

Budget Estimates

2020-2021



Version 1 –Adopted 22 June 2020

Contents

Introduction – Budget 2020 - 2021.....	3
1. Rates Resolution	4
2. Budget 2020 – 2021 Revenue	7
3. Budget 2020 – 2021 Expenses	11
4. Budget 2020 – 2021 Department	14
5. Capital Budget.....	20
6. Capital Budget - Expenses.....	21
7. Community Services.....	39
8. Ratios	40
9. Rates and Charges Policy	43
10. Plain English Guide to Council’s Financial Report.....	46
Appendix 1 – Budget Income Statement	49
Appendix 2 – Budgeted Cash Flow Statement.....	50
Appendix 3 – Budget Balance Sheet and Equity	51

Introduction – Budget 2020 - 2021

Provided below is an overview of the changes to the rates resolution for the 2020/2021 financial year:

General Rate

Due to the current situation and unknown impacts around COVID-19, Council has implemented a 0% increase in the General rate from 2019/2020 of 8.10 *cents in the \$* for Residential, Commercial and Primary Production. The minimum General rate remains the same as for 2019/2020 at \$551.00. Primary production (forestry) General rate has also remained unchanged from 2019/2020 at 16.60368 *cents in the \$*.

Waste Management

The waste Infrastructure charge has increased by approximately 3% to \$188.50 per tenement.

Kerbside Collection Charges

Waste collection charges have been set at;

140 litre service \$97.50

240 litre service \$158.60

Recycling collection charge has been set at;

240 litre service \$55.60

Fire Levy

Contributions required of Council to the State Fire Commission have not increased for 2020/2021 however changes in valuations has increased the urban contribution by 1.37% and decreased the rural contribution by 1.65%. The State Fire Commission has kept the minimum rate for the fire levy at \$41.00.

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 2020/2021 is 6.8%, which is a decrease from last financial year (8.1%).

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 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 2020 to 30 June 2021 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 2020 and ending 30 June 2021, namely a rate of 8.10 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 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 2020 and ending on the 30 June 2021, 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, \$188.50;

2.1.2 Waste Collection Services

- (a) for making available the service of a 140 litre mobile waste bin collection within each collection area, \$97.50 per bin; and
- (b) for making available the service of a 240 litre mobile waste bin collection within each collection area, \$158.60 per bin; and
- (c) additional 140 litre waste bin will be \$97.50 per service, and 240 litre waste bin will be \$158.60 per service.
- (d) for making available the service of a 240 litre mobile recycling collection within each collection area, \$55.60 per bin; and
- (e) for each 240 litre mobile recycling collection bin supplied, in addition to the first, \$55.60 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	.471435
General land	.330906

Pursuant to Section 93(3) of the *Local Government Act 1993* Council sets a minimum amount payable in respect of this service rate of \$41.00.

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 8 September 2020;
 - (ii) The second instalment on or before 10 November 2020;
 - (iii) The third instalment on or before 2 February 2021; and
 - (iv) The fourth instalment on or before 4 May 2021.
- (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 8 September 2020.

7. Penalty and Interest:

Pursuant to Section 128 of the *Local Government Act 1993*, if any rate or instalment is not paid, and received by Council, 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 0.0186575% (6.81% 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 2020 – 2021 Revenue

		Year to Date Actual	Year to Date Budget	2019-2020 Expected 30June20	2020-2021 Budget	Budget Change %
1600	Revenues					
1610	Rates in Advance	-				
1611	General Rate	7,414,354	7,368,676	7,368,676	7,389,216	0%
1612	Waste Charges	1,191,606	1,188,585	1,188,585	1,226,004	3%
1613	Fire Levy	367,797	365,186	365,186	364,927	0%
1614	Tips & Transfer Stations	131,915	127,410	169,880	175,100	3%
1615	Recycling Charges	244,678	243,216	243,216	253,592	4%
1616	Early Settlement Discounts	(145,784)	(130,000)	(130,000)	(130,000)	0%
1616B	Commercial rate relief	-	(99,000)	-	-	
1617	Wheelie Bin Charges	435,263	430,271	430,271	452,119	5%
	Total Rates	9,639,828	9,494,344	9,635,814	9,730,958	1%
	Environmental Health					
1621	Waste Disposal Fees	-		-	-	
1622	Inspection Fees	-	4,500	6,000	6,000	0%
1623	Health/Food Licence Fees and Fines	(420)	1,000	14,000	14,000	0%
1624	Immunisations	1,074	-	1,000	1,000	0%
1625	Sampling	-		-	-	
1626	Place of Assembly Licence	-	-	-	-	
	Total Environmental Health	654	5,500	21,000	21,000	0%
	Municipal Inspector					
1631	Kennel Licences	40	-	1,200	1,200	0%
1632	Dog Registrations	13,293	8,500	50,100	50,100	0%
1633	Dog Impoundment Fees & Fines	1,150	1,875	2,500	2,500	0%
1634	Dog Replacement Tags	140	-	-	-	
1635	Caravan Fees and Fines	61,810	50,000	50,000	50,000	0%
1636	Fire Abatement Charges	-	2,000	2,000	2,000	0%
1637	Infringement Notices	10,443	13,125	17,500	17,500	0%
	Total Municipal inspector	86,876	75,500	123,300	123,300	0%
	Building Control Fees					
1641	Building Fees	28,535	22,500	30,000	30,000	0%
1642	Plumbing	38,270	37,500	50,000	50,000	0%
1643	Building Search Fees	500	900	1,200	1,200	0%
1644	Permit Administration	37,445	26,250	35,000	35,000	0%
1645	Building Inspections	44,294	30,000	40,000	40,000	0%
1646	Plumbing Inspections	-		-	-	
1647	Certificates of Likely Compliance	34,211	16,500	22,000	22,000	0%

		Year to Date Actual	Year to Date Budget	2019-2020 Expected 30June20	2020-2021 Budget	Budget Change %
1648	-	-		-	-	
1649	Privately Certified Permit Fee	-		-	-	
1650	Private Building Surveying Fees and Similar	-		-	-	
1651	Development Application Fees	74,193	37,500	50,000	50,000	0%
1652	Planning Scheme	-	-	-	-	
1653	Subdivision Fees	470	2,625	3,500	3,500	0%
1654	Advertising Fee	52,825	37,500	50,000	50,000	0%
1655	Adhesion Orders	420	375	500	500	0%
1656	Engineering Fees	4,708	1,500	2,000	2,000	0%
1657	Public Open Space	-		-	-	
1658	Illegal Building Fees	-	-	-	-	
	Total Planning And Building Control Fees	315,872	213,150	284,200	284,200	0%
	Government Fees Levies					
1661	B.C.I Training Levy	30,813	22,500	30,000	30,000	0%
1662	Building Permit Levy	15,407	12,750	17,000	17,000	0%
1663	132 & 337 Certificates	101,426	60,000	80,000	80,000	0%
1664	Section 137 Property Sales	99,379	-	99,379	-	-100%
1665	SES Contributions	-	-	-	-	
1666	Right to Information	41	-	-	-	
	Total Government Fees Levies	247,065	95,250	226,379	127,000	-44%
	Investment Income					
1671	Interest Income	125,294	125,500	150,000	150,000	0%
1674	Guarantee Fees - TasWater	-	-	-	-	
1675	Tax Equivalents - TasWater	31,435	-	31,435	-	-100%
1676	Dividends - TasWater	162,565	142,000	162,565	194,000	19%
	Total Investment Income	319,294	267,500	344,000	344,000	0%
	Sales Hire and Commission					
1681	Sales	115,178	107,983	130,100	127,600	-2%
1682	Commission	12,075	15,857	16,491	16,491	0%
1683	Equipment Hire	73	-	-	-	
1684	Facilities and Hall Hire	26,889	45,650	55,000	55,000	0%
1685	Facilities Leases	69,179	55,250	75,000	75,000	0%
1686	Public Liability Blanket Cover	18	-	-	-	
1687	History Room Other Income	1,003	750	1,000	1,000	0%
	Total Sales Hire and Commission	224,415	225,490	277,591	275,091	-1%
	Other Income					
1761	Late Payment Penalties inc Interest	65,203	67,168	65,203	100,000	53%
1763	Heavy Vehicle Contributions	48,809	-	48,809	-	-100%

		Year to Date Actual	Year to Date Budget	2019-2020 Expected 30June20	2020-2021 Budget	Budget Change %
1765	Private Works	198,775	15,000	200,000	20,000	-90%
1766	Cemetery	17,855	18,750	25,000	25,000	0%
1767	Contributions	25,000	25,000	25,000	-	-100%
1768	Miscellaneous Income	5,664	-	-	-	
	Total Other Income	361,305	125,918	364,012	145,000	-60%
	Reimbursements					
1771	Collection Costs	-	-	-	-	
1772	Insurance Recoveries	-	-	-	-	
1773	Workers Comp. Recoveries	-	1,500	2,000	2,000	0%
1774	Training Fees Re-imbursements	-		-	-	
1775	Roundings	(356)	-	-	-	
1776	Miscellaneous Reimbursements	6,831	3,750	5,000	5,000	0%
1778	GST free reimbursements	51,213	38,409	51,213	-	-100%
	Total Reimbursements	57,687	43,659	58,213	7,000	-88%
				-		
	Gain or Loss on Sale of Assets			-		
1781	Profit or Loss on Sale of Assets	5,597	10,000	27,000	25,000	-7%
	Total Gain or Loss on Sale of Assets	5,597	10,000	27,000	25,000	-7%
	Grant Income					
	Operating Grants		-			
1792	Financial Assistance Grant	1,054,473	1,054,473	1,411,700	2,980,411	111%
1794	State Grants - Other	2,000	-	-	-	
1794	Learner Driver Mentor Grant	19,924	20,000	20,000	20,000	0%
1794	Drought Weed Management			55,000		
1796	NRM Facilitator	-	-			
	Total Operating Grants	1,076,397	1,074,473	1,486,700	3,000,411	102%
	Capital Grants					
1791	Roads to Recovery	691,109	320,000	971,109	971,000	0%
1791	Old Tasman Hotel	75,000	-	500,000		-100%
1791	DCF Round 2 Projects		-	-	1,000,000	
1791	CDG Georges Bay Walking Trail				2,100,000	
1791	Turf Mower		-		20,000	
1791	Blackspot		-	200,000		-100%
1791	St Helens Pt Rd (Parkside)		-	375,000		-100%
1791	Mountain Bike Trails - Federal Grant	1,598,859	-	2,633,073	-	-100%
1791	Drought Communities Grant	900,000	900,000	900,000		-100%
1791	St Marys Flood Mitigation	100,000	-	400,000	-	-100%
1793	State Grants Other	-	-	-	-	
1793	Mountain Bike Trails - State Grant	600,000	-	650,000	-	-100%

		Year to Date Actual	Year to Date Budget	2019-2020 Expected 30 June 20	2020-2021 Budget	Budget Change %
1795	Other Grants	-	-	-	-	
	Total Capital Grants	3,964,968	1,220,000	6,629,182	4,091,000	-38%
	Total Revenue	16,299,958	12,850,784	19,477,390	18,173,960	-7%

3. Budget 2020 – 2021 Expenses

		Year to Date Actual	Year to Date Budget	2019-2020 Expected 30June20	2020- 2021 Budget	Budget Change %
	Expenses					
	Employee Costs					
1811	Salaries and Wages	2,675,850	2,510,171	3,489,708	3,791,012	9%
1812	On Costs	1,118,896	1,092,558	1,549,816	1,683,844	9%
1813	Overtime Payments	54,767	18,000	24,000	37,540	56%
	Total Employee Costs	3,849,513	3,620,729	5,063,524	5,512,396	9%
	Energy Costs					
1851	Electricity	115,021	106,272	143,875	143,875	0%
	Total Energy Costs	115,021	106,272	143,875	143,875	0%
	Materials and Contracts					
1861	Advertising	52,294	36,263	48,350	48,500	0%
1862	Accom Receipts & Park Passes - Hist Rm	-	-	-	-	
1863	Bank Charges - GST	21,311	18,150	24,200	24,200	0%
1864	Books Manuals Publications	1,483	3,593	4,790	4,090	-15%
1865	Catering	9,338	10,575	14,100	14,400	2%
1866	Bank Charges - FREE	601	750	1,000	1,000	0%
1867	Computer Hardware Purchase	16,513	9,000	12,000	12,000	0%
1868	Computer Software Purchase	871	-	-	-	
1869	Computer Internet Charges	382	1,913	2,550	2,000	-22%
1870	Computer Licence and Maintenance Fees	149,745	163,900	203,000	205,000	1%
1871	Commission Paid	-		-	-	
1872	Corporate Membership	117,374	137,790	144,790	144,790	0%
1873	Debt Collection	41,805	12,000	16,000	16,000	0%
1875	Public Liability Insurance	-	-	-	-	
1876	Stock Purchases for Resale	43,506	42,000	45,000	45,000	0%
1890	Equipment Hire and Leasing	23,608	28,500	38,000	38,500	1%
1891	Equipment Maintenance and Minor Purchases	4,539	13,275	17,700	11,700	-34%
1893	Internet Billpay Costs	5,198	5,250	7,000	7,000	0%
1894	IVR Charges	-		-	-	
1895	Licensing and Licence Costs	39,196	15,000	39,379	39,379	0%
1896	Land and Building Rental or Leasing Costs	4,809	17,600	9,000	9,000	0%
1897	Materials	225,880	213,600	284,800	335,445	18%
1898	Phone Calls Rental Fax	29,411	30,680	40,906	39,090	-4%
1899	Postage/Freight	25,370	18,008	24,010	23,010	-4%
1900	Printing/Laminating	-	12,450	16,600	5,000	-70%
1901	Property Insurance	102,821	95,500	95,500	109,300	14%
1902	Room Hire	1,105	525	700	1,250	79%

		Year to Date Actual	Year to Date Budget	2019-2020 Expected 30June20	2020- 2021 Budget	Budget Change %
1904	Royalties and Production Licences	-	3,750	5,000	5,000	0%
1905	Stationery	8,532	6,750	9,000	16,500	83%
1906	Water and Property rates Payable	92,128	97,325	105,800	105,800	0%
1907	Loan Charges and Interest	-	-	-	-	
1908	Petty Cash Differences Written Off	-		-	-	
	Total Materials and Contracts	1,017,819	994,145	1,209,175	1,262,954	4%
	Contractor Costs					
1971	Contractors	842,892	712,500	950,000	792,300	-17%
1972	Cleaning Contractors	173,221	137,138	182,850	189,730	4%
1973	Waste Management Contractors	898,943	930,594	1,249,425	1,135,788	-9%
	Total Contractor Costs	1,915,056	1,780,231	2,382,275	2,117,818	-11%
	Professional Fees					
1991	Analysis Fees	-	-	-	-	
1992	Audit Fees	25,912	34,340	36,000	40,000	11%
1993	Legal Fees	54,688	41,016	54,688	26,000	-52%
1994	Internal Audit Fees	4,872	9,000	12,000	6,500	-46%
1995	Revaluation Fees- Municipal only	18,500	21,000	28,000	28,000	0%
1996	Professional Fees - Grant funded	98,733	75,000	150,000	-	-100%
1997	Professional Fees - Strategic Projects	-	-	-	70,000	
1998	Other Professional Fees	233,548	187,500	250,000	254,700	2%
	Total Professional Fees	436,253	367,856	530,688	425,200	-20%
	Plant Hire					
2101	Plant Hire - Internal	430,159	375,750	501,000	516,300	3%
2102	Plant Hire - External	1,706	4,125	5,500	5,500	0%
2103	Registration and MAIB	34,866	34,387	34,387	39,672	15%
2104	Insurance Premiums	20,779	27,830	27,830	41,773	50%
2105	Plant Repairs and Maintenance	150,005	112,500	150,000	112,000	-25%
2140	Plant Hire Recovered	(511,924)	(487,500)	(650,000)	(720,000)	11%
2141	Fuel	134,814	111,375	148,500	164,500	11%
2142	Fuel Credit	(21,306)	(11,250)	(15,000)	(15,000)	0%
2143	Fuel Write Offs	-		-	-	
	Total Plant Hire	239,100	167,217	202,217	144,745	-28%
	Government Fees and Levies					
2253	Local Government Levy	-		-	-	
2254	B.C.I Levy #See GL2257 Building Permit Levy	-		-	-	
2255	Fire Levy	273,695	257,372	332,279	365,186	10%
2257	Building Permit Levy	15,364	11,250	15,000	15,000	0%
2258	Land Tax	45,541	37,480	56,813	56,813	0%

		Year to Date Actual	Year to Date Budget	2019-2020 Expected 30June20	2020- 2021 Budget	Budget Change %
2259	Training Levy	30,813	22,500	30,000	30,000	0%
	Total Government Fees and Levies	365,413	328,602	434,092	466,999	8%
	Depreciation					
2301	Depreciation Land Freehold	-		-	-	
2302	Amortisation Land Leasehold	-		-	-	
2304	Depreciation Historical Assets	-	-	-	-	
2305	Depreciation Buildings	196,408	162,066	216,088	236,323	9%
2306	Depreciation Roads and Streets	1,521,670	1,369,500	1,826,000	1,826,000	0%
2307	Depreciation Bridges	367,080	330,372	440,496	456,600	4%
2308	Depreciation Plant & Equipment	313,754	246,806	329,075	410,868	25%
2309	Depreciation Minor Plant and Equipment	-		-	-	
2310	Depreciation Stormwater Infrastructure	276,580	248,922	331,896	331,896	0%
2311	Depreciation Furniture	127,374	105,388	140,517	157,405	12%
2312	Depreciation Land Improvements	177,963	148,891	198,521	215,001	8%
2313	Amortisation of Municipal Valuation	18,000	16,200	25,000	25,000	0%
	Total Depreciation	2,998,829	2,628,145	3,507,593	3,659,093	4%
	Other Expenses					
2401	Interest Payable	188,712	214,177	335,328	335,328	0%
2402	Compensation to 3rd Parties	-		-	-	
2403	Bad & Doubtful Debts	4,317		-	-	
2404	Grants and Community Support Given	100,027	118,100	142,800	179,100	25%
2405	Rate Remissions	167,925	57,000	57,000	57,000	0%
2406	Commercial rate relief	-	-	-	99,000	
2407	Waiver of Fees and Lease etc	2,555	-	-	-	
2408	Refunds/Reimbursements	6,622	-	-	-	
2409	Council Member Expenses	16,865	13,500	18,000	18,000	0%
2410	Council Member Allowances	141,919	125,240	166,987	169,158	1%
	Total Other Expenses	628,944	528,017	720,115	857,586	19%
	Total Expenses	11,565,947	10,521,213	14,193,554	14,590,665	3%
	FAG's received prior year in advance			1,496,018		
	Net Surplus\ (Deficit) before Capital amounts	763,446	1,099,571	123,672	(532,705)	
	Capital Grants	3,964,968	1,220,000	6,629,182	4,091,000	
	Profit or Loss on Sale of Assets	5,597	10,000	27,000	25,000	
	Net Surplus\ (Deficit)	4,734,011	2,329,571	6,779,854	3,583,295	

4. Budget 2020 – 2021 Department

Business & Corporate Services

	Year to Date Actual	2019-2020 Budget	2020-2021 Estimate
Total Investment Income	123,442	538,000	344,000
Total Sales Hire and Commission	2,949	6,000	6,000
Total Other Income	5,000	-	-
Total Reimbursements	13,436	-	-
Total Revenue	144,828	544,000	350,000
Total Employee Costs	427,235	771,532	817,408
Total Energy Costs	3,419	5,800	5,800
Total Materials and Contracts	335,319	483,650	497,450
Total Contractor Costs	3,738	7,900	7,900
Total Professional Fees	4,416	18,000	10,500
Total Plant Hire	10,690	12,350	13,573
Total Government Fees and Levies	91	180	180
Total Depreciation	84,689	140,905	157,064
Total Expenses	869,597	1,440,318	1,509,875
Net Surplus\ (Deficit) before Capital Income	(724,769)	(896,318)	(1,159,875)
Net Surplus\ (Deficit)	(724,769)	(896,318)	(1,159,875)

Development Services

	Year to Date Actual	2019-2020 Budget	2020-2021 Estimate
Total Environmental Health	(645)	21,000	21,000
Total Municipal inspector	61,444	59,500	59,500
Total Planning And Building Control Fees	229,351	282,200	282,200
Total Government Fees Levies	106,998	127,000	127,000
Total Sales Hire and Commission	682	1,300	1,300
Total Other Income	200	-	-
Total Reimbursements	187	-	-
Total Revenue	398,216	491,000	491,000
	-		
Total Employee Costs	423,353	913,788	841,637
Total Materials and Contracts	25,541	45,910	50,910
Total Contractor Costs	320	20,000	10,000
Total Professional Fees	148,817	91,500	142,700
Total Plant Hire	6,821	11,802	8,807
Total Government Fees and Levies	33,045	45,000	45,000
Total Depreciation	8,372	14,352	19,740
Total Other Expenses	1,501	1,000	34,500
Total Expenses	647,769	1,143,352	1,153,293
	-		
Net Surplus\ (Deficit) before Capital Income	(249,553)	(652,352)	(662,293)
Net Surplus\ (Deficit)	(249,553)	(652,352)	(662,293)

Community Services

	Year to Date Actual	2019-2020 Budget	2020-2021 Estimate
Total Sales Hire and Commission	105	-	-
Total Reimbursements	3,395	-	-
Total Operating Grants	21,924	20,000	20,000
Total Capital Grants	2,367,675	-	2,100,000
Total Revenue	2,393,098	20,000	2,120,000
	-		
Total Employee Costs	153,832	307,619	281,043
Total Energy Costs	115	-	-
Total Materials and Contracts	15,341	26,450	26,950
Total Contractor Costs	6,165	30,000	30,000
Total Professional Fees	15,724	8,000	10,000
Total Plant Hire	10,420	12,640	12,744
Total Depreciation	16,284	23,780	16,212
Total Other Expenses	76,755	141,800	144,600
Total Expenses	294,635	550,289	521,549
	-	-	-
Net Surplus\ (Deficit) before Capital Income	(269,212)	(530,289)	(501,549)
Net Surplus\ (Deficit)	2,098,463	(530,289)	1,598,451

Works and Infrastructure

	Year to Date Actual	2019-2020 Budget	2020-2021 Estimate
Total Rates	1,953,395	2,031,952	2,106,815
Total Municipal inspector	23,726	63,800	63,800
Total Planning And Building Control Fees	4,066	2,000	2,000
Total Sales Hire and Commission	123,416	175,000	175,000
Total Other Income	106,234	45,000	45,000
Total Reimbursements	1,713	2,000	2,000
Total Gain or Loss on Sale of Assets	878	27,000	25,000
Total Operating Grants	385,200	1,569,650	1,608,892
Total Capital Grants	414,000	1,905,000	1,991,000
Total Revenue	3,012,627	5,821,402	6,019,507
	-		
Total Employee Costs	1,280,401	2,219,761	2,682,349
Total Energy Costs	74,222	133,075	133,075
Total Materials and Contracts	248,072	454,399	493,444
Total Contractor Costs	1,181,335	1,993,925	2,065,068
Total Professional Fees	44,664	94,000	44,000
Total Plant Hire	127,629	59,350	99,978
Total Government Fees and Levies	28,658	52,354	52,354
Total Depreciation	1,971,546	3,301,335	3,442,005
Total Other Expenses	167,192	335,328	335,328
Total Expenses	5,123,720	8,643,527	9,347,600
	-	-	-
Net Surplus\ (Deficit) before Capital Income	(2,525,092)	(4,727,125)	(5,319,094)
Net Surplus\ (Deficit)	(2,111,092)	(2,822,125)	(3,328,094)

Visitor Information Centre, History Room and Tourism

	Year to Date Actual	2019-2020 Budget	2020-2021 Estimate
Total Sales Hire and Commission	33,931	82,000	79,500
Total Reimbursements	132	-	-
Total Revenue	34,063	82,000	79,500
	-		
Total Employee Costs	80,069	149,804	138,312
Total Energy Costs	3,040	5,000	5,000
Total Materials and Contracts	42,619	49,700	51,700
Total Contractor Costs	3,057	4,850	4,850
Total Professional Fees	9,594	9,000	-
Total Plant Hire	200	-	-
Total Government Fees and Levies	822	1,600	1,600
Total Depreciation	4,942	8,472	8,472
Total Expenses	144,343	228,426	209,934
	-	-	-
Net Surplus\ (Deficit) before Capital Income	(110,280)	(146,426)	(130,434)
Net Surplus\ (Deficit)	(110,280)	(146,426)	(130,434)

Governance and Members Expenses

	Year to Date Actual	2019-2020 Budget	2020-2021 Estimate
Total Rates	7,601,936	7,603,862	7,624,143
Total Government Fees Levies	99,379	-	-
Total Investment Income	(2)	-	-
Total Sales Hire and Commission	7,299	13,291	13,291
Total Other Income	47,316	100,000	100,000
Total Reimbursements	26,341	5,000	5,000
Total Operating Grants	317,782	1,338,068	1,371,520
Total Capital Grants	511,916	970,210	-
Total Revenue	8,611,967	10,030,431	9,113,954
	-		
Total Employee Costs	276,342	701,019	751,646
Total Materials and Contracts	111,586	149,066	142,500
Total Professional Fees	71,353	221,000	218,000
Total Plant Hire	5,986	5,375	9,645
Total Government Fees and Levies	183,833	334,958	367,865
Total Depreciation	8,001	18,749	15,600
Total Other Expenses	178,065	241,987	343,158
Total Expenses	835,166	1,672,154	1,848,414
	-	-	-
Net Surplus\ (Deficit) before Capital Income	7,264,885	7,388,067	7,265,539
Net Surplus\ (Deficit)	7,776,801	8,358,277	7,265,539

Council Total

	Year to Date Actual	2019-2020 Budget	2020-2021 Estimate
Total Rates	9,555,331	9,635,814	9,730,958
Total Environmental Health	(645)	21,000	21,000
Total Municipal inspector	85,169	123,300	123,300
Total Planning And Building Control Fees	233,417	284,200	284,200
Total Government Fees Levies	206,376	127,000	127,000
Total Investment Income	123,441	538,000	344,000
Total Sales Hire and Commission	168,382	277,591	275,091
Total Other Income	158,750	145,000	145,000
Total Reimbursements	45,204	7,000	7,000
Total Gain or Loss on Sale of Assets	878	27,000	25,000
Total Operating Grants	724,906	2,927,718	3,000,411
Total Capital Grants	3,293,591	2,875,210	4,091,000
Total Revenue	14,594,800	16,988,833	18,173,960
	-		
Total Employee Costs	2,641,232	5,063,524	5,512,396
Total Energy Costs	80,796	143,875	143,875
Total Materials and Contracts	778,478	1,209,175	1,262,954
Total Contractor Costs	1,194,615	2,056,675	2,117,818
Total Professional Fees	294,567	441,500	425,200
Total Plant Hire	161,746	101,517	144,745
Total Government Fees and Levies	246,449	434,092	466,999
Total Depreciation	2,093,834	3,507,593	3,659,093
Total Other Expenses	423,512	720,115	857,586
Total Expenses	7,915,230	13,678,066	14,590,665
	-		
FAGS grant funds received in advance	-		
Net Surplus\ (Deficit) before Capital Income	3,385,979	408,556	(532,705)
Strategic Projects	-		
Capital Income	3,293,591	2,902,210	4,116,000
Net Surplus\ (Deficit)	6,679,570	3,310,766	3,583,295

5. Capital Budget

Funding Sources	
Works Funds Carried forward	
External	
Grants - Capital	-
Internal	
Unrestricted cash & investments	3,020,925
Total Works Funds Carried Forward	3,020,925
New Works	
External	
Grants - Capital	4,091,000
Loan Funds	-
Plant & Vehicle Sales	25,000
Internal	
Unrestricted cash & investments	3,483,020
Total New Works Funds	7,599,020
Total Funding Sources	10,619,945

6. Capital Budget - Expenses

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
	PLANT & EQUIPMENT							
	Replacement of the following vehicles							
	Turf Mower					40,000	40,000	Requires co-funding from SHFC
	Garbage truck					370,000	370,000	
	2nd hand back up garbage truck					120,000	120,000	Budget workshop 1/6/20
	1226 Ute 2WD Tipper					30,000	30,000	
	1316 Maintenance Van - Building Mtce Officer					45,000	45,000	
	1294 Dual Cab Ute 4WD					40,000	40,000	
	Small Plant					42,000	2,000	
CH015	Skoda Kodiaq Base 4x4 Wagon	44,947	45,000	44,947			-	
CH020	1322 Pool Car - Forester wagon	-	20,000	20,000			-	
CH025	Garbage truck	208,764	280,000	208,764			-	
CH030	1307 Toro Mower 42in	15,236	16,000	15,236			-	
CF012	1040 Dual Cab Ute 4WD	-	38,000	38,000			-	
CH035	Navara 4x2 Utility S/Cab C/Chas RX	30,342	27,000	30,342			-	
CH010	Mitsubishi Trtion Ute GLX 2.4L	37,684	38,000	37,684			-	
CH005	Mitsubishi Trtion Ute GLX 2.4L with Canopy	39,323	38,000	39,323			-	
CG049	HiperVR Base & Rover Kit (Surveying Equip)	42,512	-	42,512			-	
CH040	Hi-Ab truck crane for #1270	7,233	-	7,233			-	
CH045	Mitsubishi MR Triton GLX 2.4L	30,012	-	30,012			-	
CH047	Enerpac Hydraulic Manhole Lifter	1,784	-	1,784			-	
CH046	Suzuki DR200SL9 Motorcycles x2	11,162	-	11,162			-	

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
	TOTAL PLANT & EQUIPMENT	418,808	502,000	476,808	-	687,000	687,000	
			-				-	
	FURNITURE & IT		-				-	
	Additional sit down/stand up desks					2,500	2,500	
	IT - Server Upgrades					25,000	25,000	
	Council Chambers New Furniture					15,000	15,000	
	Desktop/Laptops/ Monitors					10,000	10,000	
	Printers/Copiers					12,000	12,000	
	History Room acquisition reserve					1,000	1,000	
CH075	Town Christmas Decorations	-	5,000	5,000			-	
CD730	Hall Furniture Replacement	984	10,000	984	3,000		3,000	
CE085	Additional sit down/stand up desks	1,455	2,500	2,500			-	
CG060	IT - Major Software Upgrades	26,930	28,000	28,000			-	Office 2019 for 50 computers
CH060	IT - Server Upgrades	7,847	17,500	17,500			-	Wifi & remote server upgrades 2019/20
CH055	Desktop/Laptops/ Monitors	28,271	20,000	28,271			-	Desktops/ laptop/ monitors 2019/20
CH070	Printers/Copiers History Room 2019/20	3,390	6,500	3,390			-	History Room
CH071	Panasonic PT-VMZ40 LCD Projector	3,058	-	3,058			-	
CH072	Chinese Antiques for Display	3,410	-	3,410			-	History Rooms - \$3410.00
CG820	Foreshore Power Upgrade	14,686	12,000	14,686			-	
CH065	Audio visual equip	14,982	20,000	20,000			-	Chamber
	TOTAL FURNITURE & IT	105,013	121,500	126,799	3,000	65,500	68,500	
			-				-	

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
	BUILDINGS		-				-	
	Portland Hall Upgrades					50,000	50,000	Electrical Upgrades, Replace Western Facing Windows & Storage room alterations
	Old Tasmanian Hotel - Lift					213,000	213,000	DCF Round 2 Potential Project
CC730	Old Tasmanian Hotel Upgrades in Accordance with Conservation Mgt Plan	145,109	605,630	605,630		25,000	25,000	Annual commitment to Heritage upgrades and renovations
	St Helens Works Depot					20,000	20,000	New 6m X 6m store building for Community Services
	St Marys Railway Station Upgrades					25,000	25,000	Upgrades to Building to be scoped out
CE770	Workspace Renovations - History Rooms	750	28,020	28,020			-	
CF705	Weldborough Amenities	450	125,000	125,000			-	
CH705	Install 1 X Bus Shelter - High St, Mathinna	11,058	15,000	15,000			-	As per community consultation in April 2018
CH735	Fingal Park Shelter	30,976	-	30,976			-	As per community consultation in April 2018
CH710	St Helens Waste Transfer Station Tip Shop	41,393	45,000	45,000			-	New Addition to Tip Shop
CH715	Fingal Sports Complex - Toilet Addition	33,786	60,000	60,000			-	As per community consultation in April 2018
CH720	Four Mile Creek Community Hub	-	58,690	58,690			-	FOFMC
CH725	Break O Day Community Stadium - Upgrades	-	30,000	30,000			-	Roof Replace to original amenities section
CH730	Portland Hall Upgrades	22,041	112,440	112,440			-	2019/20 Upgrades

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
CG725	Scamander Sports Complex Disabled Toilet & Improvements	5,483	5,500	5,483			-	
	TOTAL BUILDINGS	291,046	1,085,280	1,116,239	-	333,000	333,000	
			-				-	
	PARKS, RESERVES & OTHER		-				-	
	St Marys Sports Complex					45,000	45,000	DCF Funding - New Implement and Buggy Shed
	St Marys Sports Centre (Bowls/Golf Clubhouse)					45,000	45,000	DCF Funding - Internal Alterations
	Scamander Surf Life Saving Club					19,745	19,745	DCF Funding - Fitout of Amenities
	St Marys Football Ground					110,020	110,020	DCF Funding - Irrigation System
	St Marys Community Space					35,000	35,000	DCF Round 2 Potential Project
	Mathinna Cemetery Master Plan					50,000	50,000	DCF Round 2 Potential Project
	Fingal Cemetery Master Plan					100,000	100,000	DCF Round 2 Potential Project
	Fingal Valley Tracks					139,500	139,500	DCF Round 2 Potential Project
	Drought Protection Plan					10,000	10,000	DCF Round 2 Potential Project
	St Helens Sports Complex					50,000	50,000	Reroof and Repaint& waterproof - Athletics Building
	Shade stucture - Flagstaff tail head					25,000	25,000	TBC
	Shade Structures - Scamander Reserve					25,000	25,000	TBC
	Street furniture & signage					20,000	20,000	
	Playground equipment replacement program					20,000	20,000	St Helens Foreshore - Playground Fence replace

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
	Playground equipment replacement program					50,000	50,000	10 sites at \$5K each
	St Helens rec ground					15,000	15,000	
	Resheet airport runway					100,000	100,000	
	Pyengana Rec ground					40,000	40,000	Remediate and reseal entrance
	Georges Bay Walking Trail/St Helens Foreshore Path					2,223,510	2,223,510	Community Development Grant Funded \$2.1M
CH805	St Marys Cemetery Master Plan	127,606	20,000	127,606			-	DCP
CH810	St Helens Cemetery Master Plan	173	50,000	173	49,827		49,827	
CH815	Dog exercise area St Helens Improvements	-	10,000		10,000		10,000	
CH820	Medeas Cove & Annie St intersection	1,441	15,000	15,000			-	Installation of crash barrier
CE715	Break O Day Community Stadium - External Upgrades	-	9,950	9,950			-	as per Council decision 10/19.17.3 Moved \$150k to CH530
CH530	Car Parking & MTB Hub - Cecilia St Carpark	2,236	300,000	300,000			-	as per Council decision 10/19.17.3
CH825	Cornwall Playground Upgrade (Slide Only)	-	5,000	-	5,000		5,000	Cornwall - Slide Only
CH830	Binalong Bay Playground site improvements	-	25,000	25,000			-	
CD815	Wrinklers Lagoon Redevelopment Design & Planning	-	89,400		89,400		89,400	
CE820	Street furniture & signage	-	8,860		8,860		8,860	
	Jetty upgrades - TBA	-	155,000	155,000			-	Grant funded
CD830B	Jetty Upgrades - Cunningham Street	42,161	13,880	42,161			-	completed

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
CH835	St Helens Rec ground - Football Grounds	35,000	35,000	35,000			-	completed
	Break O Day Community Stadium	-	45,000	-			-	completed
CH840	St Helens Croquet Playing Field	3,668	30,000	3,668	26,332		26,332	
CF810	Fingal Cemetery Master Plan	-	40,000	-	40,000		40,000	
CE815	Mathinna Cemetery Master Plan	-	20,000	-	20,000		20,000	
CF825	Parnella foreshore protection works	1,500	50,000	50,000			-	C/f to CF805
CF805	Parnella/Foreshore Walkway	9,597	250,510	9,597	240,913		240,913	Moved from Footpaths
CG825	Streetlighting - LED Implementation	-	22,700	-			-	C/f to CF805
CH845	Street banner pole refurbishment St Helens	24,760	25,000	24,760			-	completed
CH850	Scamander Sports - Bowls Green Shade Structure	7,300	-	7,300			-	Replacement
CH855	Flood Levee - Groom Street, St Marys Flood Mit.	43,041	140,000	140,000				Flood Mitigation Funding Due December 2019
CH860	Flood Warning System - St Marys Flood Mitigation	4,223	40,000	40,000				Flood Mitigation Funding Due December 2019
CF820*	Mountain Bike Trails - Poimena to Bay of Fires	543,896	419,570	543,896			-	
CF820 A*	Mountain Bike Trails - Stacked Loops-St Helens	2,170,593	2,709,550	2,585,224			-	
	TOTAL PARKS, RESERVES & OTHER	3,017,196	4,529,420	4,114,336	490,332	3,122,775	3,613,107	
			-				-	
	ROADS		-				-	
	STREETSCAPES		-				-	
	Mathinna Streetscape Improvements					208,035	208,035	DCF Round 2 Project Grant

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
CE110	Scamander entrance at Wrinklers	250	193,500	250	193,250		193,250	
CE105	Cecilia St (Circassian to Esplanade)	15,046	-	15,046			-	completed
CF105	Fingal Streetscape - Stage 2	23,872	40,000	23,872	16,128		16,128	Outstand Construction in 2020/21 - Can we make a new project code so as to close out the streetscape project?
CG120	Fingal Streetscape - Stage 3	360,013	-	360,013			-	completed - part of Drought funding
	TOTAL STREETSCAPES	399,180	233,500	399,180	209,378	208,035	417,413	
			-				-	
	FOOTPATHS		-				-	
	Annual replacement of damaged footpaths					15,000	15,000	
	Akaroa - Akaroa Ave					7,200	7,200	
	Akaroa - Cannell Place					6,300	6,300	
	Binalong Bay - Coffey Drive					13,000	13,000	
	Binalong Bay - Barnett Close					7,000	7,000	
	Scamander - Scamander Ave					60,000	60,000	
	St Helens - Existing Sub-division					125,000	125,000	southern side of GF Bridge.
CG115	Annual replacement of damaged footpaths	-	30,000		30,000		30,000	Covid 19 restrictions - defer work
CH105	Binalong Bay Footpath - Main Road	-	30,000		30,000		30,000	Covid 19 restrictions - defer work
CF130	Parkside Foreshore Footpath	870	-	870			-	
CH110	Binalong Bay - Pacific to Bevan Streets	-	3,000		3,000		3,000	Covid 19 restrictions - defer work
CH115	Fingal - Talbot Street	12,954	30,000	12,954	17,046		17,046	completed

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
CH120	Scamander - Scamander Ave	29,811	58,000	29,811	28,189		28,189	Covid 19 restrictions - defer work
CH125	Stieglitz - Chimney Heights	-	3,000		3,000		3,000	Covid 19 restrictions - defer work
CF125	Medea Cove Footpath/Road options	6,469	70,640	6,469	64,171		64,171	Covid 19 restrictions - defer work
CG110	Storey St, St Marys	-	50,000	-	50,000		50,000	Covid 19 restrictions - defer work
CF135	Cycleway/Walkway - St Helens - Upgrade	13,903	-	13,903			-	
	TOTAL FOOTPATHS	64,007	274,640	64,007	225,406	233,500	458,906	
			-				-	
	KERB & CHANNEL		-			-	-	
	St Helens Point Road (Parnella SW Catchment 2)					150,000	150,000	
	Atlas Drive - Landslip Control					40,000	40,000	
							-	
CH155	Byatt Court, Scamander	-	46,000	-	46,000		46,000	Covid 19 restrictions - defer work
	Replacements TBA	-	22,000	-	22,000		22,000	Covid 19 restrictions - defer work
CG155	Cameron St, St Helens (south of Quail St intersection) (0.16km)	-	20,000	-	20,000		20,000	Covid 19 restrictions - defer work
CG160	Penelope St St Helens	2,051	-	2,051			-	completed
CG165	Helen Grove, St Helens (Northern Side)	20,632	23,530	23,530			-	completed
CE165	Treloggen Drive, Binalong Bay	-	50,360	-	50,360		50,360	Covid 19 restrictions - defer work
CG170	Aerodrome Road, Stieglitz	23,014	33,190	33,190			-	completed
	TOTAL KERB & CHANNEL	45,697	195,080	58,771	138,360	190,000	328,360	
			-				-	

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
	RESHEETING		-				-	
	2285 - North Ansons Bay Rd					30,000	30,000	
	2286 - North Ansons Bay Rd					30,000	30,000	
	40 - Anchor Rd					10,100	10,100	
	39 - Anchor Rd					10,800	10,800	
	41 - Anchor Rd					16,400	16,400	
	906 - Ansons Bay Rd (Priory Rd)					9,400	9,400	
	903 - Ansons Bay Rd (Priory Rd)					44,900	44,900	
	910 - Ansons Bay Rd (Priory Rd)					25,800	25,800	
	909 - Ansons Bay Rd (Priory Rd)					25,700	25,700	
	908 - Ansons Bay Rd (Priory Rd)					18,300	18,300	
	907 - Ansons Bay Rd (Priory Rd)					18,100	18,100	
	904 - Ansons Bay Rd (Priory Rd)					16,000	16,000	
	46 - Church Hill Rd					2,800	2,800	
	1081 - Sorell St					6,700	6,700	
	1024 - Franks St Fingal					3,400	3,400	
	1187 - Honeymoon Pt Rd					6,200	6,200	
	1178 - Jeanerret Beach Rd					800	800	
	47 - Johnston Rd					8,100	8,100	
	1053 - Louisa St					2,800	2,800	
	1051 - Louisa St					3,700	3,700	
	948 - Reids Rd					23,800	23,800	
	946 - Reids Rd					20,400	20,400	
	945 - Reids Rd					21,600	21,600	
	704 - U/N 1 Stieglitz					4,600	4,600	
	999 - Victoria St Part C					1,400	1,400	
	998 - Victoria St Part C					360	360	
	997 - Victoria St Part C			-		2,100	2,100	
	2054 - Brooks Rd	-	10,046	10,046			-	
	2138 - Franks St Fingal	-	3,795	-	3,795		3,795	
CH305	2161 - Groves Rd	-	15,288	15,288			-	

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
CH305	2160 - Groves Rd		15,288	15,288			-	
CH310	2285 - North Ansons Bay Rd	-	5,528	5,528			-	
CH310	2286 - North Ansons Bay Rd		16,517	16,517			-	
	2258 - McKerchers Rd	-	8,190		8,190		8,190	
	2259 - McKerchers Rd	-	9,623		9,623		9,623	
	2260 - McKerchers Rd	-	2,662		2,662		2,662	
	2380 - Tims Creek Rd	-	6,880		6,880		6,880	
	2392 - Tyne Rd	-	6,370		6,370		6,370	
	2393 - Tyne Rd	-	7,262		7,262		7,262	
	2394 - Tyne Rd	-	6,166		6,166		6,166	
	2303 - Old Roses Tier Rd	-	6,848		6,848		6,848	
	2015 - Ansons Bay Rd (Priory Rd)	-	4,277	4,277			-	completed
	2016 - Ansons Bay Rd (Priory Rd)	-	7,287	7,287			-	completed
	2008 - Ansons Bay Rd (Priory Rd)	-	20,093	20,093			-	completed
	2011 - Ansons Bay Rd (Priory Rd)	-	11,717	11,717			-	completed
	2012 - Ansons Bay Rd (Priory Rd)	-	11,652	11,652			-	completed
	2013 - Ansons Bay Rd (Priory Rd)	-	8,328	8,328			-	completed
	2014 - Ansons Bay Rd (Priory Rd)	-	8,234	8,234			-	completed
	2017 - Ansons Bay Rd (Priory Rd)	-	20,300	20,300			-	completed
	2176 - Honeymoon Point Rd	-	1,401		1,401		1,401	
	2331 - Reids Rd	-	5,528	5,528			-	
	2332 - Reids Rd	-	5,405	5,405			-	
	2333 - Reids Rd	-	4,641	4,641			-	
CG310	Reids Rd	-	43,780		20,000		20,000	Only c/f \$20k
CF355	Lottah Road, Pyengana	-	8,820				-	Cancel
CF325	Upper Scamander Road, Scamander	-	14,820				-	Cancel
	Fingal Streets	-	6,500		6,500		6,500	
CG345	German Town Road, St Marys	-	6,980		6,980		6,980	

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
CG350	Dublin Town Road, St Marys	-	15,000		15,000		15,000	
	Falmouth Streets	-	40,000	40,000	-		-	
	Mathinna Plains Road	-	39,000				-	Cancel
CH315	Ansons Bay Road, Ansons Bay	25,065	80,000	80,000	-		-	
CH310	North Ansons Bay Road, Ansons Bay	72,666	80,000	80,000	-		-	
	TOTAL RESHEETING	97,731	564,226	370,129	107,677	364,260	471,937	
			-				-	
	RESEALS		-				-	
	Cornwall Alexander and William Streets (North of Lennox)					12,000	12,000	
	1013 - Stieglitz St S/R Fingal					5,400	5,400	
	266 - Upper Esk Rd					33,800	33,800	
	1092 - Legge St Fingal					13,900	13,900	
	263 - Upper Esk Rd					47,000	47,000	
	253 - Upper Esk Rd					22,000	22,000	
	256 - Upper Esk Rd					34,000	34,000	
	254 - Upper Esk Rd					20,500	20,500	
	258 - Upper Esk Rd					36,500	36,500	
	271 - Upper Esk Rd					7,000	7,000	
	260 - Upper Esk Rd					4,000	4,000	
	370 - Penelope St					3,200	3,200	
	1071 - Grant St Fingal					18,500	18,500	
	635 - Butler St					1,100	1,100	
	634 - Dunn St					8,000	8,000	
	615 - High St Mathinna					4,500	4,500	
	653 - Thomas St Scamander					5,500	5,500	
	303 - Mangana Rd					50,000	50,000	
	The Gardens Road					52,000	52,000	
CH405	799 - Acacia Dve	9,692	11,135	11,135			-	completed
CH410	731 - Aerodrome Rd	12,874	17,514	17,514			-	completed
CH415	673 - Akaroa Ave	9,700	29,225	29,225			-	completed
CH420	683 - Cannell Pl	5,390	15,734	15,734			-	completed
CH425	434 - Circassian St	9,247	15,585	15,585			-	completed
CH425	433 - Circassian St	-	8,789	8,789			-	completed
CH430	788 - Coffey Ct	6,818	12,680	12,680			-	completed

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
CH435	379 - Douglas Crt (turning circle only)	-	50,000	50,000			-	TBA
CH440	526 - Fresh Water St	6,128	6,726	6,726			-	completed
CH440	525 - Fresh Water St	-	2,178	2,178			-	completed
CH445	564 - Hodgman St	8,044	12,049	12,049			-	completed
CH450	792 - King St Binalong Bay	4,464	3,695	3,695			-	completed
CH450	791 - King St Binalong Bay	-	3,743	3,743			-	completed
CH453	Talbot Street, Fingal	-	-	-			-	completed
CH455	58 - Lottah Rd	6,197	9,346	9,346			-	completed
CH460	760 - Main Rd Binalong Bay	100,952	8,658	8,658			-	completed
CH460	766 - Main Rd Binalong Bay	-	81,648	81,648			-	completed
CH460	762 - Main Rd Binalong Bay	-	13,498	13,498			-	completed
CH465	670 - Maori Pl	2,459	3,934	3,934			-	completed
CH470	389 - Medeas Cove Esp	8,644	8,579	8,579			-	completed
CH473	Heather Place	5,549	-	-			-	completed
CH475	1257 - Melaleuca St	1,866	2,004	2,004			-	completed
CH480	- Quail St parking	-	25,000	25,000			-	completed
CH485	951 - Reids Rd	-	7,290		7,290		7,290	Bridge approaches - new seal
CH485	947 - Reids Rd		6,210		6,210		6,210	Bridge approaches - new seal
CH487	758 - Reserve St	2,763	5,138	5,138			-	completed
CH488	549 - Rest Area C/P	6,208	9,339	9,339			-	completed
CH490	541 - Scamander Ave	-	5,055	-			-	Cancel
CH490	543 - Scamander Ave		22,810	-			-	Cancel
CH490	540 - Scamander Ave		1,320	-			-	Cancel
CH491	512 - Seaview Ave (turning circle only)	10,341	43,750	43,750			-	completed
CH492	71 - St Columba Falls Rd	2,383	4,311	4,311			-	completed
CH492	69 - St Columba Falls Rd		26,760	-			-	Cancel
CH493	Beaumaris Avenue	-	-	-			-	
CH494	380 - Susan Crt (turning circle only)	12,409	50,000	50,000			-	Completed

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
CH495	St Marys - Esk Main Road Storey to Groom Street	-	50,000		50,000		50,000	Deferred by DSG to coincide with DSG Road Sealing Programme in 2020/2021
CH490	Scamander Ave - Bridge to IGA	-	120,000	43,305	-		-	See R2R 2019/2020 project list
	TOTAL RESEALS	232,128	693,699	497,559	63,500	378,900	442,400	
			-				-	
	ROAD RECONSTRUCTION / DIGOUTS		-				-	
	Walker Street					20,000	20,000	
	Mangana Road					60,000	60,000	
	Upper Esk Road					120,000	120,000	
	Upper Scamander Road					25,000	25,000	
	Gardens Road					15,000	15,000	
	Medeas Cove Esplanade Reconstruction					250,000	250,000	
							-	
	ROAD CONSTRUCTION (NEW)						-	
	St Marys - Car Park Sealing behind Community Centre					45,000	45,000	
	Pyenganna Rec Ground Entrance Road					45,000	45,000	
	216 - Mathinna Plains Road					185,000	185,000	
	Ansons Bay Road - Gravel Stabilisation					30,000	30,000	
	Road Intersection Upgrade Works					50,000	50,000	
	Crash Barrier - Multiple Culverts					50,000	50,000	
	Cornwall - Gravel Road Sealing					75,100	75,100	DCF Round 2 Potential Project
	Road Sealing Program					350,000	350,000	
	Lottah Road, Goulds County/Lottah					240,000	240,000	

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
CH550	Brown Street, Fingal - Pavement Remediation	281,200	300,000	300,000			-	Project to use all Road Reconstruction/Dig Out Budget
CH565	Lottah Road - Part 1 - CH 2.3-3.1	944	110,000	110,000				
CH570	Lottah Road - Part 2 - CH 3.5-3.7	2,262	75,000	75,000				
CH575	Lottah Road - Part 3 - CH 4.8	944	65,000	65,000				
CH580	Lottah Road - Part 4 - CH 6.8-6.95	4,443	150,000	130,000	20,000			In progress RTR funded CFWD \$20K for sealing in late Spring 2020
CF515	The Gardens Road RTR	-	4,460	4,460			-	
CG540	Ansons Bay Rd dig out	-	13,880	13,880			-	
CG545	Rex Ct St Helens dig out	-	27,540	-	27,540		27,540	
CG550	St Helens Pt Rd dig out	-	50,000	-	50,000		50,000	
CH505	St Helens Pt Rd (Parkside)	7,113	800,000	7,113	792,887		792,887	Project to be rescoped and requires grant funding \$375K
CH510	Atlas Drive - Retaining Wall Anchor	4,796	40,000	4,796	35,204		35,204	Deferred to coincide with bridge works at Georges Bay sharedway - Spring 2020
CH515	Ansons Bay Road - Gravel Stabilisation	-	75,000	75,000	-		-	
	Gardens Road - Sight Distance Works	-	400,000	-	400,000		400,000	Subject to successful \$200k Black Spot funding application
	Road Intersection Upgrade Works	9,400	50,000	9,400	40,600		40,600	
CH546	Grant Street, Falmouth - Sealing	2,827		2,827				
CH545	Franks Street, Falmouth - Sealing	6,573	-	6,573			-	

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
CH520	Talbot St, Fingal - Off Hwy Reconstruction/Dig Out	57,874	100,000	100,000			-	Gleadow St to Brown St
CH555	Talbot to Percy Street, Fingal - Reconstruction	2,027		50,000				
CH525	Crash Barrier - Fingal Bridge	50,573	150,000	100,000			-	Mathinna Rd - DSG Bridge
	ROAD ASSET MANAGEMENT	-	-	-			-	
	Sealed Roads - Condition Assessments	-	32,500	32,500			-	
CH560	Road Network - Sign Replacement	540	25,000	5,000		15,000	15,000	
CG520	Beaumaris Ave	33,282	15,000	33,282			-	
	TOTAL ROADS OTHER	464,797	2,483,380	1,124,831	1,366,231	1,575,100	2,921,331	
			-				-	
	ROADS TOTAL	1,303,540	4,444,525	2,514,476	2,110,552	2,949,795	5,040,347	
			-				-	
	BRIDGES		-				-	
	B2398 - Intake Bridge, Pyengana					220,000	220,000	Replace structure with 25T load limit
	B3617 - Mt Elephant Rd					18,000	18,000	Replace Deck - brought forward from 2021-22
CG205	B185 Gillies Road, St Marys	8,432	25,000	25,000	-		-	Replace Deck
CG220	B2293 Cecilia St, St Helens	6,959	22,000	6,959	15,041		15,041	Reallocate to another bridge in 2020/2021
CG210	B760 Bent St, Mathinna	-	5,500	5,500	-		-	
CG215	B1675 Lower Germantown Road, St Marys	-	2,600	2,600	-		-	
CG230	B2809 Argyle St, Mangana	1,155	30,000	1,155			-	Cancel
CG235	B3765 Argonaut Road, St Helens (Upper Golden Fleece)	9,208	11,620	9,208	-		-	completed
CG245	B7032 Davis Gully Road, Four Mile Creek	-	19,790	19,790	-		-	completed

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
CG250	B7027 Mathinna Plains Road	-	15,000	-	15,000		15,000	Culvert Extension - CFWD to 2020/2021
CH220	B2006 - Reids Rd, Priory	47,381	90,000	47,381	-		-	completed
CH225	B2809 - Argyle St, Mangana	318	30,000	30,000	-		-	Works Completed and Invoices to be processed
CG240	B7004 Richardson Road, St Marys	24,317	38,000	24,317	-		-	completed
CH230	B7005 - Tims Ck Rd	16,297	30,000	30,000	-		-	Replace Deck
CH235	B2242 - Hodges Rd	2,451	60,000	60,000	-		-	Works Completed yet to be invoiced
CH215	B2191 - Fletchers Creek, Reids Rd	132,447	150,000	150,000	-		-	completed
CH205	Footpath Bridge at Fingal Culvert	3,000	30,000	25,000			-	New bridge - footpath
CG225	B2792 Four Mile Creek Road	5,728	249,550	9,550	240,000		240,000	Contract awarded in April 2020 to be completed before end Sep 2020
CH240	B2117 The Flat Road Bridge, St Marys	158,421	160,000	160,000			-	Flood Mitigation Funding Due December 2019
	Install/upgrade traffic barriers	-	120,000	120,000	-		-	
CH245	B2006 - Reids Road - Barrier Upgrade	31,631	-				-	completed
CH535	Medeas Cove Esp/Annie St Int - Barrier Upgrade	14,413	-				-	completed
CH540	Gardens Road Twin Culverts - Barrier Upgrade	21,324	-				-	completed
CH210	B7043 Mathinna Road, Fingal (DSG)	1,500	-		-		-	completed
	TOTAL BRIDGES	416,115	1,089,060	726,459	270,041	238,000	508,041	
			-				-	
	STORMWATER		-				-	
	Minor stormwater Jobs					50,000	50,000	
	Falmouth St St Helens					30,000	30,000	Penelope to Halcyon

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
	Alexander St Cornwall					61,950	61,950	DCF Round 2 Potential Project
	Treloggens Track					30,000	30,000	
CH660	Minor stormwater Jobs 2019/20	4,572	50,000	4,572			-	completed
CD655	Implement SWMP priorities	50,762	218,600	218,600			-	
CG665	Freshwater Street / Lade Court (Beaumaris)	-	70,000	-	70,000		70,000	Install new stormwater pipe rear of Freshwater Street properties to prevent Lade Court properties flooding.
CG670	Medea St - Opposite Doepel St	-	45,000	-	45,000		45,000	115m of open drain
CF657	Parnella Stormwater Stage 2	15,131	-	15,131			-	Civilscape retention not previously costed
CF665	Beauty Bay Access track improvements	-	6,000	6,000			-	
CH655	Beaumaris Ave	-	25,000	-	25,000		25,000	New Stormwater main
	TOTAL STORMWATER	70,465	414,600	244,303	140,000	171,950	311,950	
			-				-	
	WASTE MANAGEMENT		-				-	
	Rehabilitation of former Binalong Bay Tip					5,000	5,000	
	Scamander waste oil facility					13,000	13,000	
	St Helens WTS - test Bore					15,000	15,000	
	Scamander WTS - Test Bores (2)					45,000	45,000	
	Scamander WTS - Leachate Retention pond					20,000	20,000	
	Scamander WTS - Inert Landfill					20,000	20,000	
	St Marys WTS Oil Station			-		13,000	13,000	
	Waste shredder		30,000		30,000	20,000	50,000	

Project Code	Details	Year to 30 Apr20 Actual	2019-2020 Budget	Expected expenditure to 30/6/20	Budget expected to be C/F	2020-2021 Estimate	Total New Budget + C/f	Comment
CH605	St Helens WTS - Polystyrene Densifier	-		-	-		-	
CH610	Scamander WTS - Reseal entrance road	415	20,000	20,000			-	
CG605	Reconstruction & seal entrance to St Helens WTS	3,194	4,320	4,320			-	
CE615	Scamander WTS retaining wall replacement	-	52,000		52,000		52,000	Contingency for potential future site modification
	Recycling facilities	-	20,000	20,000			-	
CE625	Rehabilitation of former Binalong Bay Tip	-	2,680	2,680			-	
CF610	Fingal WTS Retaining Wall Replacement	47,254	80,000	80,000			-	
	WASTE MANAGEMENT TOTAL	50,863	209,000	127,000	82,000	151,000	233,000	
			-				-	
	Total Capital expenditure	5,792,106	12,395,385	9,496,612	3,095,925	7,719,020	10,794,945	

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

2020-2021 Programs and Initiatives

Program and Initiatives	2020-2021
Community Services	
Community Grants	30,000
Youth Services	8,000
Misc Donations & Events	7,500
School Prizes	1,000
Community Event Funding	
Seniors Day	3,000
Australia Day Event	5,000
Swimcart	1,000
St Helens Athletic Carnival	2,500
Carols by Candlelight	1,600
St Helens Car Show (including Woodchopping	10,000
Fingal Valley Coal Festival	2,000
Pyengana Endurance Ride -	500
Game Fishing	2,000
Marketing Greater Esk Tourism	2,500
Volunteer Week	2,500
Bay of Fires Winter Arts Festival	14,000
St Marys Car & Bike Show	2,000
East Coast Masters Golf Tournament	2,000
Triathlon	2,000
World Supermodel	500
Mental Health Week	500
Mountains to the Sea Trail Fest	3,000
Council Sponsorship	
Funding for BEC Directory	2,000
Community car donation	2,500
St Helens Marine Rescue	3,000
Suicide Prevention Golf Day	1,000
Business Enterprise Centre	28,000

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	2018/19	Actual to Date	2020/21 Budget
Underlying Surplus or Deficit							
Recurrent income* less	13,424,963	13,800,655	14,164,991	13,633,033	14,111,105	12,329,393	14,057,960
Recurrent expenditure	12,627,570	14,111,584	13,553,058	12,943,048	13,114,338	11,565,947	14,590,665
Underlying Surplus/Deficit	797,393	(310,929)	611,933	689,985	996,767	763,446	(532,705)
*Recurrent income excludes income received specifically for new or upgraded assets, physical resources received free of charge or other income of a capital nature.							
Underlying Surplus Ratio							
Operating Surplus or Deficit	797,393	(310,929)	611,933	689,985	996,767	763,446	(532,705)
Recurrent Income*	13,424,963	13,800,655	14,164,991	13,633,033	14,111,105	12,329,393	14,057,960
Underlying Surplus Ratio	5.9%	(2.3%)	4.3%	5.1%	7.1%	6.2%	(3.8%)

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	2018/19	Actual to Date	2020/21 Budget
Liquid assets less	7,774,621	7,690,697	8,298,456	10,217,110	9,582,252	11,426,387	4,487,243
Total Liabilities	9,882,738	10,220,119	10,735,274	11,335,055	11,506,362	11,346,117	10,857,360
Net Financial Liabilities	(2,108,117)	(2,529,422)	(2,436,818)	(1,117,945)	(1,924,110)	80,270	(6,370,117)

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	2018/19	Actual to Date	2020/21 Budget
Net Financial Liabilities	(2,108,117)	(2,529,422)	(2,436,818)	(1,117,945)	(1,924,110)	80,270	(6,370,117)
Operating Revenue	13,424,963	14,313,290	13,756,903	13,633,033	14,111,105	12,329,393	14,057,960
Net Financial Liabilities Ratio	(15.7%)	(18%)	(18%)	(8%)	(14%)	1%	(45%)

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	2018/19	Actual to Date	2020/21 Budget
Capex on Replacement/Renewal of Existing Assets	3,471,761	2,799,848	5,198,709	3,917,923	3,918,377	4,139,051	2,368,215
Annual Depreciation Expense	3,531,188	3,613,869	3,359,005	3,546,098	3,420,377	2,998,829	3,659,093
Asset Sustainability Ratio	98%	77%	155%	110%	115%	138%	65%

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	2018/19	Actual to Date	2020/21 Budget
Depreciated Replacement Cost	123,081,631	128,911,244	137,793,902	141,085,812	144,849,527	147,781,049	148,149,134
Current Replacement Cost	183,582,228	192,483,229	185,522,099	205,110,349	10,707,939	213,501,217	201,219,521
Asset Consumption Ratio	67.04%	66.97%	74.27%	68.79%	68.74%	69.22%	73.63%

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 Amended 15 April 2019 – Minute No 04/19.12.6.76

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.

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 the financial year.

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

	2018-2019 Actual	Year to Date Actual	Year to Date Budget	2019-2020 Expected 30June20	2020-2021 Estimate
INCOME					
Rates and Charges	9,315,205	9,639,828	9,494,344	9,635,814	9,730,958
User Charges	854,541	874,881	614,890	932,470	830,591
Grants	3,063,360	1,076,397	1,074,473	1,486,700	3,000,411
Other Income	367,385	418,992	169,577	422,225	152,000
Investment Income	712,799	319,294	267,500	344,000	344,000
Total Income	14,313,290	12,329,393	11,620,784	12,821,208	14,057,960
Capital Income					
Capital grants	1,719,523	3,964,968	1,220,000	6,629,182	4,091,000
Profit or Loss on Sale of Assets	-168,680	5,597	10,000	27,000	25,000
Total Income	15,864,133	16,299,958	12,850,784	19,477,390	18,173,960
EXPENSES					
Employee Expenses	4,306,263	3,849,513	3,620,729	5,063,524	5,512,396
Materials and Services	3,934,702	4,088,662	3,744,322	4,902,322	4,561,591
Depreciation and amortisation	3,441,977	2,998,829	2,628,145	3,507,593	3,659,093
Other expenses	1,431,396	628,944	528,017	720,115	857,586
Total Expenses	13,114,338	11,565,947	10,521,213	14,193,554	14,590,665
FAGs in advance				1,496,018	
Net Operating Surplus\ (Deficit)	1,198,952	763,446	1,099,571	123,672	(532,705)
Net Surplus\ (Deficit)	2,749,795	4,734,011	2,329,571	6,779,854	3,583,295

Appendix 2 – Budgeted Cash Flow Statement

	2018-2019 Actual	Year to Date Actual	Year to Date Budget	2019-2020 Expected 30June20	2020-2021 Budget
CASH FLOWS FROM OPERATING ACTIVITIES					
RECEIPTS					
Operating Receipts	14,456,726	8,718,257	10,312,789	12,821,208	14,057,960
Less FAGs received in advance					
PAYMENTS					
Operating payments	(9,680,309)	(5,319,845)	(8,198,679)	(10,685,961)	(10,931,572)
NET CASH FROM OPERATING	4,776,417	3,398,412	2,114,110	2,135,247	3,126,388
CASH FLOWS FROM INVESTING ACTIVITIES					
RECEIPTS					
Proceeds from sale of Plant & Equipment	153,400	5,597	10,000	27,000	25,000
PAYMENTS					
Payment for property, plant and equipment	(7,146,767)	(5,792,106)	(8,096,209)	(9,496,612)	(10,794,945)
Capital Grants	1,719,523	3,964,968	1,220,000	6,629,182	4,091,000
Payments for financial assets	(149,000)				
NET CASH FROM INVESTING ACTIVITIES	(5,422,844)	(1,821,541)	(6,866,209)	(2,840,430)	(6,678,945)
CASH FLOWS FROM FINANCING ACTIVITIES					
RECEIPTS					
Proceeds from borrowings	-	-	-	-	-
PAYMENTS					
Repayment of borrowings	(326,296)	(194,895)	(194,895)	(340,941)	(356,256)
NET CASH FROM FINANCING ACTIVITIES	(326,296)	(194,895)	(194,895)	(340,941)	(356,256)
NET INCREASE (DECREASE) IN CASH HELD	(972,723)	1,381,976	(4,946,994)	(1,046,124)	(3,908,813)
CASH AT BEGINNING OF YEAR	9,664,903	8,692,181	8,692,181	8,692,180	7,646,056
CASH AT END OF PERIOD	8,692,180	10,074,157	3,745,187	7,646,056	3,737,243

Appendix 3 – Budget Balance Sheet and Equity

	2018-2019 Actual	Year to Date Actual	Year to Date Budget	2019-2020 Expected 30June20	2020-20210 Budget
Current Assets					
Cash	8,692,180	10,074,157	3,745,187	7,646,056	3,737,243
Receivables	890,072	1,352,230	1,660,300	600,000	750,000
Inventories	146,073	227,512	120,000	120,000	120,000
Other Current Assets	64,816	64,123	45,000	30,000	45,000
Total Current Assets	9,793,141	11,718,022	5,570,486	8,396,056	4,652,243
Non Current Assets					
Property Plant and Equipment	144,849,527	147,781,049	148,013,488	148,000,000	148,149,134
Investment in TasWater	38,672,525	38,672,525	38,672,525	38,672,525	38,672,525
Other Non Current Assets	153,392	63,800	95,000	74,000	95,000
Total Non -Current Assets	183,675,444	186,517,374	186,781,013	186,746,525	186,916,659
Total Assets	193,468,585	198,235,396	192,351,499	195,142,581	191,568,902
Current Liabilities					
Payables	1,258,061	1,340,591	596,138	850,000	950,000
Interest Bearing Liabilities	340,941	146,046	146,046	326,296	356,256
Provisions	853,572	805,693	853,572	800,000	853,572
Total Current Liabilities	2,452,574	2,292,329	1,595,756	1,976,296	2,159,828
Non Current Liabilities					
Interest Bearing Liabilities	8,484,374	8,484,374	8,484,374	7,651,610	8,128,118
Provisions	569,414	569,414	569,414	537,805	569,414
Total Non Current Liabilities	9,053,788	9,053,788	9,053,788	8,189,415	8,697,532
Total Liabilities	11,506,362	11,346,117	10,649,544	10,165,711	10,857,360
Net Assets	181,962,223	186,889,279	181,701,955	184,976,870	180,711,542
EQUITY					
Accumulated surplus	33,517,364	41,039,887	35,852,563	39,127,478	34,862,149
Asset revaluation reserve	147,973,853	145,384,764	145,384,764	145,384,764	145,384,764
Other reserves	471,006	464,628	464,628	464,628	464,628
TOTAL EQUITY	181,962,223	186,889,279	181,701,955	184,976,870	180,711,542
Other Reserves - detailed separately	471,006	464,628	464,628	362,666	464,628
Employee Provisions	1,422,986	1,375,107	1,422,986	1,303,330	1,422,986
Unallocated accumulated surplus	6,798,188	8,234,422	1,857,573	5,980,060	1,849,629
Total cash available	8,692,180	10,074,157	3,745,187	7,646,056	3,737,243
Note: This reflects the cash position and does not include Payables and Receivables					

	Other Reserves 1/7/19	Reserves new 2019-2020	Reserves used 2019-2020	Remaining 30/6/2020
Public Open Space				
Binalong Bay	3,362			3,362
Ansons Bay	4,907			4,907
Beaumaris	2,229			2,229
Scamander	3,750			3,750
St Helens	23,398			23,398
St Marys	32,509			32,509
Stieglitz	6,752			6,752
Total Public Open Space	76,907	-	-	76,907
General Reserves				
Community Development	12,500			12,500
137 Trust Seizures	273,259	-		273,259
Total General Reserves	285,759	-	-	285,759
Grant Proceeds Reserve				
Projectors for Stadium	14,000		-	14,000
Regional Workforce Development	15,710		-	15,710
Community Infrastructure Fund Grant	28,010		(750)	27,260
26TEN Communities Grant Program	45,455		(463)	44,992
Total Grant Reserves	103,175	-	(1,213)	56,970
Total Other Reserves	465,841	-	(1,213)	464,628