

Budget Estimates

2021-2022



Version 1 – 28 June 2021

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Introduction – Budget 2021 - 2022

Provided below is an overview of the changes to the rates resolution for the 2021/2022 financial year. In general, although it is Council intention to operate at a small surplus, this has not been possible due to the significant impacts of the 2020/2021 pandemic support measures and the flow on from these to Council operations. The budgeted deficit is less than forecast in Council's Long Term Financial Plan. Although many of the operating impacts are across Council operations, many are specific to waste operations and therefore funding the true cost of these operations is addressed in this budget:

General Rate

Due to COVID-19, a 0% increase in the General rate for 2020/2021, remissions to assist the Commercial sector and other COVID related assistance and expenses it is necessary to implement a 3% increase on the general rate for residential, commercial and primary production properties for the 2021/2022 financial year.

Residential, Commercial and Primary Production have increased to 8.343 cents in the \$ (8.10 2020/2021). Forestry general rate remains the same at 16.60368 cents in the \$. The minimum General rate is increased to \$568.00 (\$551.00 2020/2021).

Waste Management

Increased costs to dispose of waste and recycling, as well as a state waste levy being implemented, Council has had to increase the waste Infrastructure charge by 6% to \$200.00 per tenement (\$188.50 2020/2021).

Kerbside Collection Charges

Waste collection charges are increased by 3% and have been set at;

140 litre service	\$100.00
240 litre service	\$164.00

Recycling collection charge has been increased by 50% due to increased cost of disposal and has been set at;

240 litre service	\$84.00
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Fire Levy

Contributions required of Council to the State Fire Commission have increased by 2.11% for 2021/2022, changes in the number of developments/improvements to properties and valuation changes sees contributions have increased by; 4.23% for the urban areas and by .50% for the rural areas. The minimum rate for the fire levy is set at \$42.00.

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 2021/2022 is 7.87%, which is an increase on the 2020/2021 financial year (6.81%).

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 is decreased to 2%.

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 2021 to 30 June 2022 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 2021 and ending 30 June 2022, namely a rate of 8.343 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 \$568.00.
- 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 2021 and ending on the 30 June 2022, 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, \$200.00.

2.1.2 Waste Collection Services

- (a) for making available the service of a 140 litre mobile waste bin collection within each collection area, \$100.00 per bin; and
- (b) for each additional 140 litre mobile waste bin collection within each collection area, \$100.00 per bin.
- (c) for making available the service of a 240 litre mobile waste bin collection within each collection area, \$164.00 per bin; and

- (d) for each additional 240 litre mobile waste bin collection within each collection area, \$164.00 per bin
- (e) for making available the service of a 240 litre mobile recycling collection within each collection area, \$84.00 per bin; and
- (f) for each additional 240 litre mobile recycling collection within each collection area, \$84.00 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 2.1.2(a), (c) or (e) 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 2.1.2(a), (c) or (e) 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 2.1.2 (a), (c) or (e) 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	.46915
General land	.35037

Pursuant to Section 93(3) of the *Local Government Act 1993* Council sets a minimum amount payable in respect of this service rate of \$42.00.

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 7 September 2021;
 - (ii) The second instalment on or before 9 November 2021;
 - (iii) The third instalment on or before 1 February 2022; and
 - (iv) The fourth instalment on or before 3 May 2022.
- (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 2% of the rates and charges if they are paid, and received by Council, by one payment on or before 7 September 2021.

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 0.0215616% (7.87% per annum) in respect of the unpaid rate or instalment for the period during which it is unpaid.

8. Words and Expressions:

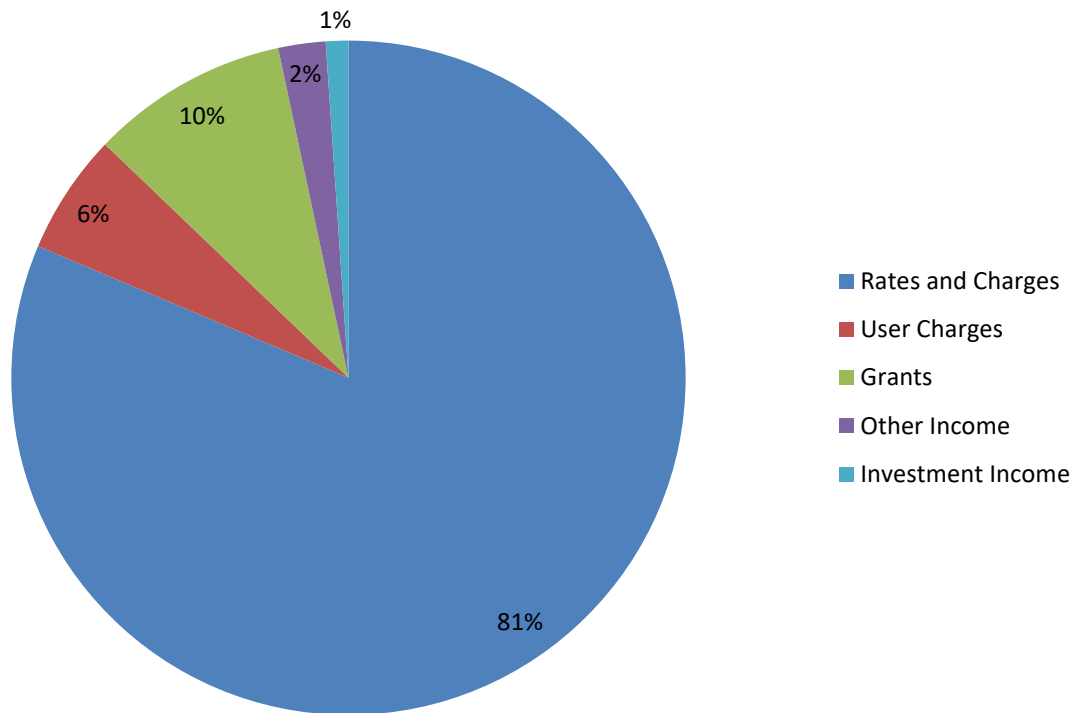
Words and expressions used both in these resolutions and in the *Local Government Act 1993* or the *Fire Service Act 1979* have in these resolutions the same respective meanings as they have in those Acts.

John Brown
General Manager

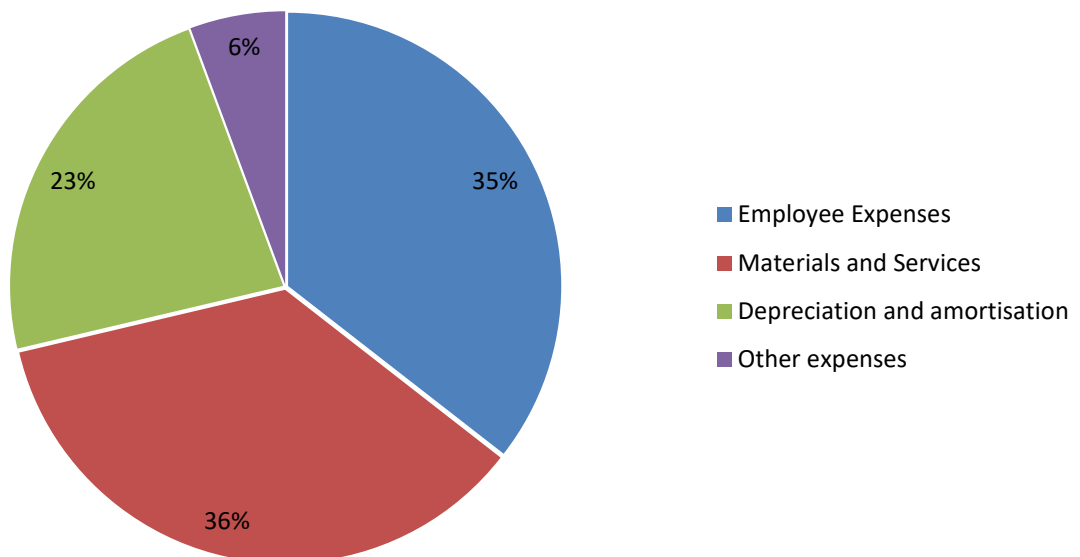
Budget Income Statement

	2019-2020 Actual	Year to Date Actual	Year to Date Budget	2020-2021 Expected 30June21	2021-2022 Estimate
INCOME					
Rates and Charges	9,850,188	9,746,733	9,687,183	9,780,325	10,216,483
User Charges	1,099,845	692,673	612,815	855,461	910,591
Grants	3,078,651	1,136,185	1,140,389	3,051,619	2,916,944
Other Income	420,306	271,562	120,667	220,266	122,000
Investment Income	406,309	129,350	253,500	229,000	423,000
Total Income	14,855,299	11,976,503	11,814,554	14,136,671	14,589,018
Capital Income					
Capital grants	5,220,216	4,027,096	767,000	4,091,000	2,759,708
Profit or Loss on Sale of Assets	(318,269)	11,706	10,000	25,000	120,000
Total Income	19,757,246	16,015,305	12,591,554	18,252,671	17,468,726
EXPENSES					
Employee Expenses	4,539,148	3,714,181	3,949,011	5,534,856	5,635,807
Materials and Services	4,215,435	3,740,916	3,478,115	4,665,731	4,891,947
Depreciation and amortisation	3,732,684	2,410,061	2,741,770	3,659,093	3,773,148
Other expenses	1,584,106	589,480	628,645	894,686	734,466
Total Expenses	14,071,373	10,454,639	10,797,541	14,754,366	15,035,368
Net Operating Surplus\ (Deficit)	783,926	1,521,864	1,017,013	(617,695)	(446,350)
Net Surplus\ (Deficit)	5,685,873	5,560,666	1,794,013	3,498,305	2,433,358

Operating Income



Operating Expenses



3. Budgeted Cash Flow Statement

	2019-2020 Actual	Year to Date Actual	Year to Date Budget	2020-2021 Expected 30June21	2021-2022 Budget
CASH FLOWS FROM OPERATING ACTIVITIES					
RECEIPTS					
Operating Receipts	14,993,252	12,517,689	10,702,368	14,136,671	14,589,018
PAYMENTS					
Operating payments	(10,478,245)	(9,628,979)	(8,446,665)	(11,095,273)	(11,262,220)
NET CASH FROM OPERATING	4,515,007	2,888,710	2,255,702	3,041,398	3,326,798
CASH FLOWS FROM INVESTING ACTIVITIES					
RECEIPTS					
Proceeds from sale of Plant & Equipment	18,363	11,706	10,000	25,000	120,000
PAYMENTS					
Payment for property, plant & equipment	(8,021,282)	(6,349,448)	(8,096,209)	(8,757,391)	(6,917,643)
Capital Grants	5,405,286	4,027,096	767,000	4,091,000	2,759,708
Payments for financial assets	-	-	-	-	-
NET CASH FROM INVESTING ACTIVITIES	(2,597,633)	(2,310,646)	(7,319,209)	(4,641,391)	(4,037,935)
CASH FLOWS FROM FINANCING ACTIVITIES					
RECEIPTS					
Proceeds from borrowings	-	-	-	-	-
PAYMENTS					
Repayment of borrowings	(340,941)	(200,014)	(200,014)	(356,256)	(1,872,273)
Repayment of Lease Liabilities	(11,800)	-	-	-	-
NET CASH FROM FINANCING ACTIVITIES	(326,296)	(200,014)	(200,014)	(356,256)	(1,872,273)
NET INCREASE (DECREASE) IN CASH HELD	1,564,633	378,050	(5,263,520)	(1,956,248)	(2,583,410)
CASH AT BEGINNING OF YEAR	8,692,180	10,270,797	10,270,797	10,270,797	8,314,549
CASH AT END OF PERIOD	10,256,813	10,648,847	5,007,277	8,314,549	5,731,138

4. Budget Balance Sheet and Equity

	2019-2020 Actual	Year to Date Actual	Year to Date Budget	2020-2021 Expected 30June21	2021-2022 Budget
Current Assets					
Cash	10,256,813	10,648,847	5,007,277	8,314,549	5,731,138
Receivables	1,093,391	1,715,625	1,660,300	600,000	750,000
Inventories	63,905	245,549	120,000	120,000	120,000
Other Current Assets	60,433	94,949	45,000	30,000	45,000
Total Current Assets	11,474,542	12,704,970	6,832,576	9,064,549	6,646,138
Non-Current Assets					
Property Plant and Equipment	154,921,761	158,799,236	152,262,620	148,000,000	147,545,618
Investment in TasWater	34,537,566	29,582,956	29,582,956	29,582,956	29,582,956
Other Non-Current Assets	176,326	63,800	95,000	74,000	95,000
Total Non -Current Assets	189,635,653	188,445,992	181,940,577	177,656,956	177,223,574
Total Assets	201,110,195	201,150,963	188,773,153	186,721,505	183,869,713
Current Liabilities					
Payables	1,548,015	1,833,732	596,138	850,000	950,000
Interest Bearing Liabilities	368,056	156,242	156,242	326,296	1,872,273
Contract Liabilities	344,516				
Provisions	829,258	769,872	829,258	800,000	829,258
Total Current Liabilities	3,089,845	2,759,846	1,581,638	1,976,296	3,651,531
Non-Current Liabilities					
Interest Bearing Liabilities	8,169,452	8,169,452	8,169,452	7,651,610	6,255,845
Provisions	549,757	549,756	549,757	537,805	549,757
Total Non-Current Liabilities	8,719,209	8,719,208	8,719,209	8,189,415	6,805,602
Total Liabilities	11,809,054	11,479,054	10,300,847	10,165,711	10,457,133
Net Assets	189,301,141	189,671,909	178,472,306	176,555,794	173,412,580
EQUITY					
Accumulated surplus	38,895,988	37,735,648	26,536,044	24,619,532	21,476,318
Asset revaluation reserve	149,925,764	151,471,634	151,471,634	151,471,634	151,471,634
Other reserves	479,389	464,628	464,628	464,628	464,628
TOTAL EQUITY	189,301,141	189,671,909	178,472,306	176,555,794	173,412,580
Other Reserves - detailed separately	479,389	464,628	464,628	362,666	464,628
Employee Provisions	1,379,015	1,319,628	1,379,015	1,303,330	1,379,015
Unallocated accumulated surplus	8,398,409	8,864,591	3,163,634	6,648,553	3,887,495
Total cash available	10,256,813	10,648,847	5,007,277	8,314,549	5,731,138
Note: This reflects the cash position and does not include Payables and Receivables					

	Other Reserves 1/7/20	Reserves new 2020-2021	Reserves used 2020-2021	Remaining 30/6/2021
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

5. Budget 2021 – 2022 Revenue

		Year to Date Actual	Year to Date Budget	2020-2021 Expected 30June21	2021-2022 Budget	Budget Change %
1600	Revenues					
1610	Rates in Advance	-				
1611	General Rate	7,455,258	7,389,216	7,455,258	7,603,116	2%
1612	Waste Charges	1,230,860	1,226,004	1,230,860	1,302,700	6%
1613	Fire Levy	365,923	364,927	365,923	372,656	2%
1614	Tips & Transfer Stations	141,507	131,325	175,100	183,855	5%
1615	Recycling Charges	254,474	253,592	254,474	386,232	52%
1616	Early Settlement Discounts	(157,976)	(130,000)	(157,976)	(106,667)	-32%
1616B	Commercial rate relief	-	452,119	-	-	
1617	Wheelie Bin Charges	456,686		456,686	474,590	4%
	Total Rates	9,746,733	9,687,183	9,780,325	10,216,483	4%
	Environmental Health					
1621	Waste Disposal Fees	-		-	-	
1622	Inspection Fees	-	4,500	6,000	6,000	0%
1623	Health/Food Licence Fees and Fines	1,271	1,000	14,000	14,000	0%
1624	Immunisations	-	-	1,000	1,000	0%
1625	Sampling	-		-	-	
1626	Place of Assembly Licence	-	-	-	-	
	Total Environmental Health	1,271	5,500	21,000	21,000	0%
	Municipal Inspector					
1631	Kennel Licences	40	-	1,200	1,200	0%
1632	Dog Registrations	8,772	8,500	50,100	50,100	0%
1633	Dog Impoundment Fees & Fines	714	1,875	2,500	2,500	0%
1634	Dog Replacement Tags	145	-	-	-	
1635	Caravan Fees and Fines	64,630	50,000	64,630	65,000	1%
1636	Fire Abatement Charges	-	2,000	2,000	2,000	0%
1637	Infringement Notices	1,937	13,125	2,000	10,000	400%
	Total Municipal inspector	76,238	75,500	122,430	130,800	7%
	Building Control Fees					
1641	Building Fees	8,773	22,500	15,000	15,000	0%
1642	Plumbing	32,835	37,500	50,000	50,000	0%
1643	Building Search Fees	120	900	1,200	1,200	0%
1644	Permit Administration	31,525	26,250	35,000	35,000	0%
1645	Building Inspections	43,227	30,000	50,000	55,000	10%
1646	Plumbing Inspections	-		-	-	
1647	Certificates of Likely Compliance	32,777	16,500	40,000	45,000	13%
1649	Privately Certified Permit Fee	-		-	-	
1650	Private Building Surveying Fees & Similar	-		-	-	
1651	Development Application Fees	72,422	37,500	80,000	70,000	-13%
1652	Planning Scheme	-	-	-	-	

		Year to Date Actual	Year to Date Budget	2020-2021 Expected 30June21	2021-2022 Budget	Budget Change %
1653	Subdivision Fees	1,370	2,625	3,500	3,500	0%
1654	Advertising Fee	66,825	37,500	70,000	70,000	0%
1655	Adhesion Orders	-	375	-	500	
1656	Engineering Fees	7,276	1,500	8,000	2,000	-75%
1657	Public Open Space	42,250		42,250	20,000	-53%
1658	Illegal Building Fees	-	-	-	-	
	Total Planning & Building Control Fees	339,400	213,150	394,950	367,200	-7%
	Government Fees Levies					
1661	B.C.I Training Levy	32,914	22,500	35,000	30,000	-14%
1662	Building Permit Levy	16,457	12,750	17,000	17,000	0%
1663	132 & 337 Certificates	100,796	60,000	110,000	120,000	9%
1664	Section 137 Property Sales	781	-	-	-	
1665	SES Contributions	-	-	-	-	
1666	Right to Information	81	-	81	-	-100%
	Total Government Fees Levies	151,029	95,250	162,081	167,000	3%
	Investment Income					
1671	Interest Income	32,350	111,500	35,000	35,000	0%
1674	Guarantee Fees - TasWater	-	-	-	-	
1675	Tax Equivalents - TasWater	-	-	-	-	
1676	Dividends - TasWater	97,000	142,000	194,000	388,000	100%
	Total Investment Income	129,350	253,500	229,000	423,000	85%
	Sales Hire and Commission					
1681	Sales	33,273	105,908	38,000	95,100	150%
1682	Commission	11,874	15,857	15,000	14,491	-3%
1683	Equipment Hire	245	-	-	-	
1684	Facilities and Hall Hire	24,518	45,650	26,000	40,000	54%
1685	Facilities Leases	54,825	55,250	75,000	75,000	0%
1686	Public Liability Blanket Cover	-	-	-	-	
1687	History Room Other Income	-	750	1,000	-	-100%
	Total Sales Hire and Commission	124,735	223,415	155,000	224,591	45%
	Other Income					
1761	Late Payment Penalties inc Interest	53,096	81,667	65,000	80,000	23%
1763	Heavy Vehicle Contributions	48,822	-	-	-	
1765	Private Works	80,891	15,000	85,000	20,000	-76%
1766	Cemetery	11,209	18,750	12,000	20,000	67%
1767	Contributions	19,359	-	-	-	
1768	Miscellaneous Income	52	-	-	-	
	Total Other Income	213,429	115,417	162,000	120,000	-26%

		Year to Date Actual	Year to Date Budget	2020-2021 Expected 30June21	2021-2022 Budget	Budget Change %
	Reimbursements					
1771	Collection Costs	-	-	-	-	
1772	Insurance Recoveries	-	-	-	-	
1773	Workers Comp. Recoveries	1,952	1,500	2,000	2,000	0%
1774	Training Fees Re-imbursements	-		-	-	
1775	Roundings	(85)	-	-	-	
1776	Miscellaneous Reimbursements	23,875	3,750	23,875	-	-100%
1778	GST free reimbursements	32,391	-	32,391	-	-100%
	Total Reimbursements	58,132	5,250	58,266	2,000	-97%
	Gain or Loss on Sale of Assets					
1781	Profit or Loss on Sale of Assets	11,706	10,000	25,000	120,000	380%
	Total Gain or Loss on Sale of Assets	11,706	10,000	25,000	120,000	380%
	Grant Income					
	Operating Grants					
1792	Financial Assistance Grant	1,065,053	1,120,389	2,980,411	2,896,944	-3%
	Building Better Regions Fund				-	
1794	State Grants - Other	51,208	-	51,208	-	-100%
1794	Learner Driver Mentor Grant	19,924	20,000	20,000	20,000	0%
1794	Drought Weed Management			-		
1796	NRM Facilitator	-	-			
	Total Operating Grants	1,136,185	1,140,389	3,051,619	2,916,944	-4%
	Capital Grants					
1791	Roads to Recovery	1,194,987	267,000	971,000	2,351,708	142%
1791	Old Tasman Hotel	75,000		-		
1791	DCF Round 2 Projects		500,000	1,000,000		-100%
1791	CDG Georges Bay Walking Trail			2,100,000		
1791	Turf Mower		-	20,000		-100%
1791	Blackspot		-	-		
1791	St Helens Pt Rd (Parkside)			-		
1791	Mountain Bike Trails - Federal Grant	1,598,859		-	-	
1791	Drought Communities Grant	900,000		-		
1791	St Marys Flood Mitigation	100,000		-	-	
1793	State Grants Other	(441,750)		-	204,000	
1793	Mountain Bike Trails - State Grant	600,000		-	204,000	
1795	Other Grants	-		-	-	
	Total Capital Grants	4,027,096	767,000	4,091,000	2,759,708	-33%
	Total Revenue	16,015,305	12,591,554	18,252,671	17,468,726	-4%

6. Budget 2021 – 2022 Expenses

		Year to Date Actual	Year to Date Budget	2020-2021 Expected 30June21	2021-2022 Budget	Budget Change %
	Employee Costs					
1811	Salaries and Wages	2,565,815	2,730,355	3,791,012	3,899,667	3%
1812	On Costs	1,093,222	1,190,501	1,683,844	1,697,270	1%
1813	Overtime Payments	55,144	28,155	60,000	38,871	-35%
	Total Employee Costs	3,714,181	3,949,011	5,534,856	5,635,807	2%
	Energy Costs					
1851	Electricity	98,739	106,272	143,875	154,590	7%
	Total Energy Costs	98,739	106,272	143,875	154,590	7%
	Materials and Contracts					
1861	Advertising	61,305	36,375	70,000	58,500	-16%
1862	Accom Receipts & Park Passes - Hist Rm	-	-	-	-	
1863	Bank Charges - GST	20,810	18,150	24,200	24,200	0%
1864	Books Manuals Publications	1,240	3,068	4,090	4,050	-1%
1865	Catering	10,093	10,800	14,400	16,400	14%
1866	Bank Charges - FREE	413	750	1,000	1,000	0%
1867	Computer Hardware Purchase	14,298	9,000	12,000	15,000	25%
1868	Computer Software Purchase	-	-	-	-	
1869	Computer Internet Charges	-	1,500	2,000	-	-100%
1870	Computer Licence & Mtce Fees	165,982	164,400	205,000	207,000	1%
1871	Commission Paid	-	-	-	-	
1872	Corporate Membership	126,304	137,790	144,790	144,790	0%
1873	Debt Collection	10,568	12,000	16,000	16,000	0%
1875	Public Liability Insurance	-	-	-	-	
1876	Stock Purchases for Resale	9,504	42,000	45,000	30,000	-33%
1890	Equipment Hire and Leasing	17,339	28,875	38,500	38,500	0%
1891	Equip Mtce & Minor Purchases	3,081	8,775	11,700	12,550	7%
1893	Internet Billpay Costs	5,588	5,250	7,000	7,000	0%
1894	IVR Charges	-	-	-	-	
1895	Licensing and Licence Costs	30,018	15,000	39,379	93,429	137%
1896	Land & Building Rental or Leasing Costs	43,829	9,000	9,000	50,000	456%
1897	Materials	232,768	251,583	335,445	373,313	11%
1898	Phone Calls Rental Fax	26,126	29,318	39,090	42,160	8%
1899	Postage/Freight	20,035	17,258	23,010	24,988	9%
1900	Printing/Laminating	-	3,750	5,000	4,500	-10%
1901	Property Insurance	131,831	100,000	109,300	138,500	27%
1902	Room Hire	1,093	938	1,250	1,250	0%
1904	Royalties and Production Licences	-	3,750	5,000	5,000	0%
1905	Stationery	11,255	12,375	16,500	17,300	5%
1906	Water and Property rates Payable	58,878	97,325	105,800	105,800	0%

		Year to Date Actual	Year to Date Budget	2020-2021 Expected 30June21	2021-2022 Budget	Budget Change %
1907	Loan Charges and Interest	-	-	-	-	
1908	Petty Cash Differences Written Off	-		-	-	
	Total Materials and Contracts	1,002,358	1,019,028	1,284,454	1,431,230	11%
	Contractor Costs					
1971	Contractors	762,153	594,225	792,300	815,660	3%
1972	Cleaning Contractors	149,397	142,298	199,195	242,900	22%
1973	Waste Management Contractors	691,413	883,245	1,135,788	1,216,582	7%
	Total Contractor Costs	1,602,962	1,619,768	2,127,283	2,275,142	7%
	Professional Fees					
1991	Analysis Fees	-	-	-	-	
1992	Audit Fees	16,040	22,672	40,000	40,000	0%
1993	Legal Fees	52,620	19,500	26,000	47,500	83%
1994	Internal Audit Fees	12,247	4,875	6,500	7,000	8%
1995	Revaluation Fees- Municipal only	8,850	21,000	28,000	28,000	0%
1996	Prof Fees - Grant funded	-	-	-	-	
1997	Prof Fees-Strategic Projects	-		70,000	50,000	-29%
1997	Prof Fees-Recreational Trails Strat	-	-	-	-	
1998	Other Professional Fees	296,657	191,025	320,000	183,600	-43%
	Total Professional Fees	386,413	259,072	490,500	356,100	-27%
	Plant Hire					
2101	Plant Hire - Internal	581,775	387,225	516,300	525,000	2%
2102	Plant Hire - External	2,389	4,125	5,500	5,500	0%
2103	Registration and MAIB	40,546	39,672	40,546	45,958	13%
2104	Insurance Premiums	26,341	41,773	41,773	46,871	12%
2105	Plant Repairs and Maintenance	224,965	84,000	112,000	163,315	46%
2140	Plant Hire Recovered	(643,585)	(540,000)	(720,000)	(720,000)	0%
2141	Fuel	62,292	123,375	164,500	148,800	-10%
2142	Fuel Credit	(7,163)	(11,250)	(15,000)	(15,000)	0%
2143	Fuel Write Offs	-		-	-	
	Total Plant Hire	287,559	128,920	145,619	200,444	38%
	Government Fees and Levies					
2253	Local Government Levy	-		-	-	
2254	B.C.I Levy #See GL2257 Building Permit Levy	-		-	-	
2255	Fire Levy	273,695	273,825	365,186	372,628	2%
2257	Building Permit Levy	11,644	11,250	17,000	15,000	-12%
2258	Land Tax	47,846	37,480	56,813	56,813	0%
2259	Training Levy	29,701	22,500	35,000	30,000	-14%
	Total Government Fees & Levies	362,885	345,055	473,999	474,441	0%

		Year to Date Actual	Year to Date Budget	2020-2021 Expected 30June21	2021-2022 Budget	Budget Change %
	Depreciation					
2301	Depreciation Land Freehold	-		-	-	
2302	Amortisation Land Leasehold	-		-	-	
2304	Depreciation Historical Assets	-	-	-	-	
2305	Depreciation Buildings	99,159	177,242	236,323	432,176	83%
2306	Depreciation Roads and Streets	1,369,503	1,369,500	1,826,000	1,826,000	0%
2307	Depreciation Bridges	342,450	342,450	456,600	456,600	0%
2308	Depreciation Plant & Equipment	178,082	308,151	410,868	419,901	2%
2309	Depreciation Minor Plant & Equip	-		-	-	
2310	Depreciation Stormwater Infrastructure	248,922	248,922	331,896	331,896	0%
2311	Depreciation Furniture	60,446	118,054	157,405	110,248	-30%
2312	Depreciation Land Improvements	95,298	161,251	215,001	171,328	-20%
2313	Amortisation of Municipal Valuation	16,200	16,200	25,000	25,000	0%
	Total Depreciation	2,410,061	2,741,770	3,659,093	3,773,148	3%
	Other Expenses					
2401	Interest Payable	183,938	214,177	335,328	290,009	-14%
2402	Compensation to 3rd Parties	-		-	-	
2403	Bad & Doubtful Debts	249		-	-	
2404	Grants & Community Support Given	75,236	118,100	179,100	198,100	11%
2405	Rate Remissions	157,035	156,000	58,000	57,000	-2%
2406	Commercial rate relief	-	-	99,000	-	-100%
2407	Waiver of Fees and Lease etc	6,081	-	6,081	-	-100%
2408	Refunds/Reimbursements	30,019	-	30,019	-	-100%
2409	Council Member Expenses	6,433	13,500	18,000	18,000	0%
2410	Council Member Allowances	130,489	126,868	169,158	171,357	1%
	Total Other Expenses	589,480	628,645	894,686	734,466	-18%
	Total Expenses	10,454,639	10,797,541	14,754,365	15,035,368	2%
	FAG's received prior year in advance			-		
	Net Surplus\ (Deficit) before Capital amounts	1,521,864	1,017,013	(617,694)	(446,350)	
	Capital Grants	4,027,096	767,000	4,091,000	2,759,708	
	Profit or Loss on Sale of Assets	11,706	10,000	25,000	120,000	
	Net Surplus\ (Deficit)	5,560,666	1,794,013	3,498,306	2,433,358	

7. Budget 2021 – 2022 Department

Business & Corporate Services

	Year to Date Actual	2020-2021 Budget	2021-2022 Estimate
Total Environmental Health	-	-	-
Total Municipal inspector	-	-	-
Total Planning And Building Control Fees	-	-	-
Total Government Fees Levies	81	-	-
Total Investment Income	129,350	344,000	423,000
Total Sales Hire and Commission	34	6,000	-
Total Other Income	-	-	-
Total Reimbursements	1,933	-	-
Total Gain or Loss on Sale of Assets	-	-	-
Total Operating Grants	-	-	-
Total Capital Grants	-	-	-
Total Revenue	131,399	-	-
	262,798	350,000	423,000
Total Employee Costs	493,238	817,408	770,743
Total Energy Costs	-	5,800	5,800
Total Materials and Contracts	369,970	497,450	532,800
Total Contractor Costs	3,450	7,900	8,900
Total Professional Fees	17,226	10,500	11,000
Total Plant Hire	11,321	13,573	14,360
Total Government Fees and Levies	-	180	180
Total Depreciation	60,666	157,064	129,756
Total Other Expenses	1,480	-	-
Total Expenses	957,351	-	-
	1,440,318	1,509,875	1,473,539
Net Surplus\ (Deficit)	(1,308,919)	(1,159,875)	(1,050,539)
	(1,177,520)	(1,159,875)	(1,050,539)

Development Services

	Year to Date Actual	2020-2021 Budget	2021-2022 Estimate
Total Environmental Health	1,271	21,000	21,000
Total Municipal inspector	64,630	59,500	67,000
Total Planning And Building Control Fees	331,910	282,200	365,200
Total Government Fees Levies	150,168	127,000	167,000
Total Investment Income	-	-	-
Total Sales Hire and Commission	884	1,300	1,300
Total Other Income	-	-	-
Total Reimbursements	-	-	-
Total Gain or Loss on Sale of Assets	-	-	-
Total Operating Grants	25,000	-	-
Total Capital Grants	-	-	-
Total Revenue	573,863	491,000	621,500
Total Employee Costs	557,981	841,637	917,742
Total Energy Costs	-	-	-
Total Materials and Contracts	34,308	50,910	63,120
Total Contractor Costs	19,042	10,000	2,500
Total Professional Fees	151,073	142,700	94,500
Total Plant Hire	6,370	8,807	9,025
Total Government Fees and Levies	41,345	45,000	45,000
Total Depreciation	7,711	19,740	11,567
Total Other Expenses	14,392	34,500	34,500
Total Expenses	832,222	1,153,294	1,177,954
Net Surplus\ (Deficit) before Capital Income	(258,359)	(662,294)	(556,454)
Net Surplus\ (Deficit)	(258,359)	(662,294)	(556,454)

Community Services

	Year to Date Actual	2020-2021 Budget	2021-2022 Estimate
Total Environmental Health	-	-	-
Total Municipal inspector	-	-	-
Total Planning And Building Control Fees	-	-	-
Total Government Fees Levies	-	-	-
Total Investment Income	-	-	-
Total Sales Hire and Commission	218	-	-
Total Other Income	1,177	-	-
Total Reimbursements	2,008	-	-
Total Gain or Loss on Sale of Assets	-	-	-
Total Operating Grants	40,032	20,000	20,000
Total Capital Grants	241,094	2,100,000	-
Total Revenue	284,529	2,120,000	20,000
Total Employee Costs	170,405	281,043	288,171
Total Energy Costs	61	-	-
Total Materials and Contracts	9,665	26,950	21,570
Total Contractor Costs	25,000	30,000	30,000
Total Professional Fees		10,000	10,000
Total Plant Hire	11,919	12,744	12,735
Total Government Fees and Levies	-	-	-
Total Depreciation	5,897	16,212	12,551
Total Other Expenses	92,593	144,600	163,600
Total Expenses	315,540	521,549	538,627
		-	-
Net Surplus\ (Deficit) before Capital Income	(272,105)	(501,549)	(518,627)
Net Surplus\ (Deficit)	(31,011)	1,598,451	(518,627)

Works and Infrastructure

	Year to Date Actual	2020-2021 Budget	2021-2022 Estimate
Total Rates	2,083,528	2,106,815	2,347,377
Total Environmental Health	-	-	-
Total Municipal inspector	11,607	63,800	63,800
Total Planning And Building Control Fees	7,490	2,000	2,000
Total Government Fees Levies	-	-	-
Total Investment Income	-	-	-
Total Sales Hire and Commission	80,111	175,000	160,000
Total Other Income	159,155	45,000	40,000
Total Reimbursements	16,156	2,000	2,000
Total Gain or Loss on Sale of Assets	11,706	25,000	5,000
Total Operating Grants	622,164	1,608,892	1,675,694
Total Capital Grants	2,883,023	1,991,000	2,555,708
Total Revenue	5,874,941	6,019,507	6,851,579
Total Employee Costs	1,852,291	2,682,349	2,758,631
Total Energy Costs	93,778	133,075	143,790
Total Materials and Contracts	387,810	493,444	634,540
Total Contractor Costs	1,547,671	2,065,068	2,227,392
Total Professional Fees	30,178	44,000	42,600
Total Plant Hire	252,728	99,978	154,678
Total Government Fees and Levies	44,401	52,354	52,354
Total Depreciation	2,320,774	3,442,005	3,587,618
Total Other Expenses	190,238	335,328	290,009
Total Expenses	6,719,868	9,347,601	9,891,613
		-	-
Net Surplus\ (Deficit) before Capital Income	(3,727,951)	(5,319,094)	(5,595,742)
Net Surplus\ (Deficit)	(844,928)	(3,328,094)	(3,040,034)

Visitor Information Centre

	Year to Date Actual	2020-2021 Budget	2021-2022 Estimate
Total Environmental Health	-	-	-
Total Municipal inspector	-	-	-
Total Planning And Building Control Fees	-	-	-
Total Government Fees Levies	-	-	-
Total Investment Income	-	-	-
Total Sales Hire and Commission	32,073	79,500	50,000
Total Other Income	-	-	-
Total Reimbursements	-	-	-
Total Gain or Loss on Sale of Assets	-	-	-
Total Operating Grants	-	-	-
Total Capital Grants	-	-	-
Total Revenue	32,073	79,500	50,000
Total Employee Costs	120,046	138,312	141,290
Total Energy Costs	4,901	5,000	5,000
Total Materials and Contracts	91,621	51,700	36,700
Total Contractor Costs	8,736	4,850	6,350
Total Professional Fees	300	-	-
Total Plant Hire	625	-	-
Total Government Fees and Levies	1,378	1,600	1,600
Total Depreciation	8,513	8,472	16,136
Total Other Expenses	-	-	-
Total Expenses	236,119	209,934	207,076
Net Surplus\ (Deficit) before Capital Income	(204,046)	(130,434)	(157,076)
Net Surplus\ (Deficit)	(204,046)	(130,434)	(157,076)

Governance and Members Expenses

	Year to Date Actual	2020-2021 Budget	2021-2022 Estimate
Total Rates	7,663,205	7,624,143	7,869,106
Total Environmental Health	-	-	-
Total Municipal inspector	-	-	-
Total Planning And Building Control Fees	-	-	-
Total Government Fees Levies	781	-	-
Total Investment Income	-	-	-
Total Sales Hire and Commission	11,415	13,291	13,291
Total Other Income	53,096	100,000	80,000
Total Reimbursements	38,035	5,000	-
Total Gain or Loss on Sale of Assets	-	-	-
Total Operating Grants	448,989	1,371,520	1,221,250
Total Capital Grants	902,979	-	-
Total Revenue	9,118,500	9,113,954	9,183,647
Total Employee Costs	520,220	751,646	759,230
Total Energy Costs	-	-	-
Total Materials and Contracts	120,476	142,500	142,500
Total Contractor Costs	2,175	-	-
Total Professional Fees	187,635	218,000	198,000
Total Plant Hire	6,522	9,645	9,645
Total Government Fees and Levies	275,761	367,865	375,307
Total Depreciation	6,500	15,600	15,522
Total Other Expenses	290,778	343,158	246,357
Total Expenses	1,410,066	1,848,414	1,746,561
		-	-
Net Surplus\ (Deficit) before Capital Income	6,805,455	7,265,540	7,437,087
Net Surplus\ (Deficit)	7,708,434	7,265,540	7,437,087

Council Total

	Year to Date Actual	2020-2021 Budget	2021-2022 Estimate
Total Rates	9,746,733	9,730,958	10,216,483
Total Environmental Health	1,271	21,000	21,000
Total Municipal inspector	76,238	123,300	130,800
Total Planning And Building Control Fees	339,400	284,200	367,200
Total Government Fees Levies	151,029	127,000	167,000
Total Investment Income	129,350	344,000	423,000
Total Sales Hire and Commission	124,735	275,091	224,591
Total Other Income	213,429	145,000	120,000
Total Reimbursements	58,132	7,000	2,000
Total Gain or Loss on Sale of Assets	11,706	25,000	5,000
Total Operating Grants	1,136,185	3,000,412	2,916,944
Total Capital Grants	4,027,096	4,091,000	2,555,708
Total Revenue	16,015,305	18,173,961	17,149,726
Total Employee Costs	3,714,181	5,512,395	5,635,807
Total Energy Costs	98,739	143,875	154,590
Total Materials and Contracts	1,013,849	1,262,954	1,431,230
Total Contractor Costs	1,606,073	2,117,818	2,275,142
Total Professional Fees	386,413	425,200	356,100
Total Plant Hire	289,486	144,747	200,444
Total Government Fees and Levies	362,885	466,999	474,441
Total Depreciation	2,410,061	3,659,093	3,773,148
Total Other Expenses	589,480	857,586	734,466
Total Expenses	10,471,167	14,590,667	15,035,368
FAGS grant funds received in advance			
Net Surplus\ (Deficit) before Capital Income	1,505,336	(532,706)	(446,350)
Strategic Projects			
Capital Income	4,038,802	2,902,210	2,560,708
Net Surplus\ (Deficit)	5,544,137	2,369,504	2,114,358

8. Capital Budget

Funding Sources	
Works Funds Carried forward	
External	
Grants - Capital	-
Internal	
Unrestricted cash & investments	2,037,554
Total Works Funds Carried Forward	2,037,554
New Works	
External	
Grants - Capital	2,841,114
Loan Funds	-
Plant & Vehicle Sales	120,000
Internal	
Unrestricted cash & investments	3,956,529
Total New Works Funds	6,917,643
Total Funding Sources	8,955,197

9. Capital Budget - Expenses

Project Code	Details	Year to Date Actual	2020-2021 Estimate	Expected expenditure to 30/6/21	Budget expected to be C/F	2021-2022 Estimate	Total New Budget + C/f	Comments
	PLANT & EQUIPMENT							
CI010	John Deere Turf Mower	4,873	40,000	4,873	-	-	-	
	1290 Toro Mower					30,000	30,000	
	1297 Toro Mower					27,000	27,000	
	1075 Isuzu Truck FVR1000					130,000	130,000	
	8T Excavator (2 nd hand)					90,000	90,000	For St Helens WTS
	Mobile water tank 10KL					40,000	40,000	
	1310 Nissan Navara - Asset Officer					45,000	45,000	
	1311 Nissan Navara - Valley TL					45,000	45,000	
	1318 Toyota Hilux 2 Door Flat Tray					40,000	40,000	
	1040 Mitsubishi Triton Ute 2009 WD Pool car					40,000	40,000	
	1375 Triton dual cab - Works Operations Manager					45,000	45,000	
CH020	Skoda Karoq SL 2.01 TSI	38,866		38,866			-	
CH049	2 nd hand back up garbage truck	131,735	120,000	131,735	-	-	-	
CI015	1226 Ute 2WD Tipper	-	30,000		30,000		30,000	
CI020	1316 Maintenance Van - Building Mtce Officer	50,424	45,000	50,424	-	-	-	
	1338 - 2017 Toyota Hilux - Trails Project Manager					45,000	45,000	
CI025	1294 Dual Cab Ute 4WD	-	40,000		40,000	5,000	45,000	
	Mobile traffic control					50,000	50,000	To address changing compliance requirements
CI005	Small Plant - VARIOUS	41,825	42,000	42,000	-	42,000	42,000	
TOTAL PLANT & EQUIPMENT		267,723	687,000	267,898	70,000	674,000	744,000	
	FURNITURE & IT							
CI070	Additional sit down/stand up desks	-	2,500			2,500	2,500	
CI055	IT - Server Upgrades 20/21	28,826	25,000	28,826		34,000	34,000	
CI085	Trophy Cabinet	3,500		3,500				
CI060	Desktop/Laptops/Monitors 20/21	12,063	10,000	12,063		12,000	12,000	
CI065	Printers/Copiers - Main Office	10,485	12,000	10,485			-	
	Printers/Copiers - VIC					3,500	3,500	
CH075	Town Christmas Decorations	4,959		4,959		5,000	5,000	
	Office 365 Migration from Exchange					10,000	10,000	
	UPS Battery replacement					4,000	4,000	

Project Code	Details	Year to Date Actual	2020-2021 Estimate	Expected expenditure to 30/6/21	Budget expected to be C/F	2021-2022 Estimate	Total New Budget + C/f	Comments
CI080	Microwave Tower	16,865		16,865			-	
CH065	Audio visual equip	14,285		14,285			-	
	TOTAL FURNITURE & IT	90,983	65,500	90,983	-	71,000	71,000	
	BUILDINGS							
CC730A	Old Tasmanian Hotel - Lift	283,542	245,000	305,467	-	-	-	Project Completed
CC730	Old Tasmanian Hotel - New Storage Shed	21,317	95,000	22,800	11,000	45,000	56,000	C/F \$11k + \$10K additional Council Contribution + \$30K State Gov + \$5K N'hood House
CI705	St Helens Works Depot - Community Services Storage building	8,778	20,000	15,000	5,000	-	5,000	Carry over
CI710	St Marys Railway Station Upgrades	-	25,000	-	25,000		25,000	
CI715	BBQ Shelter - St Marys Community Space	11,343	-	-	-	-	-	Private works invoiced to St Marys Cty Space
CI720	Marine Rescue Building - Additions	716		1,000	-	160,000	160,000	Externally funded project - Council budget for JI time for Project management + Small Contingency
CH730	Portland Hall Upgrades	43,067	50,000	43,067	6,933	-	6,933	Audio visual equipment to be purchased and installed.
	St Marys Hall Upgrades					50,000	50,000	Solar Panel = \$35K + \$15K for Heating - Refer Council Motion
	St Marys Community Space - Unisex Toilet					80,000	80,000	Unisex Family Toilet Space - Design & Const
CE770	Workspace Renovations - History Rooms				27,270		27,270	Carry over
CH705	Small projects - bus shelters and misc improvements	-				30,000	30,000	Bus Shelters/Small projects and improvements that cannot be considered maintenance
	Council Chambers additions and improvements					40,000	40,000	New Indoor/ Outdoor Kitchen/ Lunch Room Ext
CH720	Four Mile Creek Cty Hub	560			57,880		57,880	Carry over
CH725	BOD Community Stadium - Upgrades	22,788		22,788	-	-	-	Project Completed
	TOTAL BUILDINGS	392,111	333,000	410,122	133,083	405,000	538,083	
	PARKS, RESERVES & OTHER							
	Special Project - LPS & Strategic Planning Document Review					70,000	70,000	
	Special Project - Bay of Fires Master Plan, Recreational Trails Strategy					50,000	50,000	Part funded from PWS

Project Code	Details	Year to Date Actual	2020-2021 Estimate	Expected expenditure to 30/6/21	Budget expected to be C/F	2021-2022 Estimate	Total New Budget + C/f	Comments
	Special Project - Marine Strategy					40,000	40,000	
CX805*	St Marys Sports Complex (DA 129-20)	34,248	45,000	34,249	-	-	-	Project Completed
CX810*	St Marys Sports Centre (Bowls/Golf Clubhouse)	60,287	45,000	65,010	-	-	-	Project Completed
CX815*	Scamander Surf Life Saving Club	20,273	19,745	20,273			-	Project Completed
CX820*	St Marys Football Ground	140,421	110,020	141,998	-	-	-	Project Completed
CX825*	St Marys Community Space	35,112	35,000	35,112	-	-	-	Project Completed
CX830*	Mathinna Cemetery Master Plan	46,804	50,000	51,530	-	-	-	Project Completed
CX835*	Fingal Cemetery Master Plan	44,261	100,000	84,238	-	-	-	Project Completed
CX840*	Fingal Valley Tracks	45,846	139,500	58,245	-	-	-	Project Completed
CX870*	Wombat Walk - Footpath Upgrade	13,976	-				-	Completed and Included in Fingal Valley Tracks total
CX845*	Drought Protection Plan	10,000	10,000	10,000	-	-	-	Project Completed 2020/21
CI810	St Helens Sports Complex - Athletics building	-	50,000	5,000	45,000	-	45,000	
CH870	Shade structure - Flagstaff trail head	24,942	25,000	24,942	-	-	-	Project Completed
CI815	Shade Structures - Scamander Reserve	-	25,000	25,000	25,000	-	25,000	
CI805	Street furniture & signage	6,540	20,000	20,000	-	-	-	
CI820	Playground equipment replacement program	-	20,000		20,000		20,000	
CI825	Playground equipment replacement program	-	50,000		50,000	20,000	70,000	
CI845	St Helens rec ground - Carpark Area	-	15,000				-	Review after masterplan developed
CI830	Re-sheet airport runway	-	100,000	-	100,000		100,000	CFWD from 2021/21: Grant application awaiting outcome
CI425	Pyengana Rec ground entrance Upgrade	12,819	40,000	25,000			-	
CI835	St Helens Boat Ramp Project	20,000		20,000	-	-	-	
CF135*	Georges Bay Walking Trail/St Helens F'shore Path	2,001,195	2,223,510	2,001,195	-	-	-	
CH865	Swimcart to Binalong Bay - MTB Trail	5,509		5,509			-	
CH815	Dog exercise area St Helens Improvements	8,255		8,255	-	10,000	10,000	
CH530	Car Parking & MTB Hub - Cecilia St Carpark	235,934		260,000			-	
CH825	Cornwall Playground Upgrade (Slide Only)	5,690		5,690	-	-	-	
CH830	Binalong Bay Playground site improvements	-				10,000	10,000	

Project Code	Details	Year to Date Actual	2020-2021 Estimate	Expected expenditure to 30/6/21	Budget expected to be C/F	2021-2022 Estimate	Total New Budget + C/f	Comments
CD815	Wrinklers Lagoon Redevelopment Design & Planning - Amenities Bldg	-			89,400	30,600	120,000	Transfer \$30,600 from CE110
CF825	Parnella foreshore protection works	46,247	50,000	46,247	3,753	-	3,753	
CF805	Parnella/Foreshore Walkway	1,500			247,510		247,510	Existing grant
CH855	Flood Levee - Groom Street, St Marys Flood Mit.	193,279		200,000				
CH860	Flood Warning System - St Marys Flood Mitigation	12,017		18,000				
CI850	Bike Racks-Multiple Locations	409		409	-	-	-	
CF820*	Mountain Bike Trails - Poimena to Bay of Fires	45,624		-			-	
CF820A*	Mountain Bike Trails - Stacked Loops-St Helens	389,486		446,826			-	
CI840	LRCI Phase 1 - Flagstaff MTB Carpark Sealing	92,987	100,000	92,987	-	-	-	
CI880	LRCI Phase 1 - Tourism Info Signage - Multiple	350	9,000	9,000	-	-	-	
TOTAL PARKS, RESERVES & OTHER		3,554,011	3,122,775	3,612,727	580,663	230,600	811,263	
	ROADS							
	STREETSCAPES							
CX850*	Mathinna S'scape Improve	158,158	208,035	206,379	-	-	-	Project Completed
CE110	Scamander entrance at Wrinklers	-			193,500		193,500	Transfer \$30,600 to CD815
CE105	Cecilia St (Northern end)	-				80,000	80,000	To be potentially be funded from LRCI Program Rd 3
	FOOTPATHS							
CG115	Annual replacement of damaged footpaths	16,097	15,000	16,097	-	25,000	25,000	
CI110	Akaroa - Akaroa Ave	-	7,200	-	7,200		7,200	
CI115	Akaroa - Carnnell Place	-	6,300	-	6,300		6,300	
CI105	Scamander-Scamander Ave	34,676	60,000	34,676	-	-	-	Project Completed
	St Helens-Existing Subdivision	-	125,000		65,000		65,000	Allocated to Lawry Heights Road in 21/22
CI140	Cobrooga (Mimosa/Jason) Drive - Footpath	8,136	60,000	20,000	40,000	30,000	70,000	Continue in 21/22
CH105	Binalong Bay Footpath - Main Road	-			30,000	-	30,000	
CF130	Parkside Foreshore Footpath	3,500		3,500		763,811	763,811	
CH110	Binalong Bay - Highcrest to Bevan Streets	1,458		1,458	-	-	-	
CH120	Scamander -Scamander Ave	16,882		16,882	-	-	-	Project Completed
CH125	Stieglitz - Chimney Heights	2,384		2,384	-	-	-	Project Completed
CF125	Medea Cove Footpath/Rd options	375			70,265	120,000	190,265	Requires grant funding
CG110	Storey St, St Marys	59,723		59,723	-	-	-	Project Completed

Project Code	Details	Year to Date Actual	2020-2021 Estimate	Expected expenditure to 30/6/21	Budget expected to be C/F	2021-2022 Estimate	Total New Budget + C/f	Comments
	St Helens Lawry Hgts 580m					104,000	104,000	
	St Helens Lawry Hgts to Falmouth St					14,000	14,000	
CI855	LRCI Phase 1 - Shared Pathway - Binalong Bay	487	40,239	500	39,739	30,000	69,739	Total project budget \$70239
CI860	LRCI Phase 1 - Shared Pathway - Kirwans Beach	36,209	35,000	36,209	-	-	-	Project Completed
CI865	LRCI Phase 1 - Shared Pathway - Scamander	350	107,817	7,000	101,167	-	101,167	Total project budget \$108167
CI870	LRCI Phase 1 - Shared Pathway - Foreshore to Circassian	4,466	185,000	120,000	-	-	-	
CI885	LRCI Phase 2 - Shared Pathway - O'Connors Beach	1,900	95,000	95,000	93,000	-	93,000	
CI890	LRCI Phase 2 - Shared Pathway - Tasmn H'Way, Beaumaris	-	85,000	-	85,000		85,000	
CI895	LRCI Phase 2 - Shared Path- Esk Main Rd, St Marys	-	50,000	-	50,000		50,000	
	TOTAL FOOTPATHS	186,643	233,500	413,429	587,671	1,086,811	1,674,482	
	KERB & CHANNEL							
CI160	St Helens Point Road (Parnella SW Catchment 2)	86,825	160,000	160,000	-	-	-	
CI155	Atlas Drive - Landslip Control	-	40,000		40,000		40,000	Kerb and Channel replacement on western side
CH155	Byatt Court, Scamander	-			20,000		20,000	SW system assessment and new design
	Replacements TBA	-			22,000	28,000	50,000	
CI165	Jason Street, St Helens	11,582		13,582	-	-	-	
CG155	Cameron St, St Helens (south of Quail St intersection) (0.16km)	-			20,000	20,000	40,000	
	TOTAL KERB & CHANNEL	98,407	200,000	173,582	102,000	48,000	150,000	
	RESHEETING							
	40 - Anchor Rd	-	10,100			22,796	22,796	
	39 - Anchor Rd	-	10,800			24,570	24,570	
CI305	906-Ansons Bay Rd (Priory Rd)	52,368	9,400	52,500			-	
CI305	903-Ansons Bay Rd (Priory Rd)	-	44,900			101,501	101,501	
	901-Ansons Bay Rd (Priory Rd)					36,660	36,660	
	902-Ansons Bay Rd (Priory Rd)					36,568	36,568	
CI305	904-Ansons Bay Rd (Priory Rd)	-	16,000			36,436	36,436	
	46 - Church Hill Rd	-	2,800		2,800	3,570	6,370	
	1081 - Sorell St	-	6,700		6,700		6,700	
	1024 - Franks St Fingal	-	3,400		3,400		3,400	

Project Code	Details	Year to Date Actual	2020-2021 Estimate	Expected expenditure to 30/6/21	Budget expected to be C/F	2021-2022 Estimate	Total New Budget + C/f	Comments
	1187 - Honeymoon Pt Rd	-	6,200		6,200		6,200	
	1178 - Jeanerret Beach Rd	-	800		800		800	
	47 - Johnston Rd	-	8,100		8,100		8,100	
	1053 - Louisa St	-	2,800		2,800		2,800	
	1051 - Louisa St	-	3,700		3,700		3,700	
CI310	948 - Reids Rd	18,994	23,800	20,000			-	
	704 - U/N 1 Stieglitz	-	4,600		4,600		4,600	
	999 - Victoria St Part C	-	1,400		1,400		1,400	
	998 - Victoria St Part C	-	360		360		360	
	997 - Victoria St Part C	-	2,100		2,100		2,100	
CH325	2054 - Brooks Rd	173		200			-	
	2138 - Franks St Fingal	-			3,795		3,795	
	1135 - Irishtown Rd					29,757	29,757	Per community request
	1134 - Irishtown Rd					32,487	32,487	Per community request
	1133 - Irishtown Rd					28,028	28,028	Per community request
	138 - St Patricks Head Rd					33,245	33,245	Per community request
	1168 - Nth Ansons Bay Rd					43,225	43,225	Priority 1
	1167 - Nth Ansons Bay Rd					60,970	60,970	Priority 1
CH310	2285 - North Ansons Bay Rd	271		271			-	
	2258 - McKerchers Rd	-			8,190		8,190	
	2259 - McKerchers Rd	-			9,623		9,623	
	2260 - McKerchers Rd	-			2,662		2,662	
	2380 - Tims Creek Rd	-			6,880		6,880	
	2392 - Tyne Rd	-			6,370		6,370	
	2393 - Tyne Rd	-			7,262		7,262	
	2394 - Tyne Rd	-			6,166		6,166	
	2303 - Old Roses Tier Rd	-			6,848		6,848	
CH320	2015 - Ansons Bay Rd (Priory Rd)	2,903		3,000			-	
	2176 - Honeymoon Point Rd	-			1,401		1,401	
CG310	Reids Rd	3,579		4,000			-	
CF325	Upper Scamander Rd, Scamander	-				15,000	15,000	
	Fingal Streets	-			6,500		6,500	
CG345	German Town Rd, St Marys	-			6,980		6,980	
CG350	Dublin Town Road, St Marys	-			15,000		15,000	
CH315	Ansons Bay Rd, Ansons Bay	1,082		1,200			-	
	RESEALS							
	913 - Ansons Bay Rd					4,550	4,550	
	922 - Ansons Bay Rd					27,606	27,606	
	1029 - Bagot St					8,710	8,710	
	328 - Cornwall Rd					14,621	14,621	
	1075 - Flemming St					8,165	8,165	
	1076 - Flemming St					7,974	7,974	

Project Code	Details	Year to Date Actual	2020-2021 Estimate	Expected expenditure to 30/6/21	Budget expected to be C/F	2021-2022 Estimate	Total New Budget + C/f	Comments
	1025 - Franks St					644	644	
	1069 - Grant St					7,314	7,314	
	1070 - Grant St					12,876	12,876	
	1019 - Gray St					13,843	13,843	
	759 - Hilltop Dve					5,298	5,298	
	1062 - Horne St					2,261	2,261	
	1066 - Horne St					8,008	8,008	
	1094 - Legge St Fingal					8,886	8,886	
	1095 - Legge St Fingal					9,612	9,612	
	1096 - Legge St Fingal					8,100	8,100	
	657 - Lomond Pl					3,493	3,493	
	764 - Main Rd, Binalong Bay					10,920	10,920	
	857 - Main St, St Marys					7,360	7,360	
	637 - Mangana St, Mathinna					2,044	2,044	
	172 - Mathinna Rd					25,119	25,119	
	391 - Medeas Cove Esp					10,661	10,661	
	1102 - Peddar St					2,711	2,711	
	1103 - Peddar St					11,404	11,404	
	273 - Rossarden Rd					53,983	53,983	
	71 - St Columba Falls Rd					7,500	7,500	
	72 - St Columba Falls Rd					38,584	38,584	
	1005 - Victoria St Part B					15,987	15,987	
	1006 - Victoria St Part B					2,958	2,958	
	1007 - Victoria St Part B					7,613	7,613	
CI455	266 - Upper Esk Rd	543	33,800	550			-	
CI440	1092 - Legge St Fingal	5,648	13,900	6,000			-	
CI460	Giblin Street, Mathinna	4,565		5,000			-	
CI480	Barnett Close, Binalong Bay	866		9,000			-	
CI410	370 - Penelope St	866	3,200	900			-	
CI445	1071 - Grant St Fingal	866	18,500	900			-	
CI465	635 - Butler St	2,107	1,100	2,107			-	
CI470	634 - Dunn St	23,526	8,000	24,000			-	
CI475	615 - High St Mathinna	1,405	4,500	1,500			-	
CI405	653 - Thomas St Scamander	11,494	5,500	1,200			-	
CI420	The Gardens Road	6,060	52,000	6,060			-	
	764 - Main Rd Binalong Bay					50,000	50,000	
	765 - Main Rd Binalong Bay					50,000	50,000	
CH485	951 - Reids Rd	6,541		7,000			-	
CH495	St Marys - Esk Main Road Storey to Groom Street	-			50,000		50,000	Subject only to DSG plan to place new overlay over Story Street.
	TOTAL RESEALS	64,487	378,900	64,217	50,000	448,805	498,805	

Project Code	Details	Year to Date Actual	2020-2021 Estimate	Expected expenditure to 30/6/21	Budget expected to be C/F	2021-2022 Estimate	Total New Budget + C/f	Comments
ROAD RECONSTRUCTION / DIGOUTS								
CI505	Walker Street, St Helens	19,183	20,000	19,183	-	-	-	Project Completed
CI510	Mangana Road	61,816	60,000	61,816	-	-	-	Project Completed
CI515	Upper Esk Road	172,090	120,000	172,090	-	-	-	Project Completed
CI520	Upper Scamander Road	32,813	25,000	32,913	-	-	-	Project Completed
CI525	Gardens Road	11,396	15,000	11,396	-	250,000	250,000	Multiple digouts
CI530	Medeas Cove Esp Reconst	77,910	250,000	77,910	-	100,000	100,000	Part B Reconstruct
	Mathinna Road					200,000	200,000	Address multiple defects
	Ansons Bay Road					350,000	350,000	Multiple digouts and extension of sealing works at Bosses Creek.
CI540	Skyline Dr Intersection Upgrade	354		500			-	
	St Helens Pt Rd - near Cunningham St Jetty					47,406	47,406	
CI875	LRCI Phase 1 - Pavement Rehab - St Helens Pt Rd	350	170,000	170,000	-	-	-	
CI135	LRCI Phase 2 - St Helens Pt Rd Pavement Remediation	7,727	107,000	107,000	-	-	-	
CI425	Pyenganna Rec Ground Entrance Road	12,819	45,000	15,000			-	Check project closure
CI545	216 - Mathinna Plains Road	19,554	185,000	20,000		185,000	185,000	
Road Intersection Upgrade Works		-	50,000	-		50,000	50,000	
CI590	Alexander/William Sts Cornwall - Intersection Upgrade	9,118		10,000				
CI595	Lawry Heights/Doric Grove - Intersection Upg.	17,835		17,835	-	-	-	Project Completed
CI550	Mathinna Rd Barriers B0846	24,405		24,405	-	-	-	Project Completed
CI555	Mathinna Rd Barriers B1845	29,940		29,940	-	-	-	Project Completed
CI560	Mangana Rd Culvert SW3637	760		760			-	
CX860*	Cornwall - Gravel Road Sealing - CAMPBELL	24,409	75,100	24,409	-		-	Project Completed
CX865*	Cornwall - Gravel Road Sealing - LENNOX	46,045		46,045	-		-	Project Completed
CI495	Pavement Investigations Ansons Bay Rd	80,407					-	
CI431	Lottah Road, Goulds County/Lottah - 400m	4,788					-	
CI432	Lottah Road - Sealing and Guard Rails	197					-	
CH565	Lottah Rd-Part 1-CH 2.3-3.1	564					-	
CH575	Lottah Road - Part 3 - CH 4.8	49					-	
CH580	Lottah Rd-Part 4-CH 6.8-6.95	26,733		26,733			-	Project Completed
	Ansons Bay Rd seal 800m					50,000	50,000	
CG550	St Helens Pt Rd dig out	36,394		36,394			-	Project Completed
CH505	St Helens Pt Rd (Parkside)	10,163		12,363	-		-	

Project Code	Details	Year to Date Actual	2020-2021 Estimate	Expected expenditure to 30/6/21	Budget expected to be C/F	2021-2022 Estimate	Total New Budget + C/f	Comments
CH510	Atlas Dr-Retaining Wall Anchor	-			40,000	30,000	70,000	Additional funding required due to complexity of works at the site.
CI535	Gardens Road - Sight Distance Works	113,635	400,000	400,000			-	\$200K Black Spot Funding
CH555	Talbot to Percy Street, Fingal - Reconstruction	94		94	-	-	-	Project Completed
CH560	Road Network - Sign Replacement	-	15,000	15,000	-	25,000	25,000	
CG520	Beaumaris Ave	24					-	
CG505	St Helens Pt Rd, between Cunningham and Talbot St	9,905					-	
	LRCI Phase 3 Projects to be determined					1,294,812	1,294,812	
	LRCI Phase 2 - Road sealing - Franks & Morrisons Streets, Falmouth		-	-	-	259,896	259,896	
	TOTAL ROADS OTHER	851,477	1,575,100	1,331,787	40,000	1,287,406	1,327,406	
	ROADS TOTAL	1,438,542	2,959,795	2,270,565	1,103,808	5,010,543	6,114,351	
	BRIDGES							
CI210	B2398-Intake Bridge, Pyengana	134,937	245,100	245,100	-	-	-	
CI205	B3617 - Mt Elephant Rd	16,910	18,000	-	-	-	-	Project Completed
CG220	B2293 Cecilia St, St Helens	- 9,671					-	
CG210	B760 Bent St, Mathinna	-				5,500	5,500	Replace deck
	B2177 St Patricks Head Rd					30,000	30,000	Replace deck
	B7010 Rattrays Road					40,000	40,000	Replace deck
	Kirrwins Beach Jetty					142,000	142,000	Replace Jetty - funded by MAST
	Beauty Bay Jetty					62,000	62,000	Replace Jetty - funded by MAST
CH205	Footpath Bridge at Fingal Culvert	16,874		16,874			-	
CG225	B2792 Four Mile Creek Rd	323,665		323,665	-		-	Project Completed
CH240	B2117 The Flat Rd Bridge, St Marys	3,395		3,395	-		-	Project Completed
	STORMWATER							
CI660	Minor stormwater Jobs	27,319	50,000	50,000	-	50,000	50,000	
CX855*	Alexander St Cornwall	52,166	61,950	63,629	-		-	Project Completed
CI685	Treloggens Track	-	30,000		30,000		30,000	
	Osprey Drive					10,000	10,000	Design only
CD655	Implement SWMP priorities	237		250			-	
CG665	Freshwater Street / Lade Court (Beaumaris)	-			70,000	-	70,000	
CG670	Medea St-Opposite Doepel St	-			45,000		45,000	Project under review - may not be required
	Peron Stormwater System - design only					30,000	30,000	

Project Code	Details	Year to Date Actual	2020-2021 Estimate	Expected expenditure to 30/6/21	Budget expected to be C/F	2021-2022 Estimate	Total New Budget + C/f	Comments
CF665	Beauty Bay Access track improvements	289		300			-	
CH655	Beaumaris Ave	2,618		2,618		25,000	25,000	CFWD
	TOTAL STORMWATER	82,629	171,950	116,797	145,000	115,000	260,000	
	WASTE MANAGEMENT							
CI630	Rehabilitation of former Binalong Bay Tip	-	5,000		5,000		5,000	Contingency sum only - no immediate requirement to undertake works
CI620	Scamander waste oil facility	472	13,000	500			-	
	Scamander - waste paint container station					15,000	15,000	
CI605	St Helens WTS - test Bore	-	15,000				-	
CI610	Scamander WTS - Test Bores (2)	455	45,000	500			-	
CI635	Scamander WTS - Leachate Retention pond	1,120	20,000	1,120	-	-	-	Project Completed
CI615	Scamander WTS - Inert Landfill	1,590	20,000	1,590		20,000	20,000	Regulatory/consulting
CI625	St Marys WTS Oil Station	2,907	13,000	2,907			-	
	St Marys Waste Transfer Station - Addition to Existing Building					45,000	45,000	Potential grant funding applic - roof only to front side and over existing container
CI640	Waste Shredder	-	20,000				-	
CH605	St Helens WTS - Polystyrene Densifier	-					-	
CH610	Scamander WTS - Reseal entrance road	30,794		30,794	-	-	-	Project Completed
CG605	Reconstruction & seal entrance to St Helens WTS	-		-			-	
	Recycling facilities	-		-			-	
CE625	Rehabilitation of former Binalong Bay Tip	-		-			-	
CE615	Scamander WTS retaining wall replacement	-		-		52,000	52,000	Contingency for potential replacement - condition monitoring in place for existing asset
	WASTE MANAGEMENT TOTAL	37,338	151,000	37,411	5,000	132,000	137,000	
	Total Capital expenditure	6,349,448	7,754,120	7,497,524	2,037,554	6,917,643	8,955,197	

10. 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

2021 - 2022 Programs and Initiatives

Program and Initiatives	2021 - 2022
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
Mountains to the Sea Trail Fest including woodchopping	15,000 - \$5,000 for WC
Fingal Valley Coal Festival	2,000
Pyengana Endurance Ride	500
St Helens Game Fishing Comp.	2,000
Marketing Valley Tourism	2,500
Volunteer Week	2,500
Bay of Fires Art Prize	10,000
Bay of Fires Winter Arts Market	4,000
St Marys Memorial Service funding	500
St Marys Community Car & Bike Show	2,000
East Coast Masters Golf Tournament	2,500
Break O'Day Community Triathlon	2,000
Suicide Prevention	1,000
World Supermodel	1,000
Mental Health Week	500
International Disability Day event	1,000
Council Sponsorship	
Funding for BEC Directory	2,000
Community car donation	2,500
St Helens Marine Rescue	3,000
BEC	28,000

11. 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%

	2015/16	2016/17	2017/18	2018/19	2019/20	Actual to Date	2021/22 Budget
Recurrent income* less	13,800,655	14,164,991	13,633,033	14,111,105	14,714,608	11,976,503	14,589,018
Recurrent expenditure	14,111,584	13,553,058	12,943,048	13,114,338	14,570,854	10,454,639	15,035,368
Underlying Surplus/Deficit	(310,929)	611,933	689,985	996,767	143,754	1,521,864	(446,350)
*Recurrent income excludes income received specifically for new or upgraded assets, physical resources received free of charge or other income of a capital nature.							
Operating Surplus or Deficit	(310,929)	611,933	689,985	996,767	143,754	1,521,864	(446,350)
Recurrent Income*	13,800,655	14,164,991	13,633,033	14,111,105	14,714,608	11,976,503	14,589,018
Underlying Surplus Ratio	(2.3%)	4.3%	5.1%	7.1%	1.0%	12.7%	(3.1%)

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

	2015/16	2016/17	2017/18	2018/19	2019/20	Actual to Date	2021/22 Budget
Liquid assets less	7,690,697	8,298,456	10,217,110	9,582,252	11,350,204	12,364,472	6,481,138
Total Liabilities	10,220,119	10,735,274	11,335,055	11,506,362	11,969,505	11,479,054	10,457,133
Net Financial Liabilities	(2,529,422)	(2,436,818)	(1,117,945)	(1,924,110)	(619,301)	885,419	(3,975,995)

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%

	2015/16	2016/17	2017/18	2018/19	2019/20	Actual to Date	2021/22 Budget
Net Financial Liabilities	(2,529,422)	(2,436,818)	(1,117,945)	(1,924,110)	(619,301)	885,419	(3,975,995)
Operating Revenue	14,855,299	13,756,903	13,633,033	14,111,105	14,714,608	11,976,503	14,589,018
Net Financial Liabilities Ratio	(17%)	(18%)	(8%)	(14%)	(4%)	7%	(27%)

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.

	2015/16	2016/17	2017/18	2018/19	2019/20	Actual to Date	2021/22 Budget
Capex on Replacement/Renewal of Existing Assets	2,799,848	5,198,709	3,917,923	3,918,377	4,061,966	2,328,324	6,177,113
Annual Depreciation Expense	3,613,869	3,359,005	3,546,098	3,420,377	3,732,684	2,410,061	3,773,148
Asset Sustainability Ratio	77%	155%	110%	115%	109%	97%	164%

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.

	2015/16	2016/17	2017/18	2018/19	2019/20	Actual to Date	2021/22 Budget
Depreciated Replacement Cost	128,911,244	137,793,902	141,085,812	144,849,527	154,921,761	158,799,236	147,545,618
Current Replacement Cost	192,483,229	185,522,099	205,110,349	210,707,939	220,871,417	228,368,941	237,324,138
Asset Consumption Ratio	66.97%	74.27%	68.79%	68.74%	70.14%	69.54%	62.17%

12. 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.

13. 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.