

**2018 – 2019**

# **Budget Estimates**



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## **A LOOK *at the* BUDGET**

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Version: 1 –4 June 2018  
ADOPTED 25 JUNE 2018

## Contents

Introduction – Budget 2018/2019 .....	3
1. Rates Resolution .....	4
2. Budget 2018 – 2019 Revenue.....	7
3. Budget 2018 – 2019 Expenses.....	11
4. Budget 2018 – 2019 Department .....	15
5. Capital Budget .....	21
6. Capital Budget - Expenses .....	22
7. Community Services .....	33
8. Ratios .....	35
9. Rates and Charges Policy .....	38
10. Plain English Guide to Council’s Financial Report.....	41
Appendix 1 – Budget Income Statement .....	44
Appendix 2 – Budgeted Cash Flow Statement.....	45
Appendix 3 – Budget Balance Sheet and Equity .....	46

## Introduction – Budget 2018/2019

Provided below is an overview of the changes to the rates resolution for the 2018/2019 financial year:

### General Rate

For 2018/2019 financial year, the general rate for residential, commercial and primary production (other) has increased by 4.1%. In line with Council's desire to bring the differential rating options into line with each other the primary production (forestry) rate has remained unchanged from 2017/2018.

Property Numbers	2017/2018	2018/2019
Total	6665	6644
Rateable (Part or Fully)	6461	6444

### Waste Management

The waste management charge has increased by approximately 4.5% to \$178.00 per tenement, this charge remained unchanged last year from the previous financial year. There are two options for waste bin collection services either a 140 or 240 litre bin.

The garbage collection charges have been set at;

140 litre service	\$91.50
240 litre service	\$150.00

The recycling charge has been increased to \$52.00 per bin for the full year. As the full charge is being levied for 2018/2019 as opposed to only \$25.00 for 2017/2018, the overall increase in rates will be affected by this variance.

### Fire Levy

Contributions required of Council to the State Fire Commission have varied the required contribution by 6.18% in urban areas and -.0002% in rural areas. The State Fire Commission has set the minimum rate for the fire levy at \$40.00.

### Penalty & Interest

The interest percentage maximums are set by legislation, under S.128 of the *Local Government Act 1993*. The maximum percentage that can be charged for 2018/2019 is 8.81%, which is a slight increase from last financial year (8.72%).

Council has not made any changes to the current penalty rate, which is an immediate charge of 6% of the unpaid instalment amount.

### Discount

The discount percentage provided to ratepayers for paying their rates in full will continue at 3%.

# 1. Rates Resolution

That in accordance with the provisions of the *Local Government Act 1993*, Council adopts the rates and charges for the period 1 July 2018 to 30 June 2019 in accordance with the resolutions which follow.

## 1. General Rate:

- 1.1 Pursuant to Section 90 of the *Local Government Act 1993*, Council makes the following general rate on all rateable land (excluding land which is exempt pursuant to the provisions of Section 87) within the Municipal area of Break O'Day for the period commencing 1 July 2018 and ending 30 June 2019, namely a rate of 8.26554 cents in the dollar on the assessed annual value (as adjusted) of the land.
- 1.2 Pursuant to Section 90(4) of the *Local Government Act 1993*, Council sets a minimum amount payable in respect of the general rate of \$551.00.
- 1.3 Pursuant to Section 107(1)(a) of the *Local Government Act 1993*, Council declares by absolute majority, that the general rate is varied as follows:
  - (a) for land which has the defined use, of commercial, in accordance with the list provided by the Valuer General, a varied general rate of 8.26554 cents in the dollar of the assessed annual value (as adjusted) of the land
  - (b) for land which has the defined use, of primary production excluding forestry, in accordance with the list provided by the Valuer General, a varied general rate of 8.26554 cents in the dollar of the assessed annual value (as adjusted) of the land
  - (c) for land which has the defined use, of primary production forestry, in accordance with the list provided by the Valuer General, a varied general rate of 16.60368 cents in the dollar of the assessed annual value (as adjusted) of the land

## 2. Service Charges:

Pursuant to Sections 93, 93A, 94, and 95 of the *Local Government Act 1993*, Council makes the following service rates and service charges on all rateable land within the municipal area of Break O'Day (including land which is otherwise exempt from rates pursuant to Section 87 but excluding Crown Land to which Council does not supply any of the following services) for the period commencing 1 July 2018 and ending on the 30 June 2019, namely:

### 2.1 Waste Management:

Service charges for different waste management services as follows;

#### 2.1.1 Waste Infrastructure

for the making available of waste management services to all land within the municipal area comprising waste disposal areas, waste transfer stations and related waste management facilities, \$178.00;

#### 2.1.2 Waste Collection Services

- (a) for making available the service of a 140 litre mobile waste bin collection within each collection area, \$91.50 per bin; and
- (b) for making available the service of a 240 litre mobile waste bin collection within each collection area, \$150.00 per bin; and

- (c) additional 140 litre waste bin will be \$91.50 per service, and 240 litre waste bin will be \$150.00 per service.
- (d) for making available the service of a 240 litre mobile recycling collection within each collection area, \$52.00 per bin; and
- (e) for each 240 litre mobile recycling collection bin supplied, in addition to the first, \$52.00 per bin.

### 2.1.3 Waste Collection Services – Exceptions

Pursuant to Section 94(3) Council declares, by absolute majority, that the service charges for waste management are each varied within the municipal area according to each of the following factors;

- (a) where land is within a collection area pursuant to sub-paragraph (a), (b) or (d) but is vacant and is not used for any purpose, vary the collection service charge to nil;
- (b) where improved land is within a collection area pursuant to sub-paragraph (a) (b) or (d) but either of the following two conditions apply (i) the capital value is \$3,000 or less above the land value; or (ii) is considered to not be habitable; vary the collection service charge to nil;
- (c) where land to which sub-paragraphs (a), (b) or (d) apply is used as a sporting or recreational facility and is a jetty, boat shed, boat ramp or slipway, vary the service charges to nil.

## **2.2 Fire Protection (fire service contribution):**

Pursuant to Section 93A of the *Local Government Act 1993* Council makes the following service rates in respect of the fire service contributions it must collect under the Fire Service Act 1979 for the rateable parcels of land within the Municipal area as follows:

<i>District</i>	<i>Cents in the Dollar of AAV</i>
Volunteer brigade rating district	.31448
General land	.50230

Pursuant to Section 93(3) of the *Local Government Act 1993* Council sets a minimum amount payable in respect of this service rate of \$40.00.

## **3. Separate Land:**

For the purposes of these resolutions the rates and charges shall apply to each parcel of land which is shown as being separately valued in the valuation list prepared under the Valuation of Land Act 2001.

## **4. Adjusted Values:**

For the purposes of each of these resolutions any reference to assessed annual value includes a reference to that value as adjusted pursuant to Section 89 of the *Local Government Act 1993*.

## **5. Instalment Payment:**

Pursuant to Section 124 of the *Local Government Act 1993*, Council:

- (a) decides that all rates are payable by all rate payers by four (4) instalments which must be of approximately equal amounts.
- (b) determines that the dates by which instalments are to be paid shall be as follows:
  - (i) The first instalment on or before 11 September 2018;
  - (ii) The second instalment on or before 13 November 2018;
  - (iii) The third instalment on or before 5 February 2019; and
  - (iv) The fourth instalment on or before 7 May 2019.
- (c) where a ratepayer fails to pay any instalment within 21 days of the date on which the rates are due, the full amount owing becomes due and payable in accordance with Section 124 (5) of the *Local Government Act 1993*.

## **6 Discount:**

Pursuant to Section 130 of the *Local Government Act 1993* Council offers to all of the ratepayers who are liable to pay rates and charges a discount of 3% of the rates and charges if they are paid, and received by Council, by one payment on or before 11 September 2018.

## **7. Penalty and Interest:**

Pursuant to Section 128 of the *Local Government Act 1993*, if any rate or instalment is not paid on or before the date it falls due then:

- (a) there is payable a penalty of 6% of the unpaid rate or instalment; and
- (b) there is payable a daily interest charge of 0.024137% (8.81% per annum) in respect of the unpaid rate or instalment for the period during which it is unpaid.

## **8. Words and Expressions:**

Words and expressions used both in these resolutions and in the *Local Government Act 1993* or the *Fire Service Act 1979* have in these resolutions the same respective meanings as they have in those Acts.

**John Brown**  
**General Manager**

## Budget 2018 – 2019 Revenue

		Year to Date Actual Mar 2018	Year to Date Budget March 2018	2017-2018 Adjusted Budget	2018-2019 Estimate	Budget Change %	Comments
<b>1600</b>	<b>Revenues</b>						
1611	General Rate	6,847,427	6,845,289	6,845,289	7,105,820	4%	
1612	Waste Charges	1,098,694	1,091,230	1,091,230	1,150,592	5%	
1613	Fire Levy	335,950	332,279	332,279	344,585	4%	
1614	Tips & Transfer Stations	95,226	91,818	122,424	126,097	3%	
1615	Recycling Charges	106,850		104,000	230,256	121%	
1616	Early Settlement Discounts	(130,751)	(112,000)	(115,696)	(130,000)	12%	
1617	Wheelie Bin Charges	383,500	389,133	389,133	406,747	5%	
	<b>Total Rates</b>	<b>8,736,896</b>	<b>8,637,749</b>	<b>8,768,659</b>	<b>9,234,097</b>	5%	
	<b>Environmental Health</b>						
1622	Inspection Fees	145	4,500	6,000	6,000	0%	
1623	Health/Food Licence Fees and Fines	524	1,000	14,000	14,000	0%	
1624	Immunisations	779	-	1,000	1,000	0%	
	<b>Total Environmental Health</b>	<b>1,448</b>	<b>5,500</b>	<b>21,000</b>	<b>21,000</b>	0%	
	<b>Municipal Inspector</b>						
1631	Kennel Licences	260	-	1,200	1,200	0%	
1632	Dog Registrations	10,488	8,500	50,100	50,100	0%	
1633	Dog Impoundment Fees & Fines	1,467	1,875	2,500	2,500	0%	
1634	Dog Replacement Tags	110	-	-	-		
1635	Caravan Fees and Fines	53,508	50,000	50,000	50,000	0%	
1636	Fire Abatement Charges	-	2,000	2,000	2,000	0%	
1637	Infringement Notices	13,993	12,750	17,000	17,500	3%	
	<b>Total Municipal inspector</b>	<b>79,825</b>	<b>75,125</b>	<b>122,800</b>	<b>123,300</b>	0%	
	<b>Building Control Fees</b>						
1641	Building Fees	31,618	22,500	30,000	30,000	0%	
1642	Plumbing	34,375	30,000	40,000	50,000	25%	
1643	Building Search Fees	278	900	1,200	1,200	0%	
1644	Permit Administration	32,160	9,000	12,000	35,000	192%	
1645	Building Inspections	31,018	30,000	40,000	40,000	0%	
1647	Certificates of Likely Compliance	20,098	16,500	22,000	22,000	0%	
1651	Development Application Fees	40,628	33,750	45,000	50,000	11%	
1653	Subdivision Fees	18,410	2,625	3,500	3,500	0%	
1654	Advertising Fee	42,379	31,500	42,000	42,000	0%	
1655	Adhesion Orders	420	375	500	500	0%	

		Year to Date Actual Mar 2018	Year to Date Budget March 2018	2017-2018 Adjusted Budget	2018-2019 Estimate	Budget Change %	Comments
1656	Engineering Fees	3,638	1,500	2,000	2,000	0%	
1657	Public Open Space	2,230		-	-		
1658	Illegal Building Fees	-	750	1,000	-	-100%	
	<b>Total Planning &amp; Building Control Fees</b>	<b>257,251</b>	<b>179,400</b>	<b>239,200</b>	<b>276,200</b>	15%	
	<b>Government Fees Levies</b>						
1661	B.C.I Training Levy	61,876	22,500	30,000	30,000	0%	
1662	Building Permit Levy	30,952	12,750	17,000	17,000	0%	
1663	132 & 337 Certificates	80,559	52,500	70,000	80,000	14%	
1664	Section 137 Property Sales	22,275		-	-		
	<b>Total Government Fees Levies</b>	<b>195,663</b>	<b>87,750</b>	<b>117,000</b>	<b>127,000</b>	9%	
	<b>Investment Income</b>						
1671	Interest Income	129,621	103,417	137,000	150,000	9%	
1674	Guarantee Fees - TasWater	26,664	23,000	30,000	20,000	-33%	
1675	Tax Equivalents - TasWater	140,048	88,000	110,000	73,333	-33%	
1676	Dividends - TasWater	133,585	142,000	442,000	294,667	-33%	
	<b>Total Investment Income</b>	<b>429,918</b>	<b>356,417</b>	<b>719,000</b>	<b>538,000</b>	-25%	
	<b>Sales Hire &amp; Commission</b>						
1681	Sales	56,468	116,283	140,100	130,100	-7%	
1682	Commission	11,287	15,857	16,491	16,491	0%	
1683	Equipment Hire	175	-	-	-		
1684	Facilities and Hall Hire	50,626	37,350	45,000	55,000	22%	
1685	Facilities Leases	51,247	52,500	70,000	75,000	7%	
1686	Public Liability Blanket Cover	73	-	-	-		
1687	History Room Other Income	1,098	750	1,000	1,000	0%	
	<b>Total Sales Hire and Commission</b>	<b>170,973</b>	<b>222,740</b>	<b>272,591</b>	<b>277,591</b>	2%	
	<b>Other Income</b>						
1761	Late Payment Penalties inc Interest	69,390	81,667	100,000	100,000	0%	
1763	Heavy Vehicle Contributions	72,642	38,500	38,500	-	-100%	
1765	Private Works	18,979	15,000	20,000	20,000	0%	
1766	Cemetery	25,694	18,750	25,000	25,000	0%	
1768	Miscellaneous Income	56	-	-	-		
	<b>Total Other Income</b>	<b>186,760</b>	<b>153,917</b>	<b>183,500</b>	<b>145,000</b>	-21%	



		Year to Date Actual Mar 2018	Year to Date Budget March 2018	2017-2018 Adjusted Budget	2018-2019 Estimate	Budget Change %	Comments
	<b>Reimbursements</b>						
1771	Collection Costs	-	1,500	2,000	-	-100%	
1773	Workers Comp. Recoveries	3,752	1,125	1,500	2,000	33%	
1774	Training Fees Re- imbursements	180		-	-		
1775	Roundings	0	-	-	-		
1776	Miscellaneous Reimbursements	15,894	7,500	10,000	5,000	-50%	
1778	GST free reimbursements	21,637	-	-	-		
	<b>Total Reimbursements</b>	<b>41,463</b>	<b>10,125</b>	<b>13,500</b>	<b>7,000</b>	<b>-48%</b>	
	<b>Gain or Loss on Sale of Assets</b>						
1781	Profit or Loss on Sale of Assets	17,344	40,000	40,000	40,000	0%	
	<b>Total Gain or Loss on Sale of Assets</b>	<b>17,344</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0%</b>	
	<b>Grant Income</b>						
	<b>Operating Grants</b>						
1792	Financial Assistance Grant	1,090,152	2,009,520	1,355,858	2,836,798	109%	
1794	State Grants - Other	67,640	67,000	106,220	-	-100%	
1794	Flood Relief			600,000			
1794	Learner Driver Mentor Grant	19,280	19,000	19,000	19,000	0%	
1796	NRM Facilitator	23,828	26,400	34,500		-100%	
	<b>Total Operating Grants</b>	<b>1,200,900</b>	<b>2,121,920</b>	<b>2,115,578</b>	<b>2,855,798</b>	<b>35%</b>	
	<b>Capital Grants</b>						
1791	Roads to Recovery	433,151	400,000	882,033	761,900	-14%	
1791	Old Tasman Hotel				25,000		c/f from 2017/18
1791	Wattle Creek Bridge						Removed \$75k from 2017/18 budgeted twice
1791	Mountain Bike Trails - Federal				1,600,000		c/f from 2017/18
1791	Mountain Bike Trails - RJIP				1,537,500		
1791	Golden Fleece Rivulet Bridge	395,525	395,525	395,525			
1793	State Grants Other	1,103	-	1,103	-		
1793	Mountain Bike Trails - State				1,000,000		c/f \$500k from 2017/18
1793	St Marys & Upper Scamander Bridges	270,000	270,000	300,000			

		Year to Date Actual Mar 2018	Year to Date Budget March 2018	2017-2018 Adjusted Budget	2018-2019 Estimate	Budget Change %	Comments
1793	Workspace Renovations - History Rooms	15,000	30,000	15,000			2017/18 reduced - \$15k received 2016/17
1795	Medea Cove Footpath - Community Contribution				25,000		
1795	Other Grants	8,679	-	8,679	-		
	<b>Total Capital Grants</b>	<b>1,123,458</b>	<b>1,095,525</b>	<b>1,602,340</b>	<b>4,949,400</b>	209%	
	<b>Total Revenue</b>	<b>12,441,898</b>	<b>12,986,168</b>	<b>14,215,169</b>	<b>18,594,386</b>	31%	

### 3. Budget 2018 – 2019 Expenses

		Year to Date Actual Mar 2018	Year to Date Budget March 2018	2017-2018 Adjusted Budget	2018-2019 Estimate	Budget Change %	Comments
	<b>Expenses</b>						
	<b>Employee Costs</b>						
1811	Salaries and Wages	2,277,092	2,522,813	3,331,657	3,451,345	4%	
1812	On Costs	1,008,196	1,112,129	1,482,839	1,524,100	3%	
1813	Overtime Payments	19,131	17,025	22,700	22,700	0%	
	<b>Total Employee Costs</b>	<b>3,304,419</b>	<b>3,651,967</b>	<b>4,837,195</b>	<b>4,998,145</b>	3%	
	<b>Energy Costs</b>						
1851	Electricity	126,931	143,684	198,700	160,375	-19%	
	<b>Total Energy Costs</b>	<b>126,931</b>	<b>143,684</b>	<b>198,700</b>	<b>160,375</b>	-19%	
	<b>Materials and Contracts</b>						
1861	Advertising	44,766	34,763	46,350	40,350	-13%	
1862	Accom Receipts & Park Passes - Hist Rm	-	5,500	-	-		
1863	Bank Charges - GST	18,439	18,150	24,200	24,200	0%	
1864	Books Manuals Publications	2,361	3,593	4,790	4,790	0%	
1865	Catering	9,253	10,575	14,100	14,100	0%	
1866	Bank Charges - FREE	735	1,500	2,000	2,000	0%	
1867	Computer Hardware Purchase	9,000	7,500	10,000	12,000	20%	
1868	Computer Software Purchase	3,969	-	-	-		
1869	Computer Internet Charges	844	1,913	2,550	2,550	0%	
1870	Computer Licence and Maintenance Fees	155,333	148,900	203,000	203,000	0%	
1871	Commission Paid	7		-	-		
1872	Corporate Membership	118,133	142,790	146,990	147,990	1%	
1873	Debt Collection	9,060	12,000	16,000	16,000	0%	
1876	Stock Purchases for Resale	35,038	42,000	45,000	45,000	0%	
1890	Equipment Hire & Leasing	29,053	28,500	38,000	38,000	0%	
1891	Equipment Maintenance and Minor Purchases	6,525	13,275	17,700	17,700	0%	
1893	Internet Billpay Costs	5,213	5,250	7,000	7,000	0%	
1895	Licensing & Licence Costs	40,274	10,568	38,350	39,379	3%	
1896	Land and Building Rental or Leasing Costs	4,835	17,600	17,600	17,600	0%	
1897	Materials	198,524	205,350	273,800	270,800	-1%	
1898	Phone Calls Rental Fax	29,143	32,555	43,406	40,306	-7%	
1899	Postage/Freight	29,422	18,008	24,010	24,010	0%	
1900	Printing/Laminating	14,184	15,300	20,400	17,800	-13%	
1901	Property Insurance	83,040	72,000	76,430	83,500	9%	

		Year to Date Actual Mar 2018	Year to Date Budget March 2018	2017-2018 Adjusted Budget	2018-2019 Estimate	Budget Change %	Comments
1902	Room Hire	1,089	525	700	700	0%	
1904	Royalties & Copyright Licences	-	3,750	5,000	5,000	0%	
1905	Stationery	6,543	6,000	8,000	8,000	0%	
1906	Water & Property rates Payable	69,147	49,925	51,800	54,400	5%	
	<b>Total Materials &amp; Contracts</b>	<b>923,929</b>	<b>907,788</b>	<b>1,137,176</b>	<b>1,136,175</b>	0%	
	<b>Contractor Costs</b>						
1971	Contractors	764,537	358,110	607,200	619,400	2%	
1972	Cleaning Contractors	133,154	127,763	170,350	182,850	7%	
1973	Waste Management Contractors	606,814	695,098	981,315	1,156,000	18%	
	<b>Total Contractor Costs</b>	<b>1,504,504</b>	<b>1,180,971</b>	<b>1,758,865</b>	<b>1,958,250</b>	11%	
	<b>Professional Fees</b>						
1991	Analysis Fees	654	-	-	-		
1992	Audit Fees	20,800	30,664	36,000	36,000	0%	
1993	Legal Fees	30,756	21,375	28,500	28,500	0%	
1994	Internal Audit Fees	4,711	5,250	7,000	7,000	0%	
1995	Revaluation Fees- Municipal only	15,200	21,000	28,000	28,000	0%	
1996	Professional Fees - Grant funded	63,280	32,292	77,500	-	-100%	
1997	Professional Fees - Strategic Projects	-	-	174,000	100,000	-43%	
1998	Other Professional Fees	167,455	209,928	279,904	197,604	-29%	
	<b>Total Professional Fees</b>	<b>302,856</b>	<b>320,509</b>	<b>630,904</b>	<b>397,104</b>	-37%	
	<b>Plant Hire</b>						
2101	Plant Hire - Internal	478,328	720,375	960,500	960,500	0%	
2102	Plant Hire - External	1,218	4,125	5,500	5,500	0%	
2103	Registration and MAIB	31,235	33,778	33,778	34,378	2%	
2104	Insurance Premiums	21,445	23,200	23,200	23,200	0%	
2105	Plant Repairs & Maint	91,598	74,850	99,800	99,800	0%	
2140	Plant Hire Recovered	(541,726)	(849,375)	(1,132,500)	(1,132,500)	0%	
2141	Fuel	99,957	111,375	148,500	148,000	0%	
2142	Fuel Credit	(25,376)	(7,500)	(10,000)	(15,000)	50%	
	<b>Total Plant Hire</b>	<b>156,679</b>	<b>110,828</b>	<b>128,778</b>	<b>123,878</b>	-4%	

		Year to Date Actual Mar 2018	Year to Date Budget March 2018	2017-2018 Adjusted Budget	2018-2019 Estimate	Budget Change %	Comments
	<b>Government Fees &amp; Levies</b>						
2255	Fire Levy	249,209	249,209	332,279	332,279	0%	
2257	Building Permit Levy	31,157	11,250	15,000	15,000	0%	
2258	Land Tax	45,615	34,980	52,813	56,813	8%	
2259	Training Levy	59,271	22,500	30,000	30,000	0%	
	<b>Total Government Fees &amp; Levies</b>	<b>385,252</b>	<b>317,939</b>	<b>430,092</b>	<b>434,092</b>	1%	
	<b>Depreciation</b>						
2304	Depreciation Historical Assets	126	126	168	168	0%	
2305	Depreciation Buildings	158,398	159,533	212,710	213,211	0%	
2306	Depreciation Roads & Streets	1,294,938	1,294,939	1,726,585	1,726,584	0%	
2307	Depreciation Bridges	330,372	330,375	440,500	440,496	0%	
2308	Depreciation Plant & Equipment	231,116	225,467	300,622	330,629	10%	
2310	Depreciation Stormwater Infrastructure	248,922	248,925	331,900	331,896	0%	
2311	Depreciation Furniture	147,966	154,022	205,362	213,406	4%	
2312	Depreciation Land Improvements	120,895	124,023	165,364	175,858	6%	
2313	Amortisation of Municipal Valuation	16,497	16,200	22,000	25,000	14%	
	<b>Total Depreciation</b>	<b>2,549,230</b>	<b>2,553,608</b>	<b>3,405,211</b>	<b>3,457,248</b>	2%	
	<b>Other Expenses</b>						
2401	Interest Payable	205,456	214,177	349,332	335,328	-4%	
2403	Bad & Doubtful Debts	3,482		-	-		
2404	Grants and Community Support Given	90,905	125,100	135,100	196,600	46%	
2405	Rate Remissions	52,732	55,000	55,000	55,000	0%	
2406	Revenue foregone by donation	80	-	-	-		
2407	Waiver of Fees & Lease etc	4,650	-	-	-		
2408	Refunds/Reimbursements	952	-	-	-		
2409	Council Member Expenses	8,134	13,500	18,000	18,000	0%	
2410	Council Member Allowances	121,769	122,047	162,729	164,844	1%	
	<b>Total Other Expenses</b>	<b>488,160</b>	<b>529,824</b>	<b>720,161</b>	<b>769,772</b>	7%	
	<b>Total Expenses</b>	<b>9,741,960</b>	<b>9,717,117</b>	<b>13,247,082</b>	<b>13,435,039</b>	1%	

		Year to Date Actual Mar 2018	Year to Date Budget March 2018	2017-2018 Adjusted Budget	2018-2019 Estimate	Budget Change %	Comments
	FAG's received prior year in advance						
	<b>Net Surplus\ (Deficit) before Capital amounts</b>	<b>1,559,136</b>	<b>2,133,526</b>	<b>(674,253)</b>	<b>169,947</b>		
	Capital Grants	1,123,458	400,000	1,602,340	4,949,400		
	Profit or Loss on Sale of Assets	17,344	40,000	40,000	40,000		
	<b>Net Surplus\ (Deficit)</b>	<b>2,699,938</b>	<b>2,573,526</b>	<b>968,087</b>	<b>5,159,347</b>		

## 4. Budget 2018 – 2019 Department

### Business & Corporate Services

	Year to Date Actual Mar 2018	2017-2018 Budget	2018-2019 Estimate
Total Government Fees Levies	38	-	-
Total Investment Income	425,278	719,000	538,000
Total Sales Hire and Commission	4,991	6,000	6,000
Total Other Income	472	-	-
Total Reimbursements	12,137	-	-
Total Gain or Loss on Sale of Assets	3,871	-	-
<b>Total Revenue</b>	<b>446,787</b>	<b>725,000</b>	<b>544,000</b>
Total Employee Costs	562,135	824,177	847,646
Total Energy Costs	3,853	5,800	5,800
Total Materials and Contracts	364,880	472,080	475,450
Total Contractor Costs	5,536	7,900	7,900
Total Professional Fees	13,296	49,000	13,000
Total Plant Hire	6,254	12,100	12,200
Total Government Fees and Levies	129	180	180
Total Depreciation	128,309	220,900	219,712
Total Other Expenses	60,295	-	-
<b>Total Expenses</b>	<b>1,144,688</b>	<b>1,592,137</b>	<b>1,581,888</b>
<b>Net Surplus\ (Deficit) before Capital Income</b>	<b>(697,900)</b>	<b>(898,240)</b>	<b>(1,037,888)</b>
<b>Net Surplus\ (Deficit)</b>	<b>(697,900)</b>	<b>(867,137)</b>	<b>(1,037,888)</b>

### Development Services

	Year to Date Actual Mar 2018	2017-2018 Budget	2018-2019 Estimate
Total Environmental Health	4,725	21,000	21,000
Total Municipal inspector	52,829	59,000	59,500
Total Planning And Building Control Fees	230,966	237,200	274,200
Total Government Fees Levies	106,274	117,000	127,000
Total Sales Hire and Commission	953	1,300	1,300
Total Other Income	16,291	-	-
Total Reimbursements	264	-	-
Total Gain or Loss on Sale of Assets	5,496	-	-
Total Operating Grants	26,400	34,500	-
<b>Total Revenue</b>	<b>444,198</b>	<b>470,000</b>	<b>483,000</b>
Total Employee Costs	566,682	854,839	941,191
Total Materials and Contracts	44,425	37,910	37,910
Total Contractor Costs	9,393	57,000	20,000
Total Professional Fees	74,108	169,400	87,100
Total Plant Hire	12,021	14,128	14,128
Total Government Fees and Levies	30,022	45,000	45,000
Total Depreciation	12,299	18,420	20,148
Total Other Expenses	2,152	1,000	1,000
<b>Total Expenses</b>	<b>751,102</b>	<b>1,197,697</b>	<b>1,166,477</b>
<b>Net Surplus\ (Deficit) before Capital Income</b>	<b>(306,904)</b>	<b>(727,697)</b>	<b>(683,477)</b>
<b>Net Surplus\ (Deficit)</b>	<b>(306,904)</b>	<b>(727,697)</b>	<b>(683,477)</b>



### Community Services

	Year to Date Actual Mar 2018	2017-2018 Budget	2018-2019 Estimate
Total Sales Hire and Commission	245	-	-
Total Other Income	37	-	-
Total Reimbursements	2,129	-	-
Total Operating Grants	21,280	47,720	19,000
<b>Total Revenue</b>	<b>23,692</b>	<b>47,720</b>	<b>19,000</b>
Total Employee Costs	152,935	281,268	294,166
Total Materials and Contracts	11,199	28,950	18,950
Total Contractor Costs	225,000	25,000	30,000
Total Professional Fees	46,543	8,000	8,000
Total Plant Hire	12,485	10,750	10,750
Total Depreciation	18,985	23,184	24,311
Total Other Expenses	97,355	134,100	195,600
<b>Total Expenses</b>	<b>564,502</b>	<b>511,252</b>	<b>581,776</b>
		-	-
<b>Net Surplus\ (Deficit) before Capital Income</b>	<b>(540,810)</b>	<b>(463,532)</b>	<b>(562,776)</b>
<b>Net Surplus\ (Deficit)</b>	<b>(540,810)</b>	<b>(463,532)</b>	<b>(562,776)</b>

## Works and Infrastructure

	Year to Date Actual Mar 2018	2017-2018 Budget	2018-2019 Estimate
Total Rates	1,571,210	1,706,787	1,913,692
Total Municipal inspector	14,388	63,800	63,800
Total Planning And Building Control Fees	2,776	2,000	2,000
Total Sales Hire and Commission	92,050	160,000	175,000
Total Other Income	157,562	83,500	45,000
Total Reimbursements	17,012	1,500	2,000
Total Gain or Loss on Sale of Assets	27,482	40,000	40,000
Total Operating Grants	1,390,647	1,475,305	1,531,366
Total Capital Grants	613,515	1,661,237	4,949,400
<b>Total Revenue</b>	<b>3,886,641</b>	<b>5,194,129</b>	<b>8,722,258</b>
Total Employee Costs	1,235,885	2,057,756	2,076,787
Total Energy Costs	135,640	187,900	149,575
Total Materials and Contracts	420,720	404,470	405,099
Total Contractor Costs	1,986,544	1,664,115	1,895,500
Total Professional Fees	76,473	134,004	109,004
Total Plant Hire	135,085	86,500	81,500
Total Government Fees and Levies	39,467	48,354	52,354
Total Depreciation	2,503,294	3,119,959	3,170,330
Total Other Expenses	218,659	349,332	335,328
<b>Total Expenses</b>	<b>6,751,769</b>	<b>8,052,390</b>	<b>8,275,477</b>
		-	-
<b>Net Surplus\ (Deficit) before Capital Income</b>	<b>(3,478,642)</b>	<b>(4,519,498)</b>	<b>(4,502,619)</b>
<b>Net Surplus\ (Deficit)</b>	<b>(2,865,127)</b>	<b>(2,858,261)</b>	<b>446,781</b>

### Visitor Information Centre, History Room and Tourism

	Year to Date Actual Mar 2018	2017-2018 Budget	2018-2019 Estimate
Total Sales Hire and Commission	52,755	92,000	82,000
<b>Total Revenue</b>	<b>52,755</b>	<b>92,000</b>	<b>82,000</b>
Total Employee Costs	84,607	115,705	119,523
Total Energy Costs	3,305	5,000	5,000
Total Materials and Contracts	49,755	49,700	49,700
Total Contractor Costs	4,947	4,850	4,850
Total Professional Fees	9,745	9,000	9,000
Total Plant Hire	135	-	-
Total Government Fees and Levies	1,162	1,600	1,600
Total Depreciation	7,839	10,446	10,446
<b>Total Expenses</b>	<b>161,495</b>	<b>196,301</b>	<b>200,119</b>
		-	-
<b>Net Surplus\ (Deficit) before Capital Income</b>	<b>(108,740)</b>	<b>(104,301)</b>	<b>(118,119)</b>
<b>Net Surplus\ (Deficit)</b>	<b>(108,740)</b>	<b>(104,301)</b>	<b>(118,119)</b>

### Governance and Members Expenses

	Year to Date Actual Mar 2018	2017-2018 Budget	2018-2019 Estimate
Total Rates	6,989,449	7,061,872	7,320,405
Total Government Fees Levies	2,007	-	-
Total Sales Hire and Commission	9,524	13,291	13,291
Total Other Income	70,098	100,000	100,000
Total Reimbursements	5,237	12,000	5,000
Total Operating Grants	929,737	1,335,142	1,305,432
<b>Total Revenue</b>	<b>8,006,051</b>	<b>8,522,305</b>	<b>8,744,128</b>
Total Employee Costs	447,769	703,450	718,832
Total Materials and Contracts	118,890	144,066	149,066
Total Contractor Costs	100	-	-
Total Professional Fees	75,805	261,500	171,000
Total Plant Hire	5,055	5,300	5,300
Total Government Fees and Levies	240,031	334,958	334,958
Total Depreciation	25,722	12,302	12,302
Total Other Expenses	196,938	235,729	237,844
<b>Total Expenses</b>	<b>1,110,310</b>	<b>1,697,305</b>	<b>1,629,302</b>
		-	-
<b>Net Surplus\ (Deficit) before Capital Income</b>	<b>6,895,741</b>	<b>6,825,000</b>	<b>7,114,826</b>
<b>Net Surplus\ (Deficit)</b>	<b>6,895,741</b>	<b>6,825,000</b>	<b>7,114,826</b>

### Council Total

	Year to Date Actual Mar 2018	2017-2018 Budget	2018-2019 Estimate
Total Rates	8,560,659	8,768,659	9,234,097
Total Environmental Health	4,725	21,000	21,000
Total Municipal inspector	67,217	122,800	123,300
Total Planning And Building Control Fees	233,742	239,200	276,200
Total Government Fees Levies	108,319	117,000	127,000
Total Investment Income	425,278	719,000	538,000
Total Sales Hire and Commission	160,519	272,591	277,591
Total Other Income	244,460	183,500	145,000
Total Reimbursements	36,779	13,500	7,000
Total Gain or Loss on Sale of Assets	36,849	40,000	40,000
Total Operating Grants	2,368,063	2,892,666	2,855,798
Total Capital Grants	613,515	1,692,340	4,949,400
<b>Total Revenue</b>	<b>12,860,126</b>	<b>15,082,257</b>	<b>18,594,386</b>
Total Employee Costs	3,050,013	4,837,195	4,998,145
Total Energy Costs	142,798	198,700	160,375
Total Materials and Contracts	1,009,870	1,137,176	1,136,175
Total Contractor Costs	2,231,520	1,758,865	1,958,250
Total Professional Fees	295,970	630,904	397,104
Total Plant Hire	171,035	128,778	123,878
Total Government Fees and Levies	310,811	430,092	434,092
Total Depreciation	2,696,449	3,405,211	3,457,248
Total Other Expenses	575,399	720,161	769,772
<b>Total Expenses</b>	<b>10,483,865</b>	<b>13,247,082</b>	<b>13,435,039</b>
<b>Net Surplus\ (Deficit) before Capital Income</b>	<b>1,725,897</b>	<b>102,835</b>	<b>169,947</b>
Capital Income	650,364	1,732,340	4,989,400
<b>Net Surplus\ (Deficit)</b>	<b>2,376,261</b>	<b>1,835,175</b>	<b>5,159,347</b>

## 5. Capital Budget

<b>Funding Sources</b>	
<b>Works Funds Carried forward</b>	
External	
Grants - Capital	487,000
Internal	
Unrestricted cash & investments	3,521,309
<b>Total Works Funds Carried Forward</b>	<b>4,008,309</b>
<b>New Works</b>	
External	
Grants - Capital	4,949,400
Loan Funds	-
Plant & Vehicle Sales	182,000
Internal	
Unrestricted cash & investments	3,696,425
<b>Total New Works Funds</b>	<b>8,827,825</b>
<b>Total Funding Sources</b>	<b>12,836,134</b>

## 6. Capital Budget - Expenses

Project Code	Details	Year to Date Actual March 2018	2017-2018 Budget	Expected expenditure to 30/6/18	Expected to be C/F	2018-2019 Estimate	Total New + C/f	Comments
	<b>PLANT &amp; EQUIPMENT</b>							
	<b>Replacement of the following vehicles</b>							
	Pool Car - Nissan Xtrail	-				36,000	36,000	
	1013 Bomag Roller	-				160,000	160,000	
CF023	1226 & 1238 Maintenance vehicle	-	27,000	-	27,000	33,000	60,000	
	1300 Dual Cab Ute 4WD	-				40,000	40,000	
	1322 Forester Wagon					36,000	36,000	
CF015	Nissan Pathfinder R52 4x4 Auto	39,890	36,000	39,890			-	
CF016	Replace 1281 Work Health & Safety Coordinator	-	36,000	36,000			-	
CF017	Toyota Hilux 4x4 SR5 Diesel Dual Cab	49,952	48,000	49,952			-	
CF018	Subaru Forester Wagon 2.0 D-S Manual	36,025	42,000	36,025			-	
CF020	Ferris IS3200 61" Mower	19,851	32,000	19,851			-	
CF021	Reach Arm Slasher	-	85,000	-			-	
CF022	1032 JCB Backhoe	-	155,000	-	155,000		155,000	
CF024	1293 Wagon 4WD	-	47,000	47,000			-	
CF010	Ford Ranger 4x4 XL (Replaced 1299)	40,464	40,000	40,464			-	
CF011	1019 Stirling 10 Yrd	-	180,000	-	180,000		180,000	
CF012	1040 Mitsubishi Triton 2wd single cab white	-	38,000	-	-		-	
	<b>Other plant</b>	-					-	
	4" Water Pump	-				3,500	3,500	
	1290 Toro Mower 72in	-				34,000	34,000	
	1291 Toro Mower 72 in	-				34,000	34,000	
	Small plant	-				6,500	6,500	
	Vacuum Excavator	-				75,000	75,000	
	Steam Weeder	-				26,000	26,000	
CE040	Temporary Site Fencing	-	5,000	-	-		-	
CF030	Virtual Fence	-	10,000	10,000			-	
CF031	Additional Security Camera - St Helens Depot	7,634	10,000	7,634			-	
CF032	Loader for St Helens WTS	-	180,000		180,000		180,000	
CF033	Outboard motor	1,090	2,000	1,090			-	
CF040	Small Plant	2,199	2,500	2,199			-	
CF034	Mower Trailer	-	10,000	10,000			-	
CF005	Water Tank - 3,000lt	2,192	2,500	2,192			-	
CD010	Replace Ford Ranger 4X2 Single Cab	-	24,025	-	-		-	
	<b>TOTAL PLANT &amp; EQUIPMENT</b>	<b>199,297</b>	<b>1,012,025</b>	<b>302,297</b>	<b>542,000</b>	<b>484,000</b>	<b>1,026,000</b>	

Project Code	Details	Year to Date Actual March 2018	2017-2018 Budget	Expected expenditure to 30/6/18	Expected to be C/F	2018-2019 Estimate	Total New + C/f	Comments
	<b>FURNITURE &amp; IT</b>							
	Printers/Copiers	-				7,000	7,000	
CD730	Hall Furniture Replacement	-	6,000	6,000		6,000	6,000	
CE085	Additional sit down/stand up desks	-	2,000	2,000		2,500	2,500	
CE060	IT - Server Upgrades	34,292	30,000	34,292		17,500	17,500	Replace server & NAS
	IT - Major Software Upgrades	-	-			17,500	17,500	Exchange & Mail Marshall upgrade
CE080	Desktop/Laptops/Monitors	17,240	20,000	20,000		20,000	20,000	
CF055	VIC - Printer M2001SP	1,682	3,000	1,682			-	
CF060	St Marys Hall Projector System		22,000		22,000		22,000	
CE070	Planning & Reporting Software	31,050	35,000	31,050			-	
CE075	Asset Management Software	-	35,000		35,000		35,000	
CE055	Break O Day Community Stadium - Furniture	47,847	48,000	47,847			-	
CF065	Paper Folding Machine PF-440	3,844		3,844			-	
CE056	Break O'Day Community Stadium - Projectors	-	14,000		14,000		14,000	
	<b>TOTAL FURNITURE &amp; IT</b>	<b>135,955</b>	<b>215,000</b>	<b>140,714</b>	<b>71,000</b>	<b>70,500</b>	<b>141,500</b>	
	<b>BUILDINGS</b>							
	St Marys Recreation Ground - Actions Forthcoming from Master Planning	-				50,000	50,000	Design, Construct BBQ & Storage Facility, Power Improvements etc
	St Marys Sports Centre Toilet Renovations	-				20,000	20,000	
CE750	St Helens Aerodrome - Airport Hangers	143		143		6,000	6,000	Alterations to Hanger as per Tim Gowans Quote provided
	Scamander Sports Complex Disabled Toilet & Improvement Works	-				30,000	30,000	New Disabled Toilet, Baby Change table & Exit doors as proposed by Committee
	Fingal Online Access Centre - Floor Covering Replacements	-				5,500	5,500	Replace Carpet at Online Access Centre - \$500 contribution offered
	St Helens Foreshore Toilet Block	-				35,000	35,000	Renovation
CE710	Break O Day Community Stadium - Renovation of Existing Changerooms/ Kiosk Fit Out	67,075	49,500	67,075			-	

Project Code	Details	Year to Date Actual March 2018	2017-2018 Budget	Expected expenditure to 30/6/18	Expected to be C/F	2018-2019 Estimate	Total New + C/f	Comments
	St Marys Toilet Block BBQ Shelter	-				35,000	35,000	Design & Construct New BBQ
CB895	St Marys Toilet Block Replacement	106,989	95,890	106,989			-	
CD715	Annual Repainting Program - ongoing	565	10,000				-	Moved to operating
CD720	Annual Asbestos removal Program	-	15,000	-			-	Moved to operating
CD750	Annual Lock replacement program	10,331	10,000	10,331			-	Moved to operating
CC730	Old Tasmanian Hotel Upgrades in Accordance with Conservation Management Plan	4,452	50,000	25,000	25,000	25,000	50,000	Annual commitment to Heritage upgrades and renovations
CE705	Portland Hall Upgrades	9,371	23,330	9,371	13,959		13,959	
	Replacement Fence Scamander Sports Complex - Bowls Green					8,000	8,000	
CF705	Weldborough Amenities	146	110,000		110,000		110,000	
CF710	PAL System - Aerodrome Lighting	7,710	7,710	7,710			-	
CE720	Break O Day Community Centre - Kiosk Design	4,035	-	4,035			-	
CC810	St Helens Sports Complex Football Club Changeroom Facility - Stage 1 Contingency	35,948	62,830	60,000			-	
CD725	Mathinna Shower & Toilet Block	627	-	627			-	
CE725	Beaumaris Toilet Block & BBQ	78,667	73,030	78,667			-	
CE755	BBQ Shelter at St Marys Rec Ground & Demolition Conceptual considerations for existing buildings that have reached end of useful life	293	35,000	293	35,000		35,000	
CD815	Wrinklers Lagoon, Scamander - toilet block design	286	89,400	286	89,400		89,400	
CE735	Fingal Sports Complex Toilet Block Demolition	-	5,000	-			-	
CE740	Council & Depot - Solar Panels Installation	37,432	64,440	37,432	27,000		27,000	
CE765	7 x Wireless CCTV Cameras (Installation)	27,640	27,640	27,640			-	
CE770	Workspace Renovations - History Rooms	-	30,000	-	30,000		30,000	Grant funded
	<b>TOTAL BUILDINGS</b>	<b>391,710</b>	<b>758,770</b>	<b>435,598</b>	<b>330,359</b>	<b>214,500</b>	<b>544,859</b>	



Project Code	Details	Year to Date Actual March 2018	2017-2018 Budget	Expected expenditure to 30/6/18	Expected to be C/F	2018-2019 Estimate	Total New + C/f	Comments
	<b>PARKS, RESERVES &amp; OTHER</b>							
CE715	Break O Day Community Centre - External Upgrades	-	10,000	-	10,000		10,000	Construction Phase
CF810	Fingal Cemetery Master Plan	-	20,000	-	20,000	20,000	40,000	
CE815	Mathinna Cemetery Master Plan	20,515	20,000	20,515		20,000	20,000	
CE820	Street furniture & signage	16,975	20,000	20,000		20,000	20,000	
	Falmouth Playground equipment replacement program	-				50,000	50,000	Falmouth
	St Helens rec ground					50,000	50,000	Water System & mains upgrade - possibly grant \$35k
	Upgrade power St Helens foreshore					10,000	10,000	
	Reseed lawn at St Helens foreshore BBQ					7,500	7,500	
CE825	Streetlighting - LED Implementation	329,552	366,000	329,552	36,500		36,500	
CF820	Mountain Bike Trails - Poimena to Bay of Fires	21,838	1,600,000		1,600,000		1,600,000	
CF820A	Mountain Bike Trails - Stacked Loops-St Helens	24,394	750,000		750,000	2,407,500	3,157,500	
	Foreshore Power Upgrade	-				12,000	12,000	
CE805	Kirwans Jetty	-	7,500	-	-		-	
CE810	Replace Harbour Point sign - Binalong Bay	58	-	58			-	
CD807	Blue Derby Mountain bike trail - minor works	1,977	-	1,977			-	
Operating	St Marys Rivulet Flood Prevention Works near Flat Bridge	-	40,000	40,000			-	
CD810	Stieglitz Beach BBQ	7,333	-	7,333			-	
CD830	Jetty Upgrades - Moulting Bay	380	110,000	110,000			-	
CD830A	Jetty Upgrades - Talbot Street	3,088	-	3,088			-	
CD830B	Jetty Upgrades - Cunningham Street	3,088	-	3,088			-	
CF805	Walkway - Forshore/ Parnella	983	-	983			-	
CF825	Parnella foreshore protection works	50,476	-	50,476		50,000	50,000	
CF815	Scamander Reserve Playground - Replacement	88,869	80,000	88,869			-	
	<b>TOTAL PARKS, RESERVES &amp; OTHER</b>	<b>569,525</b>	<b>3,023,500</b>	<b>675,938</b>	<b>2,416,500</b>	<b>2,647,000</b>	<b>5,063,500</b>	

Project Code	Details	Year to Date Actual March 2018	2017-2018 Budget	Expected expenditure to 30/6/18	Expected to be C/F	2018-2019 Estimate	Total New + C/f	Comments
	<b>ROADS</b>							
	<b>STREETSCAPES</b>							
CC140	Cecilia Street (St Helens)	-	15,000	-	15,000		15,000	Bayside section (Circassian St down) and intersection with esplanade
CE140	Main Street & Storey Street St Marys	33,583	740,000	742,000		42,000	42,000	
CF105	Fingal	-	20,000	-	20,000	480,000	500,000	
CE110	Scamander entrance at Wrinklers	5,426	100,000	5,426	95,000		95,000	
	<b>TOTAL STREETSCAPES</b>	<b>39,009</b>	<b>875,000</b>	<b>747,426</b>	<b>130,000</b>	<b>522,000</b>	<b>652,000</b>	
	<b>FOOTPATHS</b>							
	Binalong Bay - Main Road (Cray Court to link with existing path 146 Main Road) (0.52km)	-				100,000	100,000	Listed last year but not included. Estimated 520m of 1.5m wide concrete footpath.
CE135	Annual replacement of damaged footpaths	3,869	15,000	7,000	8,000	7,000	15,000	
CF120	St Helens shopping centre footpaths	12,273	15,000	12,273			-	
	Storey St, St Marys	-				50,000	50,000	widen footpath to school
CF110	Stieglitz - St Helens Point Road (Chimney Heights to Jetty Road link) (0.08km)	-	14,000		14,000		14,000	
CF115	St Helens - Penelope Street (Tasman Highway to Big4 Caravan Park)	-	54,000	54,000			-	
CF125	Medea Cove Footpath/Road options		25,000	7,000	18,000	25,000	43,000	
CE120	Hilltop Drive, Binalong Bay (Main Rd/Reserve St)	6,975	-	6,975			-	
CE125	Gray Rd, St Marys - create missing link	6,293		6,293			-	
CE130	St Helens - Footpath access to Sports Complex	6,266	-	6,266			-	
CD105	Binalong Bay Foreshore Master Plan inc Titley Shack Surrounds	29,525	30,640	29,525			-	
	Parnella/Foreshore Walkway	-				250,000	250,000	
	<b>TOTAL FOOTPATHS</b>	<b>65,201</b>	<b>153,640</b>	<b>129,332</b>	<b>40,000</b>	<b>432,000</b>	<b>472,000</b>	

Project Code	Details	Year to Date Actual March 2018	2017-2018 Budget	Expected expenditure to 30/6/18	Expected to be C/F	2018-2019 Estimate	Total New + C/f	Comments
	<b>KERB &amp; CHANNEL</b>							
	Cameron St, St Helens (south of Quail St intersection) (0.16km)	-				9,000	9,000	Listed last year but not included – Look at width to look at on street parking options
CF660A	Annie Street, St Helens	-				287,000	287,000	associated with Hospital
CE160	St Helens Point Road (Parnella)	8,999	200,000	200,000			-	
CE165	Treloggen Drive, Binalong Bay	7,600	58,000	7,600	50,400	-	50,400	Install K&G on high-side to stop stormwater flow across road and damaging road pavement - Stage 3
	Penelope St St Helens					30,000	30,000	replace 50mt kerb & channel on western side of Penelope St, St Helens - starting at intersection of Lawry Heights
	Helen Grove - northern side					25,000	25,000	100m of new Kerb
	Aerodrome Rd					35,000	35,000	extend K&C
CF155	Andrews Court, Binalong Bay	-	24,000	-	-		-	
CE155	Wattle Drive, Scamander	42,204	42,890	42,204			-	
CE170	Fletchers Court, Binalong Bay	-	23,000	-	-		-	
CC155	Young Street, St Helens	87,055	100,000	87,055			-	
CD165	Tully St, St Helens Kerb	-	5,000	-	5,000		5,000	
	<b>TOTAL KERB &amp; CHANNEL</b>	<b>145,859</b>	<b>452,890</b>	<b>336,859</b>	<b>55,400</b>	<b>386,000</b>	<b>441,400</b>	
	<b>RESHEETING</b>							
CF310	Anchor Road, Pyengana	-	25,000	25,000			-	
CF315	Ansons Bay Township Roads	-	30,000	-	30,000		30,000	
CE320	Lottah Road, Goshen	11,462	75,000	37,500	37,500		37,500	
CF305	Ansons Bay Road, Ansons Bay	24,032	94,000	94,000		80,000	80,000	
CF320	North Ansons Bay Road, Ansons Bay	-	64,000	64,000		80,000	80,000	
CF325	Upper Scamander Road, Scamander	-	20,000	20,000		40,000	40,000	
CF330	Upper Esk Road, Mathinna	-	0	0			-	
CF335	Old Highway, Seymour	5,410	10,000	5,410	4,600	20,000	24,600	
	<b>Irishtown/Germantown/Dublin Town Roads</b>	-	30,000	30,000			-	
CF340	Irish Town Road, St Marys	-	0	0		25,000	25,000	

Project Code	Details	Year to Date Actual March 2018	2017-2018 Budget	Expected expenditure to 30/6/18	Expected to be C/F	2018-2019 Estimate	Total New + C/f	Comments
CF345	German Town Road, St Marys	-	0	0		15,000	15,000	
CF350	Dublin Town Road, St Marys	-	0	0		15,000	15,000	
	<b>Mathinna Plains/Upper Esk/Roses Tier/Tyne Roads</b>	-	60,000	60,000			-	
CD305	Mathinna Plains Road	-	24,000	24,000		30,000	30,000	
CD310	Tyne River Road	-	49,770		49,770		49,770	
CD315	Roses Tier Road	-	70,000	70,000		50,000	50,000	
	Falmouth Streets	-				40,000	40,000	
	Reids Road	-				10,000	10,000	
	Medeas Cove Road	-				10,000	10,000	
	Deads Rd & Matsons Rd	-				15,000	15,000	
	Fingal Streets	-				23,000	23,000	
	<b>TOTAL RESHEETING</b>	<b>40,904</b>	<b>551,770</b>	<b>429,910</b>	<b>121,870</b>	<b>453,000</b>	<b>574,870</b>	
	<b>RESEALS</b>							Segment id
	Byatt Crt	-	-			7,059	7,059	522
	Cherrywood Dve	-	-			11,380	11,380	555
	Cherrywood Dve	-	-			5,289	5,289	572
	Cherrywood Dve	-	-			9,237	9,237	554
	Coach Rd	-	-			2,947	2,947	1224
	Coach Rd	-	-			12,317	12,317	532
	Falmouth St	-	-			2,423	2,423	339
	Falmouth St	-	-			7,468	7,468	340
	Gardens Rd	-	-			5,790	5,790	941
	Grant St Falmouth	-	-			5,507	5,507	591
	Grant St Falmouth	-	-			4,571	4,571	592
	Hammond St	-	-			2,894	2,894	586
	Hammond St	-	-			1,984	1,984	585
	Highcrest Ave	-	-			8,845	8,845	767
	Kirwans Beach C/P	-	-			8,570	8,570	355
	Medeas Cove Esp	-	-			4,627	4,627	393
	Medeas Cove Esp	-	-			12,284	12,284	388
	Parnella Dr	-	-			15,644	15,644	752
	Powers Rd	-	-			1,637	1,637	106
	Reids Rd	-	-			8,372	8,372	942
	Rossarden Rd	-	-			37,346	37,346	318
	Rossarden Rd	-	-			24,117	24,117	314
	Rossarden Rd	-	-			11,603	11,603	313
	Rossarden Rd	-	-			20,722	20,722	1246
	Scamander Ave	-	-			17,004	17,004	544
	Silver St	-	-			7,890	7,890	566
	St Columba Falls Rd	-	-			72,311	72,311	67
	St Columba Falls Rd	-	-			69,065	69,065	68
	Steel St	-	-			752	752	556

Project Code	Details	Year to Date Actual March 2018	2017-2018 Budget	Expected expenditure to 30/6/18	Expected to be C/F	2018-2019 Estimate	Total New + C/f	Comments
	Steel St	-	-			7,667	7,667	557
	Tasman Hwy S/R	-	-			10,302	10,302	399
CE430	Brown St, Fingal	1,200	-	1,200			-	
	To be allocated	-	335,000	280,269			-	Part RTR
CF415	Rossarden Road, Mangana (RTR)	-	190,000	190,000			-	
CF475	Main Street, St Marys (Frank-Cameron Sts) - Asphaltting - (DIER)	53,531	-	53,531			-	
	<b>TOTAL RESEALS</b>	<b>54,731</b>	<b>525,000</b>	<b>525,000</b>	<b>-</b>	<b>417,625</b>	<b>417,625</b>	
	<b>ROADS OTHER</b>							
	Reconstruction/Dig Outs		300,000	-	-		-	
	Beaumaris Ave					15,000	15,000	
	St Helens Pt Rd					35,000	35,000	500m widen & seal shoulders on both sides between Egret St & Treloggans Dr
	Kismet Place	-	-			100,000	100,000	
CF510	West Street	-	40,000		40,000	15,000	55,000	
	St Helens Pt Rd	-	-			200,000	200,000	Road & drainage Works between Cunningham and Talbot Street
	St Helens Pt Rd	-	-			10,000	10,000	Sight distance improvement - Cunningham St Intersection
CE530	Jason Street Dig Out	-	20,000				-	
CF505	Atlas Drive Retaining Wall	2,000	7,500	7,500			-	
CF515	The Gardens Road RTR	-	200,000		200,000	118,000	318,000	RTR
CC555	Parnella Landslip	465,299	167,270				-	
CF525	Rossarden Road Flood repairs			30,000			-	
	<b>TOTAL ROADS OTHER</b>	<b>467,299</b>	<b>734,770</b>	<b>37,500</b>	<b>240,000</b>	<b>493,000</b>	<b>733,000</b>	
	<b>ROADS TOTAL</b>	<b>813,002</b>	<b>3,293,070</b>	<b>2,206,027</b>	<b>587,270</b>	<b>2,703,625</b>	<b>3,290,895</b>	
	<b>BRIDGES</b>							
	B185 Gillies Road, St Marys					25,000	25,000	replace deck & runners
	B760 Bent St, Mathinna					5,500	5,500	replace failed abutment & pothole approaches
	B1675 Lower Germantown Road, St Marys					18,000	18,000	renew deck & runners

Project Code	Details	Year to Date Actual March 2018	2017-2018 Budget	Expected expenditure to 30/6/18	Expected to be C/F	2018-2019 Estimate	Total New + C/f	Comments
	B2293 Cecilia St, St Helens					22,000	22,000	renew deck & runners & pothole approaches
	B2792 Four Mile Creek Road					30,000	30,000	renew coating
	B2809 Argyle St, Mangana					30,000	30,000	renew deck & runners, replace asphalt to both approaches
	B3765 Argonaut Road, St Helens (Upper Golden Fleece)					18,000	18,000	repair erosion to road shoulder Abutment A (50 tonne of large rock)
	B7004 Richardson Road, St Marys					38,000	38,000	renew deck & runners
	B7032 Davis Gully Road, Four Mile Creek					31,000	31,000	renew deck & runners, repair erosion to road shoulder & bed logs Abutment A (10 tonne of rock)
	B7027 Mathinna Plains Road					15,000	15,000	extend upstream headwall to retain gravel road shoulder
	B2805 Otway Ck, Rossarden Road					220,000	220,000	R2R funded
	The Flats Bridge						-	
CF205	B1244 Ransons River (Fitzgeralds Rd, Goulds Country) RTR	-	210,700		210,700	40,000	250,700	
CF210	B1532 Workers Creek FO (Upper Scamander Rd)	155,901	179,800	155,901			-	
CE204	B7002 Wattle Creek (upper Scamander Road)	160,896	222,500	160,896			-	
	Install/upgrade traffic barriers to 3 bridges	-	130,000	-	130,000		130,000	
CE201	B2379 Green Valley Creek (Harefield Road, St Marys)	143,587	217,790	143,587			-	
CE202	B4696 BOD River Tributary (Harefield Rd, St Marys)	135,725	142,800	135,725			-	
CE203	B5316 St Patricks Creek (Cloverbanks Road, St Marys)	128,028	221,660	128,028			-	
CC203	B1941 Golden Fleece Rivulet (Argonaut Road, St Helens)	299,844	332,290	299,844			-	
CD201	B1128 Scamander River (Ryans Road)	2,272	-	2,272			-	
CC205	B2117 - St Marys Rivulet	-	14,000	-			-	

Project Code	Details	Year to Date Actual March 2018	2017-2018 Budget	Expected expenditure to 30/6/18	Expected to be C/F	2018-2019 Estimate	Total New + C/f	Comments
	Surplus RTR from above bridges to B4650		(132,000)					
	B4650 - Forester Creek (Ansons Bay Road) RTR	-	287,000	-	287,000		287,000	R2R funded
	<b>TOTAL BRIDGES</b>	<b>1,026,253</b>	<b>1,826,540</b>	<b>1,026,253</b>	<b>627,700</b>	<b>492,500</b>	<b>1,120,200</b>	
	<b>STORMWATER</b>							
	Mathinna Main St	-				50,000	50,000	
	Freshwater Street / Lade Court (Beaumaris)	-				30,000	30,000	Install new stormwater pipe rear of Freshwater St properties to prevent Lade Court properties flooding.
	Hall St to Medea St (runs parallel to Doepel Pl)	-				40,000	40,000	115m of open drain
	Minor stormwater Jobs	-	50,000				-	
CF665	Beauty Bay Access Track Improvements	-	6,000				-	
CF655	Parnella Stormwater Stage 1	7,037	1,250,000	200,000	-		-	
CF657	Parnella Stormwater Stage 2	37,527	-	37,527	1,000,000		1,000,000	
CF660	Annie St, St Helens Stormwater	24,144	185,000	276,383			-	
CE660	Alexander St, Cornwall (installation of main & connection of side entry pits)	-	30,000	15,000			-	
CE675	Tasman Highway SEPs and UG pipe beside Pelican Sands	119	-	119			-	
CD655	Implement SWMP priorities	32,416	70,000	32,416	37,500	125,000	162,500	
CD665	Sunrise Court	418		418			-	
	<b>TOTAL STORMWATER</b>	<b>101,661</b>	<b>1,591,000</b>	<b>561,863</b>	<b>1,037,500</b>	<b>245,000</b>	<b>1,282,500</b>	
	<b>WASTE MANAGEMENT</b>							
	Reconstruction & seal entrance to St Helens WTS	-				60,000	60,000	
	Recycling facilities	-				20,000	20,000	
CF610	Fingal WTS Retaining Wall Replacement	-	130,000		130,000		130,000	
CF605	MGB's to Implement Recycling	175,156	240,000	240,000			-	
CE605	St Helens Waste Oil Facility Replacement	4,904	-	4,904			-	
CE610	St Marys WTS Retaining Wall Replacement	3,836	160,000	3,836	154,000		154,000	
CE615	Scamander WTS Retaining Wall Reinforcement	-	52,000	-	-		-	
CE620	Rehabilitation of former Stieglitz Tip	5,505	2,500	5,505			-	

Project Code	Details	Year to Date Actual March 2018	2017-2018 Budget	Expected expenditure to 30/6/18	Expected to be C/F	2018-2019 Estimate	Total New + C/f	Comments
CE625	Rehabilitation of former Binalong Bay Tip	-	2,680		2,680		2,680	
CE630	Cardboard Compactor	-	-				-	
	<b>WASTE MANAGEMENT TOTAL</b>	<b>189,401</b>	<b>587,180</b>	<b>254,245</b>	<b>286,680</b>	<b>80,000</b>	<b>366,680</b>	
	<b>Total Capital expenditure</b>	<b>3,426,804</b>	<b>12,307,085</b>	<b>5,608,935</b>	<b>5,899,009</b>	<b>6,937,125</b>	<b>12,836,134</b>	



## 7. Community Services

### Core Activities

Community Development Department consists of a Community Development Officer who is responsible for the leadership and management of the following programs:

- Community Activities
- Employment Programs
- Area Promotion
- SES Operations
- Community Development
- Community Lifestyle
- Youth Health

### 2018-2019 Programs and Initiatives

Program and Initiatives	2018 - 2019
<b>Community Services</b>	
Community Grants	30,000
Youth Services	8,000
Misc Donations & Events	7,500
School Prizes	1,000
<b>Council Sponsorship</b>	
Funding for BEC Directory	2,000
Star FM Advertising	10,000
Community car donation	2,500
St Helens Girl Guides – Sangaree	2,500
St Helens Marine Rescue	3,000
Suicide Prevention Golf Day	1,000
<b>Emergency Services Operational Costs</b>	
SES Operations	17,000
Emergency Planning/Management	6,000

<b>Program and Initiatives</b>	<b>2018 - 2019</b>
<b>Community Event Funding</b>	
Seniors Day	3,000
Australia Day Event	4,000
Swimcart	1,000
St Helens Athletic Carnival	2,500
Carols by Candlelight	1,600
St Helens Car Show (including Woodchopping)	7,000
Fingal Valley Coal Festival	2,000
Pyengana Endurance Ride -	500
Game Fishing	2,000
Marketing Greater Esk Tourism	2,500
Volunteer Week	2,500
Break O'Day Woodcraft Guild	2,500
Fun in the Sun	500
Bay of Fires Art Prize	10,000
Bay of Fires Market	4,000
St Marys Memorial Service funding	500
Triathlon	2,000
St Marys Community Car & Bike show	2,000
East Coast Masters Golf Tournament	1,500

## 8. Ratios

### **Indicator 1 – Operating Surplus**

(the difference between day to day income and expenses for the period)

An operating surplus (deficit) arises when operating revenue exceeds (or is less than) operating expenses for a period. A Council's long term financial sustainability is dependent upon ensuring that, on average, its expenses are less than its revenues. If a Council is not generating an operating surplus in most periods then it is effectively living beyond its means and is unsustainable. It will be inevitable the Council will be faced with a financial shock at some stage and be forced to either substantially raise its rates or not replace its assets and thus provide the community with a lower standard of service.

***Council's Target – to make a surplus or \$nil (ie break-even)***

### **Indicator 2 – Underlying Surplus or Deficit Ratio**

(by what percentage does the major controllable income source vary from day to day expenses)

The operating surplus ratio is the operating surplus (or deficit) expressed as a percentage of general and other rates net of rate rebates and revenues from the Fire Levy.

A positive ratio indicates the percentage of rates available to fund capital expenditure. A negative ratio indicates the percentage increase required in rates to achieve a break even operating result. If in the event of a positive ratio and that amount is not being required for that particular year, it can be held over for future capital works or can be used to reduce existing debt.

***Council's Target – to achieve a ratio of 0%***

	2014/15	2015/16	2016/17	2017/18 Budget	2017/18 Actual to Date	2018/19 Budget
Recurrent income* less	13,424,963	13,520,655	15,133,991	13,349,917	11,301,096	13,604,986
Recurrent expenditure	12,627,570	14,111,584	13,553,058	13,247,082	9,741,960	13,435,039
<b>Underlying Surplus/Deficit</b>	<b>797,393</b>	<b>(590,929)</b>	<b>1,580,933</b>	<b>102,835</b>	<b>1,559,136</b>	<b>169,947</b>
*Recurrent income excludes income received specifically for new or upgraded assets, physical resources received free of charge or other income of a capital nature.						
<b>Underlying Surplus Ratio</b>						
Operating Surplus or Deficit	797,393	(590,929)	1,580,933	102,835	1,559,136	169,947
Recurrent Income*	13,424,963	13,520,655	15,133,991	13,349,917	11,301,096	13,604,986
<b>Underlying Surplus Ratio</b>	<b>5.9%</b>	<b>(4.4%)</b>	<b>10.4%</b>	<b>0.8%</b>	<b>13.8%</b>	<b>1.2%</b>

### **Indicator 3 – Net Financial Liabilities**

(what is owed to others less money you already have or is owed to you)

Net financial liabilities are total liabilities less financial assets. Net financial liabilities is a broader and more appropriate measure of indebtedness than the level of borrowings as it includes all of Council's financial assets and obligations including employee entitlements and creditors. Often too much focus is placed on the level of a Council's borrowings without also considering the available financial assets (ie money in the bank). However, before considering an increase in its net debt a Council must recognize that interest associated with the debt will impact negatively on its operating result. A Council's indebtedness should be managed to ensure its liabilities and associated costs can be met comfortably from operating revenues.

***Council's Target is 50% of total annual revenue***

	2014/15	2015/16	2016/17	2017/18 Budget	2017/18 Actual to Date	2018/19 Budget
Liquid assets less	7,774,621	7,690,697	8,298,456	4,276,069	9,485,894	3,099,295
Total Liabilities	9,882,738	10,220,119	10,735,274	11,295,641	10,772,086	10,013,034
<b>Net Financial Liabilities</b>	<b>(2,108,117)</b>	<b>(2,529,422)</b>	<b>(2,436,818)</b>	<b>(7,019,572)</b>	<b>(1,286,192)</b>	<b>(6,913,739)</b>

### **Indicator 4 – Net Financial Liabilities Ratio**

(how significant is the net amount owed compared with income)

This ratio indicates the extent to which net financial liabilities of a Council could be met by its operating revenue. Where the ratio is falling over time indicates that the Council's capacity to meet its financial obligations from operating revenue is strengthening. However a Council with a healthy operating surplus may decide to allow its net liabilities ratio to increase in order to provide additional services to its community through the acquisition of additional assets without detracting from its financial sustainability.

***Council's Target is 50%***

	2014/15	2015/16	2016/17	2017/18 Budget	2017/18 Actual to Date	2018/19 Budget
Net Financial Liabilities	(2,108,117)	(2,529,422)	(2,436,818)	(7,019,572)	(1,286,192)	(6,913,739)
Operating Revenue	13,424,963	13,756,903	13,756,903	13,349,917	11,301,096	13,604,986
<b>Net Financial Liabilities Ratio</b>	<b>(15.7%)</b>	<b>(18%)</b>	<b>(18%)</b>	<b>(53%)</b>	<b>(11%)</b>	<b>(51%)</b>

**Indicator 5 – Asset Sustainability Ratio**

(are assets being replaced at the rate they are wearing out)

This ratio indicates whether Council is renewing or replacing existing non-financial assets at the same rate the assets are wearing out. It is calculated by measuring capital expenditure on renewal or replacement of assets relative to the recorded rate of depreciation of assets for the same period.

If capital expenditure on renewing or replacing existing assets is at least equal to depreciation on average over time then a Council is ensuring the value of its assets is maintained. If capital expenditure on existing assets is less than depreciation it is likely it is under spending on renewal and replacement of assets and will eventually be confronted with failed assets and a significant renewal and replacement costs that cannot be accommodated for within a short period.

***Council's Target – is 100%. That is Council spending an amount each year equivalent to the depreciation expenses on asset renewal.***

	2014/15	2015/16	2016/17	2017/18 Budget	2017/18 Actual to Date	2018/19 Budget
Capex on Replacement/Renewal of Existing Assets	3,471,761	2,799,848	5,198,709	5,302,115	1,855,501	5,726,625
Annual Depreciation Expense	3,531,188	3,613,869	3,359,005	3,405,211	2,549,230	3,457,248
<b>Asset Sustainability Ratio</b>	98%	77%	155%	156%	73%	166%

**Indicator 6 – Asset Consumption Ratio**

(the average proportion of “as new condition” left in assets)

This ratio shows the written down current value of Council’s depreciable assets relative to their “as new” value in up to date prices.

This ratio highlights the aged condition of Council’s assets. If a Council is responsibly maintaining and renewing and replacing its assets then the ratio would be relatively high. However, it makes no sense financially to replace perfectly serviceable assets just because they are old. Providing a Council is operating sustainably it will be in a strong financial position to be able to fund the future renewal or replacement of assets when necessary.

***Council's Target – between 40% and 80%. That is Council's assets have between 80% and 40% of their useful life left.***

	2014/15	2015/16	2016/17	2017/18 Budget	2017/18 Actual to Date	2018/19 Budget
Depreciated Replacement Cost	123,081,631	128,911,244	137,793,902	137,813,104	139,060,447	141,267,981
Current Replacement Cost	183,582,228	192,483,229	185,522,099	194,423,973	184,459,802	201,333,066
<b>Asset Consumption Ratio</b>	67.04%	66.97%	74.27%	70.88%	75.39%	70.17%

## 9. Rates and Charges Policy



### POLICY NO LG40 RATES AND CHARGES POLICY

DEPARTMENT:	Corporate Services
RESPONSIBLE OFFICER:	Manager Corporate Services
LINK TO STRATEGIC PLAN:	Maintain financial viability and accountability in budgeting and administration.
STATUTORY AUTHORITY:	Local Government Act 1993
OBJECTIVE:	<p>This policy defines Council's commitment to levying rates and charges in an equitable manner and provides clear principles and direction at a strategic level to guide Council's decision making process in making rates and charges. It informs the annual decision making process of Council but does not represent the making of specific decisions on rates and charges levied each year under Part 9 of the <i>Local Government Act 1993</i>.</p> <p>This policy provides the community and ratepayers with the underlying principles Council uses in determining rates and charges, taking into account the varying nature of properties, the relative capacity to pay within the community, and Council's obligations under section 86B of the <i>Local Government Act 1993</i>.</p>
POLICY INFORMATION:	Adopted 25 June 2012 – Minute No 06/12.11.7.147 Amended 19 January 2015 – Minute No 01/15.11.7.011

#### POLICY

##### 1. STRATEGIC REQUIREMENTS

Council will consider the following when setting the rates and charges for a particular financial year:

- Council's Strategic Plan
- Council's Long Term Financial Plan
- The Annual Plan & Budget for that year
- Current economic climate and external influences such as legislative reform, grant funding programs, inflation factors and interest rates, as well as local economic issues affecting the municipality as a whole or individual industries or sectors.

##### 2. LEGISLATIVE REQUIREMENTS

When setting the rates and charges for each year, Council also takes into account the principles outlined in section 86A of the *Local Government Act 1993* that:

- (a) Rates constitute taxation for the purposes of local government, rather than a fee for a service; and
- (b) The value of ratable land is an indicator of the capacity of the ratepayer, in respect of that land, to pay rates



### 3. COUNCIL'S REVENUE RAISING POWERS

As an overriding principle, general rates will be levied on all land within the municipality regardless of service provided in accordance with the legislated principle that rates constitute taxation for the purposes of the Act. However section 87 of the *Local Government Act 1993* provides for exemptions to this principle and Council's "Rating Exemptions and Remissions Policy" outlines the criteria set by Council in accordance with this section.

### 4. VALUES TO BE USED A BASIS OF RATES

The *Local Government Act 1993* outlines that Council can use any one (1) of the three (3) valuations provided under the *Valuation of Land Act 2001*, as the basis of its rates. These are:

- Land Value
- Capital Value
- Assessed Annual Value (AAV) or any portion of the AAV as determined by the Valuer-General under section 11(3) (c) of the *Valuation of Land Act 2001*.

Council will use the AAV (including the adjusted AAV) as the primary basis for levying rates. Council believes this is the fairest method of distributing the rate burden across all ratepayers and it is consistent with the value of land being an indicator of capacity to pay (as provided by S86A(1) of the *Local Government Act 1993*).

Rates are adjusted throughout each financial year under section 89 of the *Local Government Act 1993*, using supplementary valuations issued by the Valuer General (eg for new dwelling, subdivisions, etc) and these change the total valuation of the municipality.

The state government has recommended Councils move from AAV to Capital Value as the basis of rating, preferably by 1 July 2016, but this has not been mandated. It is particularly encouraged to make the transition in conjunction with a municipal revaluation and Council should consider this, prior to the next revaluation.

### 5. GENERAL RATE

Council will levy a general rate on all ratable property. This rate will be determined in accordance with the requirements of the Annual Plan and Budget each year and will recover the cost of services for which specific users cannot readily be identified, or for which a regime of full cost recovery through user charges is not appropriate or has not been established by Council.

### 6. MINIMUM GENERAL RATE

A minimum general rate provides a mechanism by which lower valued properties pay not less than a minimum amount, and it can only apply if there has been no fixed charge applied. The minimum rate must not apply to more than 35% of properties.

Council will apply a minimum general rate in accordance with section 90 of the Act at an appropriate level to recognise that each ratable property should bear a reasonable portion of the total rates burden each year to enable Council to deliver appropriate services and infrastructure as determined in the Annual Plan and Budget.

## **7. SERVICE RATES AND CHARGES**

Council will levy service rates and charges as required for the purposes of fire protection and waste management in accordance with the Act. These rates and/or charges will apply to all ratable properties at an appropriate level to recognise that each ratable property should bear a reasonable portion of the cost of the service provided.

The service rate and associated minimums for fire protection will be levied in accordance with notifications provided by the State Fire Commission under relevant legislation.

Service charges for waste management will be levied on a fixed amount for each property recognising that waste management services, comprising waste disposal areas, waste transfer stations and related waste management facilities, are available to all land within the municipal area and therefore all ratepayers should contribute to the cost of this service. These charges will also recognise where mobile garbage bin services are provided and the level of that service. Council may consider varying the level of these charges where land is vacant or where Council determines a level of community benefit.

## **8. SEPARATE RATES AND CHARGES**

Where Council has identified, for the purpose of planning, carrying out, making available, maintaining or improving anything that in Council's opinion is, or is intended to be, of particular benefit to specific land or a class of land, or the owners of that land, Council may make a separate rate or charge in respect of that land, as per Section 100 of the Act.

## **9. DISCOUNTS AND REBATES**

Council may provide a discount on rates and charges where these are paid in full by the date determined for the payment of the first quarterly rates installment.

Council may apply rebates to general rates payable in respect to specific properties and/or classes of ratepayers where Council determines there is social, economic, or equity benefit to the community in providing such rebates. While Council may provide rate rebates to various classes of ratepayers from time to time, Council is committed to the principle that social welfare responsibilities lie with State and Federal Governments.

## **10. PENALTY AND INTEREST**

Council will apply penalty and interest charges in accordance with S128 of the Act where any rates and charges are not paid on or before the date on which the rates or installments fall due.

## **11. MONITORING AND REVIEW**

Council will review and amend this Policy in compliance with Section 86B of the Act, including by the end of each successive 4-year period after 31 August 2012, or earlier in the event of major changes to legislation or related policies, procedures or if deemed necessary by the General Manager.



## 10. Plain English Guide to Council's Financial Report

The Break O'Day Council is committed to accountability. Council's financial reports are prepared in accordance with the Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, and the Local Government Act 1993, and as such, use terminology and conventions that may not be familiar to some readers.

This Plain English Guide has been developed to assist readers understand and analyse our financial reports.

### ***What is contained in the Financial Report?***

The financial report contains four (4) major disclosures, collectively known as the Financial Statements.

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Cash Flow Statement

These key documents provide an overview of the transactions that occurred during the year and a summary of the financial status of Council at the end of the year.

### ***Comprehensive Income Statement***

The Comprehensive Income Statement shows the sources of revenue earned and the operating (or day-to-day) expenses incurred during the financial year. Capital asset purchases are not included in the Statement of Financial Performance because assets have a life greater than 12 months. Instead, there is an item for "Depreciation". This value is the value of assets used up during the year. This arrangement ensures that the cost of an asset is matched to the period in which it is used rather than just the period in which it was purchased.

### ***Balance Sheet***

The Balance Sheet is a snap shot of the financial situation at 30 June. It shows in total value what the Council owns as Assets and what it owes as Liabilities. The bottom line of this Statement is Net Assets. This is the net worth of Council, built up over many years.

The assets and liabilities are separated into Current and Non-Current categories. Current means those assets or liabilities that will fall due in the next 12 months.

The items included in the Balance Sheet are:

#### ***Current Assets***

- Cash and cash equivalents – Cash held in a bank, on hand as petty cash or cash register floats and bank bills or term deposits that mature within the next 12 months.
- Trade and other receivables – Monies owed to Council by ratepayers and others who have been invoiced or bills sent.
- Accrued income – Income that has been earned but not received by the 30 June such as interest.

- Prepayments – This represents payments made during the reporting year for services either in part or in full that will be delivered in a future reporting period.
- Inventories – Frequently used goods and materials purchased in advance to minimize delays in undertaking works.
- Non-current assets classified as held for sale – Represents non-current assets such as land that are ready for sale and a decision has been made to sell within the next 12 months.

#### *Non-Current Assets*

- Trade and other receivables – Monies owed to Council by ratepayers and others that are not due for payment within the next 12 months.
- Financial assets – Bank bills and term deposits that have been invested for periods longer than 12 months that also will not mature within the next 12 months.
- Investments in associates – The value of Council's equity.
- Property infrastructure, plant & equipment, land, buildings, roads, vehicles, equipment, etc. which have been built up by Council over many years.

#### *Current and Non-Current Liabilities*

- Trade and other payables – People and businesses to whom Council owes money.
- Trust funds and deposits – Money held on behalf of other people or business that will be refunded at some point in the future.
- Provisions – The accrued value of Long Service Leave and Annual Leave.
- Interest bearing loans and borrowings – The outstanding balance Council owes on Bank loans. Current interest bearing loans and borrowings represent the amount to be repaid in 2015-2016.

#### *Net Assets and Total Equity*

These terms describe the worth that the Council has built up over many years. Net Assets is the difference between all the assets and all the liabilities. Total Equity is the term used to describe the components of Net Assets. These components are:

- Accumulated surplus – The value of all net assets, other than those directly below, which has been accumulated over time.
- Asset revaluation reserve – The difference between the previously recorded value of assets and their current valuation.
- Statutory reserves – Funds that have restrictions placed on their use and are not readily available for use by Council.
- Discretionary reserves – Funds that Council has set aside for a specific purpose.

A reduction in total equity means that the overall value of the Municipality has fallen. There can be many reasons for this. However, it usually means that the level of new capital investment has not kept pace with depreciation. This is not unusual in the short term because of the cyclical nature of asset replacement. However, in the longer term and in the absence of a conscious decision to downsize, a reduction in total equity can be of concern.

#### ***Statement of Changes in Equity***

Over the course of the year the values which make up Total Equity can change. This Statement shows the values of changes and how these changes arose.

The most important value to consider is the movement in the Accumulated Surplus. Movements arise from a reduction in the value of Council's major asset groups or an increase in liabilities.

### ***Cash Flow Statement***

The Cash Flow Statement summarises cash payments and cash received over the year. The values in this Statement may differ from those shown in the Income Statement because the Income Statement is prepared on an accrual accounting basis ie taking into account payments due but not made and money due but not received.

Council's cash arises from, and is used in, three (3) main areas:

#### ***Cash Flows from Operating Activities:***

##### **Receipts**

All cash received arising from the general operations of Council. It includes rates, general trading sales and debtors, grants and interest earnings. Cash from the sale of assets for loan funds is not included.

##### **Payments**

All cash paid by Council from its bank account to staff, creditors and other persons. It does not include the costs associated with the creation or purchase of assets.

#### ***Cash Flows from Investing Activities:***

The accounting term Investing Activities relates to the purchase and sale of assets such as land, buildings, plant and other long-term revenue producing assets.

#### ***Cash Flows from Financing Activities:***

This is where the receipt and repayment of borrowed funds is recorded.

The bottom line of the Statement of Cash Flows is the Cash at the End of Financial Year. This shows the cash position of Council to meet its debts and other liabilities.

## Appendix 1 – Budget Income Statement

	2016-2017 Actual	Year to Date Actual Mar 2018	Year to Date Budget March 2018	2017-2018 Budget	2018-2019 Estimate
<b>INCOME</b>					
Rates and Charges	8,613,858	8,736,896	8,637,749	8,768,659	9,234,097
User Charges	934,313	705,160	570,515	772,591	825,091
Grants	3,075,143	1,200,900	2,121,920	2,115,578	2,855,798
Reimbursements	45,940	41,463	10,125	13,500	7,000
Other Income	223,775	186,760	153,917	183,500	145,000
Investment Income	863,874	429,918	356,417	719,000	538,000
<b>Total Income</b>	<b>13,756,903</b>	<b>11,301,096</b>	<b>11,850,643</b>	<b>12,572,829</b>	<b>13,604,986</b>
<b>Capital Income</b>					
Capital grants	1,283,291	1,123,458	1,095,525	1,602,340	4,949,400
Profit or Loss on Sale of Assets	-49,540	17,344	40,000	40,000	40,000
<b>Total Income</b>	<b>14,990,654</b>	<b>12,441,898</b>	<b>12,986,168</b>	<b>14,215,169</b>	<b>18,594,386</b>
<b>EXPENSES</b>					
Employee Expenses	3,934,591	3,304,419	3,651,967	4,837,195	4,998,145
Materials and Services	4,655,976	3,400,151	2,981,718	4,284,515	4,209,874
Depreciation and amortisation	3,359,005	2,549,230	2,553,608	3,405,211	3,457,248
Other expenses	1,603,486	488,160	529,824	720,161	769,772
<b>Total Expenses</b>	<b>13,553,058</b>	<b>9,741,960</b>	<b>9,717,117</b>	<b>13,247,082</b>	<b>13,435,039</b>
FAGs in advance	1,377,088			1,377,088	
<b>Net Operating Surplus\ (Deficit)</b>	<b>1,580,933</b>	<b>1,559,136</b>	<b>2,133,526</b>	<b>702,835</b>	<b>169,947</b>
<b>Net Surplus\ (Deficit)</b>	<b>2,814,684</b>	<b>2,699,938</b>	<b>3,269,051</b>	<b>968,087</b>	<b>5,159,347</b>

## Appendix 2 – Budgeted Cash Flow Statement

	2016-2017 Actual	Year to Date Actual Mar 2018	Year to Date Budget March 2018	2017-2018 Budget	2018-2019 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>RECEIPTS</b>					
Operating Receipts	15,337,523	10,709,216	11,205,681	12,572,829	13,604,986
<b>PAYMENTS</b>					
Operating payments	9,924,853	7,559,042	7,983,343	9,841,871	9,977,791
<b>NET CASH FROM OPERATING</b>	<b>5,412,670</b>	<b>3,150,174</b>	<b>3,222,338</b>	<b>2,730,958</b>	<b>3,627,195</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>RECEIPTS</b>					
Proceeds from sale of Plant & Equipment	334,365	17,344	40,000	135,000	182,000
<b>PAYMENTS</b>					
Payment for property, plant and equipment	6,217,559	3,426,804	9,627,101	5,608,935	12,836,134
Payments for financial assets	30,000				
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>(5,913,194)</b>	<b>(3,409,460)</b>	<b>(9,587,101)</b>	<b>(5,473,935)</b>	<b>(12,654,134)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>RECEIPTS</b>					
Proceeds from borrowings	-	-	-	1,500,000	-
Capital Grants	959,691	1,123,458	1,095,525	1,602,340	4,949,400
<b>PAYMENTS</b>					
Repayment of borrowings	298,900	178,151	178,151	312,292	701,296
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>660,791</b>	<b>945,307</b>	<b>917,374</b>	<b>2,790,048</b>	<b>4,248,104</b>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>	<b>160,267</b>	<b>686,021</b>	<b>(5,447,389)</b>	<b>47,070</b>	<b>(4,778,835)</b>
<b>CASH AT BEGINNING OF YEAR</b>	<b>7,070,793</b>	<b>7,231,060</b>	<b>7,231,060</b>	<b>7,231,060</b>	<b>7,278,130</b>
<b>CASH AT END OF PERIOD</b>	<b>7,231,060</b>	<b>7,917,081</b>	<b>1,783,671</b>	<b>7,278,130</b>	<b>2,499,295</b>

## Appendix 3 – Budget Balance Sheet and Equity

	2016-2017 Actual	Year to Date Actual Mar 2018	Year to Date Budget March 2018	2017-2018 Budget	2018-2019 Estimate
<b>Current Assets</b>					
Cash	7,231,061	7,917,081	1,783,671	3,676,069	2,499,295
Receivables	1,067,395	1,568,813	1,660,300	600,000	600,000
Inventories	137,844	211,304	120,000	120,000	120,000
Other Current Assets	79,587	1,236	30,000	30,000	30,000
<b>Total Current Assets</b>	<b>8,515,887</b>	<b>9,698,434</b>	<b>3,593,970</b>	<b>4,426,069</b>	<b>3,249,295</b>
<b>Non-Current Assets</b>					
Property Plant and Equipment	137,793,902	139,060,447	138,667,097	137,788,104	141,267,981
Investment in TasWater	33,285,899	33,285,899	33,285,899	33,068,952	33,285,899
Other Non-Current Assets	50,392	63,800	74,000	74,000	74,000
<b>Total Non -Current Assets</b>	<b>171,130,193</b>	<b>172,410,146</b>	<b>172,026,996</b>	<b>170,931,056</b>	<b>174,627,880</b>
<b>Total Assets</b>	<b>179,646,080</b>	<b>182,108,580</b>	<b>175,620,967</b>	<b>175,357,125</b>	<b>177,877,175</b>
<b>Current Liabilities</b>					
Payables	1,586,243	1,273,044	596,138	850,000	850,000
Interest Bearing Liabilities	312,292	134,141	134,141	326,296	326,296
Provisions	664,164	692,327	664,164	584,822	664,164
<b>Total Current Liabilities</b>	<b>2,562,699</b>	<b>2,099,512</b>	<b>1,394,443</b>	<b>1,761,118</b>	<b>1,840,460</b>
<b>Non-Current Liabilities</b>					
Interest Bearing Liabilities	7,651,611	8,151,611	8,151,611	9,151,610	7,651,610
Provisions	520,964	520,964	520,964	382,913	520,964
<b>Total Non-Current Liabilities</b>	<b>8,172,575</b>	<b>8,672,574</b>	<b>8,672,575</b>	<b>9,534,523</b>	<b>8,172,574</b>
<b>Total Liabilities</b>	<b>10,735,274</b>	<b>10,772,086</b>	<b>10,067,018</b>	<b>11,295,641</b>	<b>10,013,034</b>
<b>Net Assets</b>	<b>168,910,806</b>	<b>171,336,493</b>	<b>165,553,949</b>	<b>164,061,484</b>	<b>167,864,141</b>
<b>EQUITY</b>					
Accumulated surplus	27,196,620	27,202,052	21,419,507	26,096,685	24,050,625
Asset revaluation reserve	141,015,979	143,813,516	143,813,516	137,509,604	143,813,516
Other reserves	698,207	320,926	320,926	455,195	-
<b>TOTAL EQUITY</b>	<b>168,910,806</b>	<b>171,336,493</b>	<b>165,553,949</b>	<b>164,061,484</b>	<b>167,864,141</b>
Other Reserves - detailed separately	698,207	320,926	320,926	455,195	-
Employee Provisions	1,185,128	1,213,291	1,185,128	967,735	1,185,128
Unallocated accumulated surplus	5,347,726	6,382,864	277,617	2,253,139	1,314,167
<b>Total cash available</b>	<b>7,231,061</b>	<b>7,917,081</b>	<b>1,783,671</b>	<b>3,676,069</b>	<b>2,499,295</b>
Note: This reflects the cash position and does not include Payables and Receivables					

	Other Reserves 1/7/2017	Reserves new 2017-2018	Reserves used 2017- 2018	Remaining 30/6/2018
<b>Public Open Space</b>				
Binalong Bay	3,362			3,362
Ansons Bay	2,229			
Beaumaris	4,907			4,907
Scamander	23,398			23,398
St Helens	27,452			27,452
St Marys	3,750			3,750
Stieglitz	6,752			6,752
<b>Total Public Open Space</b>	<b>71,850</b>	-	-	<b>69,621</b>
<b>General Reserves</b>				
Community Development	12,500			12,500
137 Trust Seizures	238,805			238,805
<b>Total General Reserves</b>	<b>251,305</b>	-	-	<b>251,305</b>
<b>Grant Proceeds Reserve</b>				
Roads to recovery	62,937		(62,937)	-
Georges Bay/Parnella Landslide	165,847		(165,847)	-
26Ten Community Grant	31,370		(31,370)	-
Learner Driver	21,804		(21,804)	-
Projectors for Stadium	14,000		(14,000)	-
St Marys Flood Risk Management \$40k Grant	21,923		(21,923)	-
Public Toilet at Poimena, Blue Tier Regional	9,919		(9,919)	-
Asset Management Planning (LGAT)	5,000		(5,000)	-
Safer Communities	27,252		(27,252)	-
Community Infrastructure Fund Grant	15,000		(15,000)	-
<b>Total Grant Reserves</b>	<b>375,052</b>	-	<b>(375,052)</b>	-
<b>Total Other Reserves</b>	<b>698,207</b>	-	<b>(375,052)</b>	<b>320,926</b>