabble, backgammon	Per session	Taxable	\$ 2.00	\$ 2.10	\$ 0.10	5.00%	Council
Room hire							
Small Interview Room - Office Style / Interview Room (Capacity 2-3)	Per hour per room	Taxable	\$ 17.40	\$ 17.80	\$ 0.40	2.30%	Council
Small Interview Room - Office Style / Interview Room (Capacity 2-3)	Per half day per room	Taxable	\$ 58.40	\$ 59.90	\$ 1.50	2.57%	Council
Small Interview Room - Office Style / Interview Room (Capacity 2-3)	Per full day per room	Taxable	\$ 104.60	\$ 107.20	\$ 2.60	2.49%	Council
Medium Interview Room - Office Style / Interview Room (Capacity 4-6)	Per hour per room	Taxable	\$ 23.10	\$ 23.70	\$ 0.60	2.60%	Council
Medium Interview Room - Office Style / Interview Room (Capacity 4-6)	Per half day per room	Taxable	\$ 81.50	\$ 83.50	\$ 2.00	2.45%	Council
Medium Interview Room - Office Style / Interview Room (Capacity 4-6)	Per full day per room	Taxable	\$ 138.40	\$ 141.90	\$ 3.50	2.53%	Council
Seniors Meeting Room - Lecture/Workshop: Tables and chairs (Capacity 30/20)	Per hour per room	Taxable	\$ 28.70	\$ 29.40	\$ 0.70	2.44%	Council
Seniors Meeting Room - Lecture/Workshop: Tables and chairs (Capacity 30/20)	Per half day per room	Taxable	\$ 98.40	\$ 100.90	\$ 2.50	2.54%	Council
Seniors Meeting Room - Lecture/Workshop: Tables and chairs (Capacity 30/20)	Per full day per room	Taxable	\$ 184.50	\$ 189.10	\$ 4.60	2.49%	Council
Recreation Hall - Lecture/Workshop: Tables and chairs (Capacity 150/80)	Per hour per room	Taxable	\$ 46.10	\$ 47.30	\$ 1.20	2.60%	Council
Recreation Hall - Lecture/Workshop: Tables and chairs (Capacity 150/80)	Per half day per room	Taxable	\$ 151.70	\$ 155.50	\$ 3.80	2.50%	Council
Recreation Hall - Lecture/Workshop: Tables and chairs (Capacity 150/80)	Per full day per room	Taxable	\$ 276.80	\$ 283.70	\$ 6.90	2.49%	Council
Community Programs 1 - Lecture/Workshop: Tables and chairs (Capacity 35/25)	Per hour per room	Taxable	\$ 40.50	\$ 41.50	\$ 1.00	2.47%	Council
Community Programs 1 - Lecture/Workshop: Tables and chairs (Capacity 35/25)	Per half day per room	Taxable	\$ 138.40	\$ 141.90	\$ 3.50	2.53%	Council

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Archie Graham							
Room hire (contt)							
Community Programs 1 - Lecture/Workshop: Tables and chairs (Capacity 35/25)	Per full day per room	Taxable	\$ 232.70	\$ 238.50	\$ 5.80	2.49%	Council
Community Programs 2 - Lecture/Workshop: Tables and chairs (Capacity 30/20)	Per hour per room	Taxable	\$ 34.90	\$ 35.80	\$ 0.90	2.58%	Council
Community Programs 2 - Lecture/Workshop: Tables and chairs (Capacity 30/20)	Per half day per room	Taxable	\$ 115.80	\$ 118.70	\$ 2.90	2.50%	Council
Community Programs 2 - Lecture/Workshop: Tables and chairs (Capacity 30/20)	Per full day per room	Taxable	\$ 209.10	\$ 214.30	\$ 5.20	2.49%	Council
West Warrnambool Neighbourhood House							
WWNH Meeting Room: Tables and Chairs (Capacity 10/15)	Per 2 hours per room	Taxable	NEW	\$ 25.00			
WWNH Meeting Room: Tables and Chairs (Capacity 10/15)	Per half day per room	Taxable	NEW	\$ 50.00			
WWNH Meeting Room: Tables and Chairs (Capacity 10/15)	Per full day per room	Taxable	NEW	\$ 100.00			
WWNH Community Space: Tables and Chairs (Capacity 12/16)	Per 2 hours per room	Taxable	NEW	\$ 37.50			
WWNH Community Space: Tables and Chairs (Capacity 12/16)	Per half day per room	Taxable	NEW	\$ 75.00			
WWNH Community Space: Tables and Chairs (Capacity 12/16)	Per full day per room	Taxable	NEW	\$ 150.00			
<p>Note:</p> <ul style="list-style-type: none"> - Not for Profit (NFP) Organisations will receive a flat 50% discount on full rates outlined above. NFP eligibility status must be confirmed by providing documentation outlining registration with a regulatory body - Volunteer groups can access Archie venues at no charge, subject to room availability and proof of volunteer status - Please note Organisations may apply for financial assistance for room hire fee through the Community Support Fund https://www.warrnambool.vic.gov.au/community-development-fund - Alternatively organisations may negotiate in-kind donation of room hire through a Warrnambool City Council partnership arrangement 							
Health							
Food							
Class 1 - Aged Care/Hospitals	Per application	Non-Taxable	\$ 793.20	\$ 813.00	\$ 19.80	2.50%	Council
Class 1 - Childcare	Per application	Non-Taxable	\$ 528.80	\$ 542.00	\$ 13.20	2.50%	Council
Class 2 - Supermarket	Per application	Non-Taxable	\$ 1,500.00	\$ 1,537.50	\$ 37.50	2.50%	Council
Class 2 - Major (ie. large capacity venues, licensed hotels/gaming venues, manufacturers, large food franchises)	Per application	Non-Taxable	\$ 717.00	\$ 734.90	\$ 17.90	2.50%	Council
Class 2 General	Per application	Non-Taxable	\$ 478.00	\$ 490.00	\$ 12.00	2.51%	Council
Class 2 - Home Based	Per application	Non-Taxable	\$ 382.40	\$ 392.00	\$ 9.60	2.51%	Council
Class 2 - Canteens/sporting club kitchens	Per application	Non-Taxable	\$ 163.90	\$ 168.00	\$ 4.10	2.50%	Council
Class 2 - Additional FoodTrader Component	Per application	Non-Taxable	\$ 136.00	\$ 139.40	\$ 3.40	2.50%	Council
Class 3 - Supermarket	Per application	Non-Taxable	\$ 478.00	\$ 490.00	\$ 12.00	2.51%	Council
Class 3 and 3A - General	Per application	Non-Taxable	\$ 244.00	\$ 250.10	\$ 6.10	2.50%	Council
Class 3 - Home Based	Per application	Non-Taxable	\$ 183.00	\$ 187.60	\$ 4.60	2.51%	Council
Class 3 - Additional FoodTrader Component	Per application	Non-Taxable	\$ 76.00	\$ 77.90	\$ 1.90	2.50%	Council
Hairdressers, beauty salons (one off fee)	Per application	Non-Taxable	\$ 237.10	\$ 243.00	\$ 5.90	2.49%	Council
Beauty premises - General Procedures	Per application	Non-Taxable	\$ 168.10	\$ 172.30	\$ 4.20	2.50%	Council
Beauty premises - Skin Penetration	Per application	Non-Taxable	\$ 252.00	\$ 258.30	\$ 6.30	2.50%	Council

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 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	\$ 779.40	\$ 818.20	\$ 38.80	4.98%	Statutory
Application for minor alteration to OWMS [2]	Per application	Non-Taxable	\$ 594.00	\$ 623.50	\$ 29.50	4.97%	Statutory
Transfer a permit [3]	Per application	Non-Taxable	\$ 158.40	\$ 166.30	\$ 7.90	4.99%	Statutory
Amend a permit [4]	Per application	Non-Taxable	\$ 165.50	\$ 173.70	\$ 8.20	4.95%	Statutory
Renew a permit [5]	Per application	Non-Taxable	\$ 132.50	\$ 139.10	\$ 6.60	4.98%	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	\$ 318.30	\$ 326.30	\$ 8.00	2.51%	Council
Annual registration fee - subsequent pools	Per registration	Non-Taxable	\$ 53.10	\$ 54.40	\$ 1.30	2.45%	Council
Transfer fee	Per registration	Non-Taxable	50% of Annual Fee				Council
Pool sampling fee - microbiological	Per sample	Non-Taxable	\$ 77.00	\$ 78.90	\$ 1.90	2.47%	Council
New Registration Fees							
New premises pre-application fee and/or pre-registration inspection fee	Per registration	Non-Taxable	\$ 226.50	\$ 232.20	\$ 5.70	2.52%	Council
Notes:							
<i>- Pro-rata fees apply for new registrations (quarterly)</i>							
Transfer fees							
Transfer fee	Per application	Non-Taxable	50% of Annual Fee				Council
Accommodation							
Accommodation premises	Per application		\$ 264.10	\$ 270.70	\$ 6.60	2.50%	Council
Other fees							
Re-inspection fee	Per application		\$ 92.90	\$ 95.20	\$ 2.30	2.48%	Council
Caravan Parks							
Caravan Parks (per site)	Per application		Per Vic govt statutory rate				Statutory
Immunisation							
User Fees & Charges							
Application for immunisation records (search fee)	Per application	Non-Taxable	\$ 27.00	\$ 30.00	\$ 3.00	11.11%	Council
Influenza vaccine & administration (flu injection)	Per injection	Taxable	\$ 29.00	\$ 30.00	\$ 1.00	3.45%	Council
Meningococcal B vaccine & administration	Per injection	Taxable	New	\$ 150.00			
Chickenpox vaccine & administration	Per injection	Taxable	New	\$ 90.00			
Assesment of overseas immunisation records (inclusion on to AIR)	Per child	Non-Taxable	\$ 82.00	\$ 85.00	\$ 3.00	3.66%	Council

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Local Laws							
User Fees & Charges							
Derelict vehicle release	Per vehicle	Non-Taxable	\$ 441.00	\$ 452.00	\$ 11.00	2.49%	Council
Tables and chairs	Per table	Non-Taxable	\$ 185.00	\$ 185.00	\$ -	0.00%	Council
Goods on footpath	Per item	Non-Taxable	\$ 233.00	\$ 238.00	\$ 5.00	2.15%	Council
A/Frames permit	Per frame	Non-Taxable	\$ 162.00	\$ 166.00	\$ 4.00	2.47%	Council
Itinerant trading annual permit	Per application	Non-Taxable	\$ 636.00	\$ 651.00	\$ 15.00	2.36%	Council
Itinerant trading 6 monthly permit	Per application	Non-Taxable	\$ 371.00	\$ 380.00	\$ 9.00	2.43%	Council
Itinerant trading weekend permit	Per application	Non-Taxable	\$ 132.00	\$ 135.00	\$ 3.00	2.27%	Council
Itinerant trading organiser permit (markets and festivals)	Per application	Non-Taxable	\$ 1,591.00	\$ 1,630.00	\$ 39.00	2.45%	Council
Impounded trolley release fee	Per trolley	Non-Taxable	\$ 127.00	\$ 130.00	\$ 3.00	2.36%	Council
Permit to burn	Per permit	Non-Taxable	\$ 127.00	\$ 130.00	\$ 3.00	2.36%	Council
Horses on beach trainer permit	Per permit	Non-Taxable	\$ 272.00	\$ 278.00	\$ 6.00	2.21%	Council
Horses on beach daily access fee	Per horse	Non-Taxable	\$ 3.60	\$ 3.70	\$ 0.10	2.78%	Council
Horses on beach swim access fee	Per horse	Non-Taxable	\$ 2.10	\$ 2.20	\$ 0.10	4.76%	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	\$ 170.00	\$ 175.00	\$ 5.00	2.94%	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	\$ 5.00	\$ 1.00	25.00%	Non-statutory
Disabled Parking	Per day	Taxable	No charge				Council
Reserved bay permit in CBD per day	Per day	Taxable	\$ 15.00	\$ 15.00	\$ -	0.00%	Council
Credit Surcharge on Smart Meters							
Credit Surcharge on Smart Meters	Per transaction	Taxable	Dependent on Bank Fees				Council
Parking Permits - Disabled and Returned Service							
Replacement	Per permit	Non-Taxable	No charge				Council
New	Per permit	Non-Taxable	No charge				Council
Resident Parking permit	Per permit per annum	Non-Taxable	\$ 15.00	\$ 15.00	\$ -	0.00%	Council
Car parking Fines							
Car parking fines set by Council (0.5 Penalty Unit)	Per fine	Non-Taxable	\$ 99.00	\$ 99.00	\$ -	0.00%	Non-statutory
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	\$ 37.00	\$ 37.00	\$ -	0.00%	Council
Declared Dangerous or Restricted Breed	Per dog	Non-Taxable	\$ 338.00	\$ 338.00	\$ -	0.00%	Council

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Local Laws							
Animal Registrations (cont)							
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	\$ 102.00	\$ 102.00	\$ -	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	\$ 205.00	\$ 205.00	\$ -	0.00%	Council
Registered animal businesses	Per businesses	Non-Taxable	\$ 210.00	\$ 210.00	\$ -	0.00%	Council
Impounded animal release fee: Cat	Per Cat	Non-Taxable	\$ 170.00	\$ 170.00	\$ -	0.00%	Council
Impounded animal release fee: Dog	Per Dog	Non-Taxable	\$ 170.00	\$ 170.00	\$ -	0.00%	Council
Notes:							
- Animal registration fees apply from 1 April 2024							
- Pro-rata fees – 50% of pet registration fees apply after 1 November							
- Deceased animals – 50% refund of fees available/claimed up to 1 November of current registration period							
Local Law - Stock Crossing Permit	Per transaction	Non-Taxable	\$ 160.00	\$ 160.00	\$ -	0.00%	Council
Short stay accomodation							
Short Stay Accommodation	Per Dwelling	Non-Taxable	\$ 400.00	\$ -	\$ -	0.00%	Council
Microchip & Vaccination Fees							
Microchip fee	Per animal	Non-taxable	\$ 35.00	\$ 36.00	\$ 1.00	2.86%	Council
Vaccination fee	Per animal	Non-taxable	\$ 45.00	\$ 46.00	\$ 1.00	2.22%	Council
Animal Adoption Fees							
Dogs - Single adoptions							
Senior dog (9 years +)	Per animal	Taxable	No fee	No fee			Council
Adult dog (over 12 months)	Per animal	Taxable	\$ 500.00	\$ 512.00	\$ 12.00	2.40%	Council
Adult dog (6- 12 months)	Per animal	Taxable	\$ 600.00	\$ 615.00	\$ 15.00	2.50%	Council
Puppy (2-6 months)	Per animal	Taxable	\$ 650.00	\$ 666.00	\$ 16.00	2.46%	Council
Dogs - In Pairs adoptions							
Senior dog (9 years +)	Per pair	Taxable	No fee	No fee			Council
Adult dog (over 12 months)	Per pair	Taxable	\$ 700.00	\$ 717.00	\$ 17.00	2.43%	Council
Adult dog (6- 12 months)	Per pair	Taxable	\$ 850.00	\$ 871.00	\$ 21.00	2.47%	Council
Puppy (2-6 months)	Per pair	Taxable	\$ 900.00	\$ 922.00	\$ 22.00	2.44%	Council
Cats - Single adoptions							
Senior cat (10 years +)	Per animal	Taxable	No fee	No fee			Council
Adult cat (over 6 months)	Per animal	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Council
Kitten (under 6 months)	Per animal	Taxable	\$ 235.00	\$ 240.00	\$ 5.00	2.13%	Council
Cats - In Pairs adoptions							
Senior cat (10 years +)	Per pair	Taxable	No fee	No fee			Council
Adult cat (over 6 months)	Per pair	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Council
Kitten (under 6 months)	Per pair	Taxable	\$ 235.00	\$ 240.00	\$ 5.00	2.13%	Council
Small animals							
Rabbit	Per animal/pair	Taxable	No fee	\$ 46.00			Council
Guinea pig	Per animal/pair	Taxable	No fee	\$ 46.00			Council
Ferret	Per animal/pair	Taxable	No fee	\$ 46.00			Council
Rat	Per animal/pair	Taxable	No fee	No fee			Council
Poultry							
Chicken	Per animal/pair	Taxable	No fee	No fee			Council
Duck	Per animal/pair	Taxable	No fee	No fee			Council

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Local Laws							
Surrender Fees							
Dog surrender fee	Per animal	Taxable	\$ 55.00	\$ 56.00	\$ 1.00	1.82%	Council
Cat surrender fee	Per animal	Taxable	\$ 45.00	\$ 46.00	\$ 1.00	2.22%	Council
Kitten litter surrender fee (2+ kittens)	Per litter	Taxable		\$ 85.00			Council
Flagstaff Hill							
Admission Fees							
Adults	Per admission	Taxable	\$ 20.20	\$ 20.50	\$ 0.30	1.49%	Council
Concession	Per admission	Taxable	\$ 15.90	\$ 16.50	\$ 0.60	3.77%	Council
Child	Per admission	Taxable	\$ 9.50	\$ 10.00	\$ 0.50	5.26%	Council
Family	Per admission	Taxable	\$ 52.50	\$ 54.00	\$ 1.50	2.86%	Council
Member School Education visits	Per admission	Taxable	\$ 4.80	\$ 5.00	\$ 0.20	4.17%	Council
Additional Education Sessions	Per admission	Taxable	\$ 4.20	\$ 4.50	\$ 0.30	7.14%	Council
Sound & Light Show Admissions							
Adults	Per admission	Taxable	\$ 32.80	\$ 33.50	\$ 0.70	2.13%	Council
Concession	Per admission	Taxable	\$ 29.70	\$ 30.50	\$ 0.80	2.69%	Council
Child	Per admission	Taxable	\$ 18.00	\$ 18.50	\$ 0.50	2.78%	Council
Family (2A + 2C)	Per admission	Taxable	\$ 83.80	\$ 86.00	\$ 2.20	2.63%	Council
Additional Child	Per admission	Taxable	\$ 12.70	\$ 13.00	\$ 0.30	2.36%	Council
Day and Night Package (30% off your Day Entry when you purchase Night Show)							
Adults	Per admission	Taxable	\$ 46.80	\$ 48.00	\$ 1.20	2.56%	Council
Concession	Per admission	Taxable	\$ 40.80	\$ 42.00	\$ 1.20	2.94%	Council
Child	Per admission	Taxable	\$ 24.80	\$ 25.50	\$ 0.70	2.82%	Council
Family (2A + 2C)	Per admission	Taxable	\$ 119.70	\$ 123.00	\$ 3.30	2.76%	Council
Flagstaff Hill Memberships							
Individual	Per membership	Taxable	\$ 44.60	\$ 45.50	\$ 0.90	2.02%	Council
Grandparents (2A + Children)	Per membership	Taxable	\$ 79.50	\$ 81.50	\$ 2.00	2.52%	Council
Family (2A + Children)	Per membership	Taxable	\$ 100.80	\$ 103.50	\$ 2.70	2.68%	Council
Full Family (2G + 2A + Children)	Per membership	Taxable	\$ 127.30	\$ 130.50	\$ 3.20	2.51%	Council
School Memberships							
Enrolment of 0-50 students	Per membership	Taxable	\$ 63.70	\$ 65.50	\$ 1.80	2.83%	Council
Enrolment of 51-100 students	Per membership	Taxable	\$ 79.50	\$ 81.50	\$ 2.00	2.52%	Council
Enrolment of 101-250 students	Per membership	Taxable	\$ 100.80	\$ 103.50	\$ 2.70	2.68%	Council
Enrolment of 251-500 students	Per membership	Taxable	\$ 138.00	\$ 141.50	\$ 3.50	2.54%	Council
Enrolment of 500 students or more	Per membership	Taxable	\$ 164.40	\$ 168.50	\$ 4.10	2.49%	Council
Weddings and Functions							
Flagstaff – Ceremony Only	Per ceremony	Taxable	\$ 954.80	\$ 980.00	\$ 25.20	2.64%	Council
Flagstaff – Marquee	Per marquee	Taxable	\$ 2,652.20	\$ 2,715.00	\$ 62.80	2.37%	Council
Mission to Seaman's Church	Per event	Taxable	\$ 689.60	\$ 705.00	\$ 15.40	2.23%	Council
The Wharf in front of the Steam Packet Inn	Per event	Taxable	\$ 689.60	\$ 705.00	\$ 15.40	2.23%	Council
The Village Green	Per event	Taxable	\$ 689.60	\$ 705.00	\$ 15.40	2.23%	Council
The Sailmaker's Loft	Per event	Taxable	\$ 1,007.90	\$ 1,035.00	\$ 27.10	2.69%	Council
Wharf Theatre	Per event	Taxable	\$ 1,167.00	\$ 1,200.00	\$ 33.00	2.83%	Council
Hire of the Steam Packet Inn Venue Only	Per event	Taxable	\$ 530.40	\$ 545.00	\$ 14.60	2.75%	Council
Hire of the Steam Packet Inn (Hourly Rate)	Per hour	Taxable	\$ 159.20	\$ 165.00	\$ 5.80	3.64%	Council
Wedding Photo's in the Village (Hourly Rate)	Per hour	Taxable	\$ 159.20	\$ 165.00	\$ 5.80	3.64%	Council
Visitor Services							
City Highlights 1 Hour Tour	Per tour	Taxable	\$ 100.80	\$ 103.50	\$ 2.70	2.68%	Council

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
'Meet a Maremma' tours							
User Fees & Charges							
TOUR FEES (INDIVIDUALS)							
Adults	Per admission	Taxable	\$ 22.00	\$ 22.60	0.60	2.73%	Council
Concession	Per admission	Taxable	\$ 16.00	\$ 16.40	0.40	2.50%	Council
Child (5-12 years)	Per admission	Taxable	\$ 8.20	\$ 8.40	0.20	2.44%	Council
Family (2 Adult, 2 Child)	Per admission	Taxable	\$ 48.00	\$ 49.20	1.20	2.50%	Council
Student	Per admission	Taxable	\$ 16.00	\$ 16.40	0.40	2.50%	Council
Under 5 (free of charge)	Per admission	Taxable		\$ -	0.00		Council
SCHOOL GROUPS (Kindergarten to Year 12):							
Minimum cost - Up to 30 students	per group	taxable		\$ 250.00	\$ 250.00		
31-60 students	per group	taxable		\$ 350.00	\$ 350.00		
61-90 students	per group	taxable		\$ 450.00	\$ 450.00		
ADULT GROUPS:							
Minimum cost - Up to 20 participants	per group	taxable		\$ 350.00	\$ 350.00		
21-50 participants	per group	taxable		\$ 450.00	\$ 450.00		
CONCESSION GROUPS:							
Minimum cost - Up to 20 participants	per group	taxable		\$ 250.00	\$ 250.00		
21-50 participants	per group	taxable		\$ 350.00	\$ 350.00		
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.							
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:							
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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	2024-25 Fee Inc GST	2025-26 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	\$ 80.00	\$ 84.00	\$ 4.00	5.00%	Council
Sites Powered : Peak Season - Night two person	Per site	Taxable	\$ 80.00	\$ 84.00	\$ 4.00	5.00%	Council
Sites Powered : Peak Season - Night single	Per site	Taxable	\$ 68.00	\$ 72.00	\$ 4.00	5.88%	Council
Sites Powered: High Season - Daily powered	Per site	Taxable	\$ 66.00	\$ 66.00	\$ -	0.00%	Council
Sites Powered: High Season - Night two person	Per site	Taxable	\$ 55.00	\$ 55.00	\$ -	0.00%	Council
Sites Powered: High Season - Night single	Per site	Taxable	\$ 45.00	\$ 45.00	\$ -	0.00%	Council
Sites Powered: Low Season - Daily powered	Per site	Taxable	\$ 59.00	\$ 59.00	\$ -	0.00%	Council
Sites Powered: Low Season - Night two person	Per site	Taxable	\$ 47.00	\$ 47.00	\$ -	0.00%	Council
Sites Powered: Low Season - Night single	Per site	Taxable	\$ 40.00	\$ 40.00	\$ -	0.00%	Council
Second Car Fee	Per site	Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Council
Boat and tow vehicle	Per site	Taxable	\$ 40.00	\$ 40.00	\$ -	0.00%	Council
Surfside & Shipwreck Holiday Parks							
Sites Unpowered : Peak Season - Daily family unpowered	Per site	Taxable	\$ 68.00	\$ 72.00	\$ 4.00	5.88%	Council
Sites Unpowered : Peak Season - Night two person	Per site	Taxable	\$ 68.00	\$ 72.00	\$ 4.00	5.88%	Council
Sites Unpowered : Peak Season - Night single	Per site	Taxable	\$ 56.00	\$ 60.00	\$ 4.00	7.14%	Council
Sites Unpowered: High Season - Daily family	Per site	Taxable	\$ 54.00	\$ 54.00	\$ -	0.00%	Council
Sites Unpowered: High Season - Night two person	Per site	Taxable	\$ 46.00	\$ 46.00	\$ -	0.00%	Council
Sites Unpowered: High Season - Night single	Per site	Taxable	\$ 40.00	\$ 40.00	\$ -	0.00%	Council
Sites Unpowered: Low Season - Night family	Per site	Taxable	\$ 47.00	\$ 47.00	\$ -	0.00%	Council
Sites Unpowered: Low Season - Night two person	Per site	Taxable	\$ 41.00	\$ 41.00	\$ -	0.00%	Council
Sites Unpowered: Low Season - Night single	Per site	Taxable	\$ 35.00	\$ 35.00	\$ -	0.00%	Council
Surfside Cabins							
Beach Chalet: Peak Season - Daily	Per chalet	Taxable	\$ 305.00	\$ 315.00	\$ 10.00	3.28%	Council
Beach Chalet: Peak Season - Weekly	Per chalet	Taxable	\$ 2,135.00	\$ 2,205.00	\$ 70.00	3.28%	Council
Beach Chalet: High Season - Daily	Per chalet	Taxable	\$ 245.00	\$ 250.00	\$ 5.00	2.04%	Council
Beach Chalet: High Season - Weekly	Per chalet	Taxable	\$ 1,715.00	\$ 1,750.00	\$ 35.00	2.04%	Council
Beach Chalet: Low Season - Daily	Per chalet	Taxable	\$ 220.00	\$ 225.00	\$ 5.00	2.27%	Council
Beach Chalet: Low Season - Weekly	Per chalet	Taxable	\$ 1,540.00	\$ 1,575.00	\$ 35.00	2.27%	Council
Cedar Cabins: Peak Season - Daily	Per cabin	Taxable	\$ 230.00	\$ 240.00	\$ 10.00	4.35%	Council
Cedar Cabins: Peak Season - Weekly	Per cabin	Taxable	\$ 1,614.40	\$ 1,680.00	\$ 65.60	4.06%	Council
Cedar Cabins: High Season - Daily	Per cabin	Taxable	\$ 190.00	\$ 195.00	\$ 5.00	2.63%	Council
Cedar Cabins: High Season - Weekly	Per cabin	Taxable	\$ 1,330.00	\$ 1,365.00	\$ 35.00	2.63%	Council
Cedar Cabins: Low Season - Daily	Per cabin	Taxable	\$ 170.00	\$ 175.00	\$ 5.00	2.94%	Council
Cedar Cabins: Low Season - Weekly	Per cabin	Taxable	\$ 1,190.00	\$ 1,225.00	\$ 35.00	2.94%	Council
Mariner cottages: Peak Season - Daily	Per cottage	Taxable	\$ 220.00	\$ 230.00	\$ 10.00	4.55%	Council
Mariner cottages: Peak Season - Weekly	Per cottage	Taxable	\$ 1,540.00	\$ 1,610.00	\$ 70.00	4.55%	Council
Mariner cottages: High Season - Daily	Per cottage	Taxable	\$ 175.00	\$ 180.00	\$ 5.00	2.86%	Council
Mariner cottages: High Season - Weekly	Per cottage	Taxable	\$ 1,225.00	\$ 1,260.00	\$ 35.00	2.86%	Council
Mariner cottages: Low Season - Daily	Per cottage	Taxable	\$ 155.00	\$ 160.00	\$ 5.00	3.23%	Council
Mariner cottages: Low Season - Weekly	Per cottage	Taxable	\$ 1,085.00	\$ 1,120.00	\$ 35.00	3.23%	Council
Lighthouse Lodge							
Exclusive Use Rate (1-4 guests) – Normal	Per night	Taxable	\$ 390.00	\$ 400.00	\$ 10.00	2.56%	Council
Exclusive Use Rate (1-4 guests) - Peak	Per night	Taxable	\$ 590.00	\$ 600.00	\$ 10.00	1.69%	Council
Exclusive Use Rate (5-6 guests) – Normal	Per night	Taxable	\$ 390.00	\$ 400.00	\$ 10.00	2.56%	Council
Exclusive Use Rate (5-6 guests) - Peak	Per night	Taxable	\$ 590.00	\$ 600.00	\$ 10.00	1.69%	Council

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Waste Management							
User Fees & Charges							
FOGO Compostable Liners (roll of 150)	Per roll	Non-taxable	\$ 12.70	\$ 13.00	\$ 0.30	2.36%	Council
Bin springs	Per springs	Non-taxable	\$ 10.70	\$ 11.00	\$ 0.30	2.80%	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	\$ 229.40	\$ 235.10	\$ 5.70	2.48%	Council
Extension of time for Planning Permits:							
- First extension	Per application	Taxable	\$ 218.50	\$ 224.00	\$ 5.50	2.52%	Council
- Second extension	Per application	Taxable	\$ 328.90	\$ 337.10	\$ 8.20	2.49%	Council
- Additional extensions	Per application	Taxable	\$ 446.00	\$ 457.20	\$ 11.20	2.51%	Council
Approval of Development Plans to the satisfaction of the Responsible Authority	Per application	Taxable	\$ 774.80	\$ 794.20	\$ 19.40	2.50%	Council
Approval of amendments to Development Plans to the satisfaction of the Responsible Authority	Per application	Taxable	\$ 774.80	\$ 794.20	\$ 19.40	2.50%	Council
Approval of 173 Agreements - plus cost of legal advice if required	Per application	Taxable	\$ 191.10	\$ 195.90	\$ 4.80	2.51%	Council
Review of compliance of Section 173 Agreements - (plus cost of legal advice if required)	Per application	Taxable	\$ 191.10	\$ 195.90	\$ 4.80	2.51%	Council
Notification of Planning Applications or Planning Scheme Amendments:							
- Up to 10 letters/notices	Per letter/notice up to 10	Taxable	\$ 127.40	\$ 130.60	\$ 3.20	2.51%	Council
- Additional letters/notices	Per letter/notice	Taxable	\$ 6.20	\$ 6.40	\$ 0.20	3.23%	Council
Plans to Comply Condition (2nd and subsequent changes)	Per application	Taxable	\$ 145.00	\$ 148.60	\$ 3.60	2.48%	Council
Property Inquiry relating to planning history	Per inquiry	Taxable	\$ 189.20	\$ 193.90	\$ 4.70	2.48%	Council
Planning written advice	Per inquiry	Taxable	\$ 171.50	\$ 200.00	\$ 28.50	16.62%	Council
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.							
New dwellings including single detached houses or attached multi unit developments	Up to \$300,000	Taxable	\$ 2,684.10	\$ 2,751.20	\$ 67.10	2.50%	Council
	\$300,001-\$500,000	Taxable	\$ 4,492.80	\$ 4,605.10	\$ 112.30	2.50%	Council
	\$500,001+	Taxable		Price on application			Council
Extensions and/or alterations (including demolitions) to dwellings	Up to \$10,000	Taxable	\$ 758.80	\$ 777.80	\$ 19.00	2.50%	Council
	\$10,001-\$50,000	Taxable	\$ 1,288.80	\$ 1,321.00	\$ 32.20	2.50%	Council
	\$50,001-\$150,000	Taxable	\$ 2,406.10	\$ 2,466.30	\$ 60.20	2.50%	Council
	\$150,001+	Taxable		Price on application			Council
Minor works - Garages/sheds, carports, swimming pools, fences, retaining walls etc.	Up to \$10,000	Taxable	\$ 565.70		\$ (565.70)	-100.00%	Council
	\$10,001-\$20,000	Taxable	\$ 758.80	\$ 777.80	\$ 19.00	2.50%	Council
	\$20,001-\$50,000	Taxable	\$ 1,005.00	\$ 1,030.10	\$ 25.10	2.50%	Council
	\$50,001-\$100,000	Taxable	\$ 1,414.10	\$ 1,449.50	\$ 35.40	2.50%	Council
	>\$100,001+	Taxable		Price on application			Council
Swimming pools and Spas	Any Value	Taxable		Price on application		NEW	Council

Fee/Charge Description	Unit	GST Status	2024-25 Fee Inc GST	2025-26 Fee Inc GST	Fee Increase / Decrease \$	Annual % Change	Basis of Fee
Building							
Non Statutory Building Fees (cont)							
Any additional inspection	Domestic	Taxable	\$ 217.10	\$ 222.50	\$ 5.40	2.49%	Council
	Commercial	Taxable	\$ 293.70	\$ 301.00	\$ 7.30	2.49%	Council
Amendment and/or extension of building permits;	Domestic	Taxable	\$ 217.10	\$ 222.50	\$ 5.40	2.49%	Council
	Commercial	Taxable	\$ 293.70	\$ 301.00	\$ 7.30	2.49%	Council
Amendment of approved plans	Domestic	Taxable	\$ 217.10	\$ 222.50	\$ 5.40	2.49%	Council
	Commercial	Taxable	\$ 293.70	\$ 301.00	\$ 7.30	2.49%	Council
Additional Building Fees							
Administration of Building Notice	Per notice	Taxable	\$ 764.70	\$ 783.80	\$ 19.10	2.50%	Council
Administration of Building Order	Per order	Taxable	\$ 509.70	\$ 522.40	\$ 12.70	2.49%	Council
Temporary Structure Siting Approval	Per siting	Taxable	\$ 509.70	\$ 522.40	\$ 12.70	2.49%	Council
Occupancy Permit for Places of Public Entertainment (POPE)	Per permit	Taxable	\$ 637.10	\$ 653.00	\$ 15.90	2.50%	Council
Provide copy of Building Permit or Occupancy Permit (with owners consent)	Per permit	Taxable	\$ 89.90	\$ 92.10	\$ 2.20	2.45%	Council
Provide copy of Building Permit including plans – Domestic (with owners consent)	Per permit	Taxable	\$ 156.60	\$ 160.50	\$ 3.90	2.49%	Council
Provide copy of Building Permit including plans – Commercial (with owners consent)	Per permit	Taxable	\$ 358.20	\$ 367.20	\$ 9.00	2.51%	Council
Essential Safety Measure Assessment - minimum fee	Per assessment	Taxable	\$ 700.90	\$ 718.40	\$ 17.50	2.50%	Council
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	\$ 0.75	\$ 0.15	25.00%	Council
Colour A3	per page	Taxable	\$ 1.20	\$ 1.50	\$ 0.30	25.00%	Council
Inter library loan - plus cost to Council from provider	per item	Taxable	P.O.A	P.O.A			Council
Debt recovery - plus cost of item	per account	Taxable	\$ 15.50	\$ 15.50	\$ -	0.00%	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	P.O.A			Council
Meeting room hire (commercial) Half day (4 hours)			\$ 200.00	\$ 200.00	\$ -	0.00%	Council
Meeting room hire (commercial) Full day			\$ 350.00	\$ 350.00	\$ -	0.00%	Council
Meeting room hire (NFP + Individual) Half day (four hours)			\$ 150.00	\$ 150.00	\$ -	0.00%	Council
Meeting room hire (NFP + Individual) Full day			\$ 262.50	\$ 262.50	\$ -	0.00%	Council
Meeting room hire (commercial) per hour			\$ 60.00	\$ 60.00	\$ -	0.00%	Council
Meeting room hire (NFP + Individual) per hour			\$ 45.00	\$ 45.00	\$ -	0.00%	Council
Library hire (Commercial or private) After hours			\$ 500.00	\$ 500.00	\$ -	0.00%	Council
Library hire (NFP + Individual) After hours			\$ 375.00	\$ 375.00	\$ -	100.00%	Council
Library hire (Commercial or private) after hours staffing per person/per hour			\$ 50.00	\$ 55.00	\$ 5.00	10.00%	Council
Tech Lab Consumables	per item	Taxable	P.O.A	P.O.A			Council

