

SURF COAST SHIRE COUNCIL

Draft Budget Report 2021 -22



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Mayor's Introduction

I'm pleased to present the first budget of our recently-elected Council. It has been carefully developed to meet the needs of our community, as we emerge from the COVID-19 pandemic and look to a more positive future.

The Draft Budget 2021-22 includes the opportunity for Council to provide the remaining funding to realise the Surf Coast Aquatic and Health Centre. This is a hugely exciting project – the largest ever considered by Council - and a long-held vision for our community. We are extremely grateful for the Victorian and Federal Government's significant funding contributions.

Providing community infrastructure is a key theme of this budget, with \$28 million allocated for capital works. Just over half of this (\$14.5 million) will be spent on new projects, such as Anglesea Landfill stage 3E works, Anglesea Netball Pavilion Redevelopment (subject to a successful grant application), Lorne Men's Shed Drainage Upgrade and the modifications to the former Winchelsea Shire Hall.

The budget also includes projects that are already underway, such as the Stribling Reserve Pavilions Redevelopment in Lorne and the Grant Pavilion Extension in Torquay.

There is also \$16.55 million for road upgrades, maintenance and renewal, and \$400,000 for our road safety program.

Council has taken a strong leadership position in responding to recycling challenges by introducing the new four-bin kerbside waste service earlier than the mandated requirements. The waste charge will increase by 1.4% as this game-changing program continues over the next 12 months.

I'm proud that we will become a certified carbon neutral organisation through the Federal Government's Climate Active program in 2021-22. Accredited carbon offsets will be purchased to offset emissions from operations, services, facilities and work processes. The cost of carbon offsets will partly be funded from landfill gate fees. We will continue taking action to reduce our greenhouse gas emissions, with the remaining residual emissions being offset.

The budget includes a proposed rate increase of 1.5 per cent – aligning with the rate cap set by the Victorian Government. The annual increase in rate revenue is essential for Council's future viability, and ability to support the community to meet its aspirations now and into the future.

Cr Libby Stapleton

Mayor



CEO's Introduction

I am very pleased to introduce the Draft Budget Report 2021-22, which outlines key Council actions for our community for this financial year. The budget has been developed as we start to emerge from the disruption of the global pandemic. While the social and economic impacts of Covid-19 are still emerging, Council remains focussed on helping our community and environment to thrive.

The Surf Coast Shire Council is in the process of developing a community vision and its integrated strategic plans. This is a requirement of the Local Government Act 2020 and is being undertaken with the support and collaboration of its community. This will help Council prepare a Council Plan, including a Public Health and Wellbeing Plan, to guide its work for the next four years, and also Financial and Asset Plans for the next 10 years. Until the new strategic plans are finalised, the budget for 2021-22 continues to progress the key themes of the Council Plan 2017-2021.

The budget supports residents to live healthy, active and connected lives, while protecting the natural environment that is so valued by both locals and visitors. We understand that we can't do everything in one year and so this budget includes a range of large and small projects for 2021-22 and plans for more in coming years. However Council's ability to maintain its discretionary allocations for new initiatives remains challenged by our constrained revenue and growing asset renewal demand. This is a dilemma that Council can only solve with the help of the community.

The Budget is based on a 1.5 per cent increase to rate revenue, in line with the Victorian Government's Fair Go Rates System. Like previous years, Council will not seek a variation to the rate cap, as it seeks to absorb the effects of increasing costs and significantly lower forecast revenue. This requires efficiencies to be made and this budget includes financial savings found by the organisation for the sixth year through a series of targeted reform programs incorporating service reviews, business-case driven investments and better use of technology.

Establishing a regional circular economy will continue to be a focus in coming years and will require transformation of our attitude to waste and resources and changes in the market that provides services to Council. The general waste charges will increase to support this transition over the next decade, as well as accommodate increased landfill fees levied by the Environmental Protection Authority. Council also recognises that its landfill is a significant source of carbon emissions and is addressing that in 2021-22 as another sign of its commitment to taking action to address the climate emergency.

I thank staff and Councillors for their hard work in preparing this budget which will support people in their everyday lives through delivering so many important services and projects, as we plan for a bright future that can be shared by all.

Anne Howard
Acting Chief Executive Officer

Executive Summary

Council has prepared a Budget Report for the 2021-22 financial year which seeks to meet important demands for services and infrastructure yet remain affordable for our community. Key budget information is provided below:

Rates and Charges

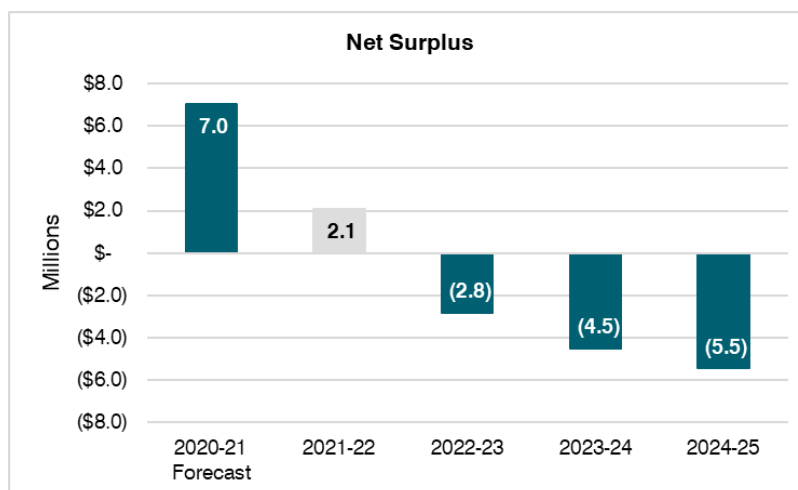
This budget proposes to increase rate revenue in line with the Fair Go Rates System cap, which is 1.5% for the 2021-22 financial year. The cap is set by the State Government and applies to the total revenue generated through general rates and the municipal charge. Council’s rate revenue also increases from supplementary rates, which are new ratepayers that are created throughout the year from the building of new properties, subdivisions or existing property development. Supplementary rates are identified separately in the Four Year and Long Term Financial Plan as these funds are important to support the needs of a growing population.

As legislated, each property across the state is subject to an independent annual valuation, and these values will be used to calculate individual property rates. This annual revaluation does not result in a net gain or loss of revenue to Council, but it redistributes the rates burden according to updated property values. This means ratepayers may see rate increases that differ from the average 1.5% increase because of changes to their property value relative to that of other ratepayers’ properties.

Upgrades to the kerbside collection service commenced in February 2021, with the kerbside collection service expanded to include the food and organics bins and a new glass bin. These new bins will help to divert materials from landfill and is in line with the state government’s circular economy policy for a cleaner greener Victoria with less waste and pollution. Garbage collection fees are budgeted to increase by 1.4%. Garbage fees are not subject to the rate cap.

Net Surplus

The budgeted net surplus for the 2021-22 year is \$2.1 million. The net surplus represents all operating revenues less expenses and is further detailed in Council’s formal financial statements (section 3). The decrease in government capital grants of \$8.3 million and the increase in non-monetary contributions (granted assets, infrastructure assets handed to Council from subdividers) of \$4.9 million in 2021-22 are the main reasons for the decrease in the net surplus from 2020-21 to 2021-22. The 2022-23 to 2024-25 years are significantly lower due to only confirmed capital grants being included in the budget and a decline in non-monetary contributions.



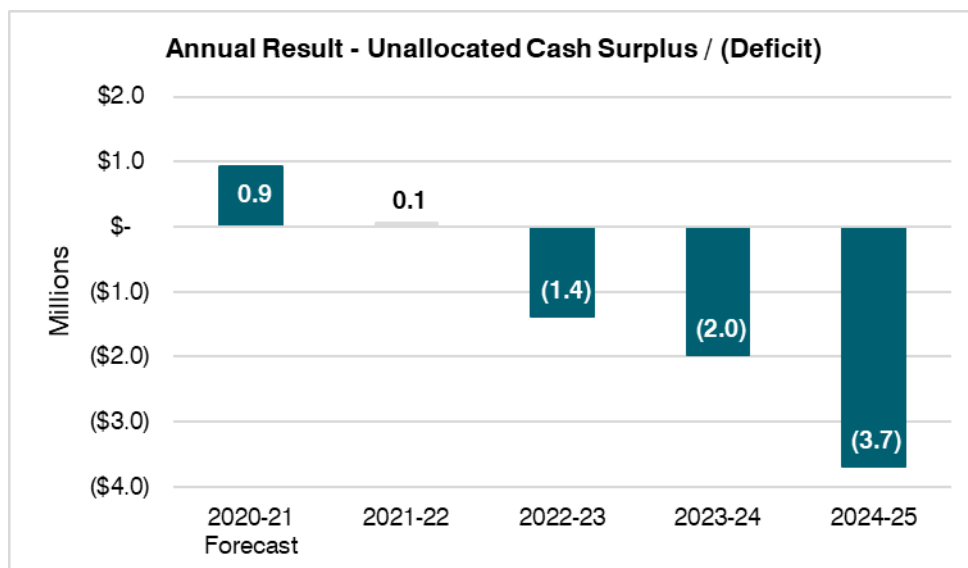
Annual Result

Local government financial reporting often includes a number of pre-allocated items that can make it difficult for readers to understand underlying performance. Contributions, grants and once-off project funding further contribute to this difficulty. Accordingly, it is useful to consider the annual result in the form of the unallocated cash surplus (or deficit). In 2020-21 Council’s forecast annual result has been impacted by a favourable recurrent operating result due mainly to one off circumstances such as land sales and the budgeted cash flow from balance sheet movements (the 2020-21 forecast \$0.8 million of rates to be collected from the 2019-20 balance).

Achieving an unallocated cash surplus in any given year is becoming increasingly difficult for Council under the State Government’s Fair Go Rates System (rate capping), as reflected in the projected years post 2021-22 in the graph below. This is mainly due to revenue not growing as quickly as costs. Lower available funding constrains Council’s ability to both deliver new infrastructure and sustain the broad range of services the community has historically received and the assets on which they depend.

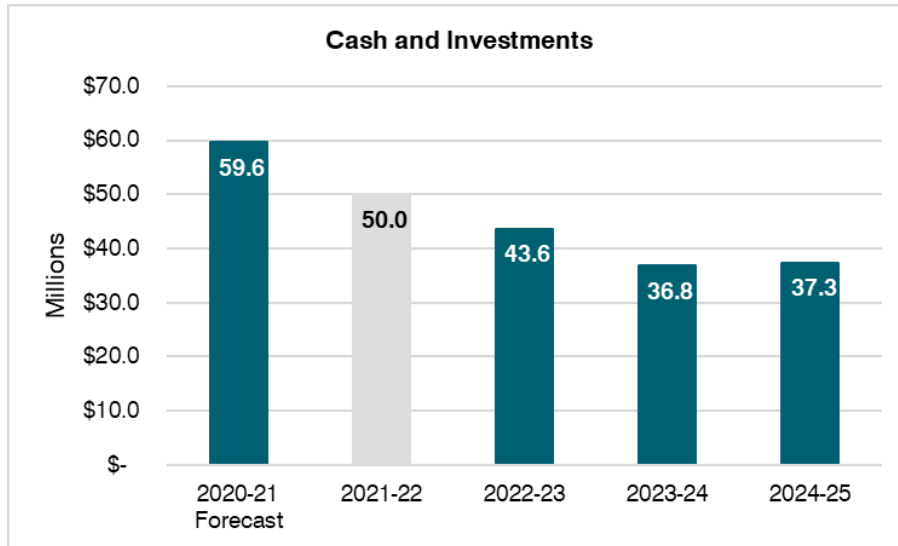
Council has been proactive in introducing three business reform programs (Business Improvement, Business Case Investment and Digital Transformation) to improve efficiency and service, and importantly generate permanent savings that contribute to Council’s long term financial sustainability. Council has incorporated an additional \$0.17 million of ongoing savings into the 2021-22 budget. This is on top of \$7.7 million of recurrent savings achieved in successive budgets since 2015.

This budget shows annual deficit results over the following three years. Costs associated with operating the proposed Surf Coast Aquatic and Health Centre have been factored into the 2024-25 forecast. The Long Term Financial Plan in Appendix G shows the constrained revenue, cost of operations and anticipated level of financial allocations will not allow Council to deliver a surplus result. Council has understood this challenge for a number of years, however external factors in 2020-21 have significantly exacerbated the situation and Council will need to make decisions soon to enable future allocations to be maintained.



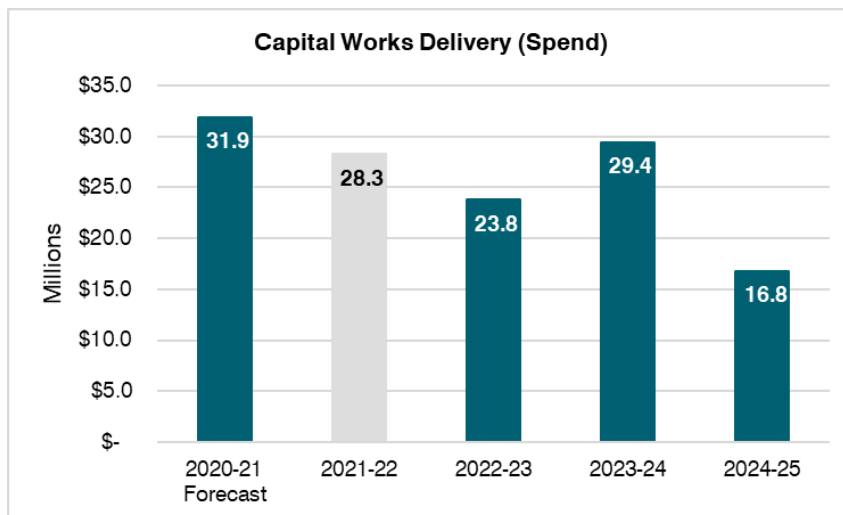
Cash and Investments

Cash and investments are expected to decrease by \$9.6 million during the year to \$50.0 million. Cash is committed for specific purposes such as carry forward capital works, waste and developer contribution plans. Section 4.4.4 lists the cash commitments with a reconciliation of cash held in the forecast and budget years. There is a downward trend in cash balances as Council delivers on its program of capital projects. This balance remains high, however the majority of these funds are already allocated to specific initiatives.



Capital Works

Council plans to deliver \$28.3 million of capital works in 2021-22.



The capital works program has been based on both strategic analysis and community consultation. This enables Council to assess needs and develop an understanding and justification for each project. The budget also continues Council’s commitment to asset renewal funding based on strategic funding models. Council must also address its capital obligations under the Torquay / Jan Juc Developer Contribution Plan.

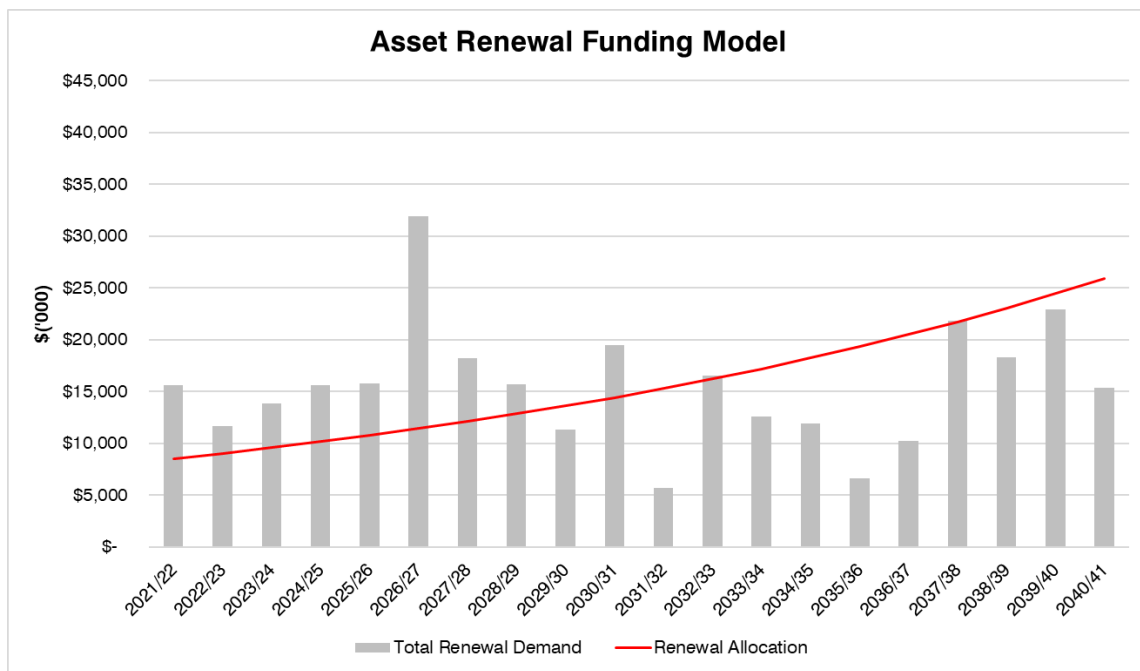
Council’s asset renewal funding strategy provides an overall allocation to asset renewal, rather than determining each year’s funding from the projects that are to be undertaken that year. This approach is based on estimating the level of asset renewal funding required over the next 20 years and smoothly increasing the annual allocation to ensure funds will be available when needed.

A prioritised strategic approach to the asset renewal allocation avoids renewal requirements having to compete for funding against new priorities. This reflects Council’s commitment to maintain existing services and also supports those communities that are not growing at the same rate as others in the Shire.

Capital project allocations for each year are listed in section 3.9, the difference between the project allocations total and the capital works delivery in the above graph relate to carried forward budgets for unfinished projects. The fluctuations in capital spend in future years relate to programing of the Torquay/Jan Juc DCP and waste projects.

Further information on Council’s capital works program can be found in sections 3.5 and 4.5 of this document.

Asset Renewal Allocation



Council’s Asset Renewal Funding Strategy includes a 20 year asset renewal model that takes into account asset usage and condition data as well as new and decommissioned assets. The first ten years of allocations are incorporated in our financial plan. The asset renewal model highlights the challenge that Council faces in keeping up with demand for asset renewal expenditure. Where asset renewal demands exceed the amount available for asset renewal (when the red renewal allocation line is below the grey total renewal demand bar), as expected in coming years, a backlog results because asset renewal projects will need to be delayed. In later years, where the demand is less than the allocation in those years (when the red renewal allocation line is above the grey total renewal demand bar), Council will have financial capacity to then fund and renew backlog assets.

Although the above graph clearly shows a backlog in the first ten years, the asset modelling is based on intervening to renew an asset when the asset is nearing the end of its useful life and not at the point where it fails. Therefore although Council has a backlog of assets requiring renewal as outlined in the following section these assets are still serviceable and maintained in a safe and functioning condition. The renewal of these assets are prioritised in order to ensure assets are renewed prior to failure.

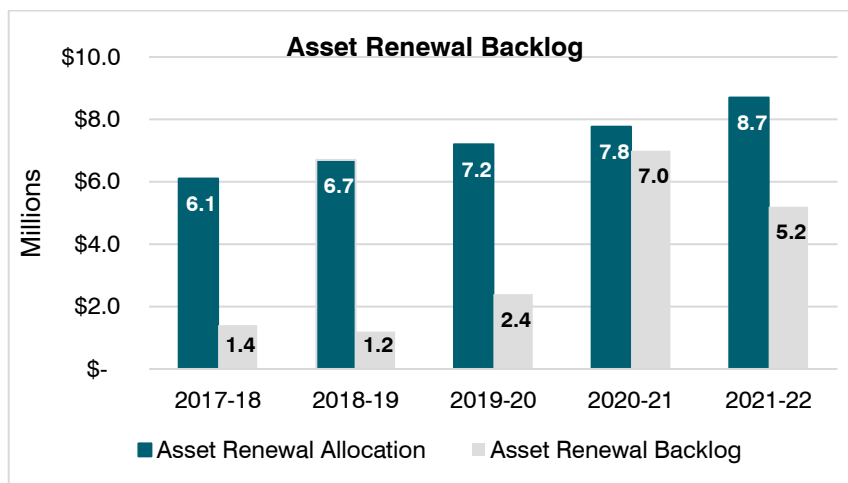
In a rate-capped environment Council cannot address significant peaks in demand, such as those anticipated in the next nine years, through corresponding increases in rate revenue. This means that funding the renewal of assets in the year that they are first due would impact Council’s ability to fund other services, projects and initiatives in that year. Council’s Asset Renewal Funding Strategy aims to provide a smooth approach to asset renewal funding.

Asset Renewal Backlog

At times Council has assets that have a condition rating that requires intervention under Council's policies, but have not yet been funded as an asset renewal project. This may be due to insufficient funding being available at the time; or Council may be making a strategic decision not to intervene immediately because a further review is needed. In these circumstances, the affected assets are placed on Council's asset renewal backlog list (refer to appendix D).

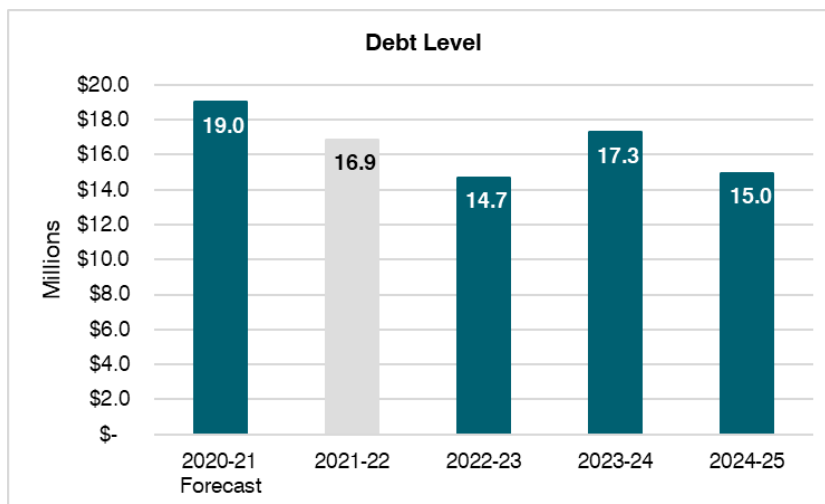
Council's currently identified backlog is \$5.2 million (listed in appendix D), and has decreased by \$1.8 million compared to last year. The decrease is due to the delivery of the asset renewal program and reassessment of asset conditions through condition audits which Council undertakes on a three yearly rolling cycle.

The asset renewal backlog as a percentage of Council's total property, infrastructure, plant and equipment asset base of \$838 million is 0.62%. This is a very low figure when considered across the local government sector.



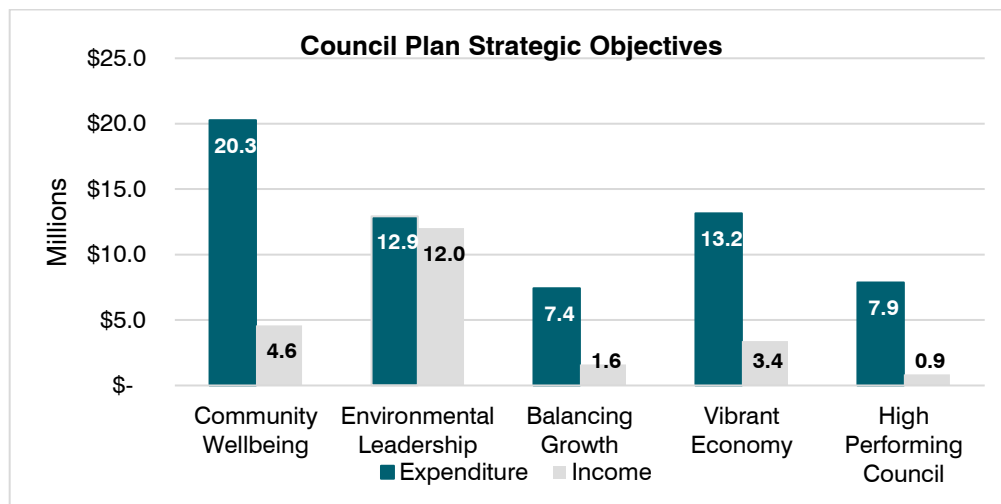
Debt Management

Council continues to maintain a manageable level of debt with borrowing levels well within the local government prudential guidelines. In 2023-24 Council plans to take out \$4.8 million of new borrowings to help fund the Surf Coast Aquatic and Health Centre. Council will consider its cash position before entering into any new debt arrangements. Section 4.2 of this document contains further information about Council's debt profile.



Strategic Objectives

Following the 2020 elections, all Local Government Councils are in the process of developing new Council Plans. This budget is developed before the new Council Plan is adopted, and therefore this budget reflects the final stage of the current Council Plan which has five key themes with corresponding strategic objectives and outcomes. The following graph outlines Council’s directly attributable non capital expenditure and income for each theme (excluding for example rates and grants commission revenue). These are detailed further in sections 1 and 2. Corporate overheads within Council are distributed to primary services to reflect the true cost of service delivery. Recognition of corporate overheads is recommended by the Victorian Auditor General and is increasingly used by many Victorian councils.



Our Financial Story

This budget is developed in the context of declining financial capacity. Council has presented its financial challenges to its community in 'Our Financial Story'.

Council has a responsibility to current and future communities that leads to significant demands on its finances, in particular:

- An asset renewal requirement that is increasingly falling due
- The expectations of a growing community for new initiatives and ongoing services The Victorian State Government introduced the “Fair Go Rates” legislation in 2016, and since then, rate revenue increases have been capped to State Government inflation forecasts.

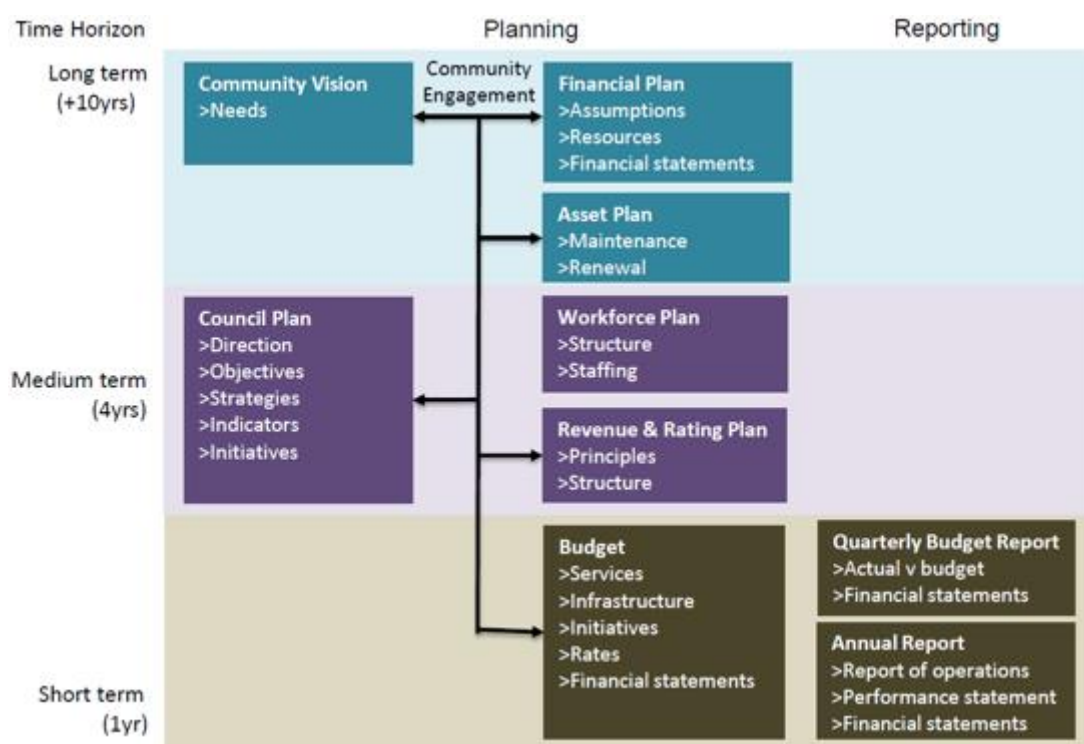
Whilst acknowledging that household affordability is important, the introduction of rate capping has significantly constrained revenue for local government authorities. Council must carefully consider the allocation of its financial resources in this environment and continue to pursue important efficiency reforms.

1. Link to the Integrated Planning and Reporting Framework

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

1.1 Legislative Planning and Accountability Framework

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



Source: Mark Davies (Financial Professional Solutions)

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

1.1.1 Key Planning Considerations

Service level planning

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

1.2 Our Purpose

The Surf Coast Shire Council Purpose states that Council exists to:

Help our community and environment to thrive.

The Organisation Direction was introduced to help Council position itself for the future. The direction responds to challenges and opportunities including customer expectations, contemporary workforces, pervasive technology, financial challenges, sector reforms, environmental change and social disadvantages in the community. The Organisation Direction states that the Council will be:

***An innovative and flexible leader,
and a constructive partner,
that values the strengths of others;
a place where people can do their best
and be proud of their achievements.***

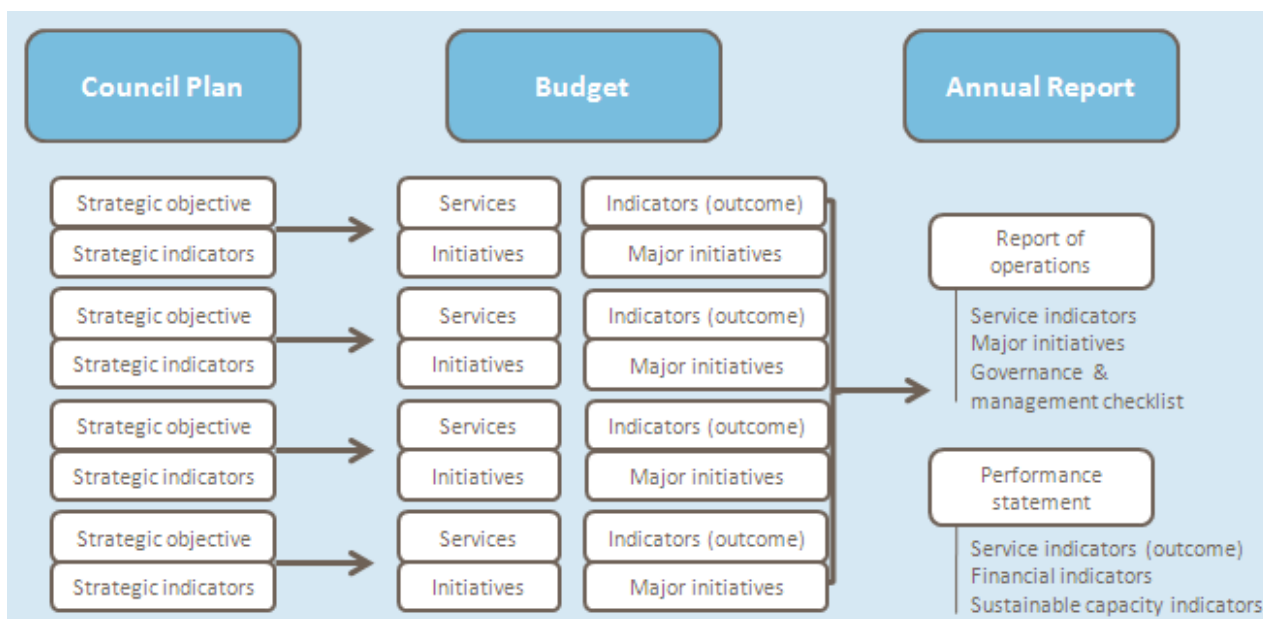
1.2 Strategic Objectives

The Strategic Objectives listed below are from the 2017 – 2021 Council Plan (incorporating Health and Wellbeing Plan) and will be superseded in 2021 – 2022 by new strategic objectives.

Themes	Strategic Objectives
Community Wellbeing	<ul style="list-style-type: none"> • Support people to participate in and contribute to community life • Support people to be healthy and active • Improve community safety • Provide support for people in need
Environmental Leadership	<ul style="list-style-type: none"> • Drive the use of renewable energy • Improve the re-use of resources • Support local food production • Retain and enhance rural land for appropriate and sustainable uses
Balancing Growth	<ul style="list-style-type: none"> • Ensure infrastructure is in place to support existing communities and provide for growth • Strengthen township boundaries and support unique township character • Understand and manage the impact of population and visitation growth in neighbouring municipalities and our own Shire
Vibrant Economy	<ul style="list-style-type: none"> • Support the creation and retention of jobs in existing and new businesses to meet the needs of a growing community • Facilitate high quality events throughout the year • Strengthen the vitality of town centres • Support key industry sectors such as surfing, tourism, home-based construction, and rural businesses
High Performing Council	<ul style="list-style-type: none"> • Ensure Council is financially sustainable and has the capability to deliver strategic objectives • Ensure that Council decision-making is balanced and transparent and the community is involved and informed • Provide quality customer service that is convenient, efficient, timely and responsive • Ensure the community has access to the services they need

2. Services and Service Performance Indicators

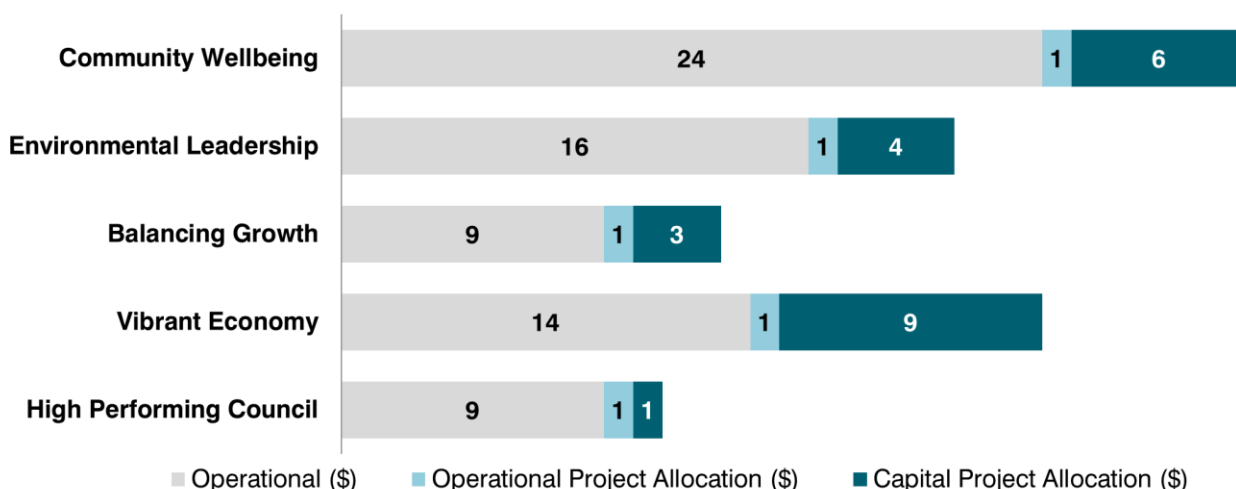
This section provides a description of the services and initiatives to be funded in the Budget for the 2021-22 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council’s operations. Council is required by legislation to identify in the budget major initiatives, initiatives and service performance outcome indicators, and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions.

The Budget spends \$100 dollar of rates as follows: \$72 dollars on operational expenditure, \$23 on new capital project allocations and \$5 on new operational project allocations.

Where \$100 of Rates are Spent by Council Plan Strategic Objective



2.1 Strategic Objective – Community Wellbeing

This theme represents an inclusive community where everyone can participate and contribute. As a result, Council is committed to the following strategic objectives:

- Support people to participate in and contribute to community life
- Support people to be healthy and active
- Improve community safety
- Provide support for people in need

This section outlines the activities and initiatives for Council services and key strategic activities. Whilst these services are fully funded, only direct attributable revenue is included in these tables. The net costs are funded through Council's general revenue including rate revenue.

Description of Services Provided	Classification	2019-20	2020-21	2021-22
		Actual \$'000	Forecast \$'000	Budget \$'000
Communications, Community Engagement and Advocacy				
<p>This service is responsible for coordinating Council communications, including liaising with media, formulating media releases, preparing publications and delivering digital communication. The unit also provides support to the Mayor and Councillors in regards to media matters. Council's community engagement and advocacy activity is led and supported by the unit.</p> <p>The 2021-22 recurrent operations expenditure is reducing from the forecast as it included once off costs in response to the pandemic (i.e. supporting infrastructure to enable remote customer service, increased community communication and advertising).</p>	Recurrent Operations			
	Expenditure	1,123	1,151	1,097
	Overheads	250	238	246
	Revenue	-	(3)	-
		1,373	1,386	1,343
	Operating Projects			
	Expenditure	-	105	-
	Revenue	-	(105)	-
		-	-	-
	Capital Allocation	-	266	106
Community Emergency Management				
<p>This service assists community and Council to plan for, respond to and recover from all potential emergencies and their consequences. This includes coordinating arrangements for the utilisation and implementation of Council resources in response to emergencies and arrangements for the provision of assistance to the community during recovery from emergencies. The unit prepares and maintains fire and other emergency management plans integrated with other local, regional and state plans. The unit also delivers fire prevention programs under the CFA Act and community resilience outreach programs with high risk communities.</p> <p>The increase in the 2021-22 recurrent operations expenditure from the forecast is due to a temporary period of reduced hours for a recurrent employee during the forecast period.</p>	Recurrent Operations			
	Expenditure	580	575	620
	Overheads	153	150	150
	Revenue	(24)	(4)	(3)
		709	721	767
	Operating Projects			
	Expenditure	224	320	273
	Revenue	(240)	(240)	(240)
		(16)	80	33
	Capital Allocation	-	-	-
Community Health and Development				
<p>This program area aims to support communities to be resilient and empowered through creating inclusive communities where everyone can participate and contribute. They are responsible for implementing many Council Plan strategies under the pillar of Community</p>	Recurrent Operations			
	Expenditure	505	489	748
	Overheads	102	107	107
	Revenue	(63)	(2)	-
	544	593	855	

Description of Services Provided	Classification	2019-20	2020-21	2021-22
		Actual \$'000	Forecast \$'000	Budget \$'000
Wellbeing, addressing issues such as: Preventing Violence Against Women, Gender Equity, Community Safety, Community Development, Healthy Eating and Physical Activity, Communities of Place and Interest, Volunteering and Alcohol, Tobacco and Other Drugs. The unit also focuses on community capacity building via community development activities and grants.	Operating Projects			
	Expenditure	39	163	30
	Revenue	<u>(41)</u>	<u>(93)</u>	<u>-</u>
		(2)	70	30
	Capital Allocation	-	-	-
The 2021-22 recurrent operations expenditure increase from the forecast is due to vacancies and other employee leave reflected in the forecast figures, plus new recurrent expenditure initiatives. The movement from the 2019-20 actual also reflects the new recurrent employee incorporated in the 2020-21 Adopted Budget.				
Early Years and Youth				
This service aims to support families, children and young people to achieve their full potential. This is achieved through the provision of family oriented support services including kindergartens, toy libraries, <u>maternal and child health</u> , youth development programs, family day care and occasional care programs. The unit also supports playgroups, visiting specialists and the provision of access to facilities and services. Revenue in this area is generated mainly from government grants received and user service fees.	Recurrent Operations			
	Expenditure	3,956	3,942	4,403
	Overheads	901	1,074	1,167
	Revenue	<u>(2,946)</u>	<u>(3,199)</u>	<u>(3,398)</u>
		1,911	1,817	2,172
	Operating Projects			
	Expenditure	90	278	48
	Revenue	<u>(167)</u>	<u>(138)</u>	<u>(48)</u>
		(76)	139	-
	Capital Allocation	56	59	-
The forecast and 2021-22 recurrent operations reflects the additional State Government pandemic funding for cleaning, learning from home, free four year old and partly funded three year old kinder. In addition, the forecast and 2021-22 budget reflects favourable kinder enrolment numbers, which then has been reflected in the increased revenue and expenditure.				
Facilities & Open Space Operations				
This service maintains a wide range of Council facilities and associated infrastructure (e.g. indoor sports facilities, kindergartens, recreation, early years, public toilets, community halls). It is responsible for managing and programming several sports and multi-purpose community facilities including <u>aquatic</u> facilities and health and fitness club facilities which provide a source of income through user fees. The unit also maintains and develops Council's parks and open space assets (e.g. recreation reserves, playgrounds, skate parks, trees, nature reserves).	Recurrent Operations			
	Expenditure	7,372	7,380	8,162
	Overheads	(315)	(142)	(109)
	Revenue	<u>(319)</u>	<u>(223)</u>	<u>(661)</u>
		6,738	7,015	7,392
	Operating Projects			
	Expenditure	-	391	31
	Revenue	<u>-</u>	<u>(314)</u>	<u>-</u>
		-	76	31
	Capital Allocation	1,488	8,519	2,155
In the forecast, community facility hire at Council managed facilities were waived in response to supporting the community during the pandemic, and sports program facility hire revenue and community bus hire was impacted by closures required under the pandemic restrictions. For 2021-22, the new Wurdi Baierr				

Description of Services Provided	Classification	2019-20 Actual \$'000	2020-21 Forecast \$'000	2021-22 Budget \$'000
stadium operations have been incorporated for the full 12 months since opening in January 2021. The capital spend in the forecast incorporates this project.				
Library and Arts Development				
<p>This service provides a varied program of arts and cultural activities. Council develops policies and strategies to facilitate art practice often in partnership with community members. The function is also responsible for the provision of library services and manages a service agreement with the Geelong Regional Library Corporation. Library services are provided at the Torquay branch and across the municipality with a mobile service.</p> <p>Movement from forecast to the 2021-22 budget reflects the new recurrent Arts Support Officer initiative and indexation of the Geelong Regional Library Corporation contribution.</p>	Recurrent Operations			
	Expenditure	883	925	981
	Overheads	37	35	34
	Revenue	-	(1)	(3)
		920	959	1,102
	Operating Projects			
	Expenditure	45	137	40
	Revenue	(3)	(5)	(4)
		42	132	36
	Capital Allocation	-	219	25
Aged & Access				
<p>Over the past three years, Council has supported the transition of Positive Ageing in-home aged care service delivery to alternative providers. This transition to new service providers was completed during 2020-21. The Aged and Access team will continue to provide local in-home assessment services and support, along with Aged Friendly strategic initiatives. Revenue in this area is generated through government grants.</p> <p>The movement from the forecast to the 2021-22 budget and the increase the forecast operating project expenditure is a result of the Positive Ageing service exit.</p>	Recurrent Operations			
	Expenditure	2,419	1,049	702
	Overheads	576	141	112
	Revenue	(1,818)	(584)	(176)
		1,178	959	638
	Operating Projects			
	Expenditure	175	632	10
	Revenue	-	-	-
		175	632	10
	Capital Allocation	-	-	47
Social Infrastructure Planning				
<p>This service plans for the development and management of Council facilities with a primary focus on recreation and multi-purpose facilities. It is responsible for assessing community-led recreation project proposals and delivering numerous recreation and open space projects.</p> <p>The 2021-22 recurrent operations revenue is increasing from the forecast as Council waved community group fees for leases and licences during 2020-21 in response to the pandemic. The 2021-22 recurrent operations expenditure increase from the forecast is due to the new Social Infrastructure Planning initiative proposed and employee vacancies that occurred during 2020-21 that have been captured in the forecast.</p>	Recurrent Operations			
	Expenditure	982	978	1,180
	Overheads	227	250	239
	Revenue	(51)	(45)	(60)
		1,158	1,184	1,359
	Operating Projects			
	Expenditure	103	185	-
	Revenue	(14)	(27)	-
		89	159	-
	Capital Allocation	8,040	5,237	2,291

Major Initiatives

1. Engaging with Traditional Owners

Other Initiatives – Operational Projects

1. Anglesea Arts Space
2. Auslan Sign Language Trial for Council Meetings and Events
3. Certificate 2 ESI Powerline Vegetation Control
4. Engage Youth Program
5. Fire Hydrant Marker Renewal Program
6. FReeZA Youth Project
7. Health and Wellbeing Plan Year 1 Implementation
8. Municipal Emergency Management Program

Other Initiatives – New Recurrent Expenditure

1. Arts Support Officer Part-Time
2. Community Project Development Investigations
3. Early Years Administration Support
4. Engaging with Traditional Owners
5. Former Winchelsea Shire Hall Management Contribution
6. Increased Allocation for Planning for Social Infrastructure
7. Insurance Premium Increases
8. Open Space Maintenance Growth (Gifted Assets)
9. Wurdai Stadium Operations (Full 12 Months Partially Offset by Revenue)

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2019-20 Actual	2020-21 Forecast	2021-22 Budget
Libraries	Participation	Active library borrowers. (Percentage of the population that are active library borrowers)	18.19%	19%	19%
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	0.19	0.14	0.19
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	76.74%	72%	78%
		Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	85.71%	84%	85%

Section 2.6 provides information on the calculation of Service Performance Outcome Indicators.

2.2 Strategic Objective – Environmental Leadership

This theme represents preserving and enhancing the natural environment. As a result, Council is committed to the following strategic objectives:

- Drive the use of renewable energy
- Improve the re-use of resources and support local food production
- Retain and enhance rural land for appropriate and sustainable uses

This section outlines the activities and initiatives for Council services and key strategic activities. Whilst these services are fully funded, only direct attributable revenue is included in these tables.

Description of Services Provided	Classification	2019-20	2020-21	2021-22
		Actual \$'000	Forecast \$'000	Budget \$'000
Environment				
This service ensures that Council complies with Victorian and Commonwealth Government legislative requirements regarding the environment, including: native vegetation; listed species and ecological communities; pest plants and animals; and statutory planning referrals. A wide range of Council Plan strategies related to pest plant and animal management, sustainability, environmental leadership and climate change are also delivered. The unit provides expertise in the management of Council's many nature reserves (including the world famous Bells Beach Surfing Recreation Reserve), rural roadsides and also some waterways. The unit provides specialist environmental and sustainability advice internally to Council and externally to community groups, local businesses, agencies and members of the public.	Recurrent Operations			
	Expenditure	1,001	1,081	1,114
	Overheads	291	259	284
	Revenue	(2)	-	-
		1,289	1,340	1,398
	Operating Projects			
	Expenditure	404	786	444
	Revenue	(35)	(174)	(132)
		370	612	312
	Capital Allocation	135	584	702

Movement from forecast to the 2021-22 budget reflects the new recurrent Environment Officer (formerly in projects).

Waste Management

The Waste Management function involves management of Council's landfill and transfer stations, **waste collection** including kerbside rubbish collection and street cleaning and maintenance of street litter bins. The Waste Management unit has a strong focus on community education and waste services planning. Revenue in this area is generated mainly from garbage collection fees and the municipal waste charge. In February 2021, Council expanded its waste kerbside collection service to include the FOGO and glass bins. These new bins will help to divert waste from landfill.

Recurrent Operations			
Expenditure	7,497	8,291	10,649
Overheads	299	307	305
Revenue	(11,161)	(11,112)	(11,820)
	(3,365)	(2,514)	(866)
Operating Projects			
Expenditure	462	2,186	130
Revenue	(20)	(151)	-
	442	2,035	130
Capital Allocation	311	1,203	1,299

Recurrent operations expenditure movement from forecast to the 2021-22 budget is impacted by the increase in the EPA landfill levy and tendered contractor costs for waste collection and disposal. The 2021-22 budget also includes new recurrent initiatives for the Waste Resource and the Increase in Tipping Fees for Council's Own Activities.

Major Initiatives

1. Council Carbon Neutrality Program

Initiatives – Operational Projects

1. Council Carbon Neutrality Program
2. Environmental Leadership
3. Environmentally Sustainable Design Policy (CASBE)
4. EPA Act Change Implementation
5. Waste Resource Recovery Strategy

Initiatives – New Recurrent Expenditure

1. Additional Waste Resource
2. Environment Officer (Formerly Project)
3. Increase in Tipping Fees for Council's Own Activities

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2019-20 Actual	2020-21 Forecast	2021-22 Budget
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	48.99%	65%	75%

Section 2.6 provides information on the calculation of Service Performance Outcome Indicators.

2.3 Strategic Objective – Balancing Growth

This theme represents providing for growth whilst ensuring the intrinsic values and character of the Shire are retained. As a result, Council is committed to the following strategic objectives:

- Ensure infrastructure is in place to support existing communities and provide for growth
- Strengthen township boundaries and support unique township character
- Understand and manage the impact of population and visitation growth in neighbouring municipalities and our own Shire

This section outlines the activities and initiatives for Council services and key strategic activities. Whilst these services are fully funded, only direct attributable revenue is included in these tables.

Description of Services Provided	Classification	2019-20 Actual \$'000	2020-21 Forecast \$'000	2021-22 Budget \$'000
Asset Management				
This service is responsible for integrated and prioritised capital works planning. This includes development and implementation of asset management plans for planning for the expansion of Council's asset portfolio for the needs of a growing population, as well as planning the renewal management of Council's existing Infrastructure. In addition, the function manages and maintains Council's fleet of vehicles and plant as well as subdivision design approval and works inspections. The forecast included a delayed start to the new Construction Supervisor role from the 2020-21 Adopted Budget, along with vacancies driven by acting roles within Asset Management during 2020-21. The pandemic reduced forecast operational fleet fuel, repairs and maintenance. Forecast revenue has been impacted due to the timing of developer (i.e. subdivision) works.	Recurrent Operations			
	Expenditure	783	578	991
	Overheads	(612)	(237)	(219)
	Revenue	<u>(795)</u>	<u>(508)</u>	<u>(666)</u>
		(625)	(167)	106
	Operating Projects			
	Expenditure	49	29	-
	Revenue	<u>-</u>	<u>-</u>	<u>-</u>
		49	29	-
		Capital Allocation	1,084	1,844
Engineering Services				
This service is responsible for the design of capital and renewal infrastructure projects relating to road and drainage assets, along with providing specialist engineering advice internally to Council and externally to community groups, local businesses, agencies and members of the public. This unit is also involved in	Recurrent Operations			
	Expenditure	1,144	1,193	1,300
	Overheads	293	278	281
	Revenue	<u>(71)</u>	<u>(81)</u>	<u>(86)</u>
		1,367	1,390	1,494

Description of Services Provided	Classification	2019-20 Actual \$'000	2020-21 Forecast \$'000	2021-22 Budget \$'000
development and implementation of road safety strategies and traffic and drainage policies. The service also oversee traffic management, street lighting upgrades and public transport infrastructure improvements throughout the shire. Revenue in this area is generated mainly from government grants and user service fees.	Operating Projects			
	Expenditure	76	139	40
	Revenue	-	-	-
		76	139	40
	Capital Allocation	893	1,378	505

The 2021-22 Budget incorporates new recurrent expenditure for Road and Drainage Maintenance Growth (Gifted Assets), Design of Future Road Upgrade Projects, Engineering Services Administration Officer and Dial Before You Dig Membership.

Planning & Development

This service is responsible for strategic and **statutory planning** and planning compliance. It is responsible for monitoring Council's planning scheme, developing land use policy and preparing and processing amendments to the Planning Scheme. It includes processing all planning applications, providing advice and assessing development proposals which require a planning permit, and representing Council at the Victorian Civil and Administrative Tribunal (VCAT) where necessary. Planning compliance services actively encourage compliance with the planning scheme and planning permits, including being responsible for planning enforcement action through the Magistrates Court or VCAT enforcement orders when necessary. Revenue in this area is generated mainly from user service fees, some government grants and fines.

Recurrent Operations

Expenditure	3,316	3,774	3,929
Overheads	891	896	894
Revenue	(825)	(874)	(854)
	3,383	3,796	3,969

Operating Projects

Expenditure	44	306	221
Revenue	(2)	(30)	-
	42	276	221

Capital Allocation

	-	-	-
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The recurrent operations expenditure for the 2019-20 actual reflects vacancies. The 2020-21 forecast also reflects reduced legal expenditure as a result of the pandemic delaying VCAT hearings.

Major Initiative

1. Messmate Road Growth Area Planning

Initiatives – Operational Projects

1. Environmental Management Plan for The Sands
2. Heritage Study Stage 3 Winchelsea District
3. Messmate Road Growth Area Planning
4. Moriac Planning Scheme Amendment / Panel Hearing
5. Road Safety Officer

Initiatives – New Recurrent Expenditure

1. Design of Future Road Upgrade Projects
2. Dial Before You Dig - Membership
3. Engineering Services Administration Officer
4. Road and Drainage Maintenance Growth (Gifted Assets)

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2019-20 Actual	2020-21 Forecast	2021-22 Budget
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	80%	NA	NA

Section 2.6 provides information on the calculation of Service Performance Outcome Indicators.

2.4 Strategic Objective – Vibrant Economy

This theme represents supporting innovative, sustainable businesses and activities that create jobs and are valued by the community and visitors. As a result, Council is committed to the following strategic objectives:

- Support the creation and retention of jobs in existing and new businesses to meet the needs of a growing community
- Facilitate high quality events throughout the year
- Strengthen the vitality of town centres
- Support key industry sectors such as surfing, tourism, home-based construction, and rural businesses

This section outlines the activities and initiatives for Council services and key strategic activities. Whilst these services are fully funded, only direct attributable revenue is included in these tables.

Description of Services Provided	Classification	2019-20 Actual \$'000	2020-21 Forecast \$'000	2021-22 Budget \$'000
Civil Works				
This service is responsible for the construction, maintenance and day-to-day operation of Council's sealed and unsealed <u>road</u> network, ensuring that it can support day-to-day activities including businesses moving customers, supplies and products across the Shire. The Civil Works team also maintains drains and footpaths and other civil infrastructure. In undertaking these responsibilities, the unit is also required to source and manage contracting services to assist with the completion of works, regularly review the standard and cost of materials, and to keep up to date with improved work practices.	Recurrent Operations			
	Expenditure	4,976	4,605	4,985
	Overheads	563	861	889
	Revenue	(57)	(28)	(15)
		5,482	5,438	5,859
	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	-	-
	Capital Allocation	8,015	11,007	7,035
Building Compliance & Local Laws				
These diverse services support the economy through overseeing issue and compliance with building development controls and enforcement, permits for footpath trading, local law enforcement and Victorian Government agencies enforcement activities. This service provides staff at school crossings to ensure that all pedestrians are able to cross the road safely. It also provides <u>animal management</u> services including a cat trapping program, a dog and cat collection service, a lost and found notification service, a pound service, a	Recurrent Operations			
	Expenditure	2,139	2,108	2,219
	Overheads	689	632	665
	Revenue	(1,644)	(1,548)	(1,713)
		1,184	1,192	1,171
	Operating Projects			
	Expenditure	-	75	14
	Revenue	-	(75)	-
		-	-	14

Description of Services Provided	Classification	2019-20 Actual \$'000	2020-21 Forecast \$'000	2021-22 Budget \$'000	
registration and administration service, an after-hours service and an emergency service. Revenue in this area is generated mainly from the issuance of infringement notices.	Capital Allocation	64	170	-	
<p>During 2020-21, forecast recurrent parking infringements revenue has been impacted by the pandemic with less visitors, events and tourism activity.</p>					
Economic Development & Tourism					
<p>The Economic Development and Tourism service has a focus of working with business, residents and visitors to create a prosperous place for the Surf Coast. The service includes supporting existing business, attracting new business, providing economic data, grants administration, developing business profiles and contributing to local trader groups. Tourism development functions include promoting the conference market, product development and marketing and funding Great Ocean Road Regional Tourism. The service also facilitates a range of small to internationally recognised events via our event liaison team and provides an event grants funding program. Four visitor centres, the Australian National Surfing Museum and Great Ocean Road Heritage Centre service and distribute information to visitors and tell nationally significant stories.</p> <p>The 2020-21 forecast operating projects include a \$1.0 million COVID-19 Support Allocation. Revenue in this area is generated mainly from museum and visitor information centre sales, which has been impacted during the pandemic with the temporary facility closures. The pandemic also limited events and associated supporting expenditure which is budgeted to return in 2021-22.</p>	Recurrent Operations				
	Expenditure	2,457	1,816	2,598	
	Overheads	542	485	501	
	Revenue	(454)	(160)	(396)	
		2,544	2,142	2,703	
	Operating Projects				
	Expenditure	252	1,448	69	
	Revenue	(10)	(314)	-	
		262	1,134	69	
	Capital Allocation	132	30	-	
	Environmental Health				
	<p>This service provides public and environmental health protection services to the community and ensures Council complies with its legislative duties. Services include: food safety – registration and monitoring compliance of food, accommodation, caravan parks and health (hairdressers, tattooist, beauty etc.) businesses; Inspection and issuing permits for wastewater treatment systems and septic tanks; Investigations of public health complaints such as nuisances, food safety, pest control, noise, emissions, odour, pollution, asbestos, water quality; Customer Services/Expert Advice on public and environmental health matters (including the COVID-19 pandemic); Public health emergency response; and Childhood and School Immunisation Services. Revenue is generated mainly from health registration fees.</p> <p>The 2021-22 Budget sees the return of waived Environmental Health fees incorporated into the 2020-21 Adopted Budget. The 2019-20 actual includes a one-off</p>	Recurrent Operations			
		Expenditure	689	684	772
Overheads		188	182	183	
Revenue		(205)	(96)	(341)	
		672	770	614	
Operating Projects					
Expenditure		46	-	-	
Revenue		(29)	-	-	
		17	-	-	
Capital Allocation		-	-	-	

Description of Services Provided	Classification	2019-20	2020-21	2021-22
		Actual \$'000	Forecast \$'000	Budget \$'000
fine. 2021-22 will see new recurrent initiatives for immunisation services, mosquito management and environmental and public health technical officer.				
Gherang Gravel Pits				
Revenue in this service area relates to gravel pit royalties.	Recurrent Operations			
Expenditure relating to this service relates to Crown royalty and leasing costs, maintenance, management and associated fees. The net revenue generated supports the delivery of Council's operational services and projects.	Expenditure	328	227	249
	Overheads	9	9	10
	Revenue	<u>(1,005)</u>	<u>(919)</u>	<u>(928)</u>
		(669)	(683)	(669)
	Operating Projects			
	Expenditure	-	-	-
	Revenue	<u>-</u>	<u>-</u>	<u>-</u>
		-	-	-
	Capital Allocation	-	-	-

Major Initiative

- Digital Visitor Information

Initiatives – Operational Projects

- Digital Visitor Information

Initiatives – New Recurrent Expenditure

- Civil Maintenance Resources (Formerly Project)
- Environment and Public Health Technical Officer
- Immunisation Services - COVID Impact
- Mosquito Management - Anglesea River
- Spendmapp Program Annual Subscription

Service Performance Indicators

Service	Indicator	Performance Measure	2019-20 Actual	2020-21 Forecast	2021-22 Budget
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	0	0	0
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	58%	60%	60%
Food Safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	100%	100%	100%

Section 2.6 provides information on the calculation of Service Performance Outcome Indicators.

2.5 Strategic Objective – High Performing Council

This theme represents delivering valued services to the community. As a result, Council is committed to:

- Ensuring Council is financially sustainable and has the capability to deliver strategic objectives
- Ensuring that Council decision-making is balanced and transparent and the community is involved and informed
- Providing quality customer service that is convenient, efficient, timely and responsive
- Ensuring the community has access to the services they need

This section outlines the activities and initiatives for Council services and key strategic activities. Whilst these services are fully funded, only direct attributable revenue is included in these tables.

Description of Services Provided	Classification	2019-20 Actual \$'000	2020-21 Forecast \$'000	2021-22 Budget \$'000
Business Improvement				
This service leads Council's efforts to identify and implement business improvement opportunities in order to deliver financial, service and other benefits. In particular, realising financial gains is important to ensure Council can deliver and maintain the services and new infrastructure required by our growing community.	Recurrent Operations			
	Expenditure	160	165	170
	Overheads	73	66	69
	Revenue	-	-	-
		233	231	239
	Operating Projects			
	Expenditure	129	116	114
	Revenue	-	-	-
		129	116	114
		Capital Allocation	-	-
Corporate Planning				
This service coordinates the development of organisational policy, strategy and systems, and provides support in the areas of corporate planning, performance measurement and reporting. As a Council support service, \$0.49 million is distributed as a corporate overhead to the primary services within Council.	Recurrent Operations			
	Expenditure	526	645	492
	Overheads	(600)	(483)	(492)
	Revenue	(15)	(6)	-
		(88)	157	-
	Operating Projects			
	Expenditure	-	229	-
	Revenue	-	-	-
		-	229	-
		Capital Allocation	-	-
Customer Experience				
This service includes the customer experience function that focuses on supporting and enhancing customer service across the organisation. This service is responsible for coordinating Council's front of house customer services activities, including attending to customer phone and face-to-face enquiries.	Recurrent Operations			
	Expenditure	846	809	879
	Overheads	250	211	242
	Revenue	-	-	-
		1,096	1,020	1,121
	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	-	-
		Capital Allocation	-	-
Councillors, Council Support & Executive Services				
This area provides support for the nine elected representatives of Council as well as the four members of the Executive Management Team and includes costs of \$1.45 million that relate to Council administration and meeting support, a portion of governance , legal support, risk management and other corporate overheads.	Recurrent Operations			
	Expenditure	2,384	2,292	2,395
	Overheads	1,434	1,334	1,445
	Revenue	(1)	(1)	-
		3,817	3,625	3,840
	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	-	-
		Capital Allocation	-	-
The 2020-21 forecast reflects reduced expenditure as a result of the pandemic limiting				

Description of Services Provided	Classification	2019-20 Actual \$'000	2020-21 Forecast \$'000	2021-22 Budget \$'000
council activities and events. Also in the forecast, no councillor allowance expenditure was required during the election caretaker period.	Capital Allocation	-	-	-
Digital Transformation				
The Digital Transformation service is tasked with implementing Council's Digital Transformation Strategy. This strategy aims to implement new technology to improve the customer experience, build capability in the business, and achieve financial outcomes. Council has made a specific capital allocation to the implementation of the strategy, but recognises that some of the back-office support functions provide corporate services to this DT function. The recurrent operations reflects \$0.16 million of distributed corporate overheads.	Recurrent Operations			
	Expenditure	-	-	-
	Overheads	134	198	155
	Revenue	-	-	-
		134	198	155
	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	-	-
	Capital Allocation	838	1,033	-
Financial Management				
This service provides financial services to both internal and external customers of the organisation. The unit is responsible for ensuring that Council complies with its statutory obligations in regard to financial planning and reporting as well as provision of accounting services and management of Council funds. Duties include managing creditors, payroll and financial reporting. The Financial Management unit plays an integral part in Council's long term financial planning processes, the formulation of Council's annual budget, and the regular reporting of Council's financial performance. This function also includes management of raising and collection of Council's primary revenue source, rates and charges. Revenue in this area is generated mainly from debt collection recoupments and receipt of the Financial Assistance Grant. As a Council support service, \$1.51 million is distributed as a corporate overhead to primary services within Council.	Recurrent Operations			
	Expenditure	2,523	2,525	2,648
	Overheads	(1,426)	(1,454)	(1,508)
	Revenue	(743)	(583)	(837)
		353	487	303
	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	-	-
	Capital Allocation	-	-	-
The 2020-21 forecast excluded rates penalty interest in response to the pandemic as noted in the 2020-21 Adopted Budget. This revenue is budgeted to return in 2021-22.				
Governance				
This service provides statutory and corporate support to the organisation in the development and review of organisational policies and procedures, Council meeting administration, ensuring compliance with legislative requirements, managing Freedom of Information and privacy requests, management of procurement and contracts, Council property administration, maintenance of public registers,	Recurrent Operations			
	Expenditure	461	624	627
	Overheads	(495)	(589)	(627)
	Revenue	-	-	-
		(33)	35	-
	Operating Projects			
	Expenditure	109	379	-
	Revenue	-	(39)	-
		109	340	-

Description of Services Provided	Classification	2019-20 Actual \$'000	2020-21 Forecast \$'000	2021-22 Budget \$'000
Council election services and management of delegations and authorisations. As a Council support service, \$0.63 million is distributed as a corporate overhead to the primary services within Council. Capital spend in prior years reflects land acquisitions.	Capital Allocation	8	77	-
Information Services				
This service includes two main sections, Information Technology (incl. Geospatial Information systems) and Records Management. The Information Technology area supports the organisations requirements for computer services (incl. provision, support, maintenance, licencing and infrastructure), communications (fixed, mobile and data) and geospatial mapping facilities for council and external uses. The Records Management area manages document compliance (incl. creating, capturing, classifying and archival maintenance), and processing of incoming and outgoing correspondence. The Information Services unit has the responsibility to support the organisation with a cost effective and efficient technology service that seeks to improve the performance of the organisation. As a Council support service, \$3.6 million is distributed as a corporate overhead to the primary services within Council. The 2020-21 forecast includes a once off Victorian Government grant to support rural councils' information, communication and technology in response to the pandemic. Growth in the 2021-22 recurrent budget reflects the new recurrent initiatives.	Recurrent Operations			
	Expenditure	3,065	3,513	3,589
	Overheads	(3,337)	(3,457)	(3,569)
	Revenue	-	(40)	-
		(272)	16	20
	Operating Projects			
	Expenditure	-	-	108
	Revenue	-	-	-
		-	-	108
	Capital Allocation	154	168	150
People & Culture				
This service is responsible for supporting the organisation with strategic and operational human resources management and includes learning and development and occupational health and safety. The activities of the unit include developing and implementing strategies, policies and procedures that promote high level human resources and industrial relations services. The unit also supports the organisation in attracting new staff, retaining existing staff and the ongoing development of the skills within Council's work force. As a Council support service, \$1.53 million is distributed as a corporate overhead to the primary services within Council.	Recurrent Operations			
	Expenditure	1,391	1,400	1,527
	Overheads	(1,353)	(1,393)	(1,527)
	Revenue	(3)	(1)	-
		36	7	-
	Operating Projects			
	Expenditure	-	44	161
	Revenue	-	(44)	-
		-	-	161
	Capital Allocation	-	23	-
The 2020-21 forecast included reduced learning and development training for employees as a result of the pandemic. This is budgeted to return during 2021-22.				

Description of Services Provided	Classification	2019-20 Actual \$'000	2020-21 Forecast \$'000	2021-22 Budget \$'000
Program Management Office				
<p>This service provides leadership, analysis and support for Council's program of projects. This includes a standardised and integrated approach to project management across the organisation to ensure the successful delivery of Council's annual program. It has accountability for the successful management of all program management processes, systems and functions, including the Project Delivery Framework, Project Delivery Process and Program Status Reporting for all capital and operational projects. The \$0.98 million net cost comprises corporate overheads, community project management and project sponsor support.</p> <p>The 2020-21 forecast includes reduced community project management and project sponsor support, which is budgeted in 2021-22.</p>	Recurrent Operations			
	Expenditure	21	27	60
	Overheads	887	747	916
	Revenue	-	-	-
		909	774	976
	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	-	-
	Capital Allocation	-	76	-
Project Management Team				
<p>Provides project management services to Council to enable delivery of the Capital Works Program and many Operational Projects in accordance with defined scope, financial and quality standards. Project management costs are included in project budgets enabling resources to be scaled up and down with the changing size of the program. All direct project costs are cost recovered.</p>	Recurrent Operations			
	Expenditure	(115)	(62)	(54)
	Overheads	59	50	54
	Revenue	-	-	-
		(56)	(12)	-
	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	-	-
	Capital Allocation	-	-	-
Risk Management & Legal Services				
<p>This service involves developing and monitoring Council's risk management system, including provision of support to the organisation in relation to managing risk, insurance policies and business continuity. As a Council support service, \$0.9 million is distributed as a corporate overhead to the primary services within Council.</p> <p>Growth in the 2021-22 recurrent budget reflects the new recurrent initiatives, which includes an increase in Council's insurance premiums. Community leases were waived in the 2020-21 Adopted Budget and are budgeted to return in 2021-22.</p>	Recurrent Operations			
	Expenditure	691	766	897
	Overheads	(711)	(753)	(897)
	Revenue	(14)	(7)	(15)
		(34)	6	(15)
	Operating Projects			
	Expenditure	23	-	-
	Revenue	-	-	-
		23	-	-
	Capital Allocation	-	-	-

Major Initiatives

1. Workforce Plan Development (LG Act 2020)

Initiatives – Operational Projects

1. Business Improvement Officer (Business Case)
2. COVID Safe Personal Protective Equipment
3. Domestic Animal Management Plan 2021-25
4. Enterprise Agreement Negotiation Project
5. IT Applications Staffing
6. Post COVID Workplace Transformation Project
7. Workforce Plan Development (LG Act 2020)

Initiatives – New Recurrent Expenditure

1. Customer Request Management Team Leader (Incremental Cost to Cover 12 Months)
2. Freedom of Information Officer (Incremental Cost to Cover 9 Months)
3. Information Management Growth - Licences
4. Insurance Premium Increases
5. Scan on Demand - Alternative Work Practice

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2019-20 Actual	2020-21 Forecast	2021-22 Budget
Governance	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	55%	56%	60%

Section 2.6 provides information on the calculation of Service Performance Outcome Indicators.

2.6 Strategic Performance Outcome Indicators

The service performance indicators detailed on the following pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 98 of the Act and included in the 2021-22 Annual Report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community Annual Report 2017-18 Result: 52% Annual Report 2018-19 Result: 54% Annual Report 2019-20 Result: 55%
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100 Annual Report 2017-18 Result: 50.00% Annual Report 2018-19 Result: 46.15% Annual Report 2019-20 Result: 80.00%
Roads	Satisfaction	Satisfaction with sealed local roads	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads

Service	Indicator	Performance Measure	Computation
		(Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Annual Report 2017-18 Result: 59% Annual Report 2018-19 Result: 60% Annual Report 2019-20 Result: 58%
Libraries	Participation	Active library borrowers. (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100 Annual Report 2017-18 Result: 18.77% Annual Report 2018-19 Result: 18.78% Annual Report 2019-20 Result: 18.19%
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / weight of garbage, recyclables and green organics collected from kerbside bins] x100 Annual Report 2017-18 Result: 55.06% Annual Report 2018-19 Result: 52.97% Annual Report 2019-20 Result: 48.99%
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population Annual Report 2017-18 Result: 0.26 Annual Report 2018-19 Result: 0.30 Annual Report 2019-20 Result: 0.19
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions Annual Report 2017-18 Result: 0 Annual Report 2018-19 Result: 0 Annual Report 2019-20 Result: 0
Food Safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100 Annual Report 2017-18 Result: 98.84% Annual Report 2018-19 Result: 95.00% Annual Report 2019-20 Result: 100%
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100 Annual Report 2017-18 Result: 77.40% Annual Report 2018-19 Result: 77.70% Annual Report 2019-20 Result: 76.74%

Service	Indicator	Performance Measure	Computation
		Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100 Annual Report 2017-18 Result: 94.12% Annual Report 2018-19 Result: 90.91% Annual Report 2019-20 Result: 85.71%

2.7 Reconciliation with Budgeted Operating Result

	2021-22 Budget		
	Surplus / (Deficit) \$'000	Expenditure \$'000	Revenue \$'000
Strategic Theme			
Community Wellbeing	(15,678)	20,271	4,593
Environmental Leadership	(972)	12,925	11,953
Balancing Growth	(5,830)	7,436	1,606
Vibrant Economy	(9,762)	13,155	3,392
High Performing Council	(7,024)	7,876	852
Total Activities and Initiatives	(39,266)	61,662	22,396
Non-Attributable Items			
Asset Write Offs	(3,579)	3,579	-
Amortisation - Intangible Assets	(5,639)	5,639	-
Bad & Doubtful Debts	(111)	111	-
Borrowing Costs	(371)	371	-
Carry Forward Adjustment Operating Program	(1,155)	1,155	-
Carry Forward Adjustment Grant Income	3,450	-	3,450
Depreciation	(18,327)	18,327	-
Amortisation - Right of Use Assets	(379)	379	-
Expensed Capital Works	(1,434)	1,434	-
Granted Assets	10,920	-	10,920
Grants Commission	4,615	-	4,615
Net Gain on Disposal of Property, Plant & Equipment	236	-	236
Volunteer Employees	-	481	481
Other Income	460	-	460
Non-Attributable Items	(11,313)	31,475	20,162
Surplus/(Deficit) before Funding Sources	(50,579)		
Funding Sources			
Rates Revenue & Municipal Charges	50,195		
Capital Works Program Grants	1,051		
Capital Works Program Contributions	-		
Contributions - Monetary	1,430		
Special Rates & Charges	-		
Total Funding Sources	52,676		
Operating Surplus/(Deficit) for the Year	2,098		

Draft Budget 2021-22

2.8 Service Statistics

Service		Service	
Customer Experience		Australian National Surfing Museum	
Total calls taken	60,000	Visitation numbers	10,500
Rates queries responded to	6,500		
Freedom of Information requests responded to	25	Community Facilities	
Total Customer Requests	46,000	Recreation Reserves maintained	13
		Halls Maintained:	12
		Playgrounds Maintained	50
Positive Ageing			
Residents supported by assessment team	565	Local Laws	
		Dog registrations	5,860
Early Years		Cat registrations	860
Kindergartens maintained	6	Animal infringements	25
Children enrolled in kindergartens managed	514	Parking infringements	5,000
Family Day Care (hours provided)	30,000	After Hours calls received	130
Infants enrolled in MCH service	385		
Children enrolled in occasional care	61	Statutory Planning	
		Applications received and dealt with	650
Community Health and Development		Planning permits audited	150
Community groups supported via small grants	40	Complaints received and dealt with	170
Volunteers supported	178		
Volunteer hours provided	13,476	Building	
Economic value of volunteers	\$ 480,824	Property Information requests provided	700
		Reports and consents	180
Environmental Health Services		Building Notices Issued	180
Food Premises Inspections	800	Building Permits lodged	1,100
Registered food businesses	600	Swimming Pools registered	1,500
Food Sampling Analyses	120		
Immunisation vaccinations	2,000	Road Services	
		Length of roads - sealed (km's)	609
Library Services		Length of roads - unsealed (km's)	478
Library visits	100,000	Gravel roads graded (km's)	1,020
Library loans	200,000	Footpaths maintained (m2)	1,400
Library collection items	26,000	Road Resealed (km's)	12
Library memberships	7,500	Road resheets (km's)	15
		Street lights maintained	3,866
Winchelsea Pool			
Attendance numbers	7,700	Waste Management	
		Fortnightly waste collections services (urban)	18,130
Event Grants Program		Fortnightly waste collections services (rural)	1,722
Number of tourism events supported	11	Avg Fortnightly household waste generation (kg)	14
Total contribution to tourism events	\$ 67,500	Garbage collected kerbside (tonnes)	7,200
Community events supported	13	Garbage collected transfer (tonnes)	3,750
Total contribution to community events	\$ 20,500	Garbage collected sweeper (tonnes)	1,040
Number of sponsorship events	3	Recyclables collected (tonnes)	4,704
Total contribution to sponsorship events	\$ 50,000	Glass collected (tonnes)	2,640
		Food and Organics collected (tonnes)	5,988

Unless indicated otherwise figures are annual

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021-22 has been supplemented with projections to 2024-25.

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

- 3.1 Comprehensive Income Statement
- 3.2 Balance Sheet
- 3.3 Statement of Changes in Equity
- 3.4 Statement of Cash Flows
- 3.5 Statement of Capital Works
- 3.6 Statement of Human Resources

3.1 Comprehensive Income Statement

For the four years ending 30 June 2025

		2020-21	2021-22	2022-23	2023-24	2024-25
	NOTES	Forecast	Budget	Projections		
		\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Rates and charges	4.1.1	56,771	58,930	60,886	63,249	65,929
Statutory fees and fines	4.1.2	1,927	2,041	2,087	2,139	2,192
User charges	4.1.3	5,343	7,207	7,958	8,157	11,500
Grants - Operating	4.1.4	9,518	7,802	7,812	7,723	7,878
Grants - Capital	4.1.4	12,829	4,501	1,051	1,051	1,051
Contributions - monetary	4.1.5	2,593	2,658	2,852	2,738	2,821
Contributions - non-monetary	4.1.6	6,251	11,401	6,235	4,520	5,040
Net gain/(loss) on disposal of property infrastructure, plant and equipment	4.1.7	431	236	-	-	-
Other Income	4.1.8	449	460	563	528	631
Total Income		96,113	95,235	89,444	90,105	97,043
Expenses						
Employee costs	4.1.9	33,615	35,336	36,022	37,285	38,661
Materials and services	4.1.10	29,358	28,523	28,397	28,459	33,829
Depreciation	4.1.11	16,586	18,327	19,404	20,423	21,326
Amortisation - intangible assets	4.1.12	5,639	5,639	5,639	5,639	5,639
Amortisation - right of use assets	4.1.12	526	379	387	394	402
Bad and doubtful debts	4.1.13	87	111	112	115	118
Borrowing costs	4.1.14	417	371	326	281	351
Finance costs leases	4.1.15	22	24	24	24	24
Other Expenses	4.1.16	2,825	4,428	1,972	1,984	2,151
Total expenses		89,075	93,137	92,283	94,605	102,501
Surplus/(deficit) for the year		7,038	2,098	(2,839)	(4,500)	(5,458)
Other Comprehensive Income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment/(decrement)	4.1.17	8,554	7,259	19,427	4,721	13,166
Total Comprehensive Result		15,592	9,357	16,588	221	7,708

3.2 Balance Sheet

For the four years ending 30 June 2025

	NOTES	2020-21 Forecast \$'000	2021-22 Budget \$'000	2022-23 \$'000	2023-24 Projections \$'000	2024-25 \$'000
Assets						
Current assets						
Cash and cash equivalents		9,623	4,985	8,597	6,802	7,287
Trade and other receivables		6,304	6,156	6,172	6,203	6,238
Other financial assets		50,000	45,000	35,000	30,000	30,000
Inventories		300	306	306	306	306
Other assets		800	816	832	849	866
Total current assets	4.2.1	67,027	57,263	50,907	44,160	44,696
Non-current assets						
Trade and other receivables		38	13	4	-	-
Property, infrastructure plant & equipment		815,127	837,980	861,698	877,093	887,879
Investments in associates and joint ventures		538	538	538	538	538
Right of use assets		495	506	267	22	224
Intangible assets		28,193	22,554	16,916	11,277	5,639
Total non-current assets	4.2.2	844,390	861,591	879,421	888,929	894,279
Total assets		911,417	918,854	930,328	933,089	938,975
Liabilities						
Current liabilities						
Trade and other payables		6,627	6,504	6,620	6,739	6,862
Trust funds and deposits		8,020	8,336	8,336	8,336	8,336
Provisions		7,192	10,238	7,397	7,384	7,458
Interest bearing liabilities	4.2.3	2,150	2,160	2,171	2,322	2,337
Lease Liabilities		408	297	293	140	315
Total current liabilities	4.2.4	24,396	27,536	24,817	24,920	25,307
Non-current liabilities						
Provisions		11,521	8,529	8,451	8,459	8,467
Lease Liabilities		53	146	-	-	119
Interest bearing liabilities	4.2.3	16,871	14,711	12,539	14,968	12,631
Total non-current liabilities	4.2.5	28,445	23,385	20,990	23,427	21,218
Total liabilities		52,841	50,921	45,807	48,347	46,525
Net assets		858,576	867,933	884,521	884,742	892,450
Equity						
Accumulated surplus		475,143	486,878	490,427	492,722	486,779
Asset revaluation reserve		325,243	332,502	351,929	356,651	369,817
Other reserves		58,191	48,552	42,164	35,370	35,854
Total equity		858,576	867,933	884,521	884,742	892,450

3.3 Statement of Changes in Equity

For the four years ending 30 June 2025

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2020-21 Forecast Actual				
Balance at beginning of the financial year	842,984	470,461	316,689	55,835
Surplus/(deficit) for the year	7,038	7,038	-	-
Net asset revaluation increment/(decrement)	8,554	-	8,554	-
Transfers to other reserves	-	(34,907)	-	34,907
Transfers from other reserves	-	42,050	-	(42,050)
Balance at end of the financial year	858,576	484,641	325,243	48,692
2021-22 Budget				
Balance at beginning of the financial year	858,576	484,641	325,243	48,692
Surplus/(deficit) for the year	2,098	2,098	-	-
Net asset revaluation increment/(decrement)	7,259	-	7,259	-
Transfers to other reserves	-	(22,232)	-	22,232
Transfers from other reserves	-	31,870	-	(31,870)
Balance at end of the financial year	867,933	496,377	332,502	39,054
2022-23 Projection				
Balance at beginning of the financial year	867,933	496,377	332,502	39,054
Surplus/(deficit) for the year	(2,839)	(2,839)	-	-
Net asset revaluation increment/(decrement)	19,427	-	19,427	-
Transfers to other reserves	-	(15,614)	-	15,614
Transfers from other reserves	-	22,002	-	(22,002)
Balance at end of the financial year	884,521	499,926	351,929	32,666
2023-24 Projection				
Balance at beginning of the financial year	884,521	499,926	351,929	32,666
Surplus/(deficit) for the year	(4,500)	(4,500)	-	-
Net asset revaluation increment/(decrement)	4,721	-	4,721	-
Transfers to other reserves	-	(15,909)	-	15,909
Transfers from other reserves	-	22,704	-	(22,704)
Balance at end of the financial year	884,742	502,220	356,651	25,872
2024-25 Projection				
Balance at beginning of the financial year	884,742	502,220	356,651	25,872
Surplus/(deficit) for the year	(5,458)	(5,458)	-	-
Net asset revaluation increment/(decrement)	13,166	-	13,166	-
Transfers to other reserves	-	(14,221)	-	14,221
Transfers from other reserves	-	13,736	-	(13,736)
Balance at end of the financial year	892,450	496,277	369,817	26,356

3.4 Statement of Cash Flows

For the four years ending 30 June 2025

		2020-21	2021-22	2022-23	2023-24	2024-25
	NOTES	Forecast	Budget		Projections	
		\$'000	\$'000	\$'000	\$'000	\$'000
Cash flow from operating activities						
Rates and charges		57,618	58,918	60,862	63,207	65,880
Statutory fees and fines		2,036	1,991	2,087	2,139	2,192
User charges		5,532	7,456	8,234	8,440	11,900
Grants - operating		9,854	8,077	8,087	7,995	8,155
Grants - capital		12,830	4,521	1,071	1,071	1,072
Contributions - monetary		2,593	2,658	2,852	2,738	2,821
Interest received		439	450	553	517	621
Trust funds and deposits taken/(repaid)		(1,478)	316	-	-	-
Net GST refund/payment		5,386	4,993	4,491	5,100	4,273
Employee costs		(33,313)	(34,597)	(35,423)	(36,677)	(38,044)
Materials and Services		(36,191)	(35,311)	(34,359)	(35,053)	(39,743)
Net cash provided from operating activities	4.4.1	25,305	19,471	18,454	19,477	19,129
Cash Flows from investing activities						
Proceeds from sale of property, plant & equipment		878	664	390	390	390
Payments for property, plant, equipment & infrastructure assets		(30,163)	(26,820)	(22,424)	(28,631)	(16,028)
Cash flows from investments		16,546	5,000	10,000	5,000	-
Net cash used in investing activities	4.4.2	(12,740)	(21,155)	(12,034)	(23,241)	(15,638)
Cash flows from financing activities						
Finance costs		(418)	(372)	(327)	(282)	(351)
Repayment of lease liabilities		(573)	(408)	(297)	(303)	(309)
Interest paid - lease liabilities		(22)	(24)	(24)	(24)	(24)
Proceeds from borrowings		-	-	-	4,750	-
Repayment of borrowings		(2,149)	(2,150)	(2,160)	(2,171)	(2,322)
Net cash provided from financing activities	4.4.3	(3,162)	(2,954)	(2,809)	1,969	(3,006)
Net increase/(decrease) in cash & cash equivalents held		9,403	(4,638)	3,612	(1,795)	484
Cash & cash equivalents at the beginning of the period		220	9,623	4,985	8,597	6,802
Cash & cash equivalents at the end of the period		9,623	4,985	8,597	6,802	7,287
Investments (current and non-current financial assets)		50,000	45,000	35,000	30,000	30,000
Total cash & investments at the end of the period	4.4.4	59,623	49,985	43,597	36,802	37,287

3.5 Statement of Capital Works

For the four years ending 30 June 2025

		2020-21	2021-22	2022-23	2023-24	2024-25
	NOTES	Forecast	Budget		Projections	
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		77	-	-	-	-
Total Land		77	-	-	-	-
Buildings		8,692	4,991	2,708	9,221	386
Total Buildings		8,692	4,991	2,708	9,221	386
Total Property		8,769	4,991	2,708	9,221	386
Plant and Equipment						
Plant, Machinery & Equipment		1,760	2,289	1,943	1,135	2,866
Fixtures, Fitting & Furniture		23	380	-	-	-
Computers & Telecomms		973	1,859	150	200	300
Total Plant and Equipment		2,756	4,528	2,093	1,335	3,166
Infrastructure						
Bridges		324	-	-	-	-
Drainage & Sewerage		540	371	205	205	205
Footpaths & Cycleways		1,680	558	573	1,074	875
Parks, Open Space & Streetscapes		1,566	1,443	723	265	282
Recreation, Leisure & Communities		4,813	3,744	4,558	2,589	2,556
Roads		9,395	8,195	8,384	10,170	6,566
Offstreet Car Parks		55	203	-	-	-
Waste		211	2,762	180	3,686	1,992
Expensed Capital Works		1,728	1,434	1,360	780	780
Landfill Provision		55	25	3,000	86	-
Total Infrastructure		20,367	18,736	18,982	18,855	13,256
Total Capital Works Expenditure	4.5.1	31,892	28,254	23,783	29,411	16,808
Represented By:						
New Asset Expenditure		11,877	5,243	3,506	13,665	1,000
Asset Renewal Expenditure		11,896	11,246	11,164	12,052	12,024
Asset Expansion Expenditure		210	1,757	858	1,000	1,000
Asset Upgrade Expenditure		6,127	8,549	3,897	1,828	2,004
Expensed Capital Works		1,728	1,434	1,360	780	780
Landfill Provision Works		55	25	3,000	86	-
Total Capital Works Expenditure	4.5.1	31,892	28,254	23,783	29,411	16,808
Funding Sources Represented By:						
External						
Capital Grants		12,829	4,501	1,051	1,051	1,051
Contributions		150	-	-	-	-
Borrowings		3,275	-	-	4,750	-
Internal						
Council Cash		15,638	23,752	22,732	23,610	15,757
Total Capital Works Funding Sources	4.5.1	31,892	28,254	23,783	29,411	16,808

Reconciliation of Net Movement in Property Plant and Equipment

	2020-21 Forecast \$'000	2021-22 Budget \$'000	2022-23 \$'000	2023-24 Projections \$'000	2024-25 \$'000
Total Capital Works	31,892	28,254	23,783	29,411	16,808
Asset Revaluation Increment / (Decrement)	8,554	7,259	19,427	4,721	13,166
Depreciation	(16,586)	(18,327)	(19,404)	(20,423)	(21,326)
Written Down Value of Assets Sold	(370)	(215)	(390)	(390)	(390)
Assets Written Off	(2,015)	(3,579)	(1,084)	(1,078)	(1,222)
Expensed Capital Works	(1,728)	(1,434)	(1,360)	(780)	(780)
Landfill Provision Works	(55)	(25)	(3,000)	(86)	-
Found Assets	10	-	-	-	-
Granted Assets	6,185	10,920	5,745	4,020	4,530
Net Movement in Property, Plant and Equipment	25,887	22,853	23,718	15,395	10,786

3.6 Statement of Human Resources

For the four years ending 30 June 2025

		2020-21 Forecast \$'000	2021-22 Budget \$'000	2022-23 \$'000	2023-24 Projections \$'000	2024-25 \$'000
Staff Expenditure						
Employee Costs - Operating as per Income Statement	4.6.1	33,615	35,336	36,022	37,285	38,661
Employee Costs - Capital		1,917	2,868	2,940	3,021	3,111
Total Staff Expenditure		35,532	38,204	38,962	40,305	41,772
Staff Numbers (FTE)						
Employees		340.6	349.0	351.9	354.5	357.0
Total Staff Numbers (FTE)		340.6	349.0	351.9	354.5	357.0

A summary of human resources expenditure categorised according to the organisational structure of Council is included below for 2021-22.

Division	2021-22 Budget \$'000	2021-22 Full Time \$'000	2021-22 Part Time \$'000
Chief Executive Office	662	561	101
Culture and Community	12,217	7,106	5,111
Environment and Development	10,317	7,709	2,609
Governance and Infrastructure	10,329	7,827	2,502
Total Staff Expenditure	33,525	23,203	10,323
Casuals	497		
Volunteers	481		
Other Employee Costs	833		
Employee Costs as per Income Statement	35,336		
Total Capitalised Labour	2,868		
Total Expenditure	38,204		

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below for 2021-22.

Division	2021-22 Budget	2021-22 Full Time	2021-22 Part Time
Chief Executive Office	4.3	3.0	1.3
Culture and Community	120.1	64.4	55.7
Environment and Development	92.9	66.6	26.3
Governance and Infrastructure	96.8	70.7	26.1
Total Staff (FTE)	314.1	204.7	109.4
Casuals and Other Employee Costs	5.3		
Volunteers	6.8		
Capitalised Labour	22.8		
Total Staff (FTE)	349.0		

3.7 Four Year Financial Plan

For the four years ending 30 June 2025

	2020-21 Forecast \$'000	2021-22 Budget \$'000	2022-23 \$'000	2023-24 Projections \$'000	2024-25 \$'000
Recurrent EBITDA less Waste and Other Special Purposes					
Property Rates and Charges	48,125	49,745	50,616	51,628	52,919
Property Rates and Charges Rebate	(250)	-	-	-	-
Supplementary Property Rates and Charges	600	450	1,374	2,335	3,351
Grants	7,890	7,468	7,525	7,676	7,829
Other Revenue	5,531	6,885	7,369	7,547	7,729
Total Recurrent Income	61,896	64,548	66,883	69,186	71,828
Employee Benefits	30,978	32,490	33,303	34,218	35,245
Materials and Services	14,870	15,671	15,946	16,265	16,672
Total Expenditure - Existing Operations	45,848	48,161	49,248	50,483	51,917
Financial Recurrent Savings Target	-	40	300	600	900
Compliance Costs (Recurrent)	-	71	300	600	900
Compliance Costs (Projects)	-	-	500	500	500
Non-Discretionary Growth	-	512	300	600	1,656
Recurrent Growth Budget Year	-	-	1,010	1,033	1,061
Discretionary Growth	-	407	300	600	900
Total Expenditure - New Operations	-	990	2,410	3,333	5,017
Recurrent EBITDA less Waste and Other Special Purposes	16,048	15,437	15,526	15,970	15,795
Recurrent EBITDA Waste					
Garbage Charges	8,296	8,554	8,897	9,286	9,659
Other Revenue	2,816	3,267	3,736	3,829	3,925
Total Recurrent Income	11,112	11,821	12,632	13,115	13,584
Employee Benefits	776	820	840	861	883
Materials and Services	8,045	10,075	10,971	11,246	11,527
Total Expenditure - Existing Operations	8,821	10,895	11,812	12,107	12,410
Discretionary Growth	-	106	108	111	115
Total Expenditure - New Operations		106	108	111	115
Recurrent EBITDA Waste	2,291	820	712	896	1,059
Recurrent EBITDA Other Special Purposes					
Other Revenue	23	24	24	25	25
Total Recurrent Income	23	24	24	25	25
Materials and Services	16	17	17	17	18
Total Expenditure - Existing Operations	16	17	17	17	18
Recurrent EBITDA Other Special Purposes	7	7	7	8	8
Total Recurrent EBITDA	18,347	16,264	16,245	16,874	16,861

	2020-21 Forecast \$'000	2021-22 Budget \$'000	2022-23 Projections \$'000	2023-24 Projections \$'000	2024-25 Projections \$'000
Total Recurrent EBITDA	18,347	16,264	16,245	16,874	16,861
Cash Adjustments:-					
Balance Sheet Movements	905	(2)	183	167	164
Interest Revenue	449	640	563	528	631
Grants Commission funds received early adjustment	(173)	-	-	(49)	(51)
Asset sales - Plant/Fleet	709	451	390	390	390
Asset sales - Land	382	-	-	-	-
Total Cash Adjustments	2,273	1,089	1,136	1,035	1,134
Total Cash Available for Allocation	20,619	17,353	17,381	17,909	17,995
Allocations to Commitments					
Debt Interest & Principal	2,207	2,162	2,127	2,093	2,314
Torquay/Jan Juc Developer Plan Allocation	2,448	2,551	2,658	2,770	2,770
Spring Creek Infrastructure Plan Allocation	-	-	751	774	797
Winchelsea Infrastructure Plan Allocation	212	219	225	232	239
Developer Contribution Interest Allocation	-	-	-	-	1
Waste Allocation	2,291	820	712	896	1,059
Asset Renewal Allocation	7,775	8,724	9,482	10,305	11,200
Business Case Investments	500	500	500	500	500
Council Election Year	472	-	-	-	500
Growth and Compliance Costs (Non-Recurrent)	326	370	-	-	-
Total Allocations to Commitments	16,231	15,346	16,455	17,570	19,380
Discretionary Cash Available	4,388	2,008	926	338	(1,385)
Discretionary Allocations					
Discretionary Operating Projects	441	592	-	-	-
Discretionary Capital Works	1,716	1,058	2,000	2,000	2,000
Defined Benefits Superannuation Allocation	50	50	50	50	50
Aireys Inlet Aged Units	7	7	7	8	8
Towards Environmental Leadership	250	250	250	250	250
COVID-19 Support Allocation	1,000	-	-	-	-
Total Discretionary Allocations	3,464	1,957	2,307	2,308	2,308
Unallocated Cash Surplus / (Deficit)	924	51	(1,382)	(1,969)	(3,692)
Accumulated Unallocated Cash					
Opening Balance	2,434	3,189	2,604	1,507	(462)
Annual Surplus/(Deficit)	924	51	(1,382)	(1,969)	(3,692)
Net Allocations During the Year	(404)	-	-	-	-
Transfers for Project Funding	234	(635)	285	-	-
Closing Balance	3,189	2,604	1,507	(462)	(4,154)

3.8 Reconciliation of Recurrent EBITDA to Income Statement

For the four years ending 30 June 2025

	2020-21 Forecast \$'000	2021-22 Budget \$'000	2022-23 \$'000	2023-24 Projections \$'000	2024-25 \$'000
Recurrent EBITDA					
Property Rates and Charges	48,125	49,745	50,616	51,628	52,919
Property Rates and Charges Rebate	(250)	-	-	-	-
Supplementary Property Rates and Charges	600	450	1,374	2,335	3,351
Garbage Charges	8,296	8,554	8,897	9,286	9,659
Grants	7,890	7,468	7,525	7,676	7,829
Other Revenue	8,370	10,175	11,128	11,400	11,679
Total Recurrent Income	73,031	76,392	79,540	82,325	85,437
Employee Benefits	31,754	33,310	34,143	35,080	36,128
Materials and Services	22,931	25,763	26,934	27,528	28,216
Total Expenditure - Existing Operations	54,685	59,073	61,077	62,608	64,344
Financial Recurrent Savings Target	-	40	300	600	900
Compliance Costs	-	71	300	600	900
Compliance Costs - Projects	-	-	500	500	500
Non-Discretionary Growth	-	512	300	600	1,656
Discretionary Growth Budget Year	-	-	1,118	1,144	1,175
Discretionary Growth	-	513	300	600	900
Total Expenditure - New Operations	-	1,096	2,518	3,444	5,131
Total Recurrent EBITDA	18,347	16,264	16,245	16,874	16,861
Reserve Transfers					
Developer Contributions (DCP Torquay)	890	1,013	790	916	1,018
Developer Contributions (Winchelsea)	6	375	310	44	-
Developer Contributions (Non-DCP)	61	42	-	-	-
Open Space Contributions	264	-	500	500	500
Cash Adjustment of Available Funds					
Interest Revenue	449	640	563	528	631
Finance Costs	(330)	(294)	(260)	(226)	(308)
Finance Costs DCP Loan	(87)	(77)	(66)	(55)	(44)
Sale of Land	382	-	-	-	-
Sale of Plant	709	451	390	390	390
Projects					
Capital Projects Revenue	12,979	4,501	1,051	1,051	1,051
Expensed Capital Works	(1,728)	(1,434)	(1,360)	(780)	(780)
Operational Projects Expenses	(7,949)	(2,888)	(490)	(250)	(750)
Operational Projects Revenue	1,751	424	240	-	-
Compliance Project	-	-	100	100	100
Non Cash Items					
Depreciation	(16,060)	(17,948)	(19,404)	(20,029)	(20,924)
Amortisation	(6,165)	(6,018)	(5,639)	(6,033)	(6,041)
Contributions - Non-Monetary	6,251	11,401	6,235	4,520	5,040
Employee Provision Movement Non Cash Movement		(80)	(81)	(81)	(82)
Volunteer Employees	(57)	(481)	(490)	(500)	(510)
WDV of Assets Sold	(660)	(215)	(390)	(390)	(390)
Asset Write Offs	(2,015)	(3,579)	(1,084)	(1,078)	(1,222)
Surplus/(Deficit)	7,038	2,098	(2,839)	(4,500)	(5,458)

3.9 Capital Works Program Allocations

New Capital Allocations and Carry Forwards for the Year Ending 30 June 2022

Capital Program - New Allocations	Asset Expenditure Types							Funding Sources						
	Renewal \$'000	Upgrade \$'000	Expansion \$'000	New \$'000	Expensed \$'000	Landfill Provision \$'000	Total Expenditure \$'000	External Funds			Council Cash			Total Funding \$'000
								Grants \$'000	Contrib's \$'000	Borrowings \$'000	Cash Reserve Funds \$'000	Special Rates \$'000	Direct Funded \$'000	
Renewal Program														
Active Play Items Renewal Program	100						100						100	100
Asset Condition Audits					170		170						170	170
Barwon Park Road Shoulder Widening and Reconstruction	501	462					963	413			200		350	963
Bike Park Renewal Program	30						30						30	30
Building Renewal Program	600						600						600	600
Drainage Renewal Program	150						150						150	150
Dwyer Street Reserve Playground	88						88						88	88
Facility Signage Renewal Program	15						15						15	15
Fencing Renewal Program	250						250						250	250
Footpath Renewal Program	300						300						300	300
Guardrail Renewal Program	100						100						100	100
Hard Court Renewal Program	150						150						150	150
Heavy Plant Replacement Program	500						500						500	500
Hesse Street Reserve - Toilet Block	115						115						115	115
Horseshoe Bend Road Shoulder Widening and Reconstruction	488	674					1,163	413			200		550	1,163
I.T. Renewal Program	150						150						150	150
Irrigation Renewal Program	70						70						70	70
Kerb Renewal Program	150						150						150	150
Light Fleet Replacement Program	250						250						250	250
Lighting Renewal Program	50						50						50	50
Mathiesons Road Upgrade/Reconstruction	95	232					326	196			50		80	326
Park Furniture Renewal Program	130						130						130	130
Playground Renewal Program	30						30						30	30
Sarabande Reserve Playground	88						88						88	88
Sealed Road Renewal Program - Pavement Rehabilitation	1,000						1,000						1,000	1,000
Sealed Road Renewal Program - Reseal	600						600						600	600
Skate Park Renewal	60						60						60	60
Small Plant Replacement Program	120						120						120	120
Structures Renewal Program	300						300						300	300
Unsealed Road Renewal Program	1,200						1,200						1,200	1,200
Unsealed Shoulder Renewal Program	300						300						300	300
Water Sensitive Urban Design Renewal Program	180						180						180	180
Contingency Allocation	133	121					254						254	254
Total Renewal	8,292	1,489			170		9,951	1,021			450		8,480	9,951
Torquay / Jan Juc DCP Projects														
Coombes / Messmate Road Intersection Upgrade (RD12) - Design		71					71						71	71
Duffields / Grossmans Road Intersection Upgrade (RD15) - Design		67		7			74						74	74
Torquay Central & North (OR01) - Contributions to Developer Works				289			289						289	289
Upgrade Deep Creek Linear Reserve (OR06) - Pathways		89		133			222						222	222
Contingency Allocation		18		27			44						44	44
Total Torquay / Jan Juc DCP		244		456			700						700	700
Waste Management Projects														
Anglesea Landfill Stage 3E Liner				1,010			1,010						1,010	1,010
Torquay Waste Drop Off Operations Trial				41	100		141						141	141
Contingency Allocation				145	3		148						148	148
Total Waste Management				1,196	103		1,299						1,299	1,299

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Capital Program - New Allocations	Expenditure							Funding							
	Renewal \$'000	Upgrade \$'000	Expansion \$'000	New \$'000	Expensed \$'000	Landfill Provision \$'000	Total Expenditure \$'000	External Funds			Council Cash			Total Funding \$'000	
								Grants \$'000	Contrib's \$'000	Borrowings \$'000	Cash Reserve Funds \$'000	Special Rates \$'000	Direct Funded \$'000		
Discretionary Program															
Buildings															
Facilities Minor Upgrades Allocation		10		10			20							20	20
Former Winchelsea Shire Hall Modifications		73					73							73	73
Corporate Projects															
Video Editing Suite				6			6							6	6
Drainage															
Drainage Improvements - Aireys Inlet Top Shops		28					28							28	28
Drainage Upgrades Discretionary Works		111					111							111	111
Environmental Capital Business Case															
Solar & Energy Savings at Council Sites (Business Case)				375			375							375	375
Parks, Open Space & Streetscapes															
Moonah Woodlands Native Vegetation Offset Site				67			67							67	67
Pathways															
Annual Pathway Construction Program		91		91			181							181	181
Coogoorah Park Pathways Investigation					6		6							6	6
Recreation and Open Space															
Anglesea Netball Pavilion Redevelopment (Subject to Successful Grant)		338		338			676				676			676	676
Lorne Men's Shed Drainage Upgrade		28					28							28	28
Public Art Allocation				25			25							25	25
Surf Coast Aquatic and Health Centre Project				900			900				900			900	900
Roads/Road Safety															
Grading Projects (Roads to Recovery)					30		30	30						30	30
Road Safety Program		101	7	141	88		337							337	337
Contingency Allocation		95		196	5		296				224			72	296
Total Discretionary Program		874	7	2,149	129		3,158	30			1,800			1,328	3,158
Growth and Compliance															
Accessible Car Parks Audit and Upgrades		23			20		43							43	43
Disability Discrimination Act - Facility Improvements - Annual Implementation Plan					100		100							100	100
Contingency Allocation		2			2		4							4	4
Total Growth and Compliance		25			122		147							147	147
Budget Submissions															
Community Submissions					100		100							100	100
Contingency Allocation															
Total Budget Submissions					100		100							100	100
Total New Capital Works	8,292	2,632	7	3,801	623		15,355	1,051			2,250			12,054	15,355
Carried Forward Capital Projects															
Carried Forward Capital Projects	3,566	7,374	1,750	4,210	820	25	17,745	3,450			14,295				17,745
Contingency Allocation	508	1,620	200	613	274	3	3,219				3,219				3,219
Total Carried Forward Capital Projects	4,074	8,994	1,950	4,823	1,095	28	20,964	3,450			17,513				20,964
Total Capital Works Program	12,367	11,625	1,957	8,624	1,718	28	36,319	4,501			19,398			12,419	36,319

New Capital Allocations for the Year Ending 30 June 2023

Capital Program - New Allocations	Asset Expenditure Types							Funding Sources						Total Funding \$'000
	Renewal \$'000	Upgrade \$'000	Expansion \$'000	New \$'000	Expensed \$'000	Landfill Provision \$'000	Total Expenditure \$'000	External Funds			Council Cash			
								Grants \$'000	Contrib's \$'000	Borrowings \$'000	Cash Reserve Funds \$'000	Special Rates \$'000	Direct Funded \$'000	
Renewal Program														
Active Play Items Renewal Program	65						65						65	65
Asset Condition Audits					150		150						150	150
Bike Park Renewal Program	50						50						50	50
Bridge Renewal Program														
Building Renewal Program	658						658						658	658
Drainage Renewal Program	150						150						150	150
Facility Signage Renewal Program	12						12						12	12
Fencing Renewal Program	85						85						85	85
Footpath Renewal Program	450						450						450	450
Guardrail Renewal Program	85						85						85	85
Hard Court Renewal Program	107						107						107	107
Heavy Plant Replacement Program	1,250						1,250						1,250	1,250
I.T. Renewal Program	150						150						150	150
Irrigation Renewal Program	95						95						95	95
Kerb Renewal Program	75						75						75	75
Light Fleet Replacement Program	618						618						618	618
Lighting Renewal Program	50						50						50	50
Park Furniture Renewal Program	86						86						86	86
Playground Renewal Program	246						246						246	246
Sealed Road Renewal Program	1,150						1,150						1,150	1,150
Skate Park Renewal	225						225						225	225
Small Plant Replacement Program	75						75						75	75
Structures Renewal Program	70						70						70	70
Unsealed Road Renewal Program	2,900						2,900						2,900	2,900
Unsealed Shoulder Renewal Program	310						310						310	310
Water Sensitive Urban Design Renewal Program	205						205						205	205
Contingency Allocation														
Total Renewal	9,167				150		9,317						9,317	9,317
Torquay / Jan Juc DCP Projects														
Construct pathways along Spring and Deep creeks (PC01) - Deep Creek Extension to the Public Library Stage 2 (CY05c) (Subject to Successful Grant)				123			123						123	123
Surf Coast Hwy / Bristol Rd Intersection Upgrade (RD05) - Construction		494					494						494	494
Torquay Central & North (OR01) - Deep Creek West and Contributions to Developer Works				475			475						475	475
Widen Coombes Road (RD11) Stage 2 - Ghazepoore Rd to Messmate Rd		1,199					1,199						1,199	1,199
Contingency Allocation		288		306	99		692						692	692
Total Torquay / Jan Juc DCP		1,980		2,954	592		5,526						5,526	5,526
Waste Management Projects														
Anglesea Landfill Stage 4 Rehabilitation						3,000	3,000						3,000	3,000
Anglesea Transfer Station Bulk Haulage Facility - Design					86		86						86	86
Waste Renewal Program	180						180						180	180
Contingency Allocation	20				14	500	534						534	534
Total Waste Management	200				100		3,800						3,800	3,800

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Capital Program - New Allocations	Asset Expenditure Types							Funding Sources							
	Renewal \$'000	Upgrade \$'000	Expansion \$'000	New \$'000	Expensed \$'000	Landfill Provision \$'000	Total Expenditure \$'000	External Funds			Council Cash			Total Funding \$'000	
								Grants \$'000	Contrib's \$'000	Borrowings \$'000	Cash Reserve Funds \$'000	Special Rates \$'000	Direct Funded \$'000		
Discretionary Program															
Discretionary Capital Projects															
Discretionary Capital Projects			858	858			1,715							1,715	1,715
Business Cases															
Business Cases					500		500							500	500
Roads/Road Safety															
Roads to Recovery Projects	841	210					1,051	1,051							1,051
Contingency Allocation															
Total Discretionary Program	841	210	858	858	500		3,266	1,051						2,215	3,266
Growth and Compliance															
Disability Discrimination Act - Facility Improvements - Annual Implementation Plan					100		100							100	100
Contingency Allocation															
Total Growth and Compliance					100		100							100	100
Total New Capital Works	10,208	2,190	858	3,812	1,442		22,009	1,051						20,958	22,009

New Capital Allocations for the Year Ending 30 June 2024

Capital Program - New Allocations	Asset Expenditure Types							Funding Sources						Total Funding \$'000
	Renewal \$'000	Upgrade \$'000	Expansion \$'000	New \$'000	Expensed \$'000	Landfill Provision \$'000	Total Expenditure \$'000	External Funds			Council Cash			
								Grants \$'000	Contrib's \$'000	Borrowings \$'000	Cash Reserve Funds \$'000	Special Rates \$'000	Direct Funded \$'000	
Renewal Program														
Active Play Items Renewal Program	70						70						70	70
Asset Condition Audits					150		150						150	150
Bike Park Renewal Program	50						50						50	50
Bridge Renewal Program														
Building Renewal Program	380						380						380	380
Drainage Renewal Program	200						200						200	200
Facility Signage Renewal Program	13						13						13	13
Fencing Renewal Program	90						90						90	90
Footpath Renewal Program	750						750						750	750
Guardrail Renewal Program	45						45						45	45
Hard Court Renewal Program	114						114						114	114
Heavy Plant Replacement Program	625						625						625	625
I.T. Renewal Program	200						200						200	200
Irrigation Renewal Program	100						100						100	100
Kerb Renewal Program	85						85						85	85
Light Fleet Replacement Program	385						385						385	385
Lighting Renewal Program	50						50						50	50
Park Furniture Renewal Program	92						92						92	92
Playground Renewal Program	150						150						150	150
Sealed Road Renewal Program	2,000						2,000						2,000	2,000
Skate Park Renewal	50						50						50	50
Small Plant Replacement Program	125						125						125	125
Structures Renewal Program	75						75						75	75
Unsealed Road Renewal Program	4,000						4,000						4,000	4,000
Unsealed Shoulder Renewal Program	195						195						195	195
Water Sensitive Urban Design Renewal Program	205						205						205	205
Contingency Allocation						14	14						14	14
Total Renewal	10,049				150	14	10,213						10,213	10,213
Torquay / Jan Juc DCP Projects														
Coombes / Messmate Road Intersection Upgrade (RD12) - Construction Extension to the Public Library Stage 2 (CY05c) (Subject to Successful Grant)		768			4,091		768						768	768
Torquay North Open Space Pathways (PC02) - Contributions to Developer Works				324			324						324	324
Widen Coombes Road (RD11) Stage 3 - Messmate Rd to Coombes Rd		856					856						856	856
Contingency Allocation		187		614			801						801	801
Total Torquay / Jan Juc DCP		1,811		5,029			6,840						6,840	6,840
Waste Management Projects														
Anglesea Landfill Stage 5 Rehabilitation Design						86	86						86	86
Anglesea Transfer Station Bulk Haulage Facility - Construction				3,500			3,500						3,500	3,500
Waste Renewal Program	186						186						186	186
Contingency Allocation	20			500			520						520	520
Total Waste Management	206			4,000			4,292						4,292	4,292

Capital Program - New Allocations	Asset Expenditure Types							Funding Sources						Total Funding \$'000
	Renewal \$'000	Upgrade \$'000	Expansion \$'000	New \$'000	Expensed \$'000	Landfill Provision \$'000	Total Expenditure \$'000	External Funds			Council Cash			
								Grants \$'000	Contrib's \$'000	Borrowings \$'000	Cash Reserve Funds \$'000	Special Rates \$'000	Direct Funded \$'000	
Discretionary Program														
Discretionary Capital Projects														
Discretionary Capital Projects			1,000	1,000			2,000						2,000	2,000
Business Cases														
Business Cases					500		500						500	500
Recreation and Open Space														
Surf Coast Aquatic and Health Centre Project				4,750			4,750			4,750				4,750
Roads/Road Safety														
Roads to Recovery Projects	841	210					1,051	1,051						1,051
Contingency Allocation														
Total Discretionary Program	841	210	1,000	5,750	500		8,301	1,051		4,750			2,500	8,301
Growth and Compliance														
Disability Discrimination Act - Facility Improvements - Annual Implementation Plan					100		100						100	100
Contingency Allocation														
Total Growth and Compliance					100		100						100	100
Total New Capital Works	11,096	2,021	1,000	14,779	750	14	29,746	1,051		4,750			23,945	29,746

New Capital Allocations for the Year Ending 30 June 2025

Capital Program - New Allocations	Asset Expenditure Types							Funding Sources						
	Renewal \$'000	Upgrade \$'000	Expansion \$'000	New \$'000	Expensed \$'000	Landfill Provision \$'000	Total Expenditure \$'000	External Funds			Council Cash			Total Funding \$'000
								Grants \$'000	Contrib's \$'000	Borrowings \$'000	Cash Reserve Funds \$'000	Special Rates \$'000	Direct Funded \$'000	
Renewal Program														
Active Play Items Renewal Program	75						75						75	75
Asset Condition Audits					150		150						150	150
Bike Park Renewal Program	50						50						50	50
Bridge Renewal Program														
Building Renewal Program	386						386						386	386
Drainage Renewal Program	200						200						200	200
Facility Signage Renewal Program	14						14						14	14
Fencing Renewal Program	95						95						95	95
Footpath Renewal Program	875						875						875	875
Guardrail Renewal Program	40						40						40	40
Hard Court Renewal Program	121						121						121	121
Heavy Plant Replacement Program	2,350						2,350					2,350	2,350	2,350
I.T. Renewal Program	300						300						300	300
Irrigation Renewal Program	105						105						105	105
Kerb Renewal Program	95						95						95	95
Light Fleet Replacement Program	431						431						431	431
Lighting Renewal Program	50						50						50	50
Park Furniture Renewal Program	98						98						98	98
Playground Renewal Program	100						100						100	100
Sealed Road Renewal Program	2,500						2,500					2,500	2,500	2,500
Skate Park Renewal	50						50						50	50
Small Plant Replacement Program	85						85						85	85
Structures Renewal Program	80						80						80	80
Unsealed Road Renewal Program	2,500						2,500					2,500	2,500	2,500
Unsealed Shoulder Renewal Program	210						210						210	210
Water Sensitive Urban Design Renewal Program	205						205						205	205
Contingency Allocation														
Total Renewal	11,015				150		11,165						11,165	11,165
Torquay / Jan Juc DCP Projects														
Nil														
Contingency Allocation														
Total Torquay / Jan Juc DCP														
Waste Management Projects														
Torquay Transfer Station Development		1,800					1,800						1,800	1,800
Waste Renewal Program	192						192						192	192
Contingency Allocation	20	200					220						220	220
Total Waste Management	212	2,000					2,212						2,212	2,212
Discretionary Program														
Discretionary Capital Projects														
Discretionary Capital Projects			1,000	1,000			2,000						2,000	2,000
Business Cases														
Business Cases					500		500						500	500
Roads/Road Safety														
Roads to Recovery Projects	841	210					1,051	1,051					1,051	1,051
Contingency Allocation														
Total Discretionary Program	841	210	1,000	1,000	500		3,551	1,051					2,500	3,551
Growth and Compliance														
Disability Discrimination Act - Facility Improvements - Annual Implementation Plan					100		100						100	100
Contingency Allocation														
Total Growth and Compliance					100		100						100	100
Total New Capital Works	12,068	2,210	1,000	1,000	750		17,028	1,051					15,977	17,028

3.10 Operational Works Program Allocations

New Operational Allocations for the Year Ending 30 June 2022

Operational Program - New Allocations	Expenditure						Funding					
	Anglesea \$'000	Lorne \$'000	Torquay \$'000	Winchelsea \$'000	Shire Wide \$'000	Total Expenditure \$'000	External Funds			Council Cash		Total Funding \$'000
							Grants \$'000	Fees & Charges \$'000	Contrib's \$'000	Cash Reserve Funds \$'000	Direct Funded \$'000	
Operational Projects (Program Management Office Delivered)												
Auslan Sign Language Trial for Council Meetings and Events					9	9					9	9
Certificate 2 ESI Powerline Vegetation Control					28	28					28	28
Council Carbon Neutrality Program					185	185		132			53	185
Digital Visitor Information					62	62					62	62
Domestic Animal Management Plan 2021-25					13	13					13	13
Environmental Leadership					250	250					250	250
Environmental Management Plan for The Sands			90			90					90	90
Environmentally Sustainable Design Policy (CASBE)					8	8					8	8
EPA Act Change Implementation					45	45					45	45
Fire Hydrant Marker Renewal Program					30	30					30	30
Heritage Study Stage 3 Winchelsea District				44		44					44	44
Messmate Road Growth Area Planning				40		40					40	40
Moriac Planning Scheme Amendment / Panel Hearing				30		30					30	30
Waste Resource Recovery Strategy					67	67					67	67
Workforce Plan Development (LG Act 2020)					20	20					20	20
Contingency Allocation			10	7	33	50					50	50
Total Operational Projects (Program Management Office Delivered)			100	121	751	972		132			840	972
Operational Projects (Non Program Projects)												
Anglesea Arts Space	40					40		4			36	40
Business Improvement Officer (Business Case)					114	114					114	114
COVID Safe Personal Protective Equipment					25	25					25	25
Engage Youth Program					23	23	23					23
Enterprise Agreement Negotiation Project					50	50					50	50
FReeZA Youth Project					25	25	25					25
Health and Wellbeing Plan Year 1 Implementation					30	30					30	30
IT Applications Staffing					108	108					108	108
Municipal Emergency Management Program					240	240	240					240
Post COVID Workplace Transformation Project					66	66					66	66
Road Safety Officer					40	40					40	40
Contingency Allocation												
Total Operational Projects (Non Program Projects)	40				721	761	288	4			470	761
Total Operational Program	40		100	121	1,472	1,733	288	136			1,309	1,733
Carried Forward Operational Projects												
Carried Forward Operational Projects	1		30	133	492	657				657		657
Contingency Allocation	7		21	27	442	498				498		498
Total Carried Forward Operational Projects	8		51	160	935	1,155				1,155		1,155
Total Operational Works Program	48		151	281	2,407	2,888	288	136		1,155	1,309	2,888

New Recurrent Operational Allocations for the Year Ending 30 June 2022

New Recurrent Operational Expenditure	Expenditure						Funding				
	Anglesea \$'000	Lorne \$'000	Torquay \$'000	Winchelsea \$'000	Shire Wide \$'000	Total Expenditure \$'000	External Funds		Council Cash		Total Funding \$'000
							Grants \$'000	Fees & Charges \$'000	Cash Reserve Funds \$'000	Direct Funded \$'000	
<u>New Recurrent Operational Expenditure</u>											
Additional Waste Resource					106	106			106		106
Arts Support Officer Part-Time					47	47				47	47
Civil Maintenance Resources (Formerly Project)					42	42				42	42
Community Project Development Investigations					50	50				50	50
Customer Request Management Team Leader (Incremental Cost to Cover 12 Months)					47	47				47	47
Design of Future Road Upgrade Projects					40	40				40	40
Dial Before You Dig - Membership					15	15				15	15
Early Years Administration Support					35	35	30	5			35
Engaging with Traditional Owners					95	95				95	95
Engineering Services Administration Officer					32	32				32	32
Environment and Public Health Technical Officer					37	37				37	37
Environment Officer (Formerly Project)					36	36				36	36
Former Winchelsea Shire Hall Management Contribution				35		35				35	35
Freedom of Information Officer (Incremental Cost to Cover 9 Months)					34	34				34	34
Immunisation Services - COVID Impact					8	8				8	8
Increase in Tipping Fees for Council's Own Activities					47	47				47	47
Increased Allocation for Planning for Social Infrastructure					72	72				72	72
Information Management Growth - Licences					10	10				10	10
Insurance Premium Increases					96	96				96	96
Mosquito Management - Anglesea River					19	19	16			3	19
Open Space Maintenance Growth (Gifted Assets)					45	45				45	45
Road and Drainage Maintenance Growth (Gifted Assets)					90	90				90	90
Scan on Demand - Alternative Work Practice					25	25				25	25
Spendmapp Program Annual Subscription					18	18				18	18
Wurdi Baierr Stadium Operations (Full 12 Months Partially Offset by Revenue)			227			227		160		67	227
Total Recurrent Operational Expenditure			227	35	1,044	1,307	46	165	106	990	1,307

New Business Case Allocations for the Year Ending 30 June 2022

Description - New Funding	Expenditure		Funding		
	Shire Wide \$'000	Total Expenditure \$'000	Council Cash		Total Funding \$'000
			Cash Reserve Funds \$'000	Direct Funded \$'000	
<u>Business Cases</u>					
Business Improvement Officer	114	114		114	114
Solar & Energy Savings at Council Sites	375	375		375	375
Contingency Allocation	11	11		11	11
Total Business Cases	500	500		500	500

Multi Year Operational Works Program for the Four Years Ending 30 June 2025

Operational Works Program	2021-22	2022-23	2023-24	2024-25
	Budget \$'000	\$'000	Projections \$'000	\$'000
<u>Operational Projects (Program Management Office Delivered)</u>				
Auslan Sign Language Trial for Council Meetings and Events	9			
Certificate 2 ESI Powerline Vegetation Control	28			
Council Carbon Neutrality Program	185			
Digital Visitor Information	62			
Domestic Animal Management Plan 2021-25	13			
Environmental Leadership	250	250	250	250
Environmental Management Plan for The Sands	90			
Environmentally Sustainable Design Policy (CASBE)	8			
EPA Act Change Implementation	45			
Fire Hydrant Marker Renewal Program	30			
Heritage Study Stage 3 Winchelsea District	44			
Messmate Road Growth Area Planning	40			
Moriac Planning Scheme Amendment / Panel Hearing	30			
Waste Resource Recovery Strategy	67			
Workforce Plan Development (LG Act 2020)	20			
Unallocated Operational Projects - Compliance Costs		500	500	500
Contingency Allocation	50			
Total Operational Projects (Program Management Office Delivered)	972	750	750	750
<u>Operational Projects (Non Program Projects)</u>				
Anglesea Arts Space	40			
Business Improvement Officer (Business Case)	114			
Council Election Year				500
COVID Safe Personal Protective Equipment	25			
Engage Youth Program	23			
Enterprise Agreement Negotiation Project	50			
FReeZA Youth Project	25			
Health and Wellbeing Plan Year 1 Implementation	30			
IT Applications Staffing	108			
Municipal Emergency Management Program	240	240		
Post COVID Workplace Transformation Project	66			
Road Safety Officer	40			
Contingency Allocation				
Total Operational Projects (Non Program Projects)	761	240		500
Total Multi Year Operational Works Program	1,733	990	750	1,250

4. Notes to the Financial Statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and Charges

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

Rates and charges are an important source of revenue for Council. Planning for future rate increases has therefore been an important component of the Long Term Financial Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year and in 2021-22 the FGRS cap has been set at 1.5%. The cap applies to both general rates and the municipal charge and is calculated based on council's average rates and charges (see table 4.1.1(l)). Council limits rate revenue increases to comply with the Fair Go Rates System.

For 2021-22, Council has limited the municipal charge to 10% of total rates revenue. This is in line with recommendations from the State Government's Local Government Act review in 2018. Total rates and charges including the Municipal Charge will increase by 1.5% on average.

The Valuer-General reviews the value of every property in the municipality annually, and these property values are used to calculate individual property rates. This annual revaluation does not result in a net gain or loss of revenue to Council. Ratepayers may see rate increases that differ from the average 1.5% increase because of changes to their property value relative to that of other ratepayers' properties.

At the time of preparing Council's draft budget, preliminary 2021 valuations were not available at the time of preparing the draft budget and not all supplementary rate notices for 2020-21 have been processed. The final data in the adopted budget may differ from that which is disclosed below due to a change in the mix of differentials (types of property) once certified valuations and all supplementary rate notices for 2020-21 are processed. The average rate increase of 1.5% will still apply.

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

	2020-21	2021-22	Change	
	Forecast \$'000	Budget \$'000	\$'000	%
General Rates ¹	43,288	44,768	1,480	3.42%
Municipal Charge ¹	4,807	4,977	170	3.54%
Waste Management Charge	8,145	8,554	409	5.02%
New Supplementary Rates and Rate Adjustments	781	450	(331)	42.38%
Property Rates and Charges Rebate	(250)		250	
Interest on Rates and Charges		180	180	
Total rates and charges	56,771	58,930	2,159	3.80%

1. These items include annualised supplementary rates, which are not subject to the rate cap.

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

Type of Property	2020-21	2021-22	Change	
	cents/\$CIV	cents/\$CIV	\$	%
General rate land	0.20562	0.20872	0.0031	1.51%
Farm rate land	0.15422	0.15654	0.0023	1.50%
Commercial/Industrial rate land	0.39069	0.39658	0.0059	1.51%

The final rate in the dollar may vary to the draft budget when the final revaluation data is received from the Valuer-General.

4.1.1(c) The estimated total amount to be raised by general rates in relation to each type or class of land, compared with the previous financial year:

Type of Property	2020-21	2021-22	Change	
	\$	\$	\$	%
General rate land	37,624,844	38,976,652	1,351,808	3.59%
Farm rate land	2,097,181	2,107,707	10,526	0.50%
Commercial/Industrial rate land	3,565,726	3,683,566	117,840	3.30%
Total amount to be raised by general rates	43,287,752	44,767,925	1,480,173	3.42%

4.1.1(d) The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year:

Type of Property	2020-21	2021-22	Change	
			\$	%
General rate land	20,837	21,296	459	2.20%
Farm rate land	964	954	(10)	1.04%
Commercial/Industrial rate land	1,135	1,160	25	2.20%
Total number of assessments	22,936	23,410	474	2.07%

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

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

Type of Property	2020-21	2021-22	Change	
	\$	\$	\$	%
General rate land	18,298,241,500	18,674,133,810	375,892,310	2.05%
Farm rate land	1,359,863,500	1,346,433,500	(13,430,000)	(0.99%)
Commercial/Industrial rate land	912,674,000	928,833,000	16,159,000	1.77%
Total Value	20,570,779,000	20,949,400,310	378,621,310	1.84%

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

	Per Rateable Property 2020-21 \$	Per Rateable Property 2021-22 \$	Change	
			\$	%
Municipal Charge	212	215	3	1.4%

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

	2020-21 \$	2021-22 \$	Change	
			\$	%
Municipal Charge	4,807,312	4,977,465	170,153	3.54%

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

	2020-21 \$	2021-22 \$	Change	
			\$	%
Urban Garbage (all residential tenements)	427	433	6	1.41%
Rural Garbage (optional)	354	359	5	1.41%

4.1.1(j) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year:

	2020-21 \$	2021-22 \$	Change	
			\$	%
Urban Garbage (all residential tenements)	7,540,115	7,930,789	390,674	5.18%
Rural Garbage (optional)	604,925	623,500	18,575	3.07%
Total	8,145,040	8,554,289	409,249	5.02%

These figures include supplementary waste charges from new properties.

4.1.1(k) The estimated total amount to be raised by all rates and charges compared with the previous financial year:

	2020-21 \$	2021-22 \$	Change	
			\$	%
General Rates Revenue	43,287,752	44,767,925	1,480,173	3.42%
Municipal Charge	4,807,312	4,977,465	170,153	3.54%
Kerbside Collection and Recycling	8,145,040	8,554,289	409,249	5.02%
Total	56,240,104	58,299,679	2,059,575	3.66%

4.1.1(l) Fair Go Rates System Compliance

Surf Coast Shire Council is fully compliant with the State Government's Fair Go Rates System.

	2020-21 Budget	2021-22 Budget
Forecast Annualised Rate Revenue	\$ 47,153,528	\$ 49,011,093
Forecast Number of Assessments	22,936	23,410
Forecast Base Average Rate per Assessment	\$ 2,055.87	\$ 2,093.60
Maximum Rate Increase (set by the State Governm	2.00%	1.50%
Capped Average Rate	\$ 2,096.99	\$ 2,125.00
Maximum General Rates and Municipal Charges R	\$ 48,096,598	\$ 49,746,260
Budgeted General Rates and Municipal Charges R	\$ 48,095,064	\$ 49,745,390

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

There are no known significant changes which may affect the estimated amounts to be raised by rates. However, the total amount to be raised by rates and charges may be influenced by:

- Supplementary valuations for new properties or subdivisions (2021-22: estimated \$450 thousand)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

The rate and amount of rates payable in relation to land in each category of differential are:

- A general rate of 100% (0.20872 cents in the dollar of CIV) for all rateable residential properties.
- A farm rate of 75% (0.15654 cents in the dollar of CIV) for all rateable farm properties.
- A commercial/industrial rate of 190% (0.39658 cents in the dollar of CIV) for all rateable business properties.

Each differential rate will be determined by multiplying the Capital Improved Value of rateable land (categorised by the characteristics described below) by the relevant cents in the dollar indicated above. Council believes each differential rate will contribute to the equitable and efficient carrying out of council functions. Details of the objectives of each differential rate, the types of classes of land that are subject to each differential rate and the uses of each differential rate are set out below.

General Rate land

General land is any rateable land which does not have the characteristics of Farm Rate land and Commercial/Industrial Rate land.

The objectives of this differential rate are to ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations, and to ensure that the differential rate in the dollar declared for defined general rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Farm Rate Land

Farm Rate is any land, which is:

- 2 or more hectares in area;
- Used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities; and
- Used by a business that:
 - Has a significant and substantial commercial purpose of character;
 - Seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
 - Is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

The objectives of this differential rate are to ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Farm Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services with considerations to maintain agriculture as a major industry in the municipal district, and to facilitate the longevity of the farm sector and achieve a balance between providing for growth and retaining the important agricultural economic base.

Commercial/Industrial Rate Land

Commercial/Industrial Rate is any land, which is:

- Used primarily for the carrying out the manufacture or production of, or trade in goods or services (including tourist facilities and in the case of a business providing accommodation for tourists, is prescribed accommodation under the Public Health and Wellbeing Act (Vic) 2008; or
- An unoccupied building erected which is zoned Commercial or Industrial under the Surf Coast Shire Planning Scheme; or
- Unoccupied land which is zoned Commercial or Industrial under the Surf Coast Shire Planning Scheme

The objectives of this differential are to ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Commercial/Industrial Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

The commercial businesses of Surf Coast Shire benefit from ongoing significant investment by Council in services and infrastructure. Council also notes the tax deductibility of Council rates for commercial properties which is not available to the residential sector, and also the income generating capability of commercial based properties.

The Commercial differential rate is applied to promote the economic development objectives for the Surf Coast Shire as outlined in the Council Plan. These objectives include an ongoing significant investment to create a vibrant economy and includes the maintenance and improvement of tourism infrastructure. Construction and maintenance of public infrastructure, development and provision of health and community services and the general provision of support services and promotion of business in Surf Coast Shire.

The level of funding applied to the above objectives is a 90% loading levied on Commercial/Industrial properties, which is additional to the amount that would have been raised if there were no differential applied. The remaining balance of the funds (i.e. the amount equivalent to the General Rate) is to be applied to the provision of general council services.

Municipal Charge

The municipal charge is declared for the purpose of covering some of the administrative costs of Council. The municipal charge is declared in respect of all rateable land within the municipality district in respect of which a municipal charge may be levied.

Service Charges

An annual service charge is declared for the collection and disposal of waste (garbage), and the kerbside collection on processing of recyclable materials. This charge is not subject to the rate cap, the increase for the budget year has been set at a 1.4% for both urban and rural garbage collection.

The objectives of the annual service charge (refuse collection and disposal) are:

- To recover the contract cost of provision of the refuse collection service;
- To recover the cost of disposal of collected refuse in Council's waste disposal sites; and
- To recover the cost of collection of refuse from:
 - Residential premises within the township areas, in accordance with the Waste Collection Contract and Waste Collection Maps;
 - Residential premises in the rural collection area (optional); and
 - Commercial premises within the township areas (optional) subject to approval by Council's Environmental Health Services department.

The criteria for the annual service charge are:

- An urban garbage charge per service for all residential tenements and each commercial tenement (optional) where approval has been given by the environmental health services department, in respect of which a garbage collection is made in the urban townships; and
- A rural garbage charge per service for each residential tenement collection made in the rural collection area (optional) within the municipality.

4.1.2 Statutory fees and charges

	2020-21	2021-22	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Building Compliance	284	272	(12)	4.2%
Infringements and Costs	639	641	2	0.3%
Land information Certificates	45	50	5	11.1%
Other Statutory Fees and Fines	88	91	3	3.9%
Subdivision Supervision, Certification and Plan Checking	163	277	114	70.2%
Town Planning Fees	708	708		0.1%
Total Statutory Fees and Charges	1,927	2,041	114	5.9%

Statutory fees and charges relate mainly to fees and fines levied in accordance with legislation and include fees for planning certificates, subdivision certificates, building certificates and local law infringements. Revenue from statutory fees and charges are budgeted to increase by 5.9% or \$0.11 million compared to 2020-21. Subdivision Supervision, Certification and Plan Checking are budgeted to increase by \$0.11 million mainly due to timing of subdivision activity.

4.1.3 User charges

	2020-21	2021-22	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Aged Services	55	24	(31)	57.08%
Animal Control	432	441	9	2.00%
Child Care/Childrens Programs	323	530	207	63.9%
Gravel Pit Fees	180	182	2	0.88%
Health Services	5	17	12	240.76%
Lease Rentals	48	71	23	48.8%
Leisure Centre and Recreation	333	1,003	670	201.3%
Other Fees	60	114	54	91.1%
Registration and Other Permits	372	701	330	88.7%
Royalties	719	725	6	0.9%
Waste Management Services	2,816	3,399	583	20.7%
Total User Charges	5,343	7,207	1,864	34.9%

User charges relate mainly to the recovery of service delivery costs through the charging of fees for Council services. Individual user charges have generally increased around 1.5% in the 2021-22 budget. The overall revenue from user charges is budgeted to increase by 34.9% or \$1.86 million compared to 2020-21. This is mainly driven by increases in waste services gate fees to cover the Environment Protection Authority Victoria's levy increase and to contribute towards Council's carbon neutrality project. Leisure Centre and Recreation charges have increased by \$0.67 million due to expected increased patronage of sports programs, museums, facilities and the full twelve months of fees for the new Wurdi Baierr Stadium. Registration and Other Permits have increased by \$0.33 million due to COVID-19 waivers of health and food registration fees and Footpath and A-Frame Permits in 2020-21. Child care/children's programs are budgeted to increase by \$0.21 million with the reducing government grant assistance in relation to COVID-19 for kindergartens and increased enrolments.

4.1.4 Grants operating and capital

Operating and capital government grants include all monies received from Victorian and Commonwealth Government sources for the purposes of funding the delivery of Council's services and projects. Total operating grants are budgeted to decrease by \$1.72 million for 2021-22. The main drivers of this are the government COVID-19 support packages in 2020-21 coming to an end, including Working for Victoria \$0.49 million, the Local Council Outdoor Eating and Entertainment \$0.25 million and kindergarten support. The finalisation of positive ageing services transitioning to other service providers during 2020-21 has reduced recurrent funding by \$0.29 million. Once-off operational funding in 2020-21 such as Local Operational Response Plans and the Women Building Surveyor Program are effecting the decrease in operational grants. Half of the 2022-23 Grants Commission allocation is budgeted to be received in the 2021-22 year and half of the 2021-22 allocation is budgeted to be received in the 2020-21 year in line with the current Commonwealth Government payment practices. The non-recurrent grants reduction in 2021-22 is a reflection of Council not budgeting for grants or corresponding project budgets until the grant is confirmed with a signed grant agreement.

	2020-21	2021-22	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Commonwealth funded grants	15,971	8,545	(7,425)	(46.5%)
State funded grants	6,377	3,758	(2,620)	41.1%
Total Grants	22,348	12,303	(10,045)	44.9%

Operating Grants	2020-21	2021-22	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Recurrent - Commonwealth Government				
Aged Care	285	-	(285)	100.0%
Grants Commission	4,615	4,615	-	-
Health Services	3	3	-	-
Occasional Care	61	90	29	48.0%
Transport	36	36	-	-
Recurrent - State Government				
Aged Care	179	174	(5)	2.6%
Community Emergency Management	240	240	-	-
Early Years	88	33	(55)	62.9%
Environment	26	-	(26)	
Health Services	42	28	(14)	32.3%
Kindergartens	1,477	1,674	197	13.4%
Maternal and Child Health Services	345	355	10	2.9%
School Crossing	60	60	-	-
Senior Citizens	2	2	-	-
Youth Services	48	48	(1)	1.0%
Total Recurrent Operating Grants	7,508	7,359	(149)	2.0%

Operating Grants	2020-21	2021-22	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Non-Recurrent - Commonwealth Government				
Recreation and Open Space	10	-	(10)	100.0%
Non-Recurrent - State Government				
Community Emergency Management	140	-	(140)	100.0%
Corporate	75	-	(75)	100.0%
Economic Development and Tourism	270	-	(270)	100.0%
Health and Well Being	96	-	(96)	100.0%
ICT Rural Infrastructure Program	40	-	(40)	100.0%
Kindergartens	719	443	(276)	38.4%
Recreation and Open Space	18	-	(18)	100.0%
Waste	151	-	(151)	100.0%
Working For Victoria	491	-	(491)	100.0%
Total Non-Recurrent Operating Grants	2,010	443	(1,568)	78.0%
Total Operating Grants	9,518	7,802	(1,717)	18.0%

Capital Grants	2020-21	2021-22	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Recurrent - Commonwealth Government				
Roads to Recovery Program	1,051	1,051	-	-
Total Recurrent Capital Grants	1,051	1,051	-	-
Non-Recurrent - Commonwealth Government				
Fixing Country Roads	58	-	(58)	100.0%
ICT Rural Infrastructure Program	60	-	(60)	100.0%
Buildings	871	2,750	1,879	215.7%
Infrastructure	2,182	-	(2,182)	100.0%
Recreation and Open Space	721	-	(721)	100.0%
Roads to Recovery Program	5,904	-	(5,904)	100.0%
Waste	113	-	(113)	100.0%
Non-Recurrent - State Government				
Kindergartens	49	-	(49)	100.0%
Recreation and Open Space	1,820	700	(1,120)	61.5%
Total Non-Recurrent Capital Grants	11,778	3,450	(8,328)	70.7%
Total Capital Grants	12,829	4,501	(8,328)	64.9%

4.1.5 Contributions monetary

	2020-21	2021-22	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Developer Contributions	1,220	1,430	209	17.1%
Family Day Care	246	256	10	4.1%
Fleet Contributions	199	232	33	16.7%
Pensioner Rate Concession	482	489	7	1.5%
Project Contributions	256	29	(227)	88.7%
Recoupments - Statutory	71	101	30	42.1%
Positive Ageing	5	-	(5)	100.0%
State Revenue Office (Fire Service Levy)	53	54	1	1.9%
Sundry	61	68	7	10.7%
Total Monetary Contributions	2,593	2,658	65	2.5%

Contributions relate to recoupment of expenditures, community contributions to capital works, and monies paid by developers in relation to new subdivision works. Contributions are budgeted to increase by 2.5% or \$0.07 million compared to 2020-21. Developer contributions are budgeted to increase by \$0.21 million due to the rate of growth of residential development, and project contributions are budgeted to decrease by \$0.23 million due to the changing nature of the capital program.

4.1.6 Contributions non-monetary

Non-monetary contributions relate to new subdivision works being handed over to Council from developers (granted assets) and volunteer employees. Non-monetary contributions are budgeted to increase by 82.4% or \$5.15 million to \$11.40 million compared to 2020-21 in line with assets expected to be handed to Council from developers and the \$0.42 million increase in volunteers with the addition of kindergarten volunteers and volunteering returning to a COVID normal levels. Granted assets budgeted to be handed over in 2021-22 include parts of Quay 2, the Dunes stage 15, Westcoast Business Park stages 4b, 4c and 4d, Highlander Estate, Stretton Estate stages 6 and 7, Strathmore Drive stage 1, Main Street Winchelsea and 135 -235 Austin Streets Winchelsea stages 1-4.

4.1.7 Net (gain)/loss on disposal of property infrastructure, plant and equipment

	2020-21	2021-22	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Proceeds From Sale Plant and Equipment	709	451	(258)	36.4%
Proceeds From Sale Land and Buildings	382	-	(382)	100.0%
Written Down Value Plant and Equipment	(370)	(215)	155	41.8%
Written Down Value Land and Buildings	(290)	-	290	100.0%
Total Net Loss on Disposal	431	236	(196)	45.3%

The net gain on disposal of property infrastructure, plant and equipment relates to sale of assets. The net gain on disposal of property infrastructure, plant and equipment is budgeted to decrease by \$0.20 million. The 2020-21 forecast includes the sale of 53 Hesse Street Winchelsea and disposals of fleet vehicles some of which were delayed from the 2019-20 year; the 2021-22 budget includes disposals of fleet vehicles only.

4.1.8 Other income

Other income mainly relates to interest on investments which are budgeted to decrease by 2.4% or \$0.01 million compared to 2020-21. With the current economic climate interest on investments has been calculated at a budgeted rate of 0.75%.

4.1.9 Employee costs

	2020-21	2021-22	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and Salaries	29,251	29,838	587	2.01%
Superannuation	2,902	3,172	270	9.32%
WorkCover	439	576	136	31.04%
Casual Staff	436	477	40	9.23%
Training	173	337	164	94.47%
Volunteer Employees	57	481	424	750.07%
Other	211	318	106	50.25%
Fringe Benefits Tax	145	138	(7)	5.09%
Total Employee Costs	33,615	35,336	1,721	5.1%

Employee benefits include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation and workers compensation insurance. Employee costs in the Comprehensive Income Statement do not include capitalised labour costs. Employee costs are budgeted to increase by 5.1% or \$1.72 million compared to 2020-21.

This net increase comprises both increases and decreases in employee costs which are summarised below:

Material items decreasing Council's employee costs include:

- The Positive Ageing service transition reduces Council employee costs by \$0.24 million, along with other organisation restructure costs \$0.55 million
- Reduced allowances relating to staff reimbursement for using their own private vehicles for Council activities as we move into COVID normal operations \$0.1 million

Material items increasing Council's employee costs include:

- Annual wage indexation as per the Surf Coast Shire Enterprise Agreement 2019-22 (2.25%) and position level increments \$0.76 million
- New recurrent employees \$0.54 million
- New operational project employees which vary with forecast \$0.42 million
- Increase enrolments at kindergarten services required additional teachers and educators to meet legislated ratios of children to supervisors \$0.21 million. Increased revenue generated from the additional enrolments covers this additional employee expenditure
- New Early Education Employees Agreement 2020 \$0.04 million
- Increased volunteer hours anticipated \$0.42 million (non-cash item) following the reduced volunteer hours in the forecast due to COVID restrictions and closed facilities and with the addition of kindergarten volunteers.
- Casual expenditure returning to pre COVID levels \$0.04 million
- Increase in the Superannuation Guarantee of 0.5%

- Employee learning and development returning to pre-COVID levels \$0.16 million, which was reduced in the forecast due to working arrangements during COVID
- WorkCover rate increase

4.1.10 Materials and services

	2020-21	2021-22	Change	
	Forecast	Budget	\$'000	%
Consultants	542	523	(19)	3.5%
Contract Payments	7,823	9,355	1,532	19.6%
Expensed Capital Works	1,728	1,434	(295)	17.0%
Fuel	576	634	57	9.9%
General Maintenance	665	695	29	4.4%
Grants, Contributions and Sponsorship	1,050	1,239	189	18.0%
Information Technology	1,158	1,196	38	3.3%
Insurances	805	926	121	15.1%
Legal Costs	407	366	(41)	10.1%
Materials	1,316	1,429	113	8.6%
Office Administration	955	1,038	82	8.6%
Operating Projects	6,145	1,967	(4,177)	68.0%
Other Sundry	134	204	70	52.0%
Royalties	1,080	2,311	1,231	113.9%
Sub-Contractors	3,754	3,827	73	1.9%
Utilities	1,218	1,379	161	13.2%
Total Materials and Services	29,358	28,523	(835)	2.8%

Materials and services include the purchase of consumables, payments to contractors for the provision of services, utility costs and expensed capital works. Materials and services are budgeted to decrease by 2.8% or \$0.84 million compared to 2020-21.

Expensed capital works are budgeted to decrease by \$0.30 million to \$1.43 million compared to 2020-21. Expensed capital works are works associated with Council assets and major projects that do not meet the definition of asset expenditure under Australian Accounting Standards. Materials and services expenditure for operating projects is budgeted to decrease by \$4.18 million to \$1.97 million due to the completion of waste service upgrades in 2020-21. Excluding the expensed capital works and operational projects, the underlying materials and services expenditure has increased by 16.9% or \$3.64 million. This is mainly driven by waste collection and disposal costs, which have increased by \$2.16 million due to the expanded kerbside collection service operating for the full year and Environmental Protection Authority levy increases. Operations that ceased or operated at reduced capacity in 2020-21 are budgeted for in 2021-22 at COVID normal capacity such as visitor information centres, events, facilities operations etc. New recurrent activities are budgeted for at \$0.76 million.

4.1.11 Depreciation

	2020-21	2021-22	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000		
Infrastructure	10,707	11,393	686	6.4%
Plant and Equipment	1,661	1,976	314	18.9%
Property	3,383	3,967	584	17.3%
Waste	834	991	157	18.8%
Total Depreciation	16,586	18,327	1,740	10.5%

Depreciation measures the allocation of the value of an asset over its useful life for Council's property, plant and equipment (including infrastructure assets such as roads and drains) as a result of delivering services to the community. The increase of \$1.74 million or 10.5% is due mainly to the completion of the 2021-22 capital works program, granted assets and the full year effect of depreciation on the 2020-21 capital program. Refer to section 4.5 notes on Statement of Capital Works for a more detailed analysis of Council's capital works program for the 2021-22 year.

4.1.12 Amortisation

	2020-21	2021-22	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000		
Intangible Assets - Landfill	5,639	5,639	-	-
Right of Use Assets - Leases	526	379	(147)	28.0%
Total Amortisation	6,165	6,018	(147)	2.4%

Amortisation measures the allocation of an intangible asset over its useful life for the landfill air space and leases (right of use assets). Amortisation of the Anglesea Landfill air space has been budgeted over the life of the asset at an even consumption. The landfill is expected to reach capacity by the end of 2025-26. Amortisation of right of use assets is expected to decrease by \$0.15 million or 28% compared to 2020-21 due to an expired lease being replaced by an annual agreement.

4.1.13 Bad and doubtful debts

Bad and doubtful debts are budgeted to increase by \$0.02 million compared to 2020-21 as issuing of infringements is expected to increase.

4.1.14 Borrowing costs

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The decrease of \$0.05 million or 10.9% compared to the 2020-21 relates to ongoing repayments reducing balance of existing loans.

4.1.15 Finance costs leases

Finance costs leases relates to the interest component of lease payments. Finance costs leases are budgeted to move slightly in line with lease schedules.

4.1.16 Other expenses

	2020-21	2021-22	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Asset Write Offs	2,015	3,579	1,564	77.7%
Councillors' Allowances	299	331	32	10.6%
Auditors' Remuneration - Internal Audit	122	124	2	1.3%
Auditors' Remuneration - VAGO	49	49	1	1.5%
Lease Rentals	340	345	5	(1.4%)
Total Other Expenses	2,825	4,428	1,603	56.8%

Asset write offs relate to assets written off as part of the renewal program. Asset write offs are budgeted to increase by \$1.60 million in the 2021-22 financial year. Councillors' Allowances are budgeted to increase by \$0.03 million or 10.6% due to 2020-21 election year having a period of no councillor payments; the 2021-22 year includes a higher rate for the deputy mayor and budgeting for the 0.5% Superannuation Guarantee increase.

4.1.17 Net asset revaluation increment

Revaluation movements are budgeted at an assumed 3.0% increase. Asset classes due to be revalued in 2021-2022 are drainage and sewerage; and buildings.

4.2 Balance Sheet

4.2.1 Current Assets

Cash and cash equivalents include cash held in the bank, petty cash and investments with short term maturities of three months or less. Other financial assets include investments with maturities greater than three months. The balance of cash and cash equivalents are budgeted to decrease by \$4.6 million to \$5.0 million in 2021-22. The decrease is attributable to the net cash provided from operating activities being lower than the payments for capital assets and financing costs.

4.2.2 Non-Current Assets

Property, infrastructure, plant and equipment is the largest component of Council's balance sheet and represents the value of all the land, buildings, roads, drainage, recreation facilities and plant and equipment assets owned by Council. The increase of \$22.9 million in this balance is attributable to the total capital works program, excluding expensed capital works \$26.8 million, granted assets \$10.9 million, cyclical revaluation of assets \$7.3 million, less depreciation of assets \$18.3 million, asset write-offs \$3.6 million, and written down value of assets disposed \$0.2 million.

4.2.3 Interest Bearing Liabilities

Interest bearing liabilities are broken up into current and non-current categories on the balance sheet. The current component represents the amount to be repaid in the following year. After loan repayments of \$2.1 million, total debt will reduce to \$16.9 million as at 30 June 2022.

Borrowing levels are within the local government prudential guidelines that set limits for working capital, levels of debt and debt commitment costs compared to levels of rate revenue and assets (see financial performance indicators in section 5).

After taking into account Council's expected Accumulated Unallocated Cash Surplus as at 30 June 2022, Council's net debt level will be \$14.3 million. New debt contracts are only entered into after carefully considering Council's available cash position.

The following table sets out principal and interest payments based on the forecast financial position of Council as at 30 June 2021. In 2023-24 new borrowings of \$4.8 million are budgeted to be used as part of the funding strategy for the construction of the Surf Coast Aquatic and Health Centre.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2020-21	-	2,149	417	19,021
2021-22	-	2,150	371	16,871
2022-23	-	2,160	326	14,711
2023-24	4,750	2,171	281	17,289
2024-25	-	2,322	351	14,968

The following table shows information on borrowings specifically required by the Local Government (Planning and Reporting) Regulations 2020.

	2020-21 \$'000	2021-22 \$'000
Total amount borrowed as at 30 June of the prior year	21,170	19,021
Total amount to be borrowed	-	-
Less total amount projected to be redeemed	2,149	2,150
Total amount proposed to be borrowed as at 30 June	19,021	16,871

4.2.4 Current Liabilities

Current liabilities are budgeted to increase in 2021-22 by \$3.1 million. This movement is mainly attributable to the provisions movement of \$3.0 million with the transfer from the non-current landfill rehabilitation provision for works to be delivered in 2022-23. Provisions also include accrued long service leave and annual leave for employees as well as future landfill rehabilitation. Interest bearing liabilities represent borrowings to be redeemed in the following year and will increase by \$0.01 million in line with Council's borrowings portfolio.

4.2.5 Non-Current Liabilities

The decrease of \$5.1 million in 2020-21 is due to the transfer to current liabilities of \$3.0 million for landfill rehabilitation works and \$2.2 million for loan repayments due.

4.3 Statement of Changes in Equity

The Statement of Changes in Equity shows the opening balance of equity, the movements and the closing balance. The movements are the surplus for the year and the net asset revaluation.

4.3.1 Total Equity

Total equity always equals net assets and is made up of the following components:

- Accumulated surplus, which is the value of all net assets less Reserves that have accumulated over time.
- Asset revaluation reserve, which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves, which are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which Council has committed. These amounts are separated from the Accumulated Unallocated Cash Reserve which is not being held for a specific purpose.

4.3.2 Reserve Transfers

During the 2021-22 year a net amount of \$9.6 million is to be transferred from other reserves. This is a transfer between equity balances only and does not impact the total balance of equity. The increase in the asset revaluation reserve of \$7.3 million reflects the anticipated increase in value of Council assets in the 2021-22 year. The following table outlines the proposed movements through the cash reserves during 2021-22. The carried forward amounts for capital works and operational projects reflect funds that will be cash backed at the end of the year, the carried forward capital works closing balance is net of \$3.5 million grant funding budgeted to be received in 2022-23 for Stribling Reserve Pavilions Redevelopment (\$2.8 million) and the Grant Pavilion Extension (\$0.7 Million).

Reserve	Opening Balance \$'000 01-07-2021	Transfer To Reserve \$'000	Transfer From Reserve \$'000	Closing Balance \$'000 30-06-2022
Accumulated Unallocated Cash	3,189	51	635	2,604
Adopted Strategy Implementation	5,277	-	-	5,277
Aireys Inlet Units	319	7	-	326
Asset Renewal	2,511	8,724	8,930	2,306
Carried Forward Capital Works	17,513	8,065	17,513	8,065
Carried Forward Operational Projects	1,155	-	1,155	-
Defined Benefits Superannuation	1,174	50	-	1,224
Developer Contributions	445	42	-	487
Gherang Gravel Pits	2,469	-	1,000	1,469
Main Drainage	210	-	-	210
Open Space	2,253	-	150	2,103
Torquay Jan Juc DCP Contributions	3,905	3,564	1,059	6,409
Trust and Deposits	8,020	316	-	8,336
Waste	8,663	820	1,429	8,055
Winchelsea Infrastructure Plan Allocation	1,089	593	-	1,682
Totals:	58,191	22,232	31,870	48,552

4.4 Statement of Changes in Cash Flows

		2020-21 Forecast \$'000	2021-22 Budget \$'000	Variance Fav/(Unfav) \$'000
	NOTES			
Cash flow from operating activities				
Rates and charges		57,618	58,918	1,300
Statutory fees and fines		2,036	1,991	(45)
User charges		5,532	7,456	1,925
Grants - operating		9,854	8,077	(1,777)
Grants - capital		12,830	4,521	(8,310)
Contributions - monetary		2,593	2,658	65
Interest received		439	450	11
Trust funds and deposits taken/(repaid)		(1,478)	316	1,794
Net GST refund/payment		5,386	4,993	(393)
Employee costs		(33,313)	(34,597)	(1,284)
Materials and Services		(36,191)	(35,311)	880
Net cash provided from operating activities	4.4.1	25,305	19,471	(5,834)
Cash Flows from investing activities				
Proceeds from sale of property, plant & equipment		878	664	(214)
Payments for property, plant, equipment & infrastructure assets		(30,163)	(26,820)	3,343
Cash flows from investments		16,546	5,000	(11,546)
Net cash used in investing activities	4.4.2	(12,740)	(21,155)	(8,416)
Cash flows from financing activities				
Finance costs		(418)	(372)	45
Repayment of lease liabilities		(573)	(408)	165
Interest paid - lease liabilities		(22)	(24)	(2)
Repayment of borrowings		(2,149)	(2,150)	(1)
Net cash provided from financing activities	4.4.3	(3,162)	(2,954)	208
Net increase/(decrease) in cash & cash equivalents held		9,403	(4,638)	(14,041)
Cash & cash equivalents at the beginning of the period		220	9,623	9,403
Cash & cash equivalents at the end of the period		9,623	4,985	(4,638)
Investments (current and non-current financial assets)		50,000	45,000	(5,000)
Total cash & investments at the end of the period	4.4.4	59,623	49,985	(9,638)

4.4.1 Net Cash Provided from Operating Activities

The decrease in net cash provided from operating activities of \$5.8 million is due to a combination of factors. The unfavourable movement of capital grants of \$8.3 million reflects the changing nature of the capital program and the fact that grants are only budgeted for once funding agreements are signed. The unfavourable movement of operating grants is mainly due to reduced COVID-19 funding in 2021-22. These movements are partially offset by favourable movements in user charges increase of \$1.9 million, trust funds of \$1.8 million in line with expected repayments of deposits held in 2020-21 and rates and charges of \$1.3 million (the 2020-21 forecast budgets for \$0.8 million to be collected from the 2019-20 balance).

The net cash provided from operating activities does not equal the income statement surplus for the year as the expected revenues and expenses of Council includes non-cash items that are not included in the Cash Flow Statement and due to the timing of receipts and payments. The budgeted income statement surplus result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

	2020-21 Forecast \$'000	2021-22 Budget \$'000	Variance \$'000
Surplus for the Year	7,038	2,098	(4,940)
Add Depreciation and Amortisation	22,751	24,344	1,593
Less Granted Assets	(6,251)	(11,401)	(5,150)
Add Volunteer Employees	57	481	424
Add Debt Servicing	417	371	(45)
Add Lease Interest	22	24	2
Add Net Loss/(Gain) on Disposal of Property Infrastructure, Plant and Equipment	(431)	(236)	196
Add Asset Write Offs	2,015	3,579	1,564
Add Net Movement in Current Assets and Liabilities	(312)	211	523
Cash Flows Available from Operating Activities	25,305	19,471	(5,834)

4.4.2 Cash Flows from Investing Activities

The budgeted unfavourable movement in cash from investing activities of \$8.4 million compared to the forecast predominately relates to a movement of cash from investment activities of \$11.5 million partially offset by a favourable movement in the capital program of \$3.3 million. The cash movement from investment activities relates to transfers between financial assets (long term investments) and cash and cash equivalents (short term investments), it does not affect the overall balance of Council's total cash and investments.

Refer to the notes to the statement of capital works for a more detailed analysis of the capital works program.

4.4.3 Cash Flows from Financing Activities

The favourable movement cash flows from financing activities of \$0.2 million relates to the decreasing cost of debt with the annual debt redemption and reduced lease liabilities with an expired lease converting to an annual contract.

4.4.4 Total Cash and Investments

Total cash and investments (including current and non-current financial assets) are budgeted to decrease by \$9.6 million to \$50.0 million.

Much of Council's cash and cash equivalents are held for specific purposes, and as such are not available to fund Council's operations. The following table shows the cash and cash equivalents as at 30 June 2022 which have been set aside for specific purposes in the future:

	2020-21 Forecast \$'000	2021-22 Budget \$'000
Accumulated Unallocated Cash	3,189	2,604
Adopted Strategy Implementation	5,277	5,277
Aireys Inlet Units	319	326
Asset Renewal	2,511	2,306
Carried Forward Capital Works	17,513	8,065
Carried Forward Operational Projects	1,155	-
Defined Benefits Superannuation	1,174	1,224
Developer Contributions	445	487
Gherang Gravel Pits	2,469	1,469
Main Drainage	210	210
Open Space	2,253	2,103
Torquay Jan Juc DCP Contributions	3,905	6,409
Trust and Deposits	8,020	8,336
Waste	8,663	8,055
Winchelsea Infrastructure Plan Allocation	1,089	1,682
Total Reserves	58,191	48,552
Reserve Based Debtors and Project Creditors	1,432	1,432
Total Cash and Investments	59,623	49,985

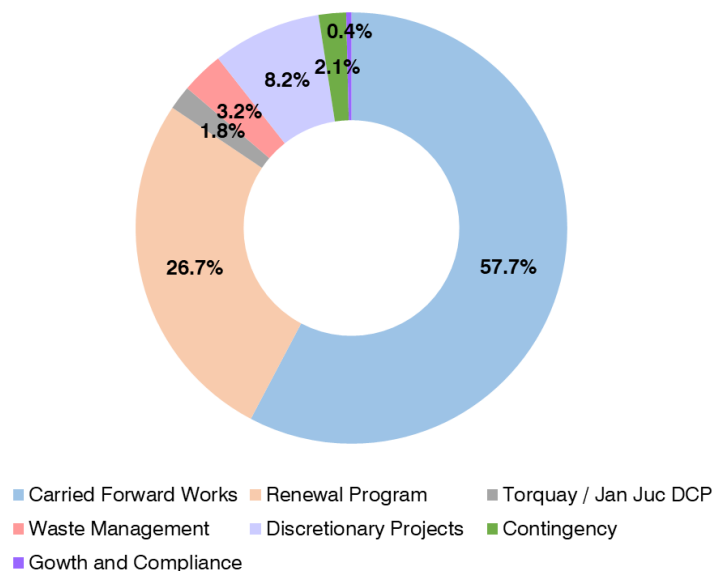
4.5 Statement of Capital Works

This section provides a summary of the planned capital expenditure and funding for the 2021-22 year.

	NOTES	2021-22 Budget Allocation \$'000	2021-22 Budget Spend \$'000
Carried Forward Capital Works			
Buildings		50	50
Corporate Projects		380	380
Digital Transformation		2,047	2,047
Discretionary Capital Project		5,669	3,669
Drainage		17	17
Pathways		43	43
Recreation and Open Space		417	417
Renewal Program		3,566	3,566
Roads / Road Safety		120	120
Torquay / Jan Juc DCP		3,241	1,241
Waste Management		2,169	2,169
Landfill Provision		25	25
Contingency		3,219	-
Total Carried Forward Works	4.5.2	20,964	13,745
New Works			
Renewal Program	4.5.3	9,697	9,617
Torquay / Jan Juc DCP	4.5.4	656	636
Waste Management	4.5.5	1,151	1,151
Buildings	4.5.6	93	93
Business Cases	4.5.7	375	375
Corporate Projects	4.5.8	6	6
Drainage	4.5.9	138	138
Pathways	4.5.10	188	188
Environment	4.5.11	67	67
Other Assets	4.5.12	100	100
Recreation and Open Space	4.5.13	1,629	1,629
Roads / Road Safety	4.5.14	367	367
Growth and Compliance	4.5.15	143	143
Contingency	4.5.16	746	-
Total New Capital Works	4.5.1	15,355	14,509
Total Capital Works		36,319	28,254
Represented by			
New Asset Expenditure		8,624	5,243
Asset Renewal Expenditure		12,367	11,246
Asset Expansion Expenditure		1,957	1,757
Asset Upgrade Expenditure		11,625	8,549
		34,573	26,795
Expensed Capital Works		1,718	1,434
Landfill Provision Works		28	25
Total Capital Works		36,319	28,254

4.5.1 Capital Works Spend and Allocation

2021-22 Capital Program Allocation by Category



Following the 2020-21 forecast spend on capital works of \$31.89 million, the 2021-22 budget spends \$28.25 million on capital works. Of the 2021-22 capital works spend, \$13.75 million relates to existing projects being carried forward from 2020-21, and \$14.51 million relates to new capital works spend.

The variance in allocation and spend timing on projects varies due to project implementation and cash flow timing. Importantly, allocated project funds are retained on the project budget until spent or formally reallocated by Council. The variance between the 2021-22 new capital works allocation and spend of \$0.85 million relates mainly to capital program contingency of \$0.75 million, which is not budgeted to be spent.

	2020-21 Forecast \$'000	2021-22 Budget \$'000	Change \$'000	Change %
Property	8,769	4,991	(3,779)	43%
Plant and equipment	2,756	4,528	1,772	64%
Infrastructure	20,367	18,736	(1,631)	8%
Total Capital Program Spend (section 3.5)	31,892	28,254	(3,638)	11%

4.5.2 Carried Forward Works Allocation

Carried forward capital works represent projects that are underway but not complete. Carried forward project allocations for 2021-22 totals \$20.96 million, and include:

- Stribling Reserve Pavilions Redevelopment \$3.17 million
- Grant Pavilion Extension \$1.75 million
- Digital Transformation program \$2.05 million (includes expensed \$0.35 million)
- Lorne Transfer Station Upgrade \$1.50 million
- Light and Heavy Plant Renewal Program \$1.25 million
- Surf Coast Hwy / Coombes Rd Intersection \$2.37 million
- Point Roadknight Drainage Outfall \$0.60 million
- Connecting Torquay Town Centre – Fischer Street Parking \$0.55 million
- Contingency of \$3.22 million

4.5.3 Renewal Program Allocation

The renewal program includes the renewal of existing roads, drains, pathways, parks assets, active recreation facilities, buildings, stairways and retaining structures. The 2021-22 \$9.70 million allocation relates to renewal projects such as:

- Heavy Plant Replacement \$0.50 million
- Unsealed Road Renewal Program \$1.20 million
- Unsealed Road Shoulder Renewal Program \$0.30 million
- Sealed Road Pavement Rehabilitation \$1.0 million
- Sealed Road Reseal Renewal Program \$0.60 million
- Barwon Park Road Shoulder Widening and Reconstruction \$0.96 million
- Building Renewal Program \$0.60 million
- Horseshoe Bend Road Shoulder Widening and Reconstruction \$1.16 million
- Footpath Renewal Program \$0.30 million
- Mathiesons Road Upgrade/Reconstruction \$0.33 million

4.5.4 Torquay / Jan Juc DCP Allocation

The Torquay / Jan Juc DCP program \$0.66 million allocation (including contingency) which includes:

- Coombes / Messmate Road Intersection Upgrade (RD12) Design \$0.07 million
- Duffields / Grossmans Road Intersection Upgrade (RD15) Design \$0.07 million
- Torquay Central & North (OR01) Contributions to Developer Works \$0.29 million
- Upgrade Deep Creek Linear Reserve (OR06) Pathways \$0.22 million

4.5.5 Waste Management Allocation

The 2021-22 Waste program includes:

- Anglesea Landfill Stage 3E Liner \$1.01 million
- Torquay Waste Drop Off Operations Trial \$0.14 million.

4.5.6 Buildings

The Building projects in the 2021-22 program includes:

- Facilities Minor Upgrades Allocation \$0.02 million
- Former Winchelsea Shire Hall Modifications \$0.07 million.

4.5.7 Business Cases Allocation

In 2021-22, the capital Business Case project relates to Solar & Energy Savings at Council Sites \$0.38 million.

4.5.8 Corporate Projects Allocation

The Corporate Project in the 2021-22 program is the Video Editing Suite \$0.01 million.

4.5.9 Drainage Allocation

Drainage projects in the 2021-22 program includes:

- Drainage Upgrade Program \$0.11 million
- Drainage at Aireys Inlet Top Shops \$0.03 million.

4.5.10 Pathways Allocation

Pathways projects in the 2021-22 program includes:

- Annual Pathways Construction Program \$0.18 million
- Coogoorah Park Pathways Investigation \$0.01 million.

4.5.11 Environment

Included in the capital program is the Moonah Woodlands Native Vegetation Offset Site \$0.07 million.

4.5.12 Other Assets

The capital program includes an allocation of to \$0.1 million for community submission that Council may consider delivering or supporting following the public exhibition of the draft budget.

4.5.13 Recreation and Open Space Allocation

The Recreation and Open Space program includes an allocation to:

- Anglesea Netball Pavilion Redevelopment (Subject to Successful Grant) \$0.68 million
- Lorne Men's Shed Drainage Upgrade \$0.03 million
- Public Art Allocation \$0.03 million
- Surf Coast Aquatic and Health Centre Project \$0.90 million

4.5.14 Roads / Road Safety Allocation

Roads and Road Safety includes an allocation of \$0.37 million which includes:

- Grading Projects \$0.03 million
- Road Safety Program \$0.34 million

4.5.15 Growth and Compliance Allocation

An allocation of \$0.14 million to Growth and Compliance projects for 2021-22 includes:

- Disability Discrimination Act Facility Improvements Annual Implementation Plan \$0.10 million
- Accessible Car Parks Audit and Upgrade \$0.04 million

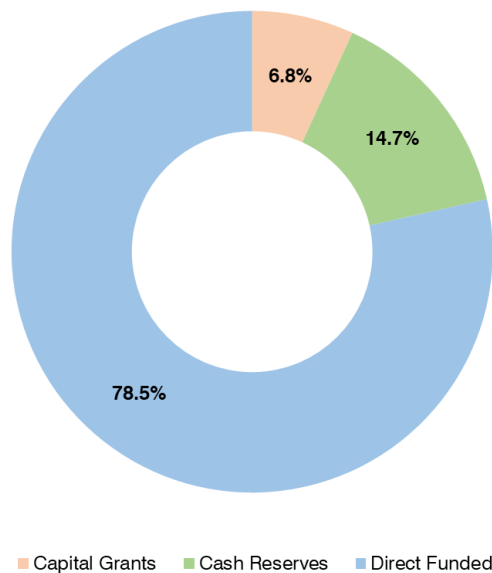
4.5.16 Contingency Allocation

The new contingency allocation to the capital works program is \$0.75 million in 2021-22. The contingency allocation is developed through an assessment of each project's complexity and needs, and will be accessed through Council's Program Management Office governance arrangements. When a project is completed, any unspent portion of contingency will be returned to its funding source for further allocation by Council.

Capital Program Funding Sources

		2021-22 Budget \$'000
		NOTES
Carried Forward Capital Works		
Funded by Carry Forwards		17,513
Funded by Carried Forward Grants	4.5.17	3,450
Total Carried Forward Capital Works		20,964
New Capital Works Allocation		
<i>External</i>		
Capital Grants	4.5.18	1,051
Contributions	4.5.19	-
Borrowings		-
Special Charges	4.5.19	-
		1,051
<i>Internal</i>		
Cash Reserves	4.5.20	2,250
Direct Funded	4.5.21	12,054
		14,304
Total New Capital Works Allocation		15,355
Total Funding Sources		36,319

2021-22 New Capital Program Allocation Funding Sources



4.5.17 Carried Forward Grant Funding

For multi-year projects, grant income not yet received is carried forward into 2021-22. This includes:

- \$2.75 million Stribling Reserve Pavilion Redevelopment
- \$0.70 million Grant Pavilion Extension

4.5.18 Capital Grants Funding

Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. The major grants that are budgeted to be received in 2021-22 include the Roads to Recovery funding of \$1.05 million that will be spent on:

- Barwon Park Road Shoulder Widening and Reconstruction \$0.41 million
- Horseshoe Bend Road Shoulder Widening and Reconstruction \$0.41 million
- Mathiesons Road Upgrade/Reconstruction \$0.20 million
- Grading Projects \$0.03 million

Note the State and Federal Governments have committed between them \$33.5m of grant funding towards the Surf Coast Aquatic and Health Centre. As Council does not include grant funding in the budget unless a signed funding agreement is in place, the grant funding and the associated expenditure has not been included in this budget.

4.5.19 Contribution and Special Charge Funding

Contributions relate to community contributions to capital works. Only signed contribution agreements are included in the 2021-22 budget. At this point in time, no contributions are budgeted.

Special charges are declared under Section 163 of the Local Government Act 1989 refers to the for the purpose of raising revenue from ratepayers who will receive a specific benefit from new capital works projects. During 2021-22 no special charge income is budgeted.

4.5.20 Cash Reserves Funding

Council's cash reserves are held to meet cash flow requirements and future capital works commitments. Council has allocated cash reserve funds to new capital works commitments in 2021-22 for:

- Anglesea Netball Pavilion Redevelopment (subject to successful grant) \$0.68 million
- Surf Coast Aquatic and Health Centre Project \$0.90 million

4.5.21 Direct Funded

Council generates cash from its operating activities, which is used as a funding source for the capital works program. Refer to the Financial Statements (section 3.8) of the budget for information on recurrent EBITDA.

4.6 Statement of Human Resources

Employee benefits include all labour related expenditure such as wages, salaries and on-costs such as allowances; leave entitlements; employer superannuation and workers compensation insurance. Budgeted human resourcing expenditure is summarised below.

Division	2021-22	2022-23	2023-24	2024-25
	Budget \$'000	\$'000	Projections \$'000	\$'000
Chief Executive Office	662	679	698	718
Culture and Community	12,217	12,522	12,867	13,253
Environment and Development	10,317	10,575	10,866	11,192
Governance and Infrastructure	10,329	10,587	10,878	11,205
Total Staff Expenditure	33,525	34,363	35,308	36,368
Unallocated New Compliance and Non Discretionary Employees	-	550	850	1,150
Casuals, Volunteers and Other Expenditure	1,810	1,108	1,126	1,143
Employee Costs as per Income Statement	35,336	36,022	37,285	38,661
Capitalised Labour Costs	2,868	2,940	3,021	3,111
Total Employee Costs	38,204	38,962	40,305	41,772
FTE Employee Numbers				
Full-time	225.0	229.2	231.8	234.3
Part-time	124.0	122.7	122.7	122.7
Total FTE Employee Numbers	349.0	351.9	354.5	357.0

4.6.1 Operating Employee Costs

From the Statement of Human Resources (section 3.6), operating employee costs are budgeted to increase by 5.1% or \$1.72 million compared to the 2020-21 forecast.

Employee costs continue to increase over the following three year period to cater for:

- Greater compliance commitments and responding to growth demands within the Surf Coast Shire
- Anticipated superannuation guarantee increase (Superannuation Guarantee Act) increasing from 9.5% in 2020-21, to 10% in 2021-22, to 10.5% in 2022-23, to 11% in 2023-24
- An assumed Enterprise Agreement increase in line with CPI forecasts

4.6.2 Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2025

	2021-22 Budget \$'000	2022-23 \$'000	2023-24 Projections \$'000	2024-25 \$'000
Recurrent Operations by Division				
Chief Executive Office				
Full Time				
Female	559	573	589	606
Part Time				
Female	101	104	106	110
Total Chief Executive Office	660	677	695	716
Culture and Community				
Full Time				
Female	2,560	2,624	2,697	2,777
Male	4,267	4,374	4,494	4,629
Vacant Role	69	71	73	75
Part Time				
Female	4,523	4,636	4,763	4,906
Male	281	288	296	304
Vacant Role	308	315	324	334
Total Culture and Community	12,008	12,308	12,647	13,026
Environment and Development				
Full Time				
Female	3,446	3,533	3,630	3,739
Male	5,148	5,277	5,422	5,585
Vacant Role	215	220	226	233
Part Time				
Female	2,145	2,199	2,259	2,327
Male	361	370	380	391
Vacant Role	103	106	108	112
Total Environment and Development	11,418	11,704	12,026	12,387
Governance and Infrastructure				
Full Time				
Female	1,736	1,779	1,828	1,883
Male	6,440	6,601	6,783	6,986
Vacant Role	180	185	190	195
Part Time				
Female	1,701	1,744	1,792	1,845
Male	559	573	589	607
Vacant Role	242	248	255	262
Total Governance and Infrastructure	10,858	11,130	11,436	11,779
Total Staff Expenditure	34,945	35,818	36,803	37,908
Other Employee Expenditure				
Casuals	497	509	523	539
Volunteers	481	493	506	522
Capitalised Operational Labour (Included in Divisional FTE)	(2,010)	(2,061)	(2,117)	(2,181)
Other Employee Costs	1,423	712	719	723
Unallocated New Compliance and Non Discretionary Employees	-	550	850	1,150
Employee Costs as per Income Statement	35,336	36,022	37,285	38,661
Total Capitalised Labour (Incl. Capital Program)	2,868	2,940	3,021	3,111
Total Expenditure	38,204	38,962	40,305	41,772

4.6.2 Summary of Planned Human Resources Full Time Equivalent (FTE)

For the four years ending 30 June 2025

	2021-22 Budget FTE	2022-23 FTE	2023-24 Projections FTE	2024-25 FTE
Recurrent Operations by Division				
Chief Executive Office				
Full Time				
Female	3.0	3.0	3.0	3.0
Part Time				
Female	1.3	1.3	1.3	1.3
Total Chief Executive Office	4.3	4.3	4.3	4.3
Culture and Community				
Full Time				
Female	23.4	23.4	23.4	23.4
Male	40.0	40.0	40.0	40.0
Vacant Role	1.0	1.0	1.0	1.0
Part Time				
Female	48.8	47.6	47.6	47.6
Male	3.5	3.5	3.5	3.5
Vacant Role	3.3	3.3	3.3	3.3
Total Culture and Community	120.1	118.8	118.8	118.8
Environment and Development				
Full Time				
Female	30.6	30.6	30.6	30.6
Male	42.0	42.0	42.0	42.0
Vacant Role	2.0	2.0	2.0	2.0
Part Time				
Female	22.6	22.6	22.6	22.6
Male	3.6	3.6	3.6	3.6
Vacant Role	0.9	0.9	0.9	0.9
Total Environment and Development	101.7	101.7	101.7	101.7
Governance and Infrastructure				
Full Time				
Female	16.0	16.0	16.0	16.0
Male	60.0	59.0	59.0	59.0
Vacant Role	2.0	2.0	2.0	2.0
Part Time				
Female	18.3	18.3	18.3	18.3
Male	5.2	5.2	5.2	5.2
Vacant Role	2.7	2.7	2.7	2.7
Total Governance and Infrastructure	104.1	103.1	103.1	103.1
Total Recurrent Operations by Division	330.2	327.9	327.9	327.9
Other Employee Expenditure				
Casuals	5.3	5.3	5.3	5.3
Volunteers	6.8	6.8	6.8	6.8
Capitalised Operational Labour (Included in Divisional FTE)	(16.1)	(16.1)	(16.1)	(16.1)
Other Employee Costs	-	-	-	-
Unallocated New Compliance and Non Discretionary Employees	-	5.2	7.8	10.3
Employee FTE	326.2	329.1	331.7	334.2
Total Capitalised Labour (Incl. Capital Program)	22.8	22.8	22.8	22.8
Total FTE as per Statement of Human Resources	349.0	351.9	354.5	357.0

5. Financial Performance Indicators

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

Indicator	Measure	NOTES	2019-20 Actual \$'000	2020-21 Forecast \$'000	2021-22 Budget \$'000	2022-23 Projections \$'000	2023-24 \$'000	2024-25 \$'000	Trend +/-/0
Operating Position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-10.10%	-14.30%	-15.87%	-10.91%	-10.54%	-11.41%	o
Liquidity									
Working Capital	Current assets / current liabilities	2	291.67%	274.74%	207.96%	205.13%	177.20%	176.61%	-
Unrestricted Cash	Unrestricted cash/current liabilities	3	-75.23%	-77.14%	-51.63%	-37.60%	-47.99%	-48.19%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	38.55%	33.50%	28.63%	24.16%	27.34%	22.70%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		31.53%	4.52%	4.30%	4.10%	4.12%	4.08%	+
Indebtedness	Non-current liabilities / own source revenue		46.51%	43.37%	33.85%	29.20%	31.46%	26.31%	+
Asset renewal	Asset renewal and upgrade expenses / Asset depreciation	5	67.02%	108.66%	108.01%	77.61%	67.96%	65.78%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	68.44%	62.20%	62.44%	62.48%	63.05%	61.16%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.28%	0.26%	0.26%	0.27%	0.28%	0.28%	o
Efficiency									
Expenditure level	Total expenses / number of property assessments		\$3,791	\$4,023	\$3,942	\$3,980	\$4,247	\$4,361	+
Revenue level	Total rate revenue / Number of property assessments		\$2,050	\$2,094	\$2,144	\$2,187	\$2,236	\$2,296	+
Workforce turnover	Number of permanent staff resignations & terminations / average number of permanent staff for the financial year		10.23%	12.90%	9.10%	8.50%	8.50%	8.50%	-

Notes to Indicators:

1. Adjusted Underlying Result – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Variability in indicator due to fluctuations in expensed capital expenditure, asset write-offs and developer contributions.

2. Working Capital – The proportion of current liabilities represented by current assets. Cash is declining over the periods shown and in 2021-22 funds for planned expenditure of waste provision funds increases current liabilities by \$3.0 million.

3. Unrestricted Cash – Unrestricted cash equals cash and cash equivalents less trust deposits, carried forward capital works and restricted cash reserves. It does not include other financial assets which include term deposits maturing between 3 and 12 months.

4. Loans and Borrowings – This ratio indicates reducing reliance on debt against annual rate revenue through loan repayments, except for year 2023-24 due to new borrowings .

5. Asset Renewal – This percentage indicates the extent of Council's renewal of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.

6. Rates Concentration – Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Generally, this ratio indicates Council will become more reliant on rate revenue compared to all other revenue sources. Note in 2024-25 the new Surf Coast Aquatic and Health Centre is budgeted to be operational increasing the adjusted underling revenue.

Appendix A – Fees and Charges Schedule

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2021/22. Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

Description	Unit	2020-21	2021-22	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
CULTURE AND COMMUNITY							
Council Operations							
Minutes are available free of charge from Council's website – www.surfcoast.vic.gov.au							
Customer Service							
Black & White Photocopying/Printing	Page	\$1.10	\$1.20	9.1%	\$0.10	N	Council
Colour Photocopying/Printing	Page	\$2.50	\$2.70	8.0%	\$0.20	N	Council
Black & White Photocopying/Printing - Charity Groups	Page	\$0.60	\$0.70	16.7%	\$0.10	N	Council
Community Transport							
Community Bus hire only (Petrol by User)	Km	\$1.00	\$1.02	1.5%	\$0.01	Y	Council
Winchelsea Large Capacity Community Bus (25 seat) - Youth activities	Day	\$58.00	\$58.90	1.6%	\$0.90	Y	Council
Winchelsea Large Capacity Community Bus (25 seat) - Adult activities up to 400 km round trip	Day	\$145.00	\$147.20	1.5%	\$2.20	Y	Council
Winchelsea Large Capacity Community Bus (25 seat) - Adult activities over 400 km round trip	Day	\$290.00	\$294.50	1.6%	\$4.50	Y	Council
Building Hire							
Public Hall Hire							
Shire based Community Group (not-for-profit)	Hour	\$11.00	\$11.15	1.4%	\$0.15	Y	Council
Bellbrae Heartspace	Hour	\$6.50	\$6.60	1.5%	\$0.10	Y	Council
Commercial and Non-Shire Community Group	Hour	\$22.00	\$22.30	1.4%	\$0.30	Y	Council
Functions, Weddings, Parties & Major Events							
Bellbrae Hall - Private Hirer Standard Function Rate (6pm-12am)	Block	\$175.00	\$177.50	1.4%	\$2.50	Y	Council
Bellbrae Hall - Private Hirer Half Day Function Rate (2-5 hours)	Block	\$140.00	\$142.00	1.4%	\$2.00	Y	Council
Moriac Community Centre - Private Hirer Standard Function Rate (6pm-12am)	Block	\$175.00	\$177.50	1.4%	\$2.50	Y	Council
Moriac Community Centre - Private Hirer Half Day Function Rate (2-5 hours)	Block	\$140.00	\$142.00	1.4%	\$2.00	Y	Council
Freshwater Creek Hall - Private Hirer Standard Function Rate (6pm-12am)	Block	\$175.00	\$177.50	1.4%	\$2.50	Y	Council
Freshwater Creek Hall - Private Hirer Half Day Function Rate (2-5 hours)	Block	\$140.00	\$142.00	1.4%	\$2.00	Y	Council
The Quay Pavilion - Private Hirer Standard Function Rate (6pm-12am)	Block	\$287.50	\$292.00	1.6%	\$4.50	Y	Council
The Quay Pavilion - Private Hirer Half Day Function Rate (2-5 hours)	Block	\$185.50	\$188.25	1.5%	\$2.75	Y	Council
Bob Pettit Pavilion - Private Hirer Standard Function Rate (6pm-12am)	Block	\$287.50	\$292.00	1.6%	\$4.50	Y	Council
Bob Pettit Pavilion - Private Hirer Half Day Function Rate (2-5 hours)	Block	\$185.50	\$188.25	1.5%	\$2.75	Y	Council
Wurdale Hall - Private Hirer Standard Function Rate (6pm-12am)	Block	\$175.00	\$177.50	1.4%	\$2.50	Y	Council
Wurdale Hall - Private Hirer Half Day Function Rate (2-5 hours)	Block	\$140.00	\$142.00	1.4%	\$2.00	Y	Council
Anglesea Hall - Private Hirer Standard Function Rate (6pm-12am)	Block	\$287.50	\$292.00	1.6%	\$4.50	Y	Council
Anglesea Hall - Private Hirer Half Day Function Rate (2-5 hours)	Block	\$185.50	\$188.25	1.5%	\$2.75	Y	Council
Security Bonds – No Alcohol	Booking	\$350.00	\$366.00	4.6%	\$16.00	N	Council
Security Bonds – With Alcohol	Booking	\$698.50	\$730.00	4.5%	\$31.50	N	Council
Cleaning Fee - per clean	Booking	\$204.00	\$207.00	1.5%	\$3.00	Y	Council
Winchelsea Swimming pool							
Family Season Pass	Season	\$206.00	\$209.00	1.5%	\$3.00	Y	Council
Family Season Pass (Early Bird)	Season	\$180.00	\$182.50	1.4%	\$2.50	Y	Council
Adult Swim	Visit	\$6.00	\$6.10	1.7%	\$0.10	Y	Council
Adult Swim - Concession	Visit		\$5.50	New	New	Y	Council
Child Swim	Visit	\$4.90	\$5.00	2.0%	\$0.10	Y	Council
School Student Swim	Visit	\$3.80	\$3.85	1.3%	\$0.05	Y	Council
Spectator (Non Swim)	Visit	\$1.00	\$1.00	0.0%	\$0.00	Y	Council
School Carnival (plus entry fee person)	Hour	\$80.00	\$81.20	1.5%	\$1.20	Y	Council
Regional Carnival	Visit	\$1,236.00	\$1,255.00	1.5%	\$19.00	Y	Council
Season Swim Pass - Single	Season	\$82.50	\$83.75	1.5%	\$1.25	Y	Council
Season Swim Pass - Single Concession	Season	\$75.00	\$76.15	1.5%	\$1.15	Y	Council
Season Swim Pass - Single (Early Bird)	Season	\$61.00	\$62.00	1.6%	\$1.00	Y	Council
Winchelsea Health Club							
Membership - Individual							
3 month	Membership	\$225.50	\$228.88	1.5%	\$3.38	Y	Council
12 month	Membership	\$732.50	\$743.49	1.5%	\$10.99	Y	Council
Fortnightly Direct Debit	Membership	\$29.06	\$29.50	1.5%	\$0.44	Y	Council
Membership - Concession							
3 month	Membership	\$204.00	\$207.06	1.5%	\$3.06	Y	Council
12 month	Membership	\$659.00	\$668.89	1.5%	\$9.88	Y	Council
Fortnightly Direct Debit	Membership	\$23.53	\$23.90	1.6%	\$0.37	Y	Council
Casual Single Visit - Health Club or Group Fitness	Visit	\$14.50	\$14.75	1.7%	\$0.25	Y	Council
Personal Training Member	Hour	\$56.50	N/A	New fee structure refer below		Y	Council
Personal Training							
1 X 30min session	Visit		\$30.45	New	New	Y	Council
1 X 45min session	Visit		\$50.75	New	New	Y	Council
2 X 30min session/week	Visit		\$50.75	New	New	Y	Council
2 X 45min session/week	Visit		\$81.20	New	New	Y	Council
Personalised Program (Includes 30Min PT Session)	Visit		\$50.75	New	New	Y	Council
Update Personalised Program	Visit		\$30.45	New	New	Y	Council

Description	Unit	2020-21	2021-22	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Wurdi Baierr Stadium							
Sport – Casual Hire/per Court Rate - Day Time - Off Peak							
Commercial Groups (per court rate)	Hour	\$65.50	N/A	New fee structure refer below		Y	Council
Registered Teams (per court rate)	Hour	\$40.00	N/A			Y	Council
Community Groups not-for-profit (per court rate)	Hour	\$40.00	N/A			Y	Council
Teams ½ Court	Hour	\$26.00	N/A			Y	Council
Commercial ½ Court	Hour	\$48.50	N/A			Y	Council
Badminton Single Court Hire	Hour	\$13.50	N/A			Y	Council
Functions – Social/Commercial							
Fri/Sat/Sun (6pm-12am max Hire)	Block	\$667.00	N/A			Y	Council
½ Hall Only (6pm-12am Hire)	Block	\$464.00	N/A			Y	Council
Fri/Sat/Sun (6pm-12am)	Hour	\$119.00	N/A			Y	Council
Community Group Rate (not-for-profit) 6pm-12am	Block	\$442.00	N/A			Y	Council
Bonds							
Functions - No Alcohol	Booking	\$360.50	N/A			N	Council
Functions - With Alcohol	Booking	\$719.00	N/A			N	Council
Sport - Court Hire							
Full Court							
Commercial Group	Hour		\$66.50	New	New	Y	Council
Registered Team	Hour		\$40.60	New	New	Y	Council
Community Group (Non-for-Profit)	Hour		\$40.60	New	New	Y	Council
Half Court							
Commercial Group	Hour		\$49.25	New	New	Y	Council
Registered Team	Hour		\$26.40	New	New	Y	Council
Community Group (Non-for-Profit)	Hour		\$26.40	New	New	Y	Council
Individual Hire 1/2 Court	Booking		\$6.00	New	New	Y	Council
Badminton Court							
Badminton Single Court Hire	Hour		\$13.70	New	New	Y	Council
Function/Event - Court Hire							
Social & Commercial Group							
Friday (6pm - 11pm) - 5 Hours	Block		\$564.50	New	New	Y	Council
Saturday & Sunday (6pm - 10pm) - 4 Hours	Block		\$451.70	New	New	Y	Council
Monday - Friday (8am - 11pm)	Hour		\$120.80	New	New	Y	Council
Saturday & Sunday (8am - 10pm)	Hour		\$120.80	New	New	Y	Council
Community Group (not-for-profit)							
Friday (6pm - 11pm) - 5 Hours	Block		\$375.50	New	New	Y	Council
Saturday & Sunday (6pm - 10pm) - 4 Hours	Block		\$299.50	New	New	Y	Council
Monday - Friday (8am - 11pm)	Hour		\$81.20	New	New	Y	Council
Saturday & Sunday (8am - 10pm)	Hour		\$81.20	New	New	Y	Council
Function Fees (per booking)							
Bonds - No Alcohol	Booking		\$366.00	New	New	N	Council
Bonds - With Alcohol	Booking		\$730.00	New	New	N	Council
Cleaning Fee - per clean (cleaning requirements to be determined at time of booking)	Booking		\$207.00	New	New	Y	Council
Wurdi Baierr Stadium Rooms (Room only)							
Social & Commercial Functions							
Sat/Sun (6pm-12am max. Hire)	Block	\$290.00	N/A	New fee structure refer below		Y	Council
Sat/Sun (6pm-12am Hourly Rate)	Hour	\$55.00	N/A			Y	Council
Mon/Fri (9am-9pm Hourly Rate)	Hour	\$36.00	N/A			Y	Council
Full Room (Day & Evening Hourly Rate)	Hour	\$36.00	N/A			Y	Council
Kitchen Hire (attached to multi purpose room)	Hour	\$19.00	N/A			Y	Council
Community Group (not-for-profit) Functions							
Full Room - Community Group Hire (not-for-profit)	Hour	\$26.00	N/A			Y	Council
Half Room - Community Group Hire (not-for-profit)	Hour	\$13.00	N/A			Y	Council
Bonds							
Functions - No Alcohol	Session	\$350.00	N/A			N	Council
Functions - With Alcohol	Session	\$700.50	N/A			N	Council
Meeting Room							
Community Group Hire (not-for-profit)	Hour	\$13.00	N/A			Y	Council
Commercial	Hour	\$26.00	N/A			Y	Council
Social & Commercial Group - Room Hire							
Monday - Friday (8am - 11pm)	Hour		\$36.50	New	New	Y	Council
Saturday & Sunday (8am - 10pm)	Hour		\$55.80	New	New	Y	Council
Kitchen Hire (attached to Multi Purpose Room)	Hour		\$19.30	New	New	Y	Council
Community Group - Room Hire							
Monday - Friday (8am - 11pm)	Hour		\$26.40	New	New	Y	Council
Saturday & Sunday (8am - 10pm)	Hour		\$26.40	New	New	Y	Council
Community Group - Half Room Hire							
Monday - Friday (8am - 11pm)	Hour		\$13.20	New	New	Y	Council
Saturday & Sunday (8am - 10pm)	Hour		\$13.20	New	New	Y	Council
Function/Event - Multi Purpose Room Hire							
Social & Commercial Group							
Saturday & Sunday (6pm - 10pm) - 4 Hours	Block		\$198.00	New	New	Y	Council
Saturday & Sunday (6pm - 10pm)	Hour		\$55.80	New	New	Y	Council
Mon/Fri (8am - 11pm Hourly Rate)	Hour		\$36.50	New	New	Y	Council
Community Group							
Community Group - Room Hire	Booking						
Monday - Friday (8am - 11pm)	Hour		\$26.40	New	New	Y	Council
Saturday & Sunday (8am - 10pm)	Hour		\$26.40	New	New	Y	Council
Community Group - Half Room Hire							
Monday - Friday (8am - 11pm)	Hour		\$13.20	New	New	Y	Council
Saturday & Sunday (8am - 10pm)	Hour		\$13.20	New	New	Y	Council
Kitchen Hire (attached to Multi Purpose Room)	Hour		\$19.30	New	New	Y	Council
Function Fees (per booking)							
Bonds - No Alcohol	Booking		\$366.00	New	New	N	Council
Bonds - With Alcohol	Booking		\$730.00	New	New	N	Council
Cleaning Fee - per clean (cleaning requirements to be determined at time of booking)	Booking		\$207.00	New	New	Y	Council

Description	Unit	2020-21	2021-22	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Recreation Reserves							
Recreation Reserve Licence Fees	Min Fee	\$137.00	\$139.00	1.5%	\$2.00	N	Council
Community & Civic Precinct Recreation Facility (Banyul-Warri Fields)							
Commercial Use and Non Surf Coast Shire Club/Group/School (Per Court/Field):							
Oval or Synthetic/Grass Pitch	Half Day	\$327.50	\$332.40	1.5%	\$4.90	Y	Council
Oval or Synthetic/Grass Pitch	Full Day	\$521.00	\$528.80	1.5%	\$7.80	Y	Council
Oval or Synthetic/Grass Pitch	Hour	\$37.00	\$37.50	1.4%	\$0.50	Y	Council
Oval or Synthetic/Grass Pitch with lights	Night/4 Hours	\$453.00	\$460.00	1.5%	\$7.00	Y	Council
Oval or Synthetic/Grass Pitch with lights	Night / Hour	\$67.00	\$68.00	1.5%	\$1.00	Y	Council
Netball Court	Half Day	\$134.00	\$136.00	1.5%	\$2.00	Y	Council
Netball Court	Full Day	\$241.00	\$244.60	1.5%	\$3.60	Y	Council
Netball Court	Hour	\$37.00	\$37.50	1.4%	\$0.50	Y	Council
Community Hub Change Rooms (NB: Fee Applies to Each Pair of Change Rooms)							
Incorporated Community Club/Group/School - Based in Surf Coast Shire	Cleaning Fee	\$66.00	\$67.00	1.5%	\$1.00	Y	Council
Surf Coast Shire Residents - Individual or Group (Non-Commercial Activity)	Cleaning Fee	\$66.00	\$67.00	1.5%	\$1.00	Y	Council
Commercial Use and Non Surf Coast Shire Club/Group/School (Per Court/Field):	Cleaning Fee	\$200.00	\$203.00	1.5%	\$3.00	Y	Council
Grant Pavilion - Peter Troy and China Gilbert Meeting Rooms							
Incorporated Community Club/Group/School - Based in Surf Coast Shire	Hour	\$13.00	\$13.20	1.5%	\$0.19	Y	Council
Incorporated Community Club/Group/School - Based in Surf Coast Shire	Half Day / 4 Hours	\$53.00	\$53.80	1.5%	\$0.79	Y	Council
Incorporated Community Club/Group/School - Based in Surf Coast Shire	Full Day / 8 Hours	\$91.00	\$92.40	1.5%	\$1.40	Y	Council
Surf Coast Shire Residents - Individual or Group (Non-Commercial Activity)	Hour	\$26.00	\$26.40	1.5%	\$0.40	Y	Council
Surf Coast Shire Residents - Individual or Group (Non-Commercial Activity)	Half Day / 4 Hours	\$77.00	\$78.20	1.6%	\$1.20	Y	Council
Surf Coast Shire Residents - Individual or Group (Non-Commercial Activity)	Full Day / 8 Hours	\$144.00	\$146.20	1.5%	\$2.20	Y	Council
Commercial Use or Non Surf Coast Shire Club/Group/School	Hour	\$47.50	\$48.20	1.5%	\$0.70	Y	Council
Commercial Use or Non Surf Coast Shire Club/Group/School	Half Day / 4 Hours	\$155.50	\$157.80	1.5%	\$2.30	Y	Council
Commercial Use or Non Surf Coast Shire Club/Group/School	Full Day / 8 Hours	\$299.00	\$303.50	1.5%	\$4.50	Y	Council
Grant Pavilion – Tantau and Cooper Function Rooms							
Note Whole 2nd Level Available by Booking Both Rooms							
Tenant/Anchor Club - Free access for Surf Coast Football (Soccer Club) for home games and for up to 6 bookings per year. Other tenant clubs have up to 6 bookings per year. Cleaning undertaken by volunteers or by contractor paid by hirer \$160.00 per function.		No charge	No charge			N/A	Council
Incorporated Community Club/Group/School - Based in Surf Coast Shire	Hour	\$26.50	\$26.90	1.5%	\$0.40	Y	Council
Incorporated Community Club/Group/School - Based in Surf Coast Shire	Half Day	\$77.00	\$78.20	1.6%	\$1.20	Y	Council
Incorporated Community Club/Group/School - Based in Surf Coast Shire	Full Day	\$144.00	\$146.20	1.5%	\$2.20	Y	Council
Surf Coast Shire Residents - Individual or Group (Non-Commercial Activity)	Hour	\$32.50	\$33.00	1.5%	\$0.50	Y	Council
Surf Coast Shire Residents - Individual or Group (Non-Commercial Activity)	Half Day	\$105.00	\$106.60	1.5%	\$1.60	Y	Council
Surf Coast Shire Residents - Individual or Group (Non-Commercial Activity)	Full Day	\$198.00	\$201.00	1.5%	\$3.00	Y	Council
Commercial Use or Non Surf Coast Shire Club/Group/School	Hour	\$66.00	\$67.00	1.5%	\$1.00	Y	Council
Commercial Use or Non Surf Coast Shire Club/Group/School	Half Day	\$262.00	\$266.00	1.5%	\$4.00	Y	Council
Commercial Use or Non Surf Coast Shire Club/Group/School	Full Day	\$452.00	\$459.00	1.5%	\$7.00	Y	Council
Grant Pavilion							
Grant Pavilion Function Cleaning	Booking	\$204.00	\$207.00	1.5%	\$3.00	Y	Council
Event Logistics Crew - Staff Member	Hour	\$38.00	\$38.60	1.6%	\$0.60	Y	Council
Waste Removal 240L Recycling Bin	Each	\$25.00	\$25.40	1.6%	\$0.40	Y	Council
Family & Children Services							
Family Day Care							
Family Day Care Administration Levy	Hour	\$3.00	\$3.05	1.7%	\$0.05	N	Council
Occasional Care (from 1 July 2021)							
Torquay Children's Hub Occasional Care 4 Hour Session	Session	\$48.60	\$49.20	1.2%	\$0.60	N	Council
Kurrambee Myaring Occasional care 4 hour session	Session	\$48.60	\$49.20	1.2%	\$0.60	N	Council
Kindergarten (Effective from January 2022)							
4 Year Old Program : 15 Hours per week (Jan Juc, Torquay, Kurrambee Myaring, Lorne, Anglesea and Winchelsea)	Term	\$400.00	\$410.00	2.5%	\$10.00	N	Council
Kindergarten - (Effective from January 2022)							
3 Year Old Program (Torquay) (3hours)	Per Hour	\$11.80	N/A			N	Council
3 Year Old Program (Lorne) (6 Hours)	Per Hour	\$11.80	N/A			N	Council
3 year Old Program (Jan Juc) (4 hours)	Per Hour	\$11.80	N/A			N	Council
3 year Old Program (Anglesea) 3 Hours	Per Hour	\$11.80	N/A			N	Council
3 year Old Program (Kurrambee Myaring) (4 hours)	Per Hour	\$11.80	N/A			N	Council
Funded 3 Year Old Program 5 hours (From January 2022, Five Hours of 3 Year Old Kindergarten will be Partly Funded)	Term		\$195.00	New	New	N	Council
Unfunded 3 year Old Program	Per Hour	\$11.80	\$12.00	1.7%	\$0.20	N	Council

Description	Unit	2020-21	2021-22	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Torquay Children's Hub Room hire : Commercial Rates							
Playgroup / Multipurpose Room/ Occasional Care Room							
Commercial rate - Business Hours (8.30 - 5.30pm)	Hour	\$34.00	\$34.50	1.5%	\$0.50	Y	Council
Commercial rate - After Hours (5.30 - 11 pm and Weekends)	Hour	\$50.00	\$50.50	1.0%	\$0.50	Y	Council
Commercial rate - Daily rate - (8.30 - 5.30)	Day	\$112.00	\$113.50	1.3%	\$1.50	Y	Council
Bond for multi purpose room hire afterhours only	Booking	\$300.00	\$300.00	0.0%	\$0.00	Y	Council
Cleaning Fee	Booking	\$124.00	\$124.00	0.0%	\$0.00	Y	Council
Torquay Children's Hub Room hire : Non- Profit Organisation Rates							
Playgroup / Multipurpose Room/ Occasional Care Room							
Non- Profit Rate - Business Hours (8.30 - 5.30pm)	Hour	\$17.00	\$17.25	1.5%	\$0.25	Y	Council
Non- Profit rate - After Hours (5.30 - 11 pm and weekends)	Hour	\$27.00	\$27.40	1.5%	\$0.40	Y	Council
Non- Profit rate - Daily rate - (8.30 - 5.30)	Day	\$80.00	\$81.00	1.3%	\$1.00	Y	Council
Playgroups	Hour	\$8.70	\$8.80	1.1%	\$0.10	Y	Council
Bond for multi purpose room hire afterhours only	Booking	\$300.00	\$300.00	0.0%	\$0.00	Y	Council
Cleaning Fee	Booking	\$124.00	\$124.00	0.0%	\$0.00	Y	Council
Kurrambee Myaring Community Centre Room Hire: Commercial Rates							
Consulting Room/ Multipurpose Room (charged per room)							
Commercial rate - Business Hours (8.30 - 5.30pm)	Hour	\$34.00	\$34.50	1.5%	\$0.50	Y	Council
Commercial rate - After Hours (5.30 - 11 pm and weekends)	Hour	\$50.00	\$50.50	1.0%	\$0.50	Y	Council
Commercial rate - Daily rate - (8.30 - 5.30)	Day	\$112.00	\$113.50	1.3%	\$1.50	Y	Council
Bond for multi purpose room hire afterhours only	Booking	\$300.00	\$300.00	0.0%	\$0.00	Y	Council
Cleaning Fee	Booking	\$124.00	\$124.00	0.0%	\$0.00	Y	Council
Kurrambee Myaring Community Centre Room Hire : Non- Profit Organisation Rates							
Consulting Room/ Multipurpose Room (charged per room)							
Non- Profit Rate - Business Hours (8.30 - 5.30pm)	Hour	\$17.00	\$17.25	1.5%	\$0.25	Y	Council
Non- Profit rate - After Hours (5.30 - 11 pm and weekends)	Hour	\$27.00	\$27.40	1.5%	\$0.40	Y	Council
Non- Profit rate - Daily rate - (8.30 - 5.30)	Day	\$80.00	\$81.00	1.3%	\$1.00	Y	Council
Playgroups	Hour	\$8.70	\$8.80	1.1%	\$0.10	Y	Council
Bond for multi purpose room hire afterhours only	Booking	\$300.00	\$300.00	0.0%	\$0.00	Y	Council
Cleaning Fee	Booking	\$124.00	\$124.00	0.0%	\$0.00	Y	Council
Arts and Culture							
Arts Space Room Hire	Week	\$110.00	\$120.00	9.1%	\$10.00	Y	Council
Arts Space Room Hire	Hour	\$22.00	\$25.00	13.6%	\$3.00	Y	Council
Arts Space Sales Commission	per sales	20% of sales when sales exceed \$2,000	20% of sales when sales exceed \$2,000			Y	Council
Arts Trail							
Registration Fee for Arts Trail - Individual	Annum	\$50.00	\$55.00	10.0%	\$5.00	Y	Council
Registration Fee for Arts Trail - Community Group	Annum	\$165.00	\$170.00	3.0%	\$5.00	Y	Council
Registration Fee for Arts Trail - Organisations with 10 Artists or more	Annum	\$500.00	\$525.00	5.0%	\$25.00	Y	Council
GOVERNANCE AND INFRASTRUCTURE							
Financial Services							
Rate Administration							
Rate Searches – Hard Copy	Hour	\$127.00	\$127.00	0.0%	\$0.00	N	Council
Rate Searches – Computer Records	Each	\$27.00	\$27.00	0.0%	\$0.00	N	Council
Sales Register (Issued Quarterly not Including Names and Addresses)		\$254.00	\$257.00	1.2%	\$3.00	N	Council
Payment Rejection Administration Fee - Rates and Debtors		\$45.00	\$45.00	0.0%	\$0.00	N	Council
Land Information Certificate	Each	\$27.00	\$27.00	0.0%	\$0.00	N	Statutory
Recovery Referral Fee	Each	\$38.00	\$38.00	0.0%	\$0.00	N	Council
Interest on Sundry Debtors (Penalty Interest Act)		10.00%	10.00%	0.0%	\$0.00	N	Statutory
Information Services							
Freedom of Information							
Freedom of Information Fee	Each	\$29.60	\$31.00	4.7%	\$1.40	N	Statutory
Administration Cost for FOI Searches	Hour	\$22.20	\$22.70	2.3%	\$0.50	N	Statutory
ENVIRONMENT AND DEVELOPMENT							
Visitor Centres							
Marketing display fee - Lorne Visitor Centre A3 Display	Week	\$10.00	\$10.00	0.0%	\$0.00	Y	Council
Marketing display fee - Lorne Visitor Centre Light Box	Week	\$23.00 - \$37.00	\$23.00 - \$37.00	0.0%	\$0.00	Y	Council
Marketing display fee - Lorne Visitor Centre Floor Display	Week	\$26.00 - \$74.00	\$26.00 - \$74.00	0.0%	\$0.00	Y	Council
Marketing display fee - Lorne Visitor Centre Local Arts Display	Week	\$13.00	\$13.00	0.0%	\$0.00	Y	Council
Tourism							
Commercial Tour Operator Licenses							
Annual Fee – Standard One Year Licence	Licence	\$300.30	\$307.80	2.5%	\$7.50	N	Statutory
Annual Fee – More than One Year Licence (Currently 3 year)	Licence	\$227.00	\$241.40	6.3%	\$14.40	N	Statutory
Use Fee – General Visitor	Visitor	\$2.40	\$2.40	0.0%	\$0.00	N	Statutory
Use Fee – School Student and Child	Visitor	\$1.60	\$1.60	0.0%	\$0.00	N	Statutory
Australian National Surfing Museum							
Theatre Hire Day Rate	Hour	\$73.00	\$73.00	0.0%	\$0.00	Y	Council
Theatre Hire Night Rate	Hour	\$134.00	\$134.00	0.0%	\$0.00	Y	Council
Whole Facility (Day or Night)	Hour	\$158.00	\$158.00	0.0%	\$0.00	Y	Council
Bond (Only for Whole Facility and Dependent on Group)	Booking	\$1,000.00	\$1,000.00	0.0%	\$0.00	N	Council
Bond (for Hiring of Theatre Room Alone)	Booking	\$400.00	\$400.00	0.0%	\$0.00	N	Council
Adult Entry	Visit	\$12.00	\$12.00	0.0%	\$0.00	Y	Council
Child Entry	Visit	\$8.00	\$8.00	0.0%	\$0.00	Y	Council
Children Under 5yrs	Visit	Free	Free				Council
Concession Entry	Visit	\$8.00	\$8.00	0.0%	\$0.00	Y	Council
Family Entry	Visit	\$25.00	\$25.00	0.0%	\$0.00	Y	Council
School Groups Entry	Visit	\$6.50	\$6.50	0.0%	\$0.00	Y	Council
Bells Tour School Groups	Visit	\$9.00	\$9.00	0.0%	\$0.00	Y	Council
Theatre Hire Day Rate (Community Group)	Hour	\$52.00	\$52.00	0.0%	\$0.00	Y	Council
Theatre Hire Night Rate (Community Group)	Hour	\$109.00	\$109.00	0.0%	\$0.00	Y	Council
Research Fee without Museum Officer	Hour	\$12.00	\$12.00	0.0%	\$0.00	Y	Council
Research Fee with Museum Officer	Hour	\$45.00	\$45.00	0.0%	\$0.00	Y	Council

Description	Unit	2020-21	2021-22	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Copying / Image Reproduction							
Books, Magazines, Newspapers and Journals (PDF)	Per 10 Pages	\$20.00	\$20.00	0.0%	\$0.00	Y	Council
Books, Magazines, Newspapers and Journals (TIFF)	Page	\$17.00	\$17.00	0.0%	\$0.00	Y	Council
Pictures and Photographs	Each	\$22.00	\$22.00	0.0%	\$0.00	Y	Council
Local Laws							
Dog & Cat Registrations							
Dog or Cat Eligible for Reduced Rate Under the Domestic Animals Act 1994. Includes:							
- Sterilised Dog & Cat							
- Dog or Cat kept for Breeding in Registered Domestic Business							
- Cat Registered with Prescribed Feline Association							
- Dogs Registered with Prescribed Canine Association							
- Dogs that have Undergone Obedience Training which Complies with Regulations							
- Working Dog							
- Dogs Older than 10 Years Old							
Dangerous, Menacing or Restricted Breed Dogs	Each	\$495.00	\$505.00	2.0%	\$10.00	N	Council
Dangerous, Menacing or Restricted Breed Dogs that have Undergone Protective Training or is a Guard Dog	Each	\$205.00	\$210.00	2.4%	\$5.00	N	Council
All Other Dogs & Cats (e.g. Non Desexed Animal)	Each	\$205.00	\$210.00	2.4%	\$5.00	N	Council
Late Payment Surcharge		\$9.50	\$9.75	2.6%	\$0.25	N	Council
Dog & Cat Fees							
Cat Cage Hire	Week	\$40.00	\$40.00	0.0%	\$0.00	Y	Council
Cat Cage Deposit	Each	\$65.00	\$65.00	0.0%	\$0.00	N	Council
Dogs Citronella Collar Hire	Each	\$48.50	\$49.00	1.0%	\$0.50	Y	Council
Dogs Citronella Collar Deposit	Each	\$69.00	\$69.00	0.0%	\$0.00	N	Council
Dogs Citronella Collar Refill	Each	\$20.00	\$20.00	0.0%	\$0.00	Y	Council
Domestic Animal Business	Each	\$570.00	\$578.00	1.4%	\$8.00	N	Council
Excess Dog Application and Inspection Fee	Each	\$245.00	\$250.00	2.0%	\$5.00	N	Council
Pound Release Fee	Each	\$180.00	\$183.00	1.7%	\$3.00	Y	Council
Pound release (Unregistered Animal Surcharge)	Each	\$28.00	\$29.00	3.6%	\$1.00	N	Council
Replacement Dog/Cat Tags	Each	\$3.40	\$3.50	2.9%	\$0.10	N	Council
Impounding of Livestock (Other Than Dogs/Cats)							
Impounding of Livestock	Head	\$237.00	\$240.00	1.3%	\$3.00	Y	Council
After Hours Call Out		\$365.00	\$370.00	1.4%	\$5.00	N	Council
Sustenance	Head	\$80.50	\$82.00	1.9%	\$1.50	N	Council
Penalties							
Parking for a period longer than fixed in a Council controlled area		\$165.00	TBC			N	Statutory
Road Safety Act Parking Enforcement		Various	Various			N	Statutory
Release fee for impounded goods	Each	\$108.00	\$110.00	1.9%	\$2.00	N	Council
Towing of Abandoned Vehicles	Each	\$211.00	\$215.00	1.9%	\$4.00	N	Council
Permits							
Shopfront 'Street' Trading Permits							
A Frame Permit	Each	\$235.00	\$238.00	1.3%	\$3.00	N	Council
To Occupy Public Place to Sell Merchandise – Winchelsea, Deans Marsh and Moriac	m2 of Used Space	\$57.50	\$58.50	1.7%	\$1.00	N	Council
To Occupy Public Place to Sell Merchandise – All Other Areas	m2 of Used Space	\$77.50	\$78.50	1.3%	\$1.00	N	Council
Street Furniture (Alfresco Dining) – Annual Permit – Winchelsea, Deans Marsh and Moriac	m2 of Used Space	\$112.00	\$113.50	1.3%	\$1.50	N	Council
Street Furniture (Alfresco Dining) – Annual Permit – All Other Areas	m2 of Used Space	\$146.00	\$148.00	1.4%	\$2.00	N	Council
Miscellaneous Permits							
Disabled Parking Permits		No Charge	No Charge			N	Council
Open for Inspection Signage Permit	Each	\$255.00	\$259.00	1.6%	\$4.00	N	Council
Camping Permit Fee (Private Property)	Each	\$212.00	\$215.00	1.4%	\$3.00	N	Council
Occupy Temp Accommodation on Land	6 Months	\$283.00	\$287.00	1.4%	\$4.00	N	Council
Occupy Road	Day	\$212.00	\$215.00	1.4%	\$3.00	N	Council
Waste Bin (Regardless of Size) < 30 Days	Each	\$111.00	\$113.00	1.8%	\$2.00	N	Council
Wedding Application Permit Fee - Conduct a Wedding on Council Land and Reserves	Each	\$213.00	\$216.00	1.4%	\$3.00	N	Council
Statutory Planning							
Town Planning Application Fees		Various	Various			N	Statutory
Advertising of Application – Up to first 15 Properties.		\$136.50	\$138.50	1.5%	\$2.00	N	Council
Advertising of Application - Subsequent Properties.		\$10.00	\$10.50	5.0%	\$0.50	N	Council
Erect Public Notice on a property (Per Notice)		\$212.50	\$215.50	1.4%	\$3.00	N	Council
Request Extension of Time to Planning Permit		\$332.00	\$337.00	1.5%	\$5.00	N	Council
Secondary Consent Applications		\$324.50	\$329.50	1.5%	\$5.00	N	Council
Subdivision Certification		Various	Various			N	Statutory
Plans for Approval/ Plans to Comply		\$324.50	\$329.50	1.5%	\$5.00	N	Council
Statutory Planning Written Advice		\$143.00	\$145.50	1.7%	\$2.50	Y	Council
Copy of Plans							
Copy of Planning Permit - A3 or A4 size	Each	\$12.50	\$13.00	4.0%	\$0.50	N	Council
Copy of Planning Permit - A0 or A1 size	Each	\$24.50	\$25.00	2.0%	\$0.50	N	Council
Copy of Planning Permit	Each	\$51.50	\$52.50	1.9%	\$1.00	N	Council
Strategic Planning							
Strategic Planning Written Advice	Each	\$143.00	\$145.50	1.7%	\$2.50	Y	Council
Strategic Planning Publications - Surf Coast Environmental History	Each	\$20.00	\$20.00	0.0%	\$0.00	N	Council
Strategic Planning Publications - Sustainable Design Guide	Each	\$20.00	\$20.00	0.0%	\$0.00	N	Council
Strategic Planning Publications - Farmland Forest and Surf Environmental History	Each	\$20.00	\$20.00	0.0%	\$0.00	N	Council

Description	Unit	2020-21	2021-22	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Building Control - Building Charges							
Copy of Plans		\$180.00	\$183.00	1.7%	\$3.00	N	Council
Copy of Building Approval/Certificate of Occupancy		\$77.00	\$78.00	1.3%	\$1.00	N	Council
Variation of Regulations		\$290.40	\$290.40	0.0%	\$0.00	N	Statutory
Lodgement Fee		\$121.90	\$121.90	0.0%	\$0.00	N	Statutory
Property Information Request		\$47.20	\$47.20	0.0%	\$0.00	N	Statutory
Council Consultation Fee	Hour	\$150.00	\$150.00	0.0%	\$0.00	N	Council
Hoarding Application Fee	Each	\$294.70	\$294.70	0.0%	\$0.00	N	Statutory
Hoarding (fence of barrier) Permit Fee	per m2 per week	\$3.90	\$3.95	1.3%	\$0.05	N	Council
Council Comments (if Report and Consent not obtained)		\$410.00	\$415.00	1.2%	\$5.00	N	Council
Place of Public Entertainment	Each	\$615.00	\$625.00	1.6%	\$10.00	N	Council
Temporary Structure (Siting) Permit	Each	\$310.00	\$315.00	1.6%	\$5.00	N	Council
Swimming Pool and/or Spa registration	Each	\$31.85	\$31.85	0.0%	\$0.00	N	Statutory
Swimming Pool and/or Spa archive search fee	Each	\$47.25	\$47.25	0.0%	\$0.00	N	Statutory
Lodgement of Certificate of Compliance (Pool and/or Spa)	Each	\$20.45	\$20.45	0.0%	\$0.00	N	Statutory
Lodgement of Certificate of Non-Compliance (Pool and/or Spa)	Each	\$385.10	\$385.10	0.0%	\$0.00	N	Statutory
Demolition Consent Permit	Each	\$85.20	\$85.20	0.0%	\$0.00	N	Statutory
Stormwater Application (Legal Point of Discharge)	Each	\$130.00	\$145.00	11.5%	\$15.00	N	Statutory
Legal Point of Discharge, additional data request	Each	\$40.00	\$45.00	12.5%	\$5.00	Y	Council
Stormwater Connection Permit	Each	\$132.00	\$135.00	2.3%	\$3.00	Y	Council
Environment Protection Act 2017 (formerly 1970)							
On-site Wastewater Management Systems (OWMS) (previously called Septic Tanks)							
Construct, install or alter OWMS	48.88 fee units	\$645.00	\$723.90	12.2%	\$78.90	N	Statutory
Minor alterations to OWMS	37.25 fee units	\$284.50	\$551.70	93.9%	\$267.20	N	Statutory
Transfer a permit	9.93 fee units		\$147.10	New	New	N	Statutory
Amend a permit	10.38 fee units		\$153.70	New	New	N	Statutory
Renew a permit	8.31 fee units		\$123.10	New	New	N	Statutory
Exemption	14.67 - 61.41 fee units		\$217.30 - \$909.50	New	New	N	Statutory
Septic Tank File Request	Each	\$35.00	\$36.00	2.9%	\$1.00	N	Council
Urgent Septic Tank File Request	Each	\$140.00	\$142.00	1.4%	\$2.00	N	Council
Food Act 1984							
New Registration							
Class 1 Premises(Aged Care/Hospitals) & Class 2 Large (Supermarkets, licensed hotel, resort, large manufacturers)	Each	\$1,380.00	\$1,401.00	1.5%	\$21.00	N	Council
Class 1 Small Premises (Child Care & Delivered Meals Organisation)	Each	\$937.50	\$952.00	1.5%	\$14.50	N	Council
Class 2 Premises (includes mobile & temporary food premises)	Each	\$747.00	\$758.00	1.5%	\$11.00	N	Council
Class 2 - Each Additional Mobile and Temporary Food Premises	Each	\$118.50	\$120.00	1.3%	\$1.50	N	Council
Class 3 Premises & Class 2 Small Premises (includes mobile & temporary food premises)	Each	\$438.00	\$445.00	1.6%	\$7.00	N	Council
Class 3 - Each Additional Mobile and Temporary Food Premises	Each	\$62.00	\$63.00	1.6%	\$1.00	N	Council
Class 3 Small Premises & Class 2 Community Groups (includes mobile & temporary food premises)	Each	\$209.00	\$212.00	1.4%	\$3.00	N	Council
Class 3 Minor Premises & Class 3 Community Groups (includes mobile & temporary food premises)	Each	\$129.00	\$131.00	1.6%	\$2.00	N	Council
Mobile and Temporary Food Premises - Once Off Event	Each	25% of New Registration Fee	25% of New Registration Fee			N	Council
Mobile and Temporary Food Premises Not for Profit/Community Group (<12 single events per year)	Each	No Charge	No Charge			N	Council
Renewal of Registration							
Class 1 Premises(Aged Care/Hospitals) & Class 2 Large (Supermarkets, licensed hotel, resort, large manufacturers)	Each	\$917.00	\$931.00	1.5%	\$14.00	N	Council
Class 1 Small Premises (Child Care & Delivered Meals Organisation)	Each	\$628.50	\$638.00	1.5%	\$9.50	N	Council
Class 2 Premises (includes mobile & temporary food premises)	Each	\$500.00	\$508.00	1.6%	\$8.00	N	Council
Class 2 - Each Additional Mobile and Temporary Food Premises	Each	\$118.50	\$120.00	1.3%	\$1.50	N	Council
Class 3 Premises & Class 2 Small Premises (includes mobile & temporary food premises)	Each	\$288.50	\$293.00	1.6%	\$4.50	N	Council
Class 3 - Each Additional Mobile and Temporary Food Premises	Each	\$62.00	\$63.00	1.6%	\$1.00	N	Council
Class 3 Small Premises & Class 2 Community Groups (includes mobile & temporary food premises)	Each	\$138.00	\$140.00	1.4%	\$2.00	N	Council
Class 3 Minor Premises & Class 3 Community Groups (includes mobile & temporary food premises)	Each	\$82.00	\$83.00	1.2%	\$1.00	N	Council
Mobile and Temporary Food Premises Not for Profit/Community Group (<12 single events per year)	Each	No Charge	No Charge			N	Council
Mobile and Temporary Food Premises - Once Off Event	Each	25% of New Registration Fee	25% of New Registration Fee			N	Council
Transfer of Registration							
Application for Transfer of Registration	Each	50% Renewal of Registration Fee	N/A			N	Council
Health / Accommodation Requests for Inspection							
Request for Inspection/Assessment and Report Fee		\$278.00	N/A			N	Council
Urgent request for Inspection/assessment and report fee (within 2 working days)		\$541.00	N/A			N	Council
<i>Note: Food premises are classed in accordance with section 19c of the Food Act 1984</i>							
Public Health and Wellbeing Act 2008							
Registered Premises – New Application:							
Hairdressing and/or Temporary Make Up							
New Application Once off Application	Each	\$165.00	\$167.00	1.2%	\$2.00	N	Council
Transfer	Each	\$165.00	\$167.00	1.2%	\$2.00	N	Council
Beauty Therapy (excl. Temporary Make Up)							
New Application	Each	\$165.00	\$167.00	1.2%	\$2.00	N	Council
Renewal	Each	\$165.00	\$167.00	1.2%	\$2.00	N	Council
Transfer	Each	\$87.50	\$89.00	1.7%	\$1.50	N	Council

Description	Unit	2020-21	2021-22	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Public Health and Wellbeing Act 2008 continued							
Aquatic Facilities							
New Application	Each	\$185.00	\$188.00	1.6%	\$3.00	N	Council
Renewal	Each	\$185.00	\$188.00	1.6%	\$3.00	N	Council
Transfer	Each	\$93.00	\$94.00	1.1%	\$1.00	N	Council
Skin Penetration, Tattooing, Colonic Irrigation							
New Application	Each	\$226.50	\$230.00	1.5%	\$3.50	N	Council
Renewal	Each	\$226.50	\$230.00	1.5%	\$3.50	N	Council
Transfer	Each	\$108.00	\$110.00	1.9%	\$2.00	N	Council
Prescribed Accommodation – New Application / Renewal							
6-15 people	Each	\$319.50	\$324.00	1.4%	\$4.50	N	Council
16-25 people	Each	\$453.00	\$460.00	1.5%	\$7.00	N	Council
26-50 people	Each	\$577.00	\$586.00	1.6%	\$9.00	N	Council
> 50 people	Each	\$772.50	\$784.00	1.5%	\$11.50	N	Council
Prescribed Accommodation – Transfer		50% of new application / renewal fee	50% of new application / renewal fee			N	Council
<i>Bi-annual pro-rata rates apply</i>							
Caravan Parks (Fee Per Unit Set By State Government)							
Transfer of Caravan Park Registration	fee units	5 fee units	5 fee units			N	Statutory
Immunisations							
Immunisation History Search	Each	\$25.00	\$25.50	2.0%	\$0.50	N	Council
Fire Prevention (Fee Per Unit Set By State Government)							
CFA Act Infringement Notice (legislated fee)	10 Penalty Units	\$1,652.00	\$1,652.00	0.0%	\$0.00	N	Statutory
Block Clearing	Each	Cost + \$175	Cost + \$175	0.0%	\$0.00	N	Council
INFRASTRUCTURE							
Infrastructure Administration							
Vehicle Crossings (Non-Utilities)	Each	\$190.00	\$195.00	2.6%	\$5.00	N	Council
Additional Inspection	Each	\$85.00	\$85.00	0.0%	\$0.00	N	Council
Asset Protection Permit	Each	\$190.00	\$190.00	0.0%	\$0.00	N	Council
Building over Easement	Each	\$300.00	\$300.00	0.0%	\$0.00	N	Council
Developer Levies							
Non-Standard Public Lighting Levy	Each	\$330.00	\$340.00	3.0%	\$10.00	N	Council
Subdivision Supervision Fees	Percentage	2.50%	2.50%	0.0%	\$0.00	N	Statutory
Subdivisions Plan - Checking Fees	Percentage	0.75%	0.75%	0.0%	\$0.00	N	Statutory
Water Permits							
Water Permits - Minimum Charge Includes First 3,000 Litres	First 3,000 Litres	\$23.20	\$23.55	1.5%	\$0.35	N	Council
Water Permits - Cost per Kilolitre Above 3,000 litres	Per Kilolitre Above 3,000 Litres	\$2.60	\$2.65	1.9%	\$0.05	N	Council
Waste Disposal							
Domestic Garbage - Uncompacted Waste	Cubic Metre	\$88.00	\$101.00	14.8%	\$13.00	Y	Council
Domestic Hard Waste - Uncompacted Waste	Cubic Metre	\$88.00	\$101.00	14.8%	\$13.00	Y	Council
Commercial Garbage – Compacted Waste	Tonne	\$196.00	\$223.00	13.8%	\$27.00	Y	Council
Commercial Garbage - Uncompacted Waste	Cubic Metre	\$88.00	\$101.00	14.8%	\$13.00	Y	Council
Commercial Hard Waste – Uncompacted Waste	Cubic Metre	\$88.00	\$101.00	14.8%	\$13.00	Y	Council
Clean Fill (Anglesea Only - Subject to Demand)	Tonne	\$24.00	\$24.50	2.1%	\$0.50	Y	Council
Construction & Demolition – Waste Mixed	Tonne	\$196.00	\$223.00	13.8%	\$27.00	Y	Council
Construction & Demolition – Recycle Clean Plaster (Anglesea)	Tonne	\$33.00	\$34.00	3.0%	\$1.00	Y	Council
Construction & Demolition – Recyclable Concrete/Bricks (Anglesea)	Tonne	\$66.00	\$67.00	1.5%	\$1.00	Y	Council
Construction & Demolition – Recyclable Concrete/Bricks (Lorne)	Cubic Metre	\$104.00	\$101.00	-2.9%	(\$3.00)	Y	Council
Recyclable Material (if more than 0.5m3)	Cubic Metre	\$14.40	\$15.00	4.2%	\$0.60	Y	Council
Green Waste	Cubic Metre	\$32.00	\$33.00	3.1%	\$1.00	Y	Council
Tree stumps (Anglesea only)	Tonne	\$43.00	\$44.00	2.3%	\$1.00	Y	Council
General Items							
Motorcycle Tyres	Each		\$5.00	New	New	Y	Council
Car Tyres	Each	\$9.00	\$9.50	5.6%	\$0.50	Y	Council
Light Truck/4wd Tyres	Each	\$10.50	\$11.00	4.8%	\$0.50	Y	Council
Truck Tyres	Each	\$22.00	\$22.50	2.3%	\$0.50	Y	Council
Car Bodies & Caravans	Each	\$62.00	\$63.00	1.6%	\$1.00	Y	Council
Mattresses (& Bases)	Each	\$24.00	\$24.50	2.1%	\$0.50	Y	Council
Sale of Mulch (Subject to Availability)	Cubic Metre	\$15.00	\$16.00	6.7%	\$1.00	Y	Council
Sale of Second Hand Bins (Anglesea only – Subject to Availability)	Each	\$16.00	\$16.50	3.1%	\$0.50	Y	Council
Sale of Reusable Items - Fee for Items to be Determined by Coordinator	Each	Various	Various			Y	Council
Waste Management	Each	Various	Various			Y	Council
Sale of Crushed Masonry (subject to availability)	Cubic Metre	\$16.00	\$16.00	0.0%	\$0.00	Y	Council
E Waste - All sites -free	Max 20 items	Free	Free			N/A	Council
Clean Sand - Anglesea landfill - free		Free	Free			N/A	Council
Waste auto oil recycling - Anglesea, Lorne, Winchelsea - free	<20 litres	Free	Free			N/A	Council
drumMUSTER drums - Winchelsea -free		Free	Free			N/A	Council
Auto and marine batteries, white goods, metal, e-waste - All sites - free		Free	Free			N/A	Council
Recycled televisions - All sites - free		Free	Free			N/A	Council
Kerbside Waste Collection							
Residential Garbage Service Upgrade - each additional 120L per week capacity equivalent	Year	\$130.00	\$71.00	-45.4%	(\$59.00)	N	Council
Additional Residential Recycle Service – 120L, 240L or 360L Bin	Year	\$70.00	\$71.00	1.4%	\$1.00	N	Council
Upgrade Residential Recycle Service to 360L Bin	Occasion	\$65.00	\$66.00	1.5%	\$1.00	N	Council
Additional Residential Green Waste Service – 120L, 240L or 360L Bin	Year	\$90.00	\$91.00	1.1%	\$1.00	N	Council
Upgrade Residential Green Waste Service to 360L Bin	Year	\$65.00	\$66.00	1.5%	\$1.00	N	Council
Additional Residential Glass Waste Service – 140L or 240L Bin	Year	\$40.00	\$41.00	2.5%	\$1.00	N	Council
Upgrade Residential Glass Waste Service to 240L Bin	Occasion	\$65.00	\$66.00	1.5%	\$1.00	N	Council
Event Bin Hire	Each	\$20.00	\$20.50	2.5%	\$0.50	Y	Council
Infrequently Occupied Residence Bin Placement Fee	Occasion	\$7.20	\$7.30	1.4%	\$0.10	N	Council
Safe Waste bin strap	Each	\$4.00	\$4.50	12.5%	\$0.50	Y	Council
Bin Latch	Each		\$10.00	New	\$10.00	Y	Council
Replacement Kitchen Caddy	Each		\$10.00	New	\$10.00	Y	Council
Compostable Kitchen Caddy Liners - Free. Limit 150 per transaction.	Each		Free	New	New	N	Council

Community Asset Committees - Fees and Charges

Description	Unit	2020-21	2021-22	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Community Asset Committee Fees and Charges							
Anderson Roadknight Reserve							
Main Hall - Community	Hour	N/A	N/A			Yes	Council
Main Hall - Commercial	Hour	N/A	N/A			Yes	Council
Main Hall - use of kitchen with booking	Hour	\$15.00	\$15.00	0%	\$0.00	Yes	Council
Meeting Room - Community	Hour	\$15.00	\$15.00	0%	\$0.00	Yes	Council
Courtyard with Access to toilets	Hour	\$10.00	\$10.00	0%	\$0.00	Yes	Council
Kitchen only	Hour	\$15.00	\$15.00	0%	\$0.00	Yes	Council
Meeting Room - Private Hirers/Classes	Hour	N/A	N/A			Yes	Council
Major Functions - Private	Day	\$200.00	\$200.00	0%	\$0.00	Yes	Council
Major Functions Private (up tp 4 hours)	Half Day	\$100.00	\$100.00	0%	\$0.00	Yes	Council
Major Functions - Community	Day	\$100.00	\$100.00	0%	\$0.00	Yes	Council
Outdoor Areas - Required by Major Function	Hour	N/A	N/A			Yes	Council
Children's Birthday Party	2 Hours	N/A	N/A			Yes	Council
Children's Birthday Party - use of kitchen with booking	Hour	N/A	N/A			Yes	Council
Connewarre Reserve							
Main Hall - 2-5 hours	Half Day	\$77.00	\$77.00	0%	\$0.00	Yes	Council
Main Hall - 5-8 hours	Day	\$154.00	\$154.00	0%	\$0.00	Yes	Council
Main Hall - 5pm-midnight	Evening	\$275.00	\$275.00	0%	\$0.00	Yes	Council
Oval	Half Day	\$55.00	\$55.00	0%	\$0.00	Yes	Council
Oval	Day	\$99.00	\$99.00	0%	\$0.00	Yes	Council
Deans Marsh Memorial Park							
Main Hall - Community	Hour	\$16.50	\$16.50	0%	\$0.00	Yes	Council
Main Hall - Commercial	Hour	\$22.00	\$22.00	0%	\$0.00	Yes	Council
Main Hall - Community	Half Day	\$165.00	\$165.00	0%	\$0.00	Yes	Council
Main Hall - Commercial	Half Day	\$275.00	\$275.00	0%	\$0.00	Yes	Council
Main Hall - Community	Day	\$330.00	\$330.00	0%	\$0.00	Yes	Council
Main Hall - Commercial	Day	\$550.00	\$550.00	0%	\$0.00	Yes	Council
Main Hall - Wedding	Day	\$550.00	\$550.00	0%	\$0.00	Yes	Council
Kitchen Only	Hour		\$16.50	New	New	Yes	Council
Football Shed	Day	\$110.00	\$110.00	0%	\$0.00	Yes	Council
Oval	Day	\$110.00	\$110.00	0%	\$0.00	Yes	Council
Eastern Reserve							
Members Room Only - Community - Non Catered	Hour	\$12.50	\$12.50	0%	\$0.00	Yes	Council
Members Room Only - Commercial - Non Catered	Hour	\$25.00	\$25.00	0%	\$0.00	Yes	Council
Members Room Only - Community - Catered	Half Day	\$130.00	\$130.00	0%	\$0.00	Yes	Council
Members Room Only - Commercial - Catered	Half Day	\$210.00	\$210.00	0%	\$0.00	Yes	Council
Members Room Only - Community - Catered	Day	\$160.00	\$160.00	0%	\$0.00	Yes	Council
Members Room Only - Commercial - Catered	Day	\$260.00	\$260.00	0%	\$0.00	Yes	Council
Multipurpose Room Only - Community	Hour	\$10.50	\$10.50	0%	\$0.00	Yes	Council
Multipurpose Room Only - Commercial	Hour	\$10.50	\$10.50	0%	\$0.00	Yes	Council
Bendigo Bank Room - Non Catered	Half Day	\$220.00	\$220.00	0%	\$0.00	Yes	Council
Bendigo Bank Room - Non Catered	Day	\$330.00	\$330.00	0%	\$0.00	Yes	Council
Bendigo Bank Room - Community - Catered	Half Day	\$340.00	\$340.00	0%	\$0.00	Yes	Council
Bendigo Bank Room - Commercial - Catered	Half Day	\$450.00	\$450.00	0%	\$0.00	Yes	Council
Bendigo Bank Room - Community - Catered	Day	\$450.00	\$450.00	0%	\$0.00	Yes	Council
Bendigo Bank Room - Commercial - Catered	Day	\$660.00	\$660.00	0%	\$0.00	Yes	Council
Room Set Up / Pack Up		\$120.00	\$120.00	0%	\$0.00	Yes	Council
Administration	Hour	\$50.00	\$50.00	0%	\$0.00	Yes	Council
Oval Only	Hour	\$35.00	\$35.00	0%	\$0.00	Yes	Council
Ground - Community (including change rooms, training lights)	Hour	\$90.00	\$90.00	0%	\$0.00	Yes	Council
Ground - Commercial (including change rooms, training lights)	Hour	\$225.00	\$225.00	0%	\$0.00	Yes	Council
Oval Lighting Hire - 75 Lux (Training) - Community	Hour	\$55.00	\$55.00	0%	\$0.00	Yes	Council
Oval Lighting Hire - 75 Lux (Training) - Commercial	Hour	\$137.50	\$137.50	0%	\$0.00	Yes	Council
Oval Lighting Hire - 200 Lux (Training) - Community	Hour	\$88.00	\$88.00	0%	\$0.00	Yes	Council
Oval Lighting Hire - 200 Lux (Training) - Commercial	Hour	\$220.00	\$220.00	0%	\$0.00	Yes	Council

Description	Unit	2020-21	2021-22	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Globe Theatre							
Main Hall - Community	Hour	\$10.00	\$10.00	0%	\$0.00	Yes	Council
Main Hall - Commercial	Hour	\$20.00	\$20.00	0%	\$0.00	Yes	Council
Main Hall - 2 hours	Quarter Day	\$70.00	\$70.00	0%	\$0.00	Yes	Council
Main Hall - 2-5 hours	Half Day	\$120.00	\$120.00	0%	\$0.00	Yes	Council
Main Hall - 5-8 hours	Day	\$160.00	\$200.00	25%	\$40.00	Yes	Council
Cleaning Fee		\$180.00	\$180.00	0%	\$0.00	Yes	Council
Bond- Function without alcohol		\$200.00	\$200.00	0%	\$0.00	Yes	Council
Bond- Functions with alcohol		\$400.00	\$400.00	0%	\$0.00	Yes	Council
Modewarre Hall & Reserve							
Main Hall - Community	Hour	\$30.00	\$30.00	0%	\$0.00	Yes	Council
Main Hall & Playground - Morning	Half Day	\$55.00	\$55.00	0%	\$0.00	Yes	Council
Main Hall & Playground - Afternoon	Half Day	\$65.00	\$65.00	0%	\$0.00	Yes	Council
Main Hall - Afternoon	Half Day	\$132.00	\$132.00	0%	\$0.00	Yes	Council
Main Hall - Evening	Half Day	\$275.00	\$275.00	0%	\$0.00	Yes	Council
Main Hall - Wedding	Day	\$440.00	\$440.00	0%	\$0.00	Yes	Council
Main Hall - Function - Evening	Half Day	\$330.00	\$330.00	0%	\$0.00	Yes	Council
Stribling Reserve							
Meeting Room - Community Usage (for profit)	Quarter Day	\$15.00	\$15.00	0%	\$0.00	Yes	Council
Kitchen	Half Day	\$50.00	\$50.00	0%	\$0.00	Yes	Council
Main Room - Function	Half Day	\$400.00	\$400.00	0%	\$0.00	Yes	Council
Main Room - Children's Birthday Party	Half Day	\$50.00	\$50.00	0%	\$0.00	Yes	Council
Oval	Hour	\$66.00	\$66.00	0%	\$0.00	Yes	Council
Netball Court	Hour	\$66.00	\$66.00	0%	\$0.00	Yes	Council

Appendix B – Cash Reserves

This appendix details Cash Reserves held by Council and their Purposes.

Accumulated Unallocated Cash Reserve

Purpose

The purpose of this reserve is to separately identify Council's unallocated cash.

Typical Sources of Inflows and Outflows:

Inflows into this reserve will be funds allocated by Council based on operational savings or unallocated sources of funding. Outflows from this reserve will be allocations based solely on Council resolutions.

Forecast Balance as at 30 June 2021:	\$3,189,000
Budgeted Balance as at 30 June 2022:	\$2,604,000

Adopted Strategy Implementation Reserve

Purpose

The purpose of this reserve is to provide funding for projects in line with approved strategies adopted by Council and is funded from operations or grants received.

Typical Sources of Inflows and Outflows:

Inflows into this reserve will be funds allocated via Council resolution. Outflows will be funds allocated to specific projects by Council resolution.

Forecast Balance as at 30 June 2021:	\$5,277,000
Budgeted Balance as at 30 June 2022:	\$5,277,000

Aireys Inlet Units Reserve (legislative)

Purpose

The purpose of this reserve is as the funding source for the maintenance of social housing for disadvantaged low income earners. Four social housing units currently exist in Aireys Inlet.

Typical Sources of Inflows and Outflows:

Inflows are received by way of rent. Outflows cover future maintenance and capital expenditure related to the units.

Forecast Balance as at 30 June 2021:	\$319,000
Budgeted Balance as at 30 June 2022:	\$326,000

Asset Renewal Reserve

Purpose

The purpose of this reserve is to provide funding based on the Asset Renewal Funding Strategy.

Typical Sources of Inflows and Outflows:

Inflows into this reserve will be funds allocated on a straight line basis increasing year on year at a predetermined rate as set by Council. Funds from renewal projects completed under budget will also be returned to this reserve. Outflows from this reserve will be spent on renewal of Council assets including Council's heavy plant (graders, trucks, etc.) and fleet previously funded from the now closed Plant Reserve.

Forecast Balance as at 30 June 2021:	\$2,511,000
Budgeted Balance as at 30 June 2022:	\$2,306,000

Carried Forward Capital Works Reserve

Purpose

The purpose of this reserve is to act as a mechanism to carry over funding for capital works that are still in progress at year end.

Typical Sources of Inflows and Outflows:

Inflows into this reserve will be funds allocated at end of financial year relating to incomplete projects. Outflows will be funds allocated in the new financial year to complete the projects in progress.

Forecast Balance as at 30 June 2021: \$17,513,000

Budgeted Balance as at 30 June 2022: \$ 8,065,000

Carried Forward Operational Projects Reserve

Purpose

The purpose of this reserve is to act as a mechanism to carry over funding for operational projects that are still in progress at year end.

Typical Sources of Inflows and Outflows:

Inflows into this reserve will be funds allocated at end of financial year relating to incomplete projects. Outflows will be funds allocated in the new financial year to complete the projects in progress.

Forecast Balance as at 30 June 2021: \$1,155,000

Budgeted Balance as at 30 June 2022: \$0

Defined Benefits Superannuation Reserve

Purpose

The purpose of this reserve is to provide funding for future defined benefits superannuation fund shortfalls.

Typical Sources of Inflows and Outflows:

Inflows to this reserve are at the discretion of Council, set via the Annual Budget process. Council will make an estimate on the future defined benefits superannuation funding shortfalls and build a reserve in order to meet the shortfall.

Outflows from this reserve will fund defined benefit funding calls from Council's superannuation provider.

Forecast Balance as at 30 June 2021: \$1,174,000

Budgeted Balance as at 30 June 2022: \$1,224,000

Developer Contributions Reserve (legislative)

Purpose

The purpose of this reserve is to hold funds contributed by developers for specific works associated with subdivisions (except for funds in relation to Torquay Jan Juc DCP and Winchelsea Infrastructure Plan which have their own separate reserves). Funds are contributed for works such as footpaths, fencing, streetscape works, lighting and other such items where it is deemed that these works should occur at a later point than the initial development. Funds collected are very specific and tied to particular projects.

Typical Sources of Inflows and Outflows:

Inflows are from contributions collected from developers and outflows are on the works specified.

Forecast Balance as at 30 June 2021: \$445,000

Budgeted Balance as at 30 June 2022: \$487,000

Gherang Gravel Pits Reserve

Purpose

The purpose of this reserve is to provide funding for rehabilitation of the gravel pits reserve site.

Typical Sources of Inflows and Outflows:

Inflows to this reserve have accrued from surpluses from the Gravel Pits Reserve Operations. If further inflows are required to fund rehabilitation of the gravel pits reserve site, they will be transferred from the Accumulated Unallocated Cash Reserve.

Outflows from this reserve are for rehabilitation of the gravel pits reserve site and, given the balance exceeds the expected rehabilitation requirements, a portion may be used for Council's discretionary requirements.

Forecast Balance as at 30 June 2021:	\$2,469,000
Budgeted Balance as at 30 June 2022:	\$1,469,000

Main Drainage Reserve (legislative)

Purpose

The purpose of this reserve is to hold developer contributions for main drainage works at a later point than the initial development. As such they are also tied to works within the catchment area from which funds were derived.

Typical Sources of Inflows and Outflows:

Inflows are from contributions collected from developers and outflows are on the works specified.

Forecast Balance as at 30 June 2021:	\$210,000
Budgeted Balance as at 30 June 2022:	\$210,000

Open Space Reserve

Purpose

The purpose of this reserve is to provide improved recreational facilities for the Surf Coast Shire, both of an active and a passive nature.

Typical Sources of Inflows and Outflows:

Inflows to the open space reserve are solely composed of contributions from subdividers in lieu of the 5 per cent public open space requirement. It is noteworthy that substantial income flows into this reserve annually, and these funds will be critical in delivering key outcomes of the Open Space Strategy.

Outflows have been limited to capital works on parks, playgrounds, and both active and passive recreation reserves.

Forecast Balance as at 30 June 2021:	\$2,253,000
Budgeted Balance as at 30 June 2022:	\$2,103,000

Torquay Jan Juc DCP Contributions

Purpose

The purpose of this reserve is to provide funding based on the Torquay/Jan Juc Developer Plan.

Typical Sources of Inflows and Outflows:

Inflows into this reserve will be funds allocated on a straight line basis at a predetermined rate as set by Council and contributions from developers and community levies. Funds from Torquay/Jan Juc DCP projects completed under budget will also be returned to this reserve. Outflows from this reserve will be spent on the delivery of DCP projects.

Forecast Balance as at 30 June 2021:	\$3,905,000
Budgeted Balance as at 30 June 2022:	\$6,409,000

Trust and Deposits Reserve (contractual)

Purpose

Whilst not technically a reserve, Trust and Deposits represent cash that Council holds under a contractual agreement, and therefore should be considered part of restricted cash holdings. Some examples of use of this reserve include subdividers holding deposits, fire services levy and contractors retention. Council has decided to utilise a reserve for this purpose to provide clarity.

Typical Sources of Inflows and Outflows:

Cash inflows and to the Trust and Deposits Reserve will arise from contractual agreements between Council and other parties. Outflows generally occur when the agreement expires. So

Forecast Balance as at 30 June 2021:	\$8,020,000
Budgeted Balance as at 30 June 2022:	\$8,336,000

Waste Reserve

Purpose

The purpose of this reserve is to ensure that the full cost of the waste function is met by the waste charges (garbage charge and fee income from landfill) and that surpluses and deficits on an annual basis can be covered without any adverse impact on the balance of Council's budget. This facet is particularly relevant in terms of Council meeting its long-term obligations for landfill rehabilitation where funds need to be set aside in the interim to plan for large-scale costs in the future. The rehabilitation of the Anglesea Landfill is expected to take place in 2022-23 to 2029-30.

Typical Sources of Inflows and Outflows:

Cash inflows to the reserve arise from any surplus funds remaining from the combined income from garbage charges and landfill fees, less the cost of operating the landfills, waste administration, kerbside collection, recycling and other associated waste costs. Outflows are due to waste capital expenditures.

Forecast Balance as at 30 June 2021:	\$8,663,000
Budgeted Balance as at 30 June 2022:	\$8,055,000

Winchelsea Infrastructure Plan Allocation Reserve

Purpose

The purpose of this reserve is to provide funding for projects in line with strategies yet to be approved and adopted by Council and is funded from operations or grants received.

Typical Sources of Inflows and Outflows:

Inflows into this reserve will be funds allocated on a straight line basis at a predetermined rate as set by Council. Funds from Winchelsea Infrastructure Plan projects completed under budget will also be returned to this reserve. Outflows from this reserve will be spent on the delivery of Winchelsea Infrastructure Plan Allocation projects that are yet to be defined.

Forecast Balance as at 30 June 2022:	\$1,089,000
Budgeted Balance as at 30 June 2022:	\$1,682,000

Appendix C – Council Contributions to External Parties

Category / Organisation	2021-22 (\$)
Business / Tourism / Traders Associations	151,100
Great Ocean Road Regional Tourism	141,100
Lorne Business and Tourism Association	2,000
Aireys Inlet Tourism and Traders Association	2,000
Anglesea Business and Tourism Association	2,000
Torquay Commerce and Tourism Association	2,000
Growing Winchelsea	2,000
Early Years / Education Providers	23,625
Torquay College Stadium Joint Use Agreement	19,625
Moriac Kindergarten	4,000
Funding Programs	282,448
Major Events Program & Community Events Program	88,000
Minor Community Grants	77,648
Signature Events Program	70,000
Welcome Wave Event	16,500
Community Art Seed Funding	15,300
Torquay RSL - ANZAC Day	10,000
Other RSL Events - ANZAC Day	2,000
Winchelsea RSL - ANZAC Day	2,000
Modewarre RSL - ANZAC Day	1,000
Local Government	123,010
G21 Regional Alliance	66,000
Municipal Association of Victoria	32,500
Peri Urban Group of Councils	15,000
Committee for Geelong	3,600
Geelong Chamber of Commerce	3,400
LG Pro	2,210
Australian Local Government Womens Association	300
Other Programs & Services	834,945
Geelong Regional Library Corporation (Council Service)	732,837
Life Saving Victoria - Professional Life Guard Services	60,465
Barwon South West Waste & Resource Recovery Group - Regional Waste Program	16,500
TX Australia Pty Ltd - Anglesea TV Blackspot	15,043
Barwon Sports Academy	5,800
Corangamite Catchment Management Authority Barwon River Flood Warning Network	4,300
Senior Citizens / Community Houses & Groups	55,600
Winchelsea Community House	6,000
Deans Marsh Community Cottage	6,000
Spring Creek Community House	6,000
Anglesea Community House	6,000
Lorne Community House	6,000
Moriac and District Seniors Citizens Club	4,620
Torquay Senior Citizens Centre	4,620
Winchelsea Senior Citizens Centre	4,620
Anglesea and Aireys Inlet Senior Citizens Club	4,620
Lorne Senior Citizens Centre	4,620
Barwon Neighbourhood House Network	2,500
Total Contributions	1,470,728

Appendix D – Renewal Backlog

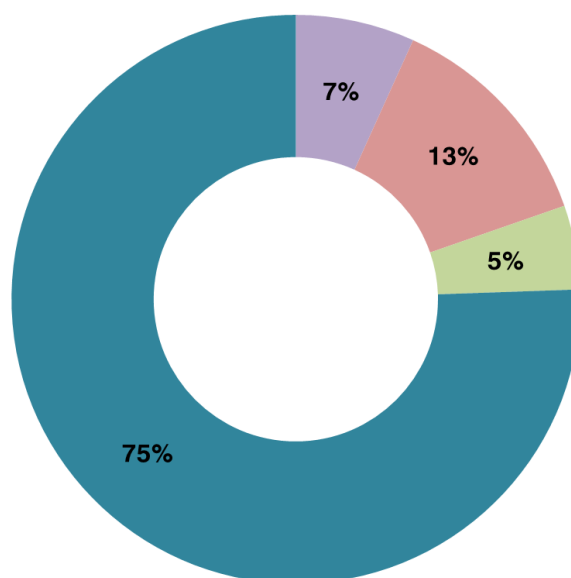
The asset renewal backlog lists assets that have reached intervention at which Council renews assets, but at this stage has not been allocated funding. These items will be prioritised for consideration in Council's 2022-23 draft budget.

Council undertook a condition audit on its unsealed road shoulder inventory for the first time in 2019-20. Through the audit it identified a high volume of shoulders at intervention and requiring gravel resheeting at an estimated cost of \$3.4 million. Council is programming road shoulder works over the upcoming financial years as it has neither the financial nor the workforce capacity to bring all these shoulders within intervention within one year. Although the shoulders have reached Council's renewal intervention they are continuing to be maintained within the Road Management Plan intervention levels.

Township	Asset Location	Works Description	Estimated Replacement Cost \$	Reason on Backlog	
Unsealed Roads					
Aireys Inlet	Gilbert Street, Aireys Inlet - Unnamed Rd RHS To Ch 5000m	Gravel Resheet	27,000	Service Decision Needed	
Anglesea	Gum Flats Road - 0361	Gravel Resheet	113,982	Delivery Capacity Constraint	
Bambra	Bambra-Boonah Road - 0057	Gravel Resheet	29,615		
Bellbrae	Cemetery Road - 0170	Gravel Resheet	12,245		
Gherang	Tanners Road - 0815	Gravel Resheet	14,399		
Inverleigh	Peels Road - 0654	Gravel Resheet	36,300		
Inverleigh	Thomas Road - 0830	Gravel Resheet	74,960		
Winchelsea	Kellys Lane, Winchelsea - 0453	Gravel Resheet	62,194		
Winchelsea	McCallums Lane - 0531	Gravel Resheet	18,604		
Wurdi Boluc	Wormbete Station Road - 0907	Gravel Resheet	30,649		
Various	Various small resheet segments	Gravel Resheet	48,811		
Unsealed Shoulders					
Lorne	Albert Street - 0009	Shoulder Resheet	14,499	Delivery Capacity Constraint	
Barrabool	Andersons Road - 0027	Shoulder Resheet	299,623		
Winchelsea	Armytage Road - 0037	Shoulder Resheet	100,426		
Barrabool	Barrabool Road - 0066	Shoulder Resheet	124,693		
Torquay	Blackgate Road - 0106	Shoulder Resheet	260,010		
Modewarre	Buckley Road South - 0140	Shoulder Resheet	79,254		
Winchelsea	Cape Otway Road, Winchelsea - 0154	Shoulder Resheet	324,156		
Connewarre	Charlemont Road - 0175	Shoulder Resheet	85,346		
Lorne	Charles Street, Lorne - 0178	Shoulder Resheet	23,305		
Modewarre	Considines Road - 0200	Shoulder Resheet	100,760		
Winchelsea	Cressy Road, Winchelsea - 0209	Shoulder Resheet	352,630		
Torquay	Dickins Road - 0234	Shoulder Resheet	86,595		
Jan Juc	Duffields Road - 0245	Shoulder Resheet	97,532		
Inverleigh	Flemings Road - 0296	Shoulder Resheet	113,925		
Paraparap	Forest Road - 0304	Shoulder Resheet	98,018		
Lorne	Francis Street - 0309	Shoulder Resheet	22,001		
Torquay	Ghazeeopore Road - 0327	Shoulder Resheet	12,852		
Gnarwarre	Gnarwarre Road - 0336	Shoulder Resheet	70,819		
Torquay	Grossmans Road - 0357	Shoulder Resheet	104,082		
Anglesea	Gum Flats Road - 0361	Shoulder Resheet	103,387		
Torquay	Horseshoe Bend Road - 0412	Shoulder Resheet	143,695		
Moraic	Hunts Road - 0416	Shoulder Resheet	97,209		
Winchelsea	Mercer Street - 0557	Shoulder Resheet	26,388		
Jan Juc	Ocean Boulevard - 0610	Shoulder Resheet	23,533		
Lorne	Otway Street - 0629	Shoulder Resheet	21,152		
Gherang	Prices Road - 0686	Shoulder Resheet	17,136		
Lorne	Smith Street, Lorne - 0782	Shoulder Resheet	47,828		
Bellbrae	Vickers Road - 0858	Shoulder Resheet	223,348		
Barrabool	Wedgetail Lane - 1282	Shoulder Resheet	12,376		
Wurdi Boluc	Wormbete Station Road - 0907	Shoulder Resheet	10,567		
Various	Various small shoulder resheet segments	Shoulder Resheet	87,329		
Sealed Roads					
Torquay	Grossmans Road	Pavement Renewal	12,870		Deferring until impacts of current heavy construction traffic decreases
Torquay	Merrijig Drive	Pavement Renewal	120,813		
Torquay	Darian Road	Surface Renewal	145,458		
Kerb					
	Nil at intervention				
Buildings					
Winchelsea	Hesse Street Reserve - Tennis Clubroom	Replace Building	200,000	Service Decision Pending	
Various	Various Bus Shelters	Replace Bus Shelter	40,000	Delivery Capacity	
Various	Various Small Building Components	Replace Component	112,370	Constraint	

Township	Asset Location	Works Description	Estimated Replacement Cost \$	Reason on Backlog
Footpaths (Roads and Parks)				
Lorne	Deans Marsh-Lorne Road	Footpath Replacement	26,115	Delivery Capacity Constraint
Winchelsea	Willis Street, Winchelsea	Footpath Replacement	16,841	
Torquay	Bells Beach Surfing Recreation Reserve	Footpath Replacement	17,594	
Lorne	Stribling Reserve, Lorne	Footpath Replacement	21,953	
Winchelsea	Beal Trebeck Linear Reserve	Footpath Replacement	40,056	
Connewarre	Connewarre Reserve	Footpath Replacement	10,803	
Anglesea	Ellimatta Reserve	Footpath Replacement	10,851	
Various	Various small pathway segments	Footpath Replacement	104,491	
Open Space				
Anglesea	Anglesea Lions Park	Renewal of Open Space Items	322,250	Delivery Capacity Constraint
Anglesea	Anglesea Tennis Club	Renewal of Open Space Items	13,000	
Winchelsea	Barwon River Reserve	Renewal of Open Space Items	19,430	
Bellbrae	Bellbrae Picnic Reserve	Renewal of Open Space Items	26,610	
Connewarre	Connewarre Reserve	Renewal of Open Space Items	20,820	
Torquay	Ellimatta Reserve	Renewal of Open Space Items	15,500	
Freshwater Creek	Freshwater Creek Recreation Reserve	Renewal of Open Space Items	28,000	
Modewarre	Modewarre Hall and Recreation Reserve	Renewal of Open Space Items	10,000	
Mount Moriac	Mount Moriac Reserve	Renewal of Open Space Items	65,230	
Torquay	Spring Creek Recreation Reserve	Renewal of Open Space Items	30,465	
Lorne	Stribling Reserve	Renewal of Open Space Items	50,655	
Torquay	White's Beach Reserve	Renewal of Open Space Items	39,380	
Various	Various Other Reserves	Renewal of Open Space Items	30,181	
Total Assets			5,204,969	

Asset Renewal Backlog as at 1 July 2021

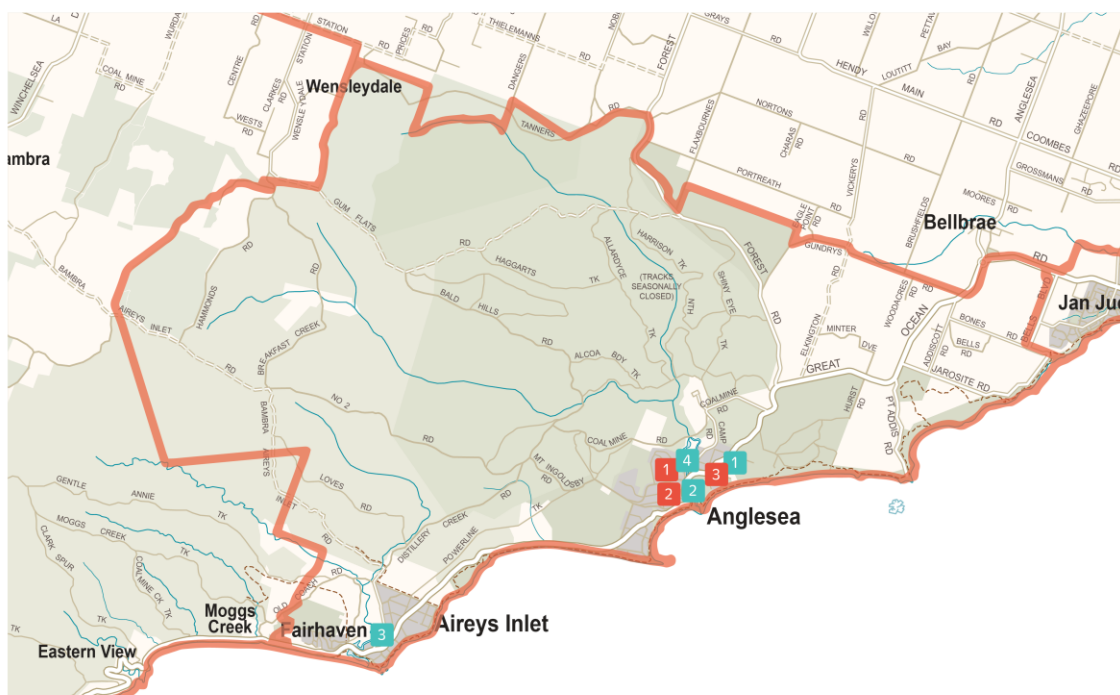


■ Buildings (\$0.35 million)
 ■ Open Space (\$0.67 million)
 ■ Pathways (\$0.25 million)
 ■ Roads (\$3.9 million)

Appendix E – Budget Highlights by Ward

Snapshot of new funding allocations

ANGLESEA WARD



CAPITAL AND OPERATIONAL PROJECTS

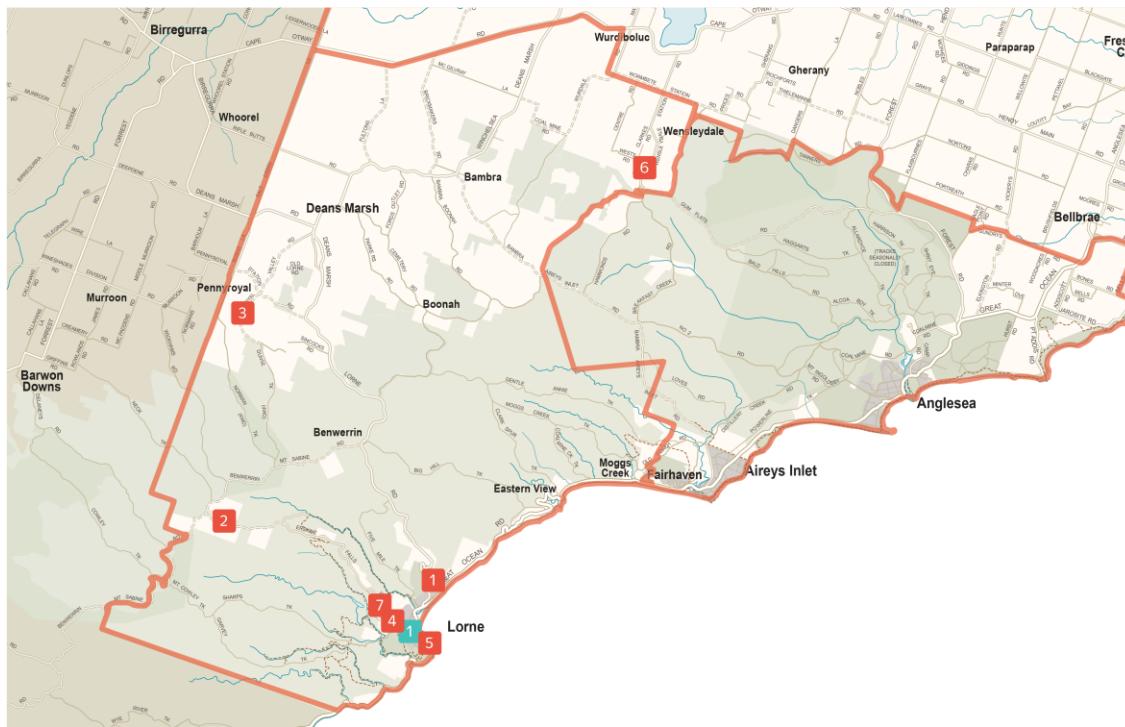
PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Anglesea Netball Pavilion Redevelopment (Subject to Successful Grant)	676,120	0	676,120
2 Anglesea Arts Space	36,000	4,000	40,000
3 Drainage Improvements - Aireys Inlet Top Shops	27,500	0	27,500
4 Coogoorah Park Pathways Investigation	6,250	0	6,250
Total Capital and Operational Projects	745,870	4,000	749,870

RENEWAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Structures Renewal - Coogoorah Park Nature Reserve Boardwalk	89,000	0	89,000
2 Building Renewal - Anglesea Memorial Hall Ramp/Stairs	36,000	0	36,000
3 Unsealed Road Renewal - Inverlochly Street	8,000	0	8,000
Other Renewal Projects	143,600	0	143,600
Total Renewal Projects	276,600	0	276,600

Note: Ward maps show the new project allocations excluding contingency.

Snapshot of new funding allocations **LORNE WARD**



CAPITAL AND OPERATIONAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Lorne Men's Shed Drainage Upgrade	28,293	0	28,293
Total Capital and Operational Projects	28,293	0	28,293

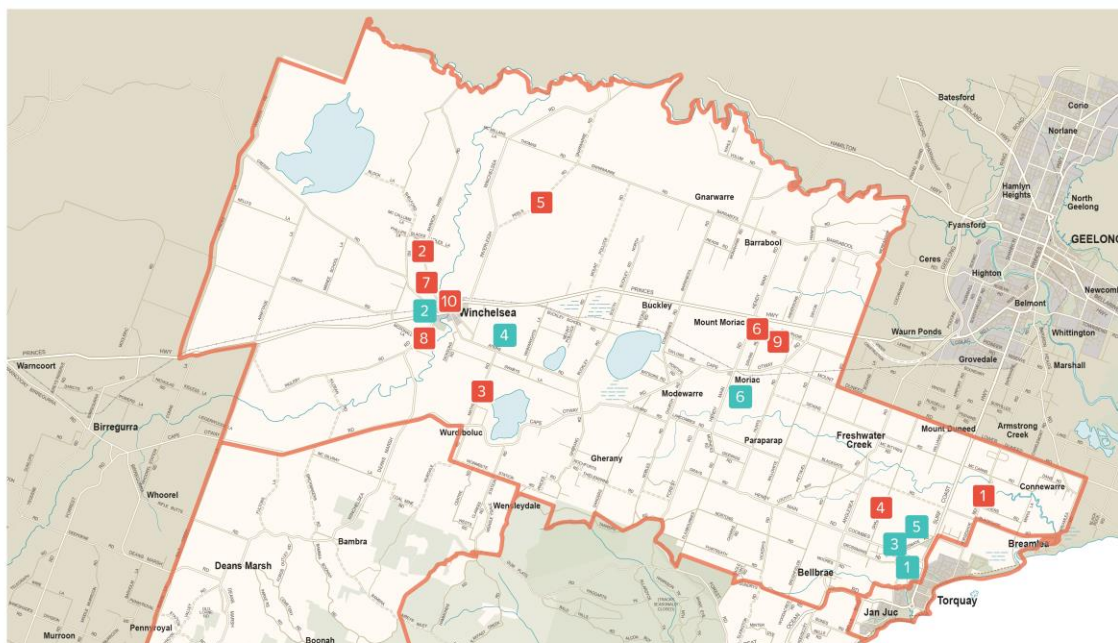
RENEWAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Footpath Renewal Program - Ocean Rd (Doble St to Swing Bridge)	172,000	0	172,000
2 Unsealed Road Renewal - Erskine Falls Rd Crushed Rock (Number 985 to Benwerrin-Mt Sabine Rd)	143,000	0	143,000
3 Unsealed Road Renewal - Pennyroyal Valley Rd Resheet and Drainage Works (Number 476 to 760)	132,000	0	132,000
4 Hard Court Renewal Program - Stribling Reserve Reconstruction of Netball Court	124,000	0	124,000
5 Footpath Renewal Program - Mountjoy Parade (Beal St to Francis St)	84,000	0	84,000
6 Unsealed Shoulder Renewal - Wensleydale Station Road (Casbouts Rd to Hollaways Rd)	77,000	0	77,000
7 Drainage Renewal Program - Culvert Renewal at 180 Erskine Falls Road (Live Wire Park)	25,000	0	25,000
Other Renewal Projects	58,700	0	58,700
Total Renewal Projects	815,700	0	815,700

Note: Ward maps show the new project allocations excluding contingency.



Snapshot of new funding allocations
WINCHELSEA WARD



CAPITAL AND OPERATIONAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Duffields / Grossmans Road Intersection Upgrade (RD15) - Design	74,000	0	74,000
2 Former Winchelsea Shire Hall Modifications	72,500	0	72,500
3 Coombes / Messmate Road Intersection Upgrade (RD12) - Design	71,000	0	71,000
4 Heritage Study Stage 3 Winchelsea District	44,000	0	44,000
5 Messmate Road Growth Area Planning	40,000	0	40,000
6 Moriac Planning Scheme Amendment / Panel Hearing	30,000	0	30,000
Total Capital and Operational Projects	331,500	0	331,500

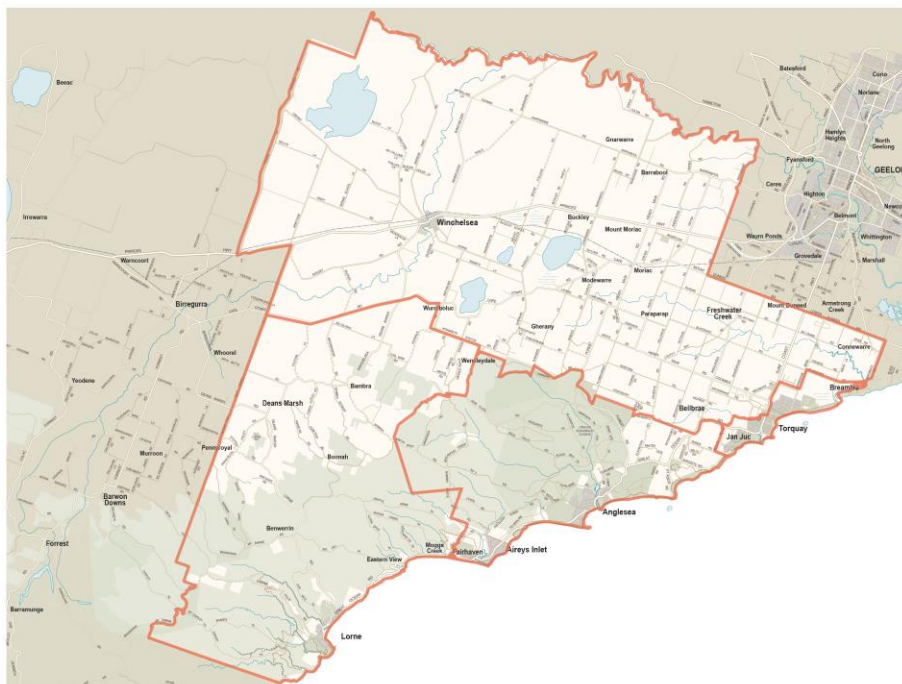
RENEWAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Horseshoe Bend Road Shoulder Widening and Reconstruction (Floodway at Thompson Creek to 1km South)	750,000	412,500	1,162,500
2 Barwon Park Road Shoulder Widening and Reconstruction	550,000	412,500	962,500
3 Mathiesons Road Upgrade/Reconstruction	130,000	196,060	326,060
4 Unsealed Road Renewal - Ghazepore Road (Blackgate Rd to Coombes Rd)	232,000	0	232,000
5 Unsealed Road Renewal - Peels Rd	154,000	0	154,000
6 Sealed Road Renewal - Reseal Program - Reservoir Rd (Cape Otway Rd to Ervins Rd)	150,000	0	150,000
7 Hesse Street Reserve - Toilet Block	115,000	0	115,000
8 Dwyer Street Reserve Playground	88,000	0	88,000
9 Irrigation Renewal - Mount Moriac Reserve Front Oval	70,000	0	70,000
10 Lighting Renewal Program - Barwon River Reserve External Lighting	40,000	0	40,000
Other Renewal Projects	1,072,020	0	1,072,020
Total Renewal Projects	3,351,020	1,021,060	4,372,080

Note: Ward maps show the new project allocations excluding contingency.

Snapshot of new funding allocations

SHIRE WIDE



CAPITAL AND OPERATIONAL PROJECTS

Projects	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
Anglesea Landfill Stage 3E Liner	1,010,000	0	1,010,000
Solar & Energy Savings at Council Sites (Business Case)	375,054	0	375,054
Road Safety Program	336,625	0	336,625
Environmental Leadership	250,000	0	250,000
Council Carbon Neutrality Program	53,289	131,978	185,267
Annual Pathway Construction Program	181,250	0	181,250
Disability Discrimination Act - Facility Improvements - Annual Implementation Plan	100,000	0	100,000
Moonah Woodlands Native Vegetation Offset Site	67,250	0	67,250
Waste Resource Recovery Strategy	67,000	0	67,000
Accessible Car Parks Audit and Upgrades	42,525	0	42,525
Other Capital and Operational Projects	910,575	317,830	1,228,405
Total Capital and Operational Projects	3,393,568	449,808	3,843,376

RENEWAL PROJECTS

Projects	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
Heavy Plant Renewal	500,000	0	500,000
Light Fleet Renewal	250,000	0	250,000
Asset Condition Audits Renewal	170,000	0	170,000
I.T. Renewal Program	150,000	0	150,000
Small Plant Renewal	120,000	0	120,000
Other Renewal Projects	1,460,080	0	1,460,080
Total Renewal Projects	2,650,080	0	2,650,080

Note: Ward maps show the new project allocations excluding contingency.

Appendix F – Equity Considerations

Introduction

Council believes it is important the community understands how the annual budget is prepared, including from the perspective of equity. This is a common question across all levels of government, however this is a complex matter that requires a broad consideration.

This appendix has been included in the budget document to assist this discussion. Council has not considered or adopted principles in this regard, but views this as an ongoing topic that can be further developed over time. Council is also cautious about forming a view on equity from considering one data indicator alone, from any one year or in isolation from Council's longer term strategic plans.

The Victorian Government introduced rate capping from the 2016-17 financial year. Estimates show the impact of rate capping will be a reduction in income to Council of more than \$100m over 15 years. This reduction is in addition to the impact of the Commonwealth Government freezing the indexing of Financial Assistance Grants for 3 years.

This reduction in funding will have a dramatic impact on Council's ability to provide services and to support discretionary projects. Equity will remain an element in Council's consideration; however funding constraints will drive an increased focus on allocating funding on the basis of adopted strategic planning.

Equity Considerations

Council is seeking to assist an understanding of funding equity across the Shire. The following table represents initial work on this concept; even at this preliminary stage it is evident the perspective of equity requires a broad consideration. Potential considerations are grouped into like categories.

Category 1: General

No.	Consideration	Overview
1	Equity Discussion	Council acknowledges that the community desire to understand budget equity is important and will seek to provide information to assist. Council also recognises its responsibility to the Shire as a whole, and to both current and future generations.
2	Holistic View	The assessment of equity requires a broad consideration that takes into account the full range of Council's circumstances and long term strategic imperatives. Equity cannot reasonably be reflected through a single metric in any one year.
3	Assessment Timeframe	Council maintains a medium term financial plan that reflects its funding intentions over time. Funding for particular projects can be large and may cause peaks in allocation to one ward. Additionally, asset renewal funding responds objectively to asset condition rather than a prescribed timeframe. Accordingly it is important to consider equity over time. It can however be challenging to maintain a data time series for consistent comparisons, given factors such as changing ward boundaries.
4	Pragmatic Model	An important principle in preparing any allocation model or suite of indicators is identifying where sufficient value has been provided, beyond which the preparation cost exceeds the incremental benefit. Council's Finance team has many important responsibilities to fulfil with limited resources and Council is mindful of not unreasonably diverting resources.

Category 2: Funding

5	Rate Contribution	Rate contribution is recognised as an important element in the consideration of equitable funding allocation as it represents a tangible contribution by households. A rates-based indicator would however need to be supplemented with further indicators to account for other factors outlined in these principles.
6	Supplementary Rates	Some communities within the Shire are growing faster than others and accordingly contribute greater supplementary rates. This is an indicator of the need for higher investment in these communities that can in part be funded by these additional rates.
7	Population Distribution	It is possible to consider equity from the perspective of the Shire's population distribution rather than rate contribution. Rate income is a function of a revenue raising method allowed for within local government and often questions are raised relating to the equity the rating system itself. Rating is a taxation system; it does not automatically follow it should be used as the only basis for considering the equity of Council's funding allocations.
8	Financial Assistance Grants	One of Council major sources of non-rate revenue is the Commonwealth Financial Assistance Grant. This is derived from an assessment of a suite of indicators designed to deliver an equitable distribution across all Councils in Victoria, including but not limited to population.
9	Project Grant Funding	Council rightly puts considerable effort into achieving grant funding for projects. While grants represent external funding, they benefit particular communities and this should be considered in an assessment of equity.
10	Realised Savings	Circumstances can arise where discretionary funds become available from the sale of an asset or other windfall funding opportunities. Council makes decisions as to where this funding is applied, either locally associated to its source or for a whole of Shire use. While limited in scale and frequency, these decisions do have an equity consideration.
11	Interest Income	Interest income would need to be considered whole of Shire funding and a basis for its attribution determined, potentially according to population.
12	Service Net Surplus	Councils can operate various services or commercial operations at a surplus in order to raise funds to support allocations across the Shire. Non-ratepayers may also make an important contribution to this outcome. This situation may best be considered whole of Shire funding.

Category 3: Services and Assets

13	Service Net Cost	Council delivers a range of services across the Shire, many of which operate at a net cost that must be funded at least in part from rate income. The delivery location and service cost varies across the Shire, noting that Council typically applies a consistent price. This variation can often arise due to demographic or logistic differences, or historical practice. The localised net cost should be considered within an assessment of equity across wards.
14	Service Distribution	Council services are not provided equally across the Shire, with some communities receiving services due to demographic or logistic differences, or historical circumstances such as the practices of Councils pre-amalgamation. This is not only an issue where a localised service operates at a net cost, but the fact one community receives a service and another doesn't needs to be considered from an equity perspective.
15	Asset Density	Some areas of the Shire have a greater number and value of Council assets (facilities and roads) than other areas. It may be appropriate to have an indicator to identify the relative asset density on a per capita basis in each ward, perhaps delineated into roads and non-road asset categories.
16	Special Charge Schemes	Some projects are jointly funded by Council and benefiting property owners via a Special Charge Scheme. Funding for these projects will need to be correctly categorised to reflect the external contribution.

Category 4: Funding Allocations

17	Whole of Shire Projects	It is reasonable to consider a number of projects as “Whole of Shire” initiatives rather than being associated with individual wards or communities. The inclusion of this funding in an assessment of equity would need to consider an appropriate allocation basis, for example population, rate assessments or rate distribution.
18	Asset Renewal	Council’s Asset Renewal Funding Strategy is based on funding the renewal of roads and facilities when their condition degrades to the point that it impacts service delivery. This represents a commitment to maintain existing services and is particularly important in those communities that do not receive significant new investment due to lower growth.
19	Use of Ratepayer Funds	Council is committed to the efficient and effective use of ratepayer funds, reflected through formal project identification based on: <ul style="list-style-type: none"> - Renewal: objective condition assessment - New/Upgrade: adopted strategies, subject matter expert review The resultant funding allocations are also likely spread over time, rather than necessarily matching to current funding contributions. This emphasises the importance of considering equity over time.
20	Operational Projects	Communities often view infrastructure investment as an indicator of equitable funding contribution. It is also important to include funding allocations to operational projects that deliver a particularly localised benefit.
21	Pre-Growth Investment	Council may need to establish facilities in advance of new ratepayers moving to an area, resulting in funding allocations prior to receiving higher rates. This emphasises the importance of considering equity over a longer timeframe.
22	DCP Commitments	Council is contractually bound to provide funding contributions as part of Developer Contribution Plans. This is often in the order of 60% of the total infrastructure cost, with developers providing 40%. These agreements are a function of growth and often require investment prior to receiving a higher rate income.
23	Project Allocation vs Spend	Data comparisons that utilise project funding should be based on funds allocation rather than spend timing. The timing of project spend may vary due to project cash flow requirements or holding project commencement in order to secure grants. Importantly, allocated project funds are retained on the project budget until spent or formally reallocated by Council.
24	Corporate Overheads	Council’s corporate overheads are allocated based on specific drivers to relevant services and projects. Accordingly these are reflected in net service costs and project budgets, and would form part of any subsequent equity consideration.
25	Debt Funded Projects	Council raises loans for particular project purposes. It is important to treat a project that includes debt funding differently when performing an equity analysis. Rather than including the value of the loan as an up-front portion of the project costing, it is more appropriate to reflect in the analysis the annual loan cost, including both principle and interest payments. The annual loan cost would then continue to be reflected in future year’s analysis until the end of the loan term.
26	Reserve Allocations	Council typically provides allocations to reserves in each year’s budget, some of which may reasonably be attributable to a particular location, while others represent a general allocation. Each allocation would need to be considered individually in relation to equity assessment.

Indicator 1 – Adjusted Ward Rate Contribution relative to Council Funded Project Allocation

Consideration of rate contribution is an important element in the notion of equity and can be used as one comparative basis. Rate income does however fund a number of Council activities in addition to projects that are not included in this comparison.

Council projects include the categories of new/upgrade capital, new operational and renewal capital. These projects often also receive significant external funding however, this is not included in this comparison. Indicator 1 includes council funds allocated from the Accumulated Unallocated Cash Reserve, direct funding and annual debt financing for projects (excluding carried forward projects). The budget document also provides the project funding allocations in the form of maps to assist readability.

This comparison is only one data view and alone does not provide a full perspective of ward funding allocation. Additionally, this comparison should be considered over time rather than from an expectation that a single year will demonstrate an equitable allocation.

Council also allocates funding to projects that could reasonably be considered “Whole of Shire” rather than for a single ward or community. These projects have not been included in the project funding below and would require a further comparison potentially on the basis of factors such as population, rate assessments or rate distribution.

Budget 2021-22										
Ward	Rates*		Council Funding					Total Council Funding		
			New Projects (excl. Loans)	Renewal	Year Loan Costs (P&I)					
Anglesea	\$11,831,543	24%	872,875	29%	276,600	4%	\$0	0%	\$1,149,475	11%
Lorne	\$7,350,734	15%	31,122	1%	815,700	13%	\$381,216	36%	\$1,228,038	12%
Torquay	\$21,094,549	42%	1,789,791	59%	1,594,600	25%	\$663,425	64%	\$4,047,816	39%
Winchelsea	\$9,468,564	19%	351,000	12%	3,593,020	57%	\$0	0%	\$3,944,020	38%
Total Ward Specific	\$49,745,390	100%	3,044,788	100%	6,279,920	100%	\$1,044,641	100%	\$10,369,349	100%
Whole of Shire			3,638,576		2,650,080		\$1,476,348			

Percentages may not equal 100% due to rounding.

*Rates figure excludes Supplementary Rates, Garbage Charges and Rates Penalty Interest.

Budget Year	Ward	Rates	Council Funding			
			New Projects (excl. Loan)	Renewal	Year Loan Costs (P&I)	Total Funding
2021-22	Anglesea	24%	29%	4%	0%	11%
	Lorne	15%	1%	13%	36%	12%
	Torquay	42%	59%	25%	64%	39%
	Winchelsea	19%	12%	57%	0%	38%
2020-21	Anglesea	23%	4%	30%	0%	13%
	Lorne	14%	24%	10%	36%	20%
	Torquay	44%	58%	29%	64%	48%
	Winchelsea	19%	15%	32%	0%	20%
2019-20	Anglesea	23%	6%	8%	0%	7%
	Lorne	15%	13%	12%	0%	11%
	Torquay	44%	70%	29%	100%	52%
	Winchelsea	18%	11%	51%	0%	30%
2018-19	Anglesea	23%	10%	5%	0%	8%
	Lorne	15%	2%	13%	0%	6%
	Torquay	44%	81%	39%	100%	67%
	Winchelsea	18%	7%	43%	0%	19%
2017-18	Anglesea	23%	4%	9%	0%	6%
	Lorne	16%	6%	3%	0%	4%
	Torquay	42%	70%	28%	100%	58%
	Winchelsea	18%	19%	60%	0%	32%

Indicator 2 – Adjusted Ward Rate Contribution relative to Total Project Allocation

This indicator is as per Indicator 1, however compares relative to the total project allocation (including Council funding and external funding).

Budget 2021-22										
Ward	Rates*		Total Funding							
			New Projects (excl. Loan)		Renewal		Year Loan Costs (P&I)		Total Funding	
Anglesea	\$11,831,543	24%	876,875	29%	276,600	4%	\$0	0%	1,153,475	10%
Lorne	\$7,350,734	15%	31,122	1%	815,700	11%	\$381,216	36%	\$1,228,038	11%
Torquay	\$21,094,549	42%	1,789,791	59%	1,594,600	22%	\$663,425	64%	\$4,047,816	36%
Winchelsea	\$9,468,564	19%	351,000	12%	4,614,080	63%	\$0	0%	\$4,965,080	44%
Total Ward Specific	\$49,745,390	100%	3,048,788	100%	7,300,980	100%	\$1,044,641	100%	\$11,394,409	100%
Whole of Shire			4,088,384		2,650,080		\$1,476,348			

Percentages may not equal 100% due to rounding.

*Rates figure excludes Supplementary Rates, Garbage Charges and Rates Penalty Interest.

Budget Year	Ward	Rates	Total Funding			
			New Projects (excl. Loan)	Renewal	Year Loan Costs (P&I)	Total Funding
2021-22	Anglesea	24%	29%	4%	0%	10%
	Lorne	15%	1%	11%	36%	11%
	Torquay	42%	59%	22%	64%	36%
	Winchelsea	19%	12%	63%	0%	44%
2020-21	Anglesea	23%	5%	30%	0%	13%
	Lorne	14%	21%	10%	36%	18%
	Torquay	44%	51%	29%	64%	44%
	Winchelsea	19%	23%	32%	0%	24%
2019-20	Anglesea	23%	3%	5%	0%	4%
	Lorne	15%	49%	8%	0%	28%
	Torquay	44%	37%	22%	100%	33%
	Winchelsea	18%	10%	65%	0%	34%
2018-19	Anglesea	23%	10%	5%	0%	8%
	Lorne	15%	2%	13%	0%	6%
	Torquay	44%	80%	39%	100%	67%
	Winchelsea	18%	8%	43%	0%	19%
2017-18	Anglesea	23%	3%	7%	0%	4%
	Lorne	16%	3%	2%	0%	3%
	Torquay	42%	53%	21%	100%	47%
	Winchelsea	18%	40%	69%	0%	46%

Indicator 3 – Asset Distribution by Ward

This indicates the proportion of Council assets relative to rates and rates assessments in different wards at the end of the respective financial year. The indicator represents a good reflection of investment of funds over time and likely future demand for asset renewal.

The table highlights in particular that the percentage proportion of the value of assets in the Winchelsea ward is greater than the proportion of their respective current rate revenue.

As at 30 June 2020										
Ward	Rates & Municipal Charge		Rate Assessments		Asset Valuation					
					Road Assets		Non Road Assets		Total Assets	
Anglesea	\$10,758,170	23%	4,981	22%	\$83,251,653	14%	\$24,871,263	15%	\$108,122,916	15%
Lorne	\$6,856,209	15%	2,915	13%	\$46,138,813	8%	\$14,972,141	9%	\$61,110,954	8%
Torquay	\$20,684,173	44%	10,435	45%	\$253,419,845	44%	\$75,552,563	49%	\$328,972,408	44%
Winchelsea	\$8,574,805	18%	4,605	20%	\$192,067,804	33%	\$50,108,813	32%	\$242,176,617	33%
Total Ward Specific	\$46,873,358	100%	22,936	100%	\$574,878,115	100%	\$165,504,780	105%	\$740,382,895	100%
					Whole of Shire		\$0		\$27,968,280	
					Land		\$53,940,875		\$158,869,795	
					Council Corporate		\$0		\$14,797,000	
					Shire Total		\$628,818,990		\$367,139,855	
									\$27,968,280	
									\$212,810,670	
									\$14,797,000	
									\$995,958,845	

Percentages may not equal 100% due to rounding.

The prior year table is provided for comparative purposes.

As at 30 June 2019										
Ward	Rates & Municipal Charge		Rate Assessments		Asset Valuation					
					Road Assets		Non Road Assets		Total Assets	
Anglesea	\$10,345,137	23%	4,966	22%	\$80,716,490	15%	\$23,460,990	15%	\$104,177,480	15%
Lorne	\$6,667,297	15%	2,905	13%	\$40,177,852	7%	\$13,858,748	9%	\$54,036,600	8%
Torquay	\$19,701,498	44%	10,093	45%	\$282,802,956	52%	\$70,188,363	45%	\$352,991,319	50%
Winchelsea	\$7,941,639	18%	4,383	20%	\$140,645,972	26%	\$47,595,576	31%	\$188,241,548	27%
Total Ward Specific	\$44,655,571	100%	22,347	100%	\$544,343,270	100%	\$155,103,677	100%	\$699,446,947	100%
Whole of Shire					\$0		\$22,214,432		\$22,214,432	
Land					\$53,580,485		\$158,145,795		\$211,726,280	
Council Corporate					\$0		\$13,564,000		\$13,564,000	
Shire Total					\$597,923,755		\$349,027,904		\$946,951,659	

Percentages may not equal 100% due to rounding.

Indicator 4 – Supplementary Rates by Ward

This indicator provides a correlation between supplementary rates, which reflects where growth is occurring in the Shire, and the funding allocations being made to new projects.

The table highlights in particular that the proportion of investment in new projects relative to the proportion of supplementary rates is higher in the Anglesea and Torquay ward for 2020-21.

Budget 2021-22						
Ward	Supplementary Rates		Council Funding		Total Funding	
			New Projects (excl. Loan)		New Projects (excl. Loan)	
Anglesea	11,460	3%	\$872,875	29%	\$876,875	29%
Lorne	7,640	2%	\$31,122	1%	\$31,122	1%
Torquay	261,290	58%	\$1,789,791	59%	\$1,789,791	59%
Winchelsea	169,610	38%	\$351,000	12%	\$351,000	12%
Total Ward Specific	\$450,000	100%	\$3,044,788	100%	\$3,048,788	100%
Whole of Shire			\$3,638,576		\$4,088,384	

Percentages may not equal 100% due to rounding.

The prior year table is provided for comparative purposes.

Budget 2020-21						
Ward	Supplementary Rates		Council Funding		Total Funding	
			New Projects (excl. Loan)		New Projects (excl. Loan)	
Anglesea	36,021	6%	\$285,625	4%	\$439,625	5%
Lorne	3,087	1%	\$1,918,000	24%	\$1,918,000	21%
Torquay	467,238	78%	\$4,632,356	58%	\$4,632,356	51%
Winchelsea	93,654	16%	\$1,198,529	15%	\$2,069,589	23%
Total Ward Specific	\$600,000	100%	\$8,034,510	100%	\$9,059,570	100%
Whole of Shire			\$4,119,841		\$5,534,235	

Percentages may not equal 100% due to rounding.

Appendix G – Long Term Financial Plan

	2020-21 Forecast \$'000	2021-22 Budget \$'000	2022-23 Projections \$'000	2023-24 Projections \$'000	2024-25 Projections \$'000	2025-26 Projection \$'000	2026-27 Projection \$'000	2027-28 Projection \$'000	2028-29 Projection \$'000	2029-30 Projection \$'000	2030-31 Projection \$'000
Recurrent EBITDA											
Property Rates and Charges	48,125	49,745	50,616	51,628	52,919	54,242	55,598	56,988	58,413	59,873	61,370
Property Rates and Charges Rebate	(250)	-	-	-	-	-	-	-	-	-	-
Supplementary Property Rates and Charges	600	450	1,374	2,335	3,351	4,416	5,532	6,702	7,926	9,207	10,548
Garbage Charges	8,296	8,554	8,897	9,286	9,659	10,045	10,444	10,857	11,284	11,725	12,182
Grants	7,890	7,468	7,525	7,676	7,829	7,986	8,145	8,308	8,474	8,644	8,817
Other Revenue	8,370	10,175	11,128	11,400	11,679	11,997	12,323	12,659	13,004	13,358	13,722
Total Recurrent Income	73,031	76,392	79,540	82,325	85,437	88,685	92,043	95,514	99,101	102,808	106,639
Employee Benefits	31,754	33,310	34,143	35,080	36,128	37,207	38,174	39,165	40,183	41,227	42,297
Materials and Services	22,931	25,763	26,934	27,528	28,216	28,922	30,005	30,756	31,525	32,314	33,122
Total Expenditure - Existing Operations	54,685	59,073	61,077	62,608	64,344	66,129	68,179	69,921	71,708	73,540	75,420
Financial Recurrent Savings Target	-	40	300	600	900	1,200	1,500	1,800	2,100	2,400	2,700
Compliance Costs	-	71	300	600	900	1,200	1,500	1,800	2,100	2,400	2,700
Compliance Costs - Projects	-	-	500	500	500	500	500	500	500	500	500
Non-Discretionary Growth	-	512	300	600	1,656	2,497	2,674	2,972	3,274	3,579	3,924
Discretionary Growth Budget Year	-	-	1,118	1,144	1,175	1,207	1,237	1,268	1,300	1,332	1,365
Discretionary Growth	-	513	300	600	900	1,200	1,500	1,800	2,100	2,400	2,700
Total Expenditure - New Operations	-	1,096	2,518	3,444	5,131	6,604	7,411	8,340	9,274	10,211	11,189
Total Recurrent EBITDA	18,347	16,264	16,245	16,874	16,861	17,151	17,953	19,052	20,219	21,456	22,729
Cash Adjustments:-											
Balance Sheet Movements	905	(2)	183	167	164	162	163	165	167	169	171
Interest Revenue	449	640	563	528	631	631	828	801	747	730	808
Grants Commission funds received early	(173)	-	-	(49)	(51)	(52)	(54)	(56)	(57)	(59)	(61)
Asset sales - Plant/Fleet	709	451	390	390	390	390	390	390	390	390	390
Asset sales - Land	382	-	-	-	-	-	-	-	-	-	-
Total Cash Adjustments	2,273	1,089	1,136	1,035	1,134	1,130	1,327	1,300	1,247	1,230	1,309
Total Cash Available for Allocation	20,619	17,353	17,381	17,909	17,995	18,281	19,280	20,353	21,466	22,686	24,038

	2020-21 Forecast \$'000	2021-22 Budget \$'000	2022-23 Projections \$'000	2023-24 Projections \$'000	2024-25 \$'000	2025-26 Projection \$'000	2026-27 Projection \$'000	2027-28 Projection \$'000	2028-29 Projection \$'000	2029-30 Projection \$'000	2030-31 Projection \$'000
Allocations to Commitments											
Debt Interest & Principal	2,207	2,162	2,127	2,093	2,314	2,279	2,245	2,211	2,176	2,141	256
Torquay/Jan Juc Developer Plan Allocation	2,448	2,551	2,658	2,770	2,770	2,770	2,770	2,770	1,211	-	-
Spring Creek Infrastructure Plan Allocation	-	-	751	774	797	821	845	871	897	924	951
Winchelsea Infrastructure Plan Allocation	212	219	225	232	239	246	253	261	269	277	285
Developer Contribution Interest Allocation	-	-	-	-	1	-	2	-	-	3	-
Waste Allocation	2,291	820	712	896	1,059	1,229	1,049	1,227	1,413	1,608	1,811
Asset Renewal Allocation	7,775	8,724	9,482	10,305	11,200	12,173	13,230	14,379	15,627	16,984	18,459
Business Case Investments	500	500	500	500	500	500	500	500	500	500	500
Council Election Year	472	-	-	-	500	-	-	-	500	-	-
Growth and Compliance Costs (Non-Recurrent)	326	370	-	-	-	-	-	-	-	-	-
Total Allocations to Commitments	16,231	15,346	16,455	17,570	19,380	20,018	20,894	22,218	22,593	22,437	22,263
Discretionary Cash Available	4,388	2,008	926	338	(1,385)	(1,737)	(1,614)	(1,865)	(1,127)	249	1,775
Discretionary Allocations											
Discretionary Operating Projects	441	592	-	-	-	-	-	-	-	-	-
Discretionary Capital Works	1,716	1,058	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Defined Benefits Superannuation Allocation	50	50	50	50	50	50	50	50	50	50	50
Aireys Inlet Aged Units	7	7	7	8	8	8	8	9	9	9	10
Towards Environmental Leadership	250	250	250	250	250	250	250	250	250	250	250
COVID-19 Support Allocation	1,000	-	-	-	-	-	-	-	-	-	-
Total Discretionary Allocations	3,464	1,957	2,307	2,308	2,308	2,308	2,308	2,309	2,309	2,309	2,310
Unallocated Cash Surplus / (Deficit)	924	51	(1,382)	(1,969)	(3,692)	(4,045)	(3,922)	(4,174)	(3,436)	(2,060)	(535)
Accumulated Unallocated Cash											
Opening Balance	2,434	3,189	2,604	1,507	(462)	(4,154)	(8,199)	(12,121)	(16,295)	(19,732)	(21,792)
Annual Surplus/(Deficit)	924	51	(1,382)	(1,969)	(3,692)	(4,045)	(3,922)	(4,174)	(3,436)	(2,060)	(535)
Net Allocations During the Year	(404)	-	-	-	-	-	-	-	-	-	-
Transfers for Project Funding	234	(635)	285	-	-	-	-	-	-	-	-
Closing Balance	3,189	2,604	1,507	(462)	(4,154)	(8,199)	(12,121)	(16,295)	(19,732)	(21,792)	(22,327)