

Budget Report

2023-24



Pilk Purriyn, 26 January 2023

Surf Coast Shire Council Acknowledges the Wadawurrung People, and Gulidjan and Gadubanud Peoples of the Eastern Maar, their Elders and leaders past, present and emerging as the Traditional Owners of the skies, land, waters and sea country across our municipality.

We acknowledge their care and custodianship for more than 60,000 years, which continues today. We walk with them as we respectfully care for and tread lightly on these lands.

We also extend that respect to all First Nations people who are part of the community.

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Message from Mayor and CEO

Cost of living pressures continue to increase for all parts of the community, and Surf Coast Shire Council is no exception.



Inflation has been rising much faster than our revenue base, making it difficult to deliver and maintain our services and infrastructure to the level our community has come to expect.

This sets the context for our budget which is one that focusses on the essentials, strives for more community-led action and continues our push to deliver significant climate action.

The development of the 2023-24 Budget has been challenging, due to the need to evaluate competing priorities across the shire. A good example is the Winchelsea Pool. The treasured facility - which celebrated its 60th anniversary in early 2023 - is due for an upgrade. Given this is an \$8.5 million project, we need to press pause on renewing a number of our other ageing assets. We will ensure all assets remain in a safe and useful state and time their renewal in future years.

We are pleased that this budget gives the green light to a record \$36.4 million capital expenditure program - \$16.3 million of which is allocated to new projects such as Eastern Reserve and Stribling Reserve netball courts renewal, Karaaf Wetlands improvement works, and the Coombes Road-Messmate Road intersection upgrade. In total, this budget allocates \$15 million to deliver road upgrades, maintenance and renewal across the shire.

We're also pleased that in this challenging economic environment, we continue to achieve our financial savings target. It contributes to our long term financial sustainability, which includes addressing our asset renewal backlog and catering for population growth when delivering our core services.

The budget has been developed on the assumption that the Victorian Government's rate cap of 3.5% will be implemented. Rate revenue is vital in supporting the community and meeting its needs, both now and into the future. We understand that many residents are experiencing financial pressures, so please reach out to us if you are as we have rates payment plans in place to help support you.

One of our critical community needs is affordable accommodation. Housing crisis resources allocated in this budget will help us continue to play our role in the affordable accommodation crisis, which is being felt especially in our smaller coastal communities.

The community is at the core of all that we do, and we want to empower them. It's highlighted by a \$30,000 increase in our community grants program which will help turn more dreams into realities. The program features climate emergency grants, aligning with our focus to adapt to a changing climate.

A green theme is evident in the budget, as we transition to a circular economy and continue our carbon neutrality program. We've witnessed severe weather events recently and to prepare for more of these, we are investing in emergency management, assets and engineering, and open space operations.

Thank you to Councillors and staff for the work and passion put into this budget. It strives to fulfil our community vision that "we are an active, diverse community that lives creatively to value, protect and enhance the natural environment and our unique neighbourhoods".

Cr Liz Pattison
Mayor

Robyn Seymour
CEO

Executive Summary

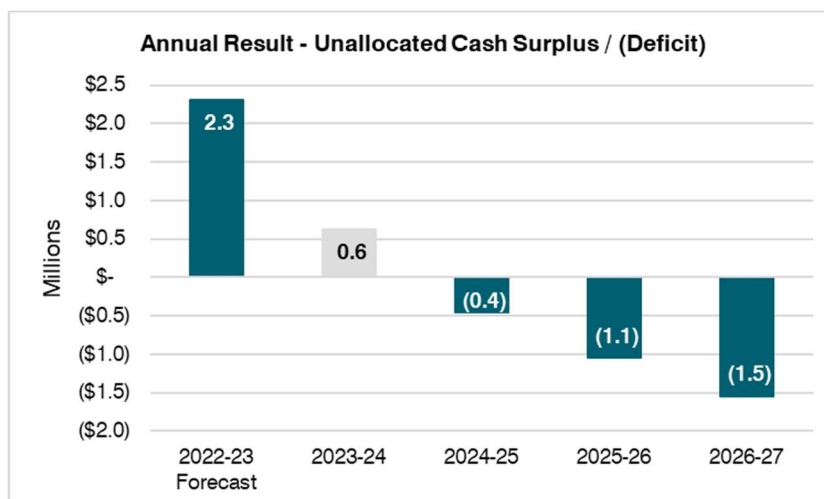
The Surf Coast Shire Council Budget is one of many strategic plans created by Council to develop a sustainable financial future for our community. Council is currently in a financially sustainable position and seeks to remain so into the future as its highest financial priority. This is particularly challenging in the current economic environment with high inflation increasing costs for Council and our community. The need to 'live within our means' and manage our budgets, always looking for ways of making genuine savings is more important than ever. Over the longer term, rate capping, balancing asset renewal requirements and service delivery for our community are our main challenges.

Annual Result

Local government annual financial reporting often includes a number of items that can make it difficult for readers to compare and understand Council's underlying performance year on year (i.e. variable contributions, grants and once-off project funding). Accordingly, it is useful to consider the annual result in the form of the unallocated cash surplus (or deficit) which excludes these items. 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 graph below. The favourable 2022-23 forecast result is driven by the high returns of interest on investments with high cash balances and reasonable interest rates. The declining results in the 2023-24 to the 2026-27 years are largely driven by Council's increasing investment in renewing our asset, along with additional costs incurred in a Council election year (\$0.3 million in 2024-25) and start-up costs for the Surf Coast Aquatic and Health Centre in 2025-26 prior to the opening in the following year. Within the Long Term Financial Plan (Appendix E), the 2028-29 year includes the first year of operational costs for the proposed Cultural Centre.

Council has continued its 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 \$0.33 million of ongoing savings generated from the program into the 2023-24 budget.

The Long Term Financial Plan (Appendix E) shows the constrained revenue, cost of operations and anticipated level of financial allocations with a particular focus on maintaining our commitment to asset renewal by growing the annual allocation by 9%. The ten year financial plan shows an unallocated cash deficit between 2024-25 and 2029-30, then returning to surplus from 2030-31 with Council's final commitment to the Torquay Jan Juc Development Contribution Plan and Council's borrowings portfolio to be made in 2029-30. The annual unallocated cash deficits will be funded through Council's Accumulated Unallocated Cash Reserve.



Rates and Charges

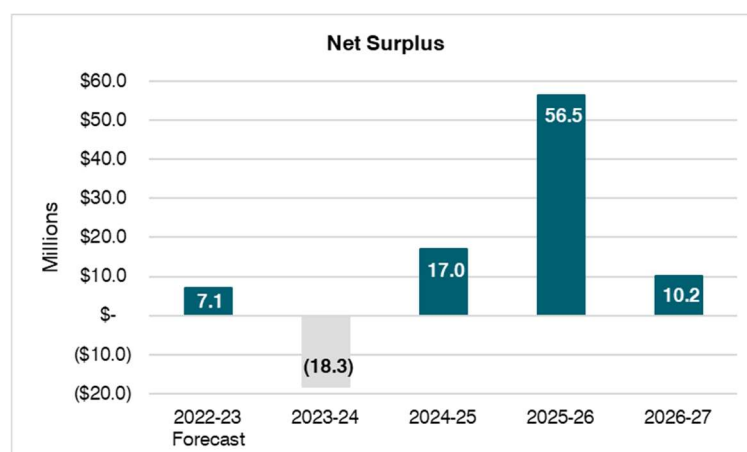
This budget proposes to increase rate revenue in line with the Fair Go Rates System cap, which is 3.5% for the 2023-24 financial year. The cap is set by the State Government and applies to the total revenue generated through general rates and the municipal charge. Council's rate revenue also increases from supplementary rates, which are new rates 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 3.5% rate cap increase because of changes to their property value relative to that of other ratepayers' properties. For any ratepayers experiencing difficulty meeting rates payments, Council's Hardship Policy offers some relief measures with payment plan options.

Council is proud to be a circular economy leader. Council's four-bin kerbside collection system includes: FOGO (food organics and green organics), recycling, glass only and landfill. The four-bin system helps to avoid sending materials to landfill and is in line with the state government's circular economy policy. As per the Adopted Budget Report 2022-23, the rural garbage charge is being aligned to the urban garbage over a four year period, given that delivery costs and services are on a par. The urban garbage collection charge is budgeted to increase by 7.9% (to \$491) and the rural garbage collection by 10.1% (to \$427). The costs of waste disposal, managing the landfill and future landfill rehabilitation have been considered in setting these charges. Council has absorbed several recent major waste-related cost increases including landfill levy increases and service cost increases that have escalated by more than the waste service charge increases.

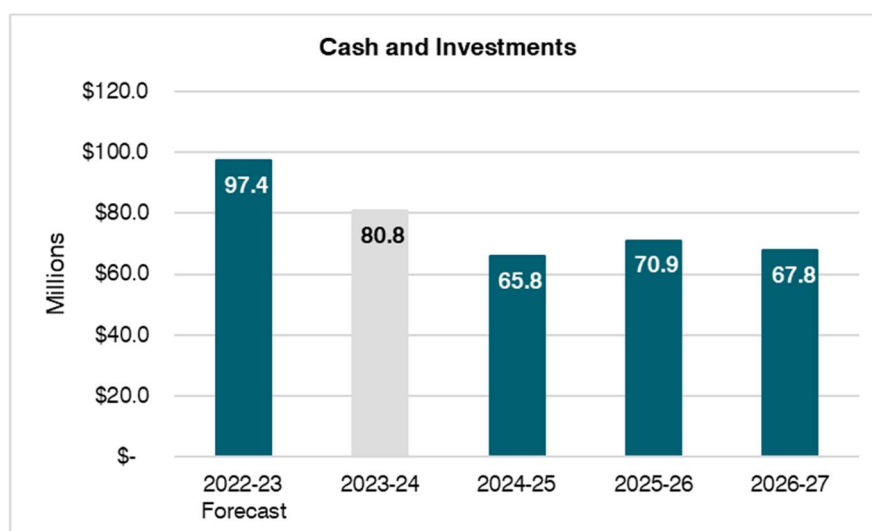
Net Surplus

The net surplus/deficit represents all operating revenues less expenses, which includes the annual consumption of Council's assets in the form of depreciation and amortisation, and is further detailed in Council's formal financial statements (section 3). The budgeted net deficit for the 2023-24 year is \$18.3 million, a decrease of \$25.4 million. The main reasons for the decrease in the net surplus from 2022-23 to 2023-24 is the planned transition of assets to the Great Ocean Road Coasts and Parks Authority (GORCAPA) creating a loss on the disposal of \$15.4 million, along with a decrease in government capital grants of \$8.9 million. Granted assets from development peak in 2025-26 at \$15.4 million. The 2024-25 and 2025-26 years include additional capital grants compared to the prior years due to grants for the Surf Coast Aquatic and Health Centre. Note only confirmed capital grants and contributions are included in the budget.



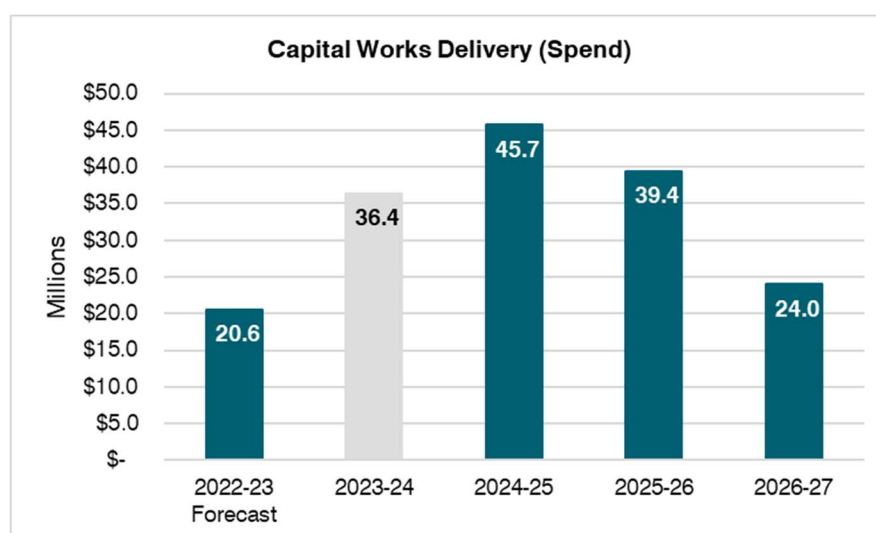
Cash and Investments

Cash is committed for specific purposes such as carry forward capital works, waste and developer contribution plans. Cash and investments are expected to decrease by \$16.6 million during the year to \$80.8 million. Of note in the 2022-23 year \$60.4 million relates to project funding. 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 spend \$36.4 million of capital works in 2023-24, reflecting ongoing capital works from 2022-23 that will be spent in 2023-24 of \$20.1 million, and new capital works spend of \$16.3 million.



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 Development 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

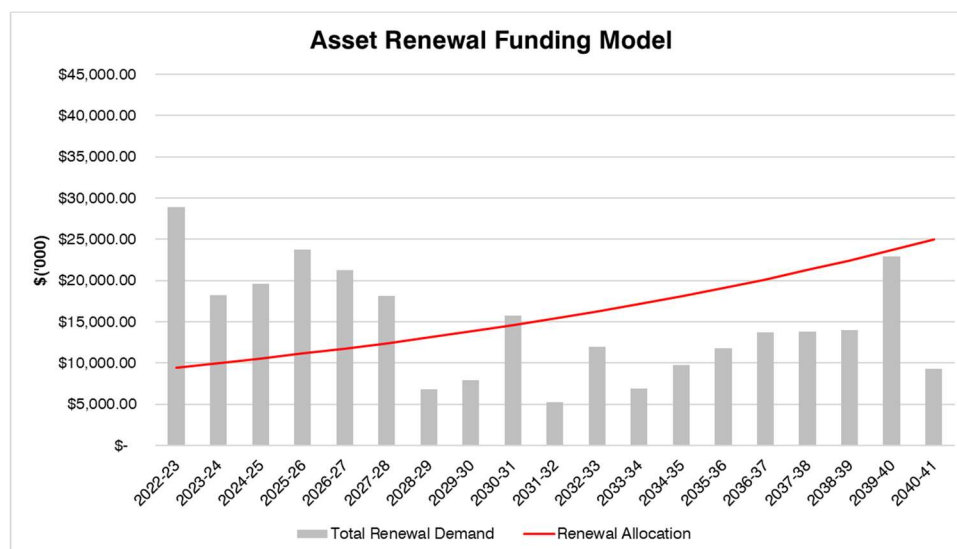
the level of asset renewal funding required over the next 20 years and smoothly increasing the annual allocation to ensure funds will be available when needed.

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 maintaining existing facilities and infrastructure 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. Projects are allocated funds that may be spent over multiple years, whereas the capital works delivery in the above graph relate to project spend for the listed years. The fluctuations in capital spend in future years relate to programming of the Torquay/Jan Juc DCP and waste projects, along with the delivery of the Surf Coast Aquatic and Health Centre Project.

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 six 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 and there is no risk to the community.

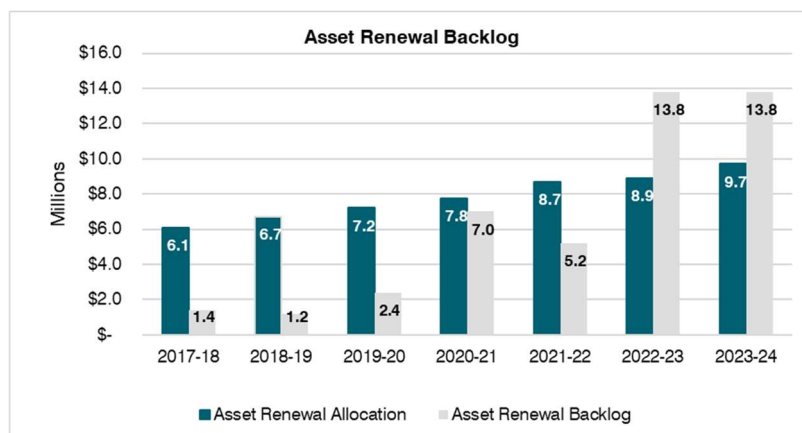
In a rate-capped environment Council cannot address significant peaks in demand through corresponding increases in rate revenue. This means that funding the renewal of assets in the year that they are first due would impact Council's ability to fund other services, projects and initiatives in that year. 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 B).

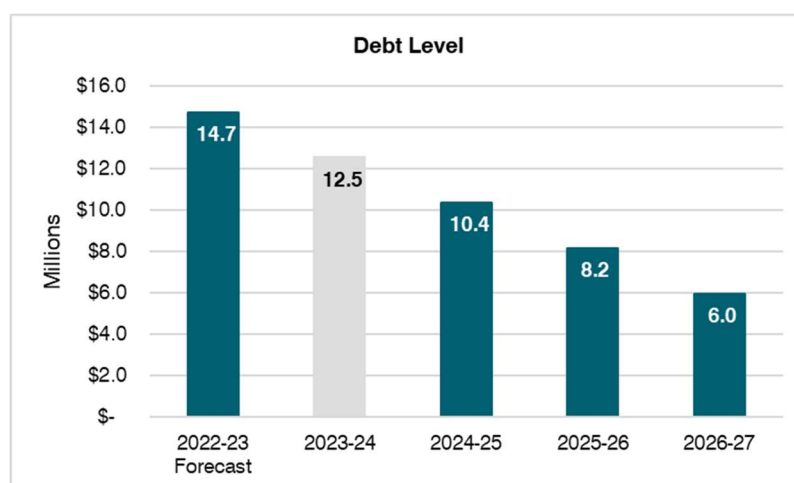
Council's high level of growth over the past few decades has increased our asset base and placed a greater demand on renewal requirements. Council's currently identified backlog is \$13.8 million (listed in appendix B). Reassessment of asset conditions occurs through audits which Council undertakes on a three yearly rolling cycle. Currently, the road asset condition assessments are still in progress which has delayed the update to the asset renewal backlog. The asset renewal backlog will be updated in the first quarter of 2023-24 and made available to the public. The conditions identified in the audit will influence the 2023-24 Renewal Program projects delivered within the renewal allocations for 2023-24.

The current asset renewal backlog as a percentage of Council's total property, infrastructure, plant and equipment asset base of \$1.0 billion is 1.4%. This is a very low figure when considered across the local government sector.



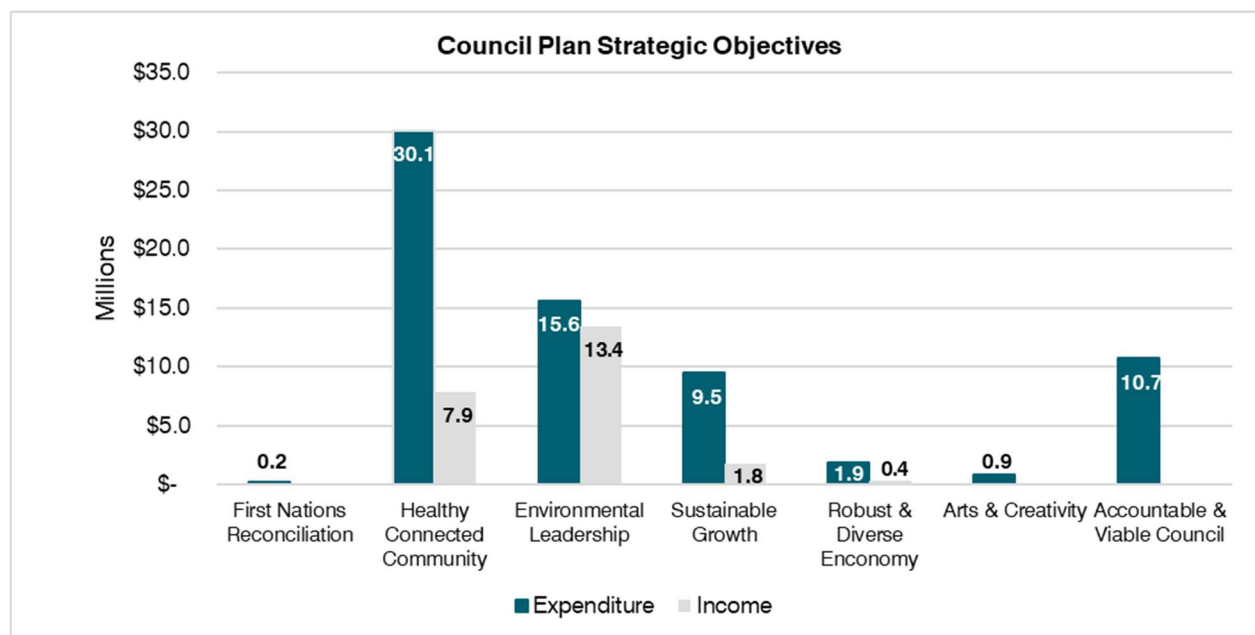
Debt Management

Council continues to maintain a manageable level of debt with borrowing levels well within local government prudential guidelines. Whilst there are no confirmed plans to take out new borrowings over the next four years, at its February 2023 meeting, Council resolved to consider borrowings for the Surf Coast Aquatic and Health Centre Project as a last resort if the project has a funding shortfall which cannot be met any other way. These borrowings would be considered as part of the 2024-25 Budget Report.



Strategic Objectives

The following graph outlines Council's directly attributable non capital expenditure and income for each Council Plan 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 previously 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; and
- The expectations of a growing community for new initiatives and ongoing services in the context of the Victorian State Government "Fair Go Rates" legislation, introduced from 2016, which has seen rate revenue increases capped.

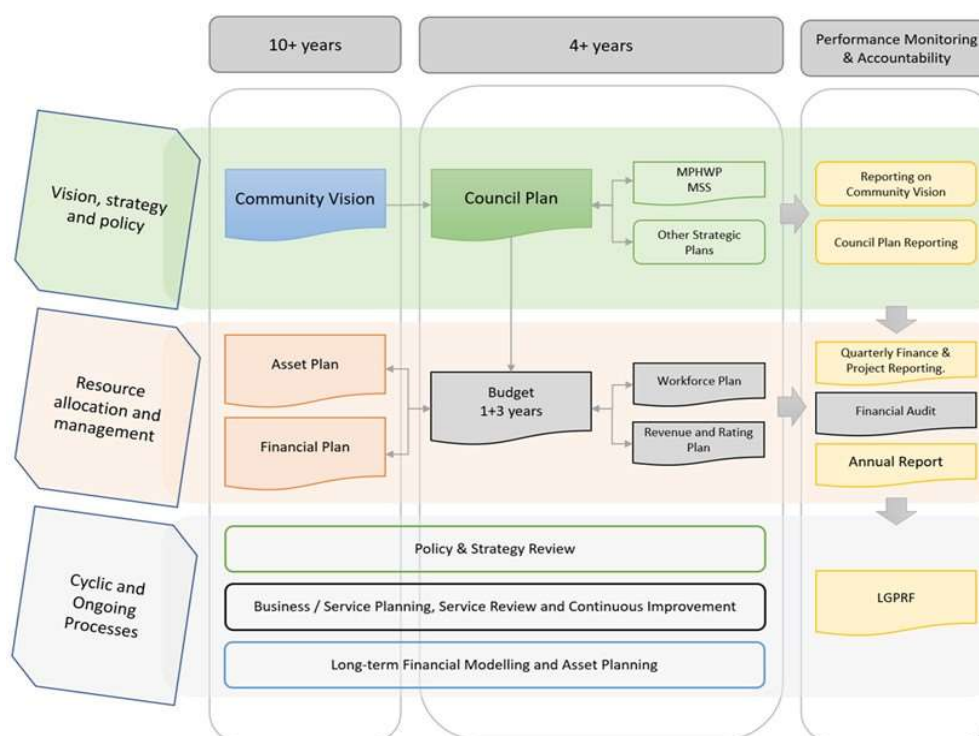
Whilst acknowledging that household affordability is important, the introduction of rate capping has significantly constrained revenue for local government authorities. Council must carefully consider the allocation of its financial resources in this environment and continue to pursue important efficiency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



Source: Department of Jobs, Precincts and Regions.

Note from above, 'MPHWP' is Municipal Public Health and Wellbeing Plan. 'MSS' is Municipal Strategic Statement.

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 services 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.*

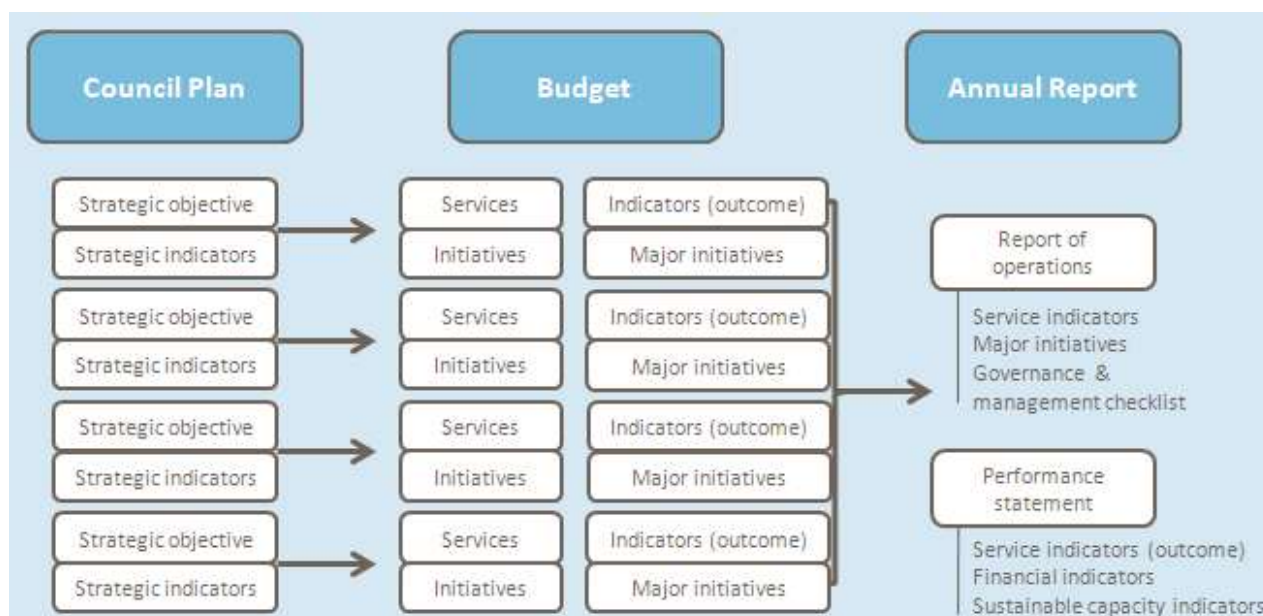
1.3 Strategic Objectives – Council Plan

The Council Plan Strategies listed below are from the Council Plan incorporating the Health and Wellbeing Plan 2021-25.

Council Plan Themes	Council Plan Strategies
First Nations Reconciliation	<ul style="list-style-type: none"> • Work with Traditional Owners and other Aboriginal and Torres Strait Islander people in our community to achieve reconciliation • Ensure Council decisions consider and respect Traditional Owner perspectives, culture and knowledge
Healthy Connected Community	<ul style="list-style-type: none"> • Facilitate the provision of social infrastructure and open space to enable healthy lifestyles • Improve access to local services and programs that support people to be healthy and well • Make it easier for people to move around our towns and in nature without relying on cars • Enable communities to strengthen their social connections and participate in community life
Environmental Leadership	<ul style="list-style-type: none"> • Protect significant habitats, landscapes and biodiversity • Reduce greenhouse gas emissions to limit the impacts of climate change • Divert more material from the waste stream • Adapt to a changing climate
Sustainable Growth	<ul style="list-style-type: none"> • Protect heritage and township character • Improve access to affordable residential accommodation • Support tourism and events that encourage people to stay longer and appreciate and care for this place
Robust and Diverse Economy	<ul style="list-style-type: none"> • Enable people to run successful local businesses that grow and create jobs in our changing economy • Foster businesses that reflect local character and values including ethical, social and sustainable principles
Arts and Creativity	<ul style="list-style-type: none"> • Foster an environment where people with clever and creative ideas can make a difference in their communities • Increase support for creative industries and arts
Accountable and Viable Council	<ul style="list-style-type: none"> • Establish a sustainable financial position • Improve Council's credibility as a trusted decision maker through meaningful engagement

2. Services and Service Performance Indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2023-24 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. Those services that Council is required to report a performance indicator on are underlined and bolded in the description of services e.g. '**maternal and child health**'. 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.

If Council's budget described how \$100 of rates was spent, it would be spent as follows: \$72 dollars on operational expenditure, \$22 on new capital project allocations and \$6 on new operational project allocations as represented in the following chart across the seven themes of the Council Plan.

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



2.1 Council Plan Theme One – First Nations Reconciliation

This theme's goal is reconciliation with Traditional Owners and other Aboriginal and Torres Strait Islander people in our community through respectful engagement, acknowledgement and collaboration. As a result, Council is committed to the following strategies:

- Work with Traditional Owners and other Aboriginal and Torres Strait Islander people in our community to achieve reconciliation
- Ensure Council decisions consider and respect Traditional Owner perspectives, culture and knowledge

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	2021-22	2022-23	2023-24
		Actual \$'000	Forecast \$'000	Budget \$'000
Traditional Owners Engagement				
Surf Coast Shire sits within three Traditional Owner groups – the Wadawurrung People, and the Guiljdan and Gadubanud Peoples. These groups are represented by two Registered Aboriginal Parties – Wadawurrung Traditional Owners Aboriginal Corporation and Eastern Maar Aboriginal Corporation. Our aim is to build strong relationships with Traditional Owners that are respectful of their culture and support their respective strategic goals. Our ultimate goal is to achieve reconciliation. Council is seeking to broaden its understanding of Traditional Owners’ perspectives and to use this knowledge to make better decisions. This will apply widely across Council policy making and operations. Whilst this service leads this initiative, implementation of Traditional Owner Engagement is not limited to just this service, rather it is embedded in the other services, initiatives and projects listed within section 2 of this Budget Report.	Recurrent Operations			
	Expenditure	81	119	157
	Overheads	-	20	20
	Revenue	-	-	-
		81	139	177
	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	-	-
	Capital Allocation	-	2	-

The 2023-24 recurrent operations expenditure has increased from the 2022-23 forecast for additional resourcing to support the delivery of actions outlined in the 2021-25 Council Plan.

Major Initiatives

1. Traditional Owner Engagement and Cultural Values Assessment/Urban Futures Strategy
2. Delivery of Organisation Wide Cultural Heritage Training

Other Initiatives – Operational Projects

1. Traditional Owner Engagement and Cultural Values Assessment/Urban Futures Strategy

Other Initiatives – New Recurrent Expenditure

1. First Nations Engagement Advisor

2.2 Council Plan Theme Two – Healthy Connected Community

This theme's goal is to foster a thriving, connected, healthy community. As a result, Council is committed to the following strategies:

- Facilitate the provision of social infrastructure and open space to enable healthy lifestyles
- Improve access to local services and programs that support people to be healthy and well
- Make it easier for people to move around our towns and in nature without relying on cars
- Enable communities to strengthen their social connections and participate in community life

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	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Child & Family Health				
This program area supports the health and wellbeing of families with children from birth to school age. The unit delivers maternal, child and family health (MCH) services, including the Universal and Enhanced MCH programs, and sleep/settling support program. Other services include parent education, playgroups, and community strengthening activities. These services are funded through a Memorandum Of Understanding between Surf Coast Shire Council, Municipal Association of Victoria and the Victorian State Government.	Recurrent Operations			
	Expenditure	905	941	974
	Overheads	168	187	179
	Revenue	<u>(433)</u>	<u>(467)</u>	<u>(478)</u>
		640	661	675
	Operating Projects			
	Expenditure	41	94	-
	Revenue	<u>(41)</u>	<u>(49)</u>	<u>-</u>
		-	45	-
	Capital Allocation	-	-	-
Community Emergency Management				
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. With the increasing impacts of climate change, severe weather events are becoming more prevalent and there is an increased need for a Climate resilience program. 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.	Recurrent Operations			
	Expenditure	549	665	688
	Overheads	150	165	170
	Revenue	<u>(1)</u>	<u>(9)</u>	<u>(2)</u>
		698	821	856
	Operating Projects			
	Expenditure	331	291	253
	Revenue	<u>(293)</u>	<u>(249)</u>	<u>(240)</u>
		38	42	13
	Capital Allocation	-	-	-

The 2022-23 forecast includes additional revenue and expenditure resulting from the October 2022 storm event.

The operating project spend reflects budget from, along with grant funding received for the Municipal Emergency Resourcing Program.

Description of Services Provided	Classification	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Community Health & 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 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.</p> <p>The 2022-23 forecast reflects reduced expenditure as a result of a staff vacancy during the year.</p> <p>The 2023-24 operating projects allocation reflects expenditure towards Gender Equity Impact assessments and year three of the Health and Wellbeing Plan Implementation.</p>	Recurrent Operations			
	Expenditure	634	728	774
	Overheads	107	105	102
	Revenue	(3)	(3)	-
		738	830	876
	Operating Projects			
	Expenditure	42	96	77
	Revenue	(25)	(2)	-
		17	94	77
	Capital Allocation	-	-	-
Early Years				
<p>This service aims to support families and children to achieve their full potential. This is achieved through the provision of family oriented support services including kindergartens and occasional care programs. The unit also supports toy libraries and the provision of access to facilities and services. Revenue in this area is generated mainly from government grants received and user service fees.</p> <p>The movement in recurrent operations reflects favourable three and four year-old kindergarten enrolment numbers, which has resulted in favourable kindergarten fees and State grant funding, offset in part by additional teacher/educator expenditure for those enrolments. From January 2023, the State Government is implementing the Best Start, Best Life funding program.</p>	Recurrent Operations			
	Expenditure	3,425	3,945	4,237
	Overheads	932	1,013	1,028
	Revenue	(3,381)	(3,809)	(4,261)
		976	1,148	1,004
	Operating Projects			
	Expenditure	80	123	-
	Revenue	(57)	(86)	-
		23	37	-
	Capital Allocation	-	-	-
Community Projects & Partnerships				
<p>This service is responsible for community project development and delivery, land use enquiries and liaison with Community Asset Committees.</p> <p>The movement from forecast to the 2023-24 recurrent operations budget is due to reduced hours worked by staff members.</p> <p>The 2023-24 capital allocation refers to the Surf Coast Aquatic and Health Centre and Spring Creek Pedestrian Bridge / Ocean Views (Barwon Water Reserve) projects.</p>	Recurrent Operations			
	Expenditure	550	585	631
	Overheads	112	109	109
	Revenue	(47)	(60)	(56)
		615	634	684
	Operating Projects			
	Expenditure	68	60	-
	Revenue	-	-	-
		68	60	-
	Capital Allocation	7,159	3,187	6,998

Description of Services Provided	Classification	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Sports & Facilities Operations				
This service is responsible for managing and programming several sports, community halls, community buses and multi-purpose community facilities including aquatic facilities and health and fitness club facilities. These services support the wellbeing of the community and provide a source of income through user fees.	Recurrent Operations			
	Expenditure	789	885	780
Community facility hire recurrent operating revenue at Council managed facilities was impacted by pandemic restrictions in 2021-22. During 2023-24, the Winchelsea swimming pool will be closed for renewal.	Overheads	247	213	201
	Revenue	(399)	(585)	(557)
		637	513	424
	Operating Projects			
	Expenditure	13	4	-
	Revenue	(12)	-	-
		1	4	-
	Capital Allocation	-	-	-
Facilities Management				
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).	Recurrent Operations			
	Expenditure	3,118	3,396	3,660
Utility usage and maintenance demand for Council managed facilities were impacted by pandemic restrictions in 2021-22.	Overheads	(932)	(971)	(990)
	Revenue	(62)	(85)	(84)
		2,124	2,340	2,586
	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	-	-
Capital projects relate to facility renewal. The 2023-24 capital allocation includes the Winchelsea Swimming Pool renewal, Civic Centre Heating Pump Coil and Chiller and the Building Renewal Program.	Capital Allocation	166	494	6,055
Open Space Operations				
This service maintains and develops Council's parks and open space assets (e.g. recreation reserves, playgrounds, skate parks, trees, nature reserves).	Recurrent Operations			
	Expenditure	3,772	3,899	4,000
The operating project allocation for 2023-24 reflects expenditure to conduct an Operations Service Review.	Overheads	576	588	660
	Revenue	(27)	(15)	(16)
		4,321	4,472	4,644
	Operating Projects			
	Expenditure	11	63	38
The capital projects allocation includes open space renewal. The budgeted allocation for 2023-24 includes the Eastern Reserve and Stripling Reserve Netball Courts, as well as structures, park furniture and fencing renewal across the shire.	Revenue	(9)	-	-
		2	63	38
	Capital Allocation	851	1,155	675
Advocacy & Library				
This service advocated on behalf of Council and the community on key strategic items in meeting our Council Plan objectives. This function is also responsible for the provision of library services and manages a service agreement with the Geelong Regional Library	Recurrent Operations			
	Expenditure	733	749	775
	Overheads	-	-	-
	Revenue	-	-	-
		733	749	775

Description of Services Provided	Classification	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Corporation. Library services are provided at the Torquay branch and across the municipality with a mobile service.	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
The movement from forecast to the 2023-24 budget reflects indexation of the Geelong Regional Library contribution.	Capital Allocation	-	6	-
Aged, Youth & Access				
This service aims to support youth in achieving their full potential via youth development programs. The Aged and Access team 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.	Recurrent Operations			
	Expenditure	892	1,046	1,080
	Overheads	179	185	182
	Revenue	(216)	(215)	(217)
		855	1,016	1,045
2021-22 actual expenditure reflect staff vacancies.	Operating Projects			
	Expenditure	99	120	86
	Revenue	(72)	(109)	(86)
		27	11	-
The 2023-24 operating projects allocation includes grant funding and expenditure towards the FReeZA and Engage Youth programs.	Capital Allocation	-	41	-
Social Infrastructure & Open Space Planning				
This service supports, plans and advocates for the future development of key strategic recreation, open space and multi-purpose facility projects.	Recurrent Operations			
	Expenditure	676	644	686
	Overheads	127	133	105
	Revenue	-	-	-
		803	777	791
The 2022-23 recurrent operations forecast reflects staff vacancies during the year.	Operating Projects			
	Expenditure	-	243	84
	Revenue	-	(230)	-
		-	13	84
The 2023-24 operating project allocation refer to the Great Ocean Road Coast and Parks Authority Asset Transition Support and Housing Crisis Response projects.	Capital Allocation	3	-	-
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	5,114	5,385	5,417
	Overheads	889	892	861
	Revenue	(44)	(41)	(8)
		5,959	6,236	6,270
	Operating Projects			
	Expenditure	-	-	81
	Revenue	-	-	-
		-	-	81
	Capital Allocation	5,701	9,779	8,518
The 2022-23 recurrent operations forecast reflects increased costs due to wet weather conditions and storm events experienced during the year.				

Description of Services Provided	Classification	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
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The 2023-24 capital allocation refers to a range of renewal programs, along with the Surf Coast Hwy / Bristol Rd Intersection Upgrade and Coombes / Messmate Road Intersection Upgrade.

Building & Ranger Services

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 **animal management** services including a cat trapping program, a dog and cat collection service, a lost and found notification service, a pound service, a 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.

Recurrent Operations

Expenditure	2,374	2,396	2,502
Overheads	665	680	669
Revenue	(1,643)	(1,783)	(1,882)
	1,396	1,293	1,289

Operating Projects

Expenditure	41	53	-
Revenue	(30)	28	-
	11	80	-

Capital Allocation

	-	-	-
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Recurrent parking infringements revenue was impacted by the pandemic in 2021-22. The 2022-23 forecast includes staff vacancies.

Major Initiatives

1. Management of Unsealed Road Network - Independent Review
2. Surf Coast Aquatic & Health Centre Project Tender
3. Winchelsea Swimming Pool Renewal

Other Initiatives – Operational Projects

1. Engage Youth Program
2. FReeZA Youth Project
3. Gender Equity Advisor - Impact Assessments (Two Years)
4. Great Ocean Road Coast and Parks Authority Asset Transition Support
5. Health and Wellbeing Plan Year 3 Implementation
6. Management of Unsealed Road Network - Independent Review
7. Municipal Emergency Management Program
8. Operations Service Review
9. Painkalac Creek Estuary Flood Mitigation Adaption - Seeking Grant Funding

Other Initiatives – New Recurrent Expenditure

1. Business Support Officer - Assets & Engineering
2. Civil Operations Granted Assets Maintenance Growth
3. Open Space Operations Granted Assets Maintenance Growth
4. Operations Business Support Officer

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2021-22 Actual	2022-23 Forecast	2023-24 Budget
Libraries	Participation	Active library borrowers. (Percentage of the population that are registered library members)	14.8%	28%	28%
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	0.21	0.2	0
Child & Family Health (i.e. Maternal & Child Health)	Participation	Participation in the Maternal and Child Health (MCH) service (Percentage of children enrolled who participate in the MCH service)	76.1%	75%	90%
		Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	82.9%	75%	90%

Section 2.8 provides information on the calculation of Service Performance Outcome Indicators.

2.3 Council Plan Theme Three – Environmental Leadership

This theme's goal is to protect our environment and help our community to thrive through environmental leadership. As a result, Council is committed to the following strategies:

- Protect significant habitats, landscapes and biodiversity
- Reduce greenhouse gas emissions to limit the impacts of climate change
- Divert more material from the waste stream
- Adapt to a changing climate

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	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Climate Action & 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	1,058	1,370	1,443
	Overheads	284	263	293
	Revenue	(1)	(4)	(1)
		1,341	1,630	1,735
	Operating Projects			
	Expenditure	583	258	255
	Revenue	(234)	(253)	(200)
		349	5	55
	Capital Allocation	98	586	2,292

The increase in recurrent operations from the forecast to the 2023-24 budget is a result of staff vacancies.

Description of Services Provided	Classification	2021-22	2022-23	2023-24
		Actual \$'000	Forecast \$'000	Budget \$'000

The capital projects allocation includes the Karaaf Wetlands Improvement Works, the Solar, Efficiency and Transition Program and the Council Carbon Neutrality Program.

Waste Management

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

Recurrent Operations

Expenditure	11,250	12,113	13,070
Overheads	305	323	371
Revenue	(11,575)	(12,279)	(13,229)
	(20)	(157)	212

Operating Projects

Expenditure	156	226	177
Revenue	(43)	(231)	-
	113	(5)	177

Capital Allocation

	440	809	82
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The increase in recurrent expenditure from the forecast to the 2023-24 budget is a result of an increase in State Government EPA landfill royalty levies and contract waste services.

Capital program spend reflects the ongoing waste capital program. The 2023-24 allocation includes the Winchelsea Transfer Station Security Upgrade project and Polystyrene Baler.

Major Initiatives

1. Cockatoo Kerbside Bin Mechanism Roll Out - Lorne
2. Council Carbon Neutrality Program

Initiatives – Operational Projects

1. Cockatoo Kerbside Bin Mechanism Roll Out - Lorne
2. Council Carbon Neutrality Program
3. EPA Act Change Implementation
4. Litter Enforcement Program
5. State of Environment Report - Understanding Local Environment Conditions

Initiatives – New Recurrent Expenditure

1. Circular Economy Lead
2. Torquay Waste Drop Off Continuation

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2021-22 Actual	2022-23 Forecast	2023-24 Budget
Waste Management	Waste Diversion	Kerbside collection waste diverted from landfill. (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	71.1%	72%	73%

Section 2.8 provides information on the calculation of Service Performance Outcome Indicators.

2.4 Council Plan Theme Four – Sustainable Growth

This theme's goal is growth that is not at the expense of environmental values or the unique heritage and character of our townships. As a result, Council is committed to the following strategic objectives:

- Protect heritage and township character
- Improve access to affordable residential accommodation
- Support tourism and events that encourage people to stay longer and appreciate and care for this place

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	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Assets & Engineering				
This service is responsible for integrated and prioritised capital works planning, particularly in the renewal of Council assets, fleet and roads and drains. This includes development and implementation of asset management plans for Council's asset portfolio, 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. This service is also responsible for the design of capital and renewal infrastructure projects relating to road, pathway 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 development and implementation of road safety strategies and traffic and drainage policies. The service oversees traffic management, street lighting upgrades and public transport infrastructure improvements. Revenue in this area is generated mainly from government grants and user service fees.	Recurrent Operations			
	Expenditure	2,365	2,124	2,396
	Overheads	61	20	(102)
	Revenue	(595)	(567)	(470)
		1,831	1,577	1,824
	Operating Projects			
	Expenditure	72	141	-
	Revenue	-	(75)	-
		72	66	-
	Capital Allocation	2,637	3,732	2,391
Events & Tourism				
This services includes prioritising tourism that delivers increased length of stay and authentic experience over mass visitation and destination marketing to niche audiences. The tourism service provides four visitor centres, and works closely with Great Ocean Road Regional Tourism on tourism	Recurrent Operations			
	Expenditure	1,555	1,401	1,494
	Overheads	362	369	265
	Revenue	(331)	(371)	(389)
		1,586	1,399	1,370

Description of Services Provided	Classification	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
campaigns and visitor servicing. It also supports events that help create a sense of place, inspiration, fun, pride, vibrancy and community connectedness in our townships. The curation and promotion of a calendar of events that balances the needs of community, showcases the Surf Coast and maximises the benefits to the broader region is a key focus. The service is guided by the Surf Coast Shire Economic Development Strategy 2021 – 2031.	Operating Projects			
	Expenditure	47	-	-
	Revenue	(5)	-	-
		42	-	-
	Capital Allocation	22	-	-
The 2022-23 forecast included reduced expenditure due to staff vacancies during the year and cancelled events.				
Planning & Compliance				
This service is responsible for <u>statutory planning</u> and planning compliance. 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	2,957	3,061	3,308
	Overheads	745	707	705
	Revenue	(934)	(921)	(936)
		2,768	2,847	3,077
	Operating Projects			
	Expenditure	-	85	-
	Revenue	-	-	-
		-	85	-
	Capital Allocation	-	-	-
	The increase in recurrent operations expenditure in the 2023-24 budget is a result of staff vacancies and favourable legal consulting fees in the forecast.			
	Strategic Planning			
	Recurrent Operations			
	Expenditure	594	1,006	975
	Overheads	149	146	145
	Revenue	-	-	-
		743	1,152	1,120
	Operating Projects			
	Expenditure	87	375	311
	Revenue	(19)	(81)	-
		68	294	311
	Capital Allocation	-	-	-
The 2022-23 recurrent operations forecast reflects additional legal expenditure required for the Distinctive Area Landscape legal representation. The 2023-24 operating project allocation reflects expenditure towards the Winchelsea South East Growth Area Stormwater Strategy and the Planning Scheme Amendment Implementation.				

Major Initiatives

1. Winchelsea South East Growth Area Stormwater Strategy

Initiatives – Operational Projects

1. Heritage Study Stage 3 - Planning Scheme Amendment Implementation
2. Housing Crisis Response Allocation
3. Moriac Structure Plan - Planning Scheme Amendment Implementation
4. Winchelsea South East Growth Area Stormwater Strategy

Initiatives – New Recurrent Expenditure

1. Nil.

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2021-22 Actual	2022-23 Forecast	2023-24 Budget
Statutory Planning	Service Standard	Planning applications decided within required timeframes. (Percentage of regular and VicSmart planning application decisions made within legislated timeframes)	78.2%	75%	75%

Section 2.8 provides information on the calculation of Service Performance Outcome Indicators.

2.5 Council Plan Theme Five – Robust and Diverse Economy

This theme's goal is a local economy that is sustainable and supports a diversity of local enterprises and people. As a result, Council is committed to the following strategies:

- Enable people to run successful local businesses that grow and create jobs in our changing economy
- Foster businesses that reflect local character and values including ethical, social and sustainable principles

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	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Economic Development				
The Economic Development service provides support for businesses to start up, adapt and thrive, particularly niche and emerging industries with a focus on innovation and those which share a strong value set based around social, ethical, corporate and environmental responsibility. The service delivers projects that create year round jobs for our community in the right places and sectors and seeks to create opportunities for the next generation to develop careers locally. The service also seeks to connect business and provide up to date information to assist in business sustainability. Like Tourism and Events, the service is guided by the Surf Coast Shire Economic Development Strategy 2021 – 2031	Recurrent Operations			
	Expenditure	736	767	813
	Overheads	139	136	142
	Revenue	-	-	-
		875	903	955
	Operating Projects			
	Expenditure	860	165	-
	Revenue	(288)	(126)	-
		572	39	-
	Capital Allocation	-	-	-

The 2022-23 forecast reflects lower expenditure due to a staff vacancy in 2022-23, and contractor and printing savings.

Description of Services Provided	Classification	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Environmental Health				
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 pandemic); Public health emergency response; and Childhood and School Immunisation Services. Revenue is generated mainly from health registration fees.	Recurrent Operations			
	Expenditure	683	726	769
	Overheads	183	197	183
	Revenue	(350)	(360)	(354)
		516	564	598
	Operating Projects			
	Expenditure	37	43	-
	Revenue	(28)	(68)	-
		9	(25)	-
	Capital Allocation	-	9	-

The 2022-23 forecast reflects favourable expenditure as a result of a staff vacancy, partially offset by lower septic tank application fees and health registration fees. The 2022-23 revenue also includes a cyclical three yearly caravan park registration fee.

Major Initiatives

1. New Measures of Success for the Surf Coast Economy

Service Performance Indicators

Service	Indicator	Performance Measure	2021-22 Actual	2022-23 Forecast	2023-24 Budget
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 2.8 provides information on the calculation of Service Performance Outcome Indicators.

2.6 Council Plan Theme Six – Arts and Creativity

This theme's goal acknowledges the value of arts and creativity and seeks to nurture its growth. As a result, Council is committed to the following strategies:

- Foster an environment where people with clever and creative ideas can make a difference in their communities
- Increase support for creative industries and arts

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	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Arts & Creative Economy				
This service provides a varied program of arts and cultural activities, events, grant programs and arts facilities for the benefit of community well-being, connection, participation, professional development and pride, alongside sector development. It aims to increase recognition across the region of the contribution made by the arts and the creative industries to the prosperity of our place. As a nationally recognised regional creative hotspot with many emerging and niche creative businesses, arts provides professional development opportunities in marketing and promotions, program development, events and grant-writing to support the aims of our many creatives, alongside a dedicated arts grant scheme and public art fund. A new Creative Places Strategy 2023-2031 will direct service provisions.	Recurrent Operations			
	Expenditure	232	669	687
	Overheads	34	50	141
	Revenue	(9)	(116)	(92)
		257	603	736
	Operating Projects			
	Expenditure	56	91	37
	Revenue	(5)	(9)	(4)
		51	82	33
	Capital Allocation	-	37	-
2023-24 operating projects reflect additional budget allocation for the Anglesea Arts Space Program.				

Major Initiatives

1. Delivery of Multi Arts Centre Redevelopment Project

Initiatives – Operational Projects

1. Anglesea Arts Space

2.7 Council Plan Theme Seven – Accountable and Viable Council

This theme's goal is to ensure Council has financial capacity to deliver services now and into the future and decision making is informed by community views. As a result, Council is committed to the following strategies:

- Establish a sustainable financial position
- Improve Council's credibility as a trusted decision maker through meaningful engagement

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	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Corporate Strategy, Business Improvement & Benefits Realisation				
This service coordinates the development of organisational strategy and systems, and provides support in the areas of corporate planning, performance measurement and reporting. This service also 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	2	293	258
	Overheads	69	32	62
	Revenue	-	-	-
		71	325	320
	Operating Projects			
	Expenditure	81	-	-
	Revenue	-	-	-
		81	-	-
	Capital Allocation	-	-	-

Description of Services Provided	Classification	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
<p>The 2022-23 forecast reflects increased expenditure as a result of new roles that were included within the 2022-23 budget, and the transfer of the Senior Contracts Officer role from Integrity and Governance.</p>				
Communications & Community Engagement				
<p>This service is responsible for coordinating Council communications, including strategic communications, media liaison, formulating media releases, preparing publications and delivering digital communication. The unit also provides support to the Mayor and Councillors including speech writing and media liaison. Council's community engagement is led and supported by the unit.</p> <p>The 2022-23 forecast reflects reduced expenditure due to a staff vacancy and secondment during the year.</p>	Recurrent Operations			
	Expenditure	1,072	1,087	1,162
	Overheads	246	234	232
	Revenue	-	-	-
		1,318	1,321	1,394
	Operating Projects			
	Expenditure	27	-	-
	Revenue	(20)	-	-
		7	-	-
	Capital Allocation	-	-	-
Customer Experience				
<p>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.</p> <p>The 2022-23 forecast included reduced casual expenditure and staff secondments.</p>	Recurrent Operations			
	Expenditure	1,060	1,122	1,223
	Overheads	242	308	310
	Revenue	-	-	-
		1,302	1,430	1,533
	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	-	-
	Capital Allocation	-	-	-
Executive Services & Council Support				
<p>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 \$1.67 million that relate to Council administration and meeting support, a portion of governance, legal support, risk management and other corporate overheads.</p> <p>Recurrent operations expenditure reflects a staff vacancy and advocacy services related to Councils advocacy priorities.</p>	Recurrent Operations			
	Expenditure	2,478	2,609	2,656
	Overheads	1,445	1,425	1,678
	Revenue	(1)	-	-
		3,922	4,034	4,334
	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	-	-
	Capital Allocation	-	-	-
Digital Transformation				
<p>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</p>	Recurrent Operations			
	Expenditure	-	-	-
	Overheads	155	130	129
	Revenue	-	-	-
		155	130	129

Description of Services Provided	Classification	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
capital allocation to the implementation of the strategy.	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
The capital projects reflects the ongoing Digital Transformation program.		-	-	-
	Capital Allocation	346	627	-
Finance				
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. Finance 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. As a Council support service, \$1.53 million is distributed as a corporate overhead to primary services within Council.	Recurrent Operations			
	Expenditure	2,513	2,658	2,666
	Overheads	(1,507)	(1,499)	(1,528)
	Revenue	(918)	(866)	(637)
		88	293	509
	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	-	-
	Capital Allocation	-	-	-
The recurrent operations revenue reduction is due to changes to legislation affecting payment plans and penalty interest charges.				
Integrity & 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, Council election services and management of delegations and authorisations. As a Council support service, \$1.02 million is distributed as a corporate overhead to the primary services within Council.	Recurrent Operations			
	Expenditure	1,188	1,071	1,023
	Overheads	(1,119)	(1,206)	(1,023)
	Revenue	(1)	-	-
		68	(135)	-
	Operating Projects			
	Expenditure	159	104	61
	Revenue	(41)	(26)	-
		118	78	61
	Capital Allocation	-	4	-
The 2022-23 forecast reflects reduced expenditure as a result of staff vacancies during the year. The 2023-24 budget displays lower recurrent expenditure due to the transfer of the Senior Contracts Officer role to Corporate Strategy, Business Improvement and Benefits Realisation.				

Description of Services Provided	Classification	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
<p>2023-24 operating projects reflects expenditure towards the Victorian Electoral Commission (VEC) Electoral Structure Review.</p>				
Gherang Gravel Pits				
<p>Revenue in this service area relates to gravel pit royalties. 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.</p>	Recurrent Operations			
	Expenditure	219	208	260
	Overheads	10	10	8
	Revenue	(1,033)	(935)	(1,017)
		(804)	(717)	(749)
	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	-	-
	Capital Allocation	-	-	-
Technology & Information				
<p>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, \$3.83 million is distributed as a corporate overhead to the primary services within Council.</p> <p>The movement in recurrent operations expenditure from the forecast to the 2023-24 budget is due to Digital Transformation Software Growth, and staff vacancies during 2022-23.</p> <p>Capital projects relate to the ongoing I.T. Renewal Program, with new allocation provided for in 2023-24.</p>	Recurrent Operations			
	Expenditure	3,270	3,623	4,048
	Overheads	(3,569)	(3,684)	(3,827)
	Revenue	-	-	-
		(299)	(61)	221
	Operating Projects			
	Expenditure	78	115	-
	Revenue	-	-	-
		78	115	-
	Capital Allocation	12	93	225
People & Culture				
<p>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,</p>	Recurrent Operations			
	Expenditure	1,496	1,610	1,721
	Overheads	(1,527)	(1,591)	(1,654)
	Revenue	-	-	-
		(31)	(19)	67

Description of Services Provided	Classification	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
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, \$1.65 million is distributed as a corporate overhead to the primary services within Council.	Operating Projects			
	Expenditure	111	132	80
	Revenue	-	-	-
		111	132	80
	Capital Allocation	-	30	-
<p>The recurrent operations movement from the forecast to the 2023-24 budget is due to new resourcing for a Gender Equality, Psychological and Child Safety Advisor.</p> <p>2023-24 Operating projects relate to Manual Handling Injury Prevention programs and Recruitment Support.</p> <p>The capital projects relate to the Agile Working Project, which will continue into 2023-24</p>				
Program Delivery Management				
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. These are all key to implementing Council's strategies.	Recurrent Operations			
	Expenditure	177	243	421
	Overheads	54	47	95
	Revenue	-	-	-
		231	290	516
	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	-	-
	Capital Allocation	-	-	-
Project Management Team				
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.	Recurrent Operations			
	Expenditure	(99)	(232)	(517)
	Overheads	916	1,160	1,112
	Revenue	-	-	-
		817	928	595
	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	-	-
	Capital Allocation	-	-	-
<p>Recurrent expenditure varies due to project management vacancies.</p>				

Description of Services Provided	Classification	2021-22 Actual \$'000	2022-23 Forecast \$'000	2023-24 Budget \$'000
Legal & Risk				
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, \$1.05 million is distributed as a corporate overhead to the primary services within Council. The increase in recurrent expenditure reflects an increase in budget for Council's insurance premiums in 2023-24, and staff vacancies in 2022-23.	Recurrent Operations			
	Expenditure	982	933	1,117
	Overheads	(897)	(896)	(1,050)
	Revenue	(40)	(35)	(35)
		45	2	32
	Operating Projects			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	-	-
	Capital Allocation	-	-	-

Major Initiatives

1. Cyber Security Upgrades
2. Customer Relationship Management Digital Transformation

Initiatives – Operational Projects

1. Recruitment Advisor
2. Victorian Electoral Commission - Electoral Structure Review Contribution
3. Workplace Health & Safety - Manual Handling Injury Prevention Program

Initiatives – New Recurrent Expenditure

1. Application Support Officer
2. Digital Transformation Software Growth
3. Gender Equality, Psychological & Child Safety Advisor
4. Project Support Officer
5. Risk & Compliance Officer

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	2021-22 Actual	2022-23 Forecast	2023-24 Budget
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	0	0	0
Governance	Consultation and Engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	54%	55%	55%
Roads	Condition	Sealed local roads below the intervention level. (Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	96.4%	95%	95%

Section 2.8 provides information on the calculation of Service Performance Outcome Indicators.

2.8 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 2023-24 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	Consultation and Engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement. Annual Report 2019-20 Result: 55% Annual Report 2020-21 Result: 54% Annual Report 2021-22 Result: 54%
Statutory Planning	Service Standard	Planning applications decided within required timeframes. (Percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x 100 Annual Report 2019-20 Result: 80.9% Annual Report 2020-21 Result: 86.9% Annual Report 2021-22 Result: 78.2%
Roads	Condition	Sealed local roads below the intervention level. (Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100 Annual Report 2019-20 Result: 99.8% Annual Report 2020-21 Result: 97.0% Annual Report 2021-22 Result: 96.4%
Libraries	Participation	Active library borrowers. (Percentage of the population that are registered library members)	[Number of registered library members / Population] x 100 Annual Report 2019-20 Result: 18.2% Annual Report 2020-21 Result: 16.5% Annual Report 2021-22 Result: 14.8%
Waste Management	Waste Diversion	Kerbside collection waste diverted from landfill. (Percentage of 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] x 100 Annual Report 2019-20 Result: 49.0% Annual Report 2020-21 Result: 64.3% Annual Report 2021-22 Result: 71.1%
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 2019-20 Result: 0.19 Annual Report 2020-21 Result: 0.14 Annual Report 2021-22 Result: 0.21
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions / Total number of animal management prosecutions Annual Report 2019-20 Result: 0 Annual Report 2020-21 Result: 0 Annual Report 2021-22 Result: 0

Service	Indicator	Performance Measure	Computation
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)	<p>[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] x 100</p> <p>Annual Report 2019-20 Result: 100% Annual Report 2020-21 Result: 100% Annual Report 2021-22 Result: 100%</p>
Child & Family Health (i.e. Maternal & Child Health)	Participation	<p>Participation in the Maternal and Child Health (MCH) service (Percentage of children enrolled who participate in the MCH service)</p> <p>Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)</p>	<p>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100</p> <p>Annual Report 2019-20 Result: 76.7% Annual Report 2020-21 Result: 77.9% Annual Report 2021-22 Result: 76.1%</p> <p>[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100</p> <p>Annual Report 2019-20 Result: 85.7% Annual Report 2020-21 Result: 85.2% Annual Report 2021-22 Result: 82.9%</p>

2.9 Reconciliation with Budgeted Operating Result

	2023-24 Budget		
	Surplus / (Deficit) \$'000	Expenditure \$'000	Revenue \$'000
Council Plan Strategic Theme			
Theme 1 - First Nations Reconciliation	(178)	178	-
Theme 2 - Healthy Connected Community	(22,220)	30,105	7,885
Theme 3 - Environmental Leadership	(2,179)	15,609	13,430
Theme 4 - Sustainable Growth	(7,702)	9,497	1,794
Theme 5 - Robust & Diverse Economy	(1,553)	1,907	354
Theme 6 - Arts & Creativity	(769)	866	96
Theme 7 - Accountable & Viable Council	(9,043)	10,732	1,689
Total Activities and Initiatives	(43,644)	68,892	25,248
Non-Attributable Items			
Asset Write Offs	(3,966)	3,966	-
Amortisation - Intangible Assets	(4,843)	4,843	-
Amortisation - Right of Use Assets	(381)	381	-
Bad & Doubtful Debts	(100)	100	-
Borrowing Costs	(281)	281	-
Carry Forward Adjustment Operating Program	(2,132)	2,132	-
Depreciation	(15,706)	15,706	-
Expensed Capital Works	(1,835)	1,835	-
Granted Assets	2,460	-	2,460
Grants Commission	5,404	-	5,404
Net Gain (Loss) on Disposal of Property, Plant & Equipment	(15,146)	-	(15,146)
Volunteer Employees	-	564	564
Other Income	1,750	-	1,750
Non-Attributable Items	(34,776)	29,809	(4,967)
Surplus/(Deficit) before Funding Sources	(78,420)		
Funding Sources			
Rates Revenue & Municipal Charges	53,770		
Capital Works Program Grants	5,502		
Developer Contributions - Monetary	871		
Total Funding Sources	60,143		
Operating Surplus/(Deficit) for the Year	(18,277)		

Budget Report 2023-24

2.10 Service Statistics 2023-24

Services			
Customer Experience		Australian National Surfing Museum	
Total calls taken	60,000	Visitation numbers	16,500
Rates queries responded to	10,000		
Freedom of Information requests responded to	35	Community Facilities	
Total customer requests	45,000	Recreation reserves maintained	13
		Halls maintained	12
		Playgrounds maintained	57
Aged & Access			
Residents supported by assessment team	620	Local Laws	
		Dog registrations	6,684
Early Years		Cat registrations	924
Number of kindergartens	6	Animal infringements	30
Children enrolled in Council kindergartens	551	Parking infringements	5,000
Children enrolled in Occasional Care	97	After hours calls received	130
Child & Family Health			
Infants enrolled in Maternal & Child Health service (births)	408	Statutory Planning	
		Applications received and dealt with	650
Community Health and Development		Complaints received and dealt with	190
Community groups supported via small grants	50		
Volunteers supported	291	Building	
Volunteer hours provided	15,133	Property information requests provided	900
Economic value of volunteers	\$ 564,479	Reports and consents	115
		Building notices Issued	120
Environmental Health		Building permits lodged	1,100
Food premises inspections	600	Swimming pools registered	939
Registered food businesses	475		
Food sampling analyses	100	Road Services	
Immunisation vaccinations	1,800	Length of roads - sealed (km's)	610
		Length of roads - unsealed (km's)	477
Library Services		Gravel roads graded (km's)	1,422
Library visits	95,000	Footpaths maintained (m2)	1,468
Library loans	175,000	Potholes repaired (no.)	620
Library collection items	30,000	Road resealed (km's)	2
Library memberships	10,500	Road resheets (km's)	11
		Street lights maintained	4,003
Winchelsea Pool		Waste Management	
Attendance numbers (closed for renewal)	Nil	Fortnightly waste collections services (urban)	19,183
		Fortnightly waste collections services (rural)	1,918
Event Grants Program		Avg fortnightly household waste generation (kg)	9
Number of tourism events supported	13	Garbage collected kerbside (tonnes)	5,000
Total contribution to tourism events	\$ 88,000	Garbage collected transfer (tonnes)	3,640
Community events supported	15	Garbage collected sweeper (tonnes)	1,040
Total contribution to community events	\$ 37,176	Recyclables collected (tonnes)	3,100
Number of sponsorship events	3	Glass collected (tonnes)	1,400
Total contribution to sponsorship events	\$ 90,000	Food and organics collected (tonnes)	8,500
<i>Note: Unless indicated otherwise figures are annual</i>			

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023-24 has been supplemented with projections to 2026-27.

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 2027

	NOTES	2022-23 Forecast \$'000	2023-24 Budget \$'000	2024-25 \$'000	2025-26 Projections \$'000	2026-27 \$'000
Income / Revenue						
Rates and Charges	4.1.1	61,213	63,865	66,164	68,664	71,488
Statutory Fees and Fines	4.1.2	2,082	1,989	2,044	2,095	2,147
User Charges	4.1.3	7,070	6,904	7,105	7,318	11,106
Grants - Operating	4.1.4	9,218	10,497	10,734	10,952	11,220
Grants - Capital	4.1.4	14,443	5,502	12,651	44,050	1,051
Contributions - Monetary	4.1.5	3,212	2,038	3,048	4,342	4,266
Contributions - Non-Monetary	4.1.6	2,095	2,460	9,145	15,430	12,790
Net Gain/(Loss) on Disposal of Property Infrastructure, Plant and Equipment	4.1.7	(1,550)	(15,146)	151	207	279
Other Income	4.1.8	3,562	2,314	1,394	1,531	1,522
Total Income / Revenue		101,344	80,424	112,436	154,589	115,870
Expenses						
Employee Costs	4.1.9	36,046	40,069	40,703	41,975	42,970
Materials and Services	4.1.10	31,692	32,395	30,649	31,494	36,806
Depreciation	4.1.11	17,255	15,706	16,056	16,548	17,280
Amortisation - Intangible Assets	4.1.12	4,843	4,843	4,843	4,843	4,843
Amortisation - Right of Use Assets	4.1.12	389	381	388	396	404
Bad and Doubtful Debts - Allowance for Impairment Losses	4.1.13	70	100	103	105	108
Borrowing Costs	4.1.14	326	281	234	188	141
Finance Costs Leases	4.1.15	12	34	8	18	15
Other Expenses	4.1.16	3,614	4,890	2,474	2,507	3,121
Total Expenses		94,246	98,701	95,459	98,076	105,688
Surplus/(Deficit) for the Year		7,097	(18,277)	16,977	56,513	10,182
Other Comprehensive Income						
Items that will not be reclassified to surplus or deficit in future periods						
Net Asset Revaluation Increment/(Decrement)	4.1.17	36,122	6,263	17,737	16,382	13,996
Total Comprehensive Result		43,219	(12,014)	34,715	72,895	24,178

3.2 Balance Sheet

For the four years ending 30 June 2027

		2022-23 Forecast \$'000	2023-24 Budget \$'000	2024-25 \$'000	2025-26 Projections \$'000	2026-27 \$'000
	NOTES					
Assets						
Current Assets						
Cash and Cash Equivalents		7,361	5,759	8,800	5,930	7,824
Trade and Other Receivables		6,081	6,194	6,299	6,398	6,482
Other Financial Assets		90,000	75,000	57,000	65,000	60,000
Inventories		47	47	47	47	47
Other Assets		917	917	917	917	917
Total Current Assets	4.2.1	104,405	87,917	73,063	78,292	75,269
Non-Current Assets						
Trade and Other Receivables		185	131	74	24	24
Property, Infrastructure Plant & Equipment		1,012,810	1,019,650	1,071,462	1,123,438	1,153,364
Investments in Associates and Joint Ventures		275	275	275	275	275
Right of Use Assets		527	516	1,228	1,102	1,417
Intangible Assets		24,216	19,372	14,529	9,685	4,842
Total Non-Current Assets	4.2.2	1,038,013	1,039,944	1,087,567	1,134,524	1,159,922
Total Assets		1,142,418	1,127,861	1,160,630	1,212,815	1,235,191
Liabilities						
Current Liabilities						
Trade and Other Payables		5,165	5,204	5,244	5,284	5,325
Unearned Income		16,500	17,000	18,400	-	-
Trust Funds and Deposits		5,408	5,408	5,408	5,408	5,408
Provisions	4.2.3	8,247	9,392	7,625	7,690	7,844
Interest Bearing Liabilities	4.2.4	2,171	2,183	2,195	2,207	2,220
Lease Liabilities		607	450	490	510	530
Total Current Liabilities	4.2.5	38,098	39,637	39,362	21,099	21,327
Non-Current Liabilities						
Provisions		18,817	16,817	16,731	16,731	16,731
Lease Liabilities		-	101	711	471	661
Interest Bearing Liabilities	4.2.4	12,539	10,356	8,162	5,955	3,735
Total Non-Current Liabilities	4.2.6	31,356	27,274	25,603	23,156	21,126
Total Liabilities		69,454	66,910	64,965	44,255	42,453
Net Assets		1,072,964	1,060,950	1,095,665	1,168,560	1,192,737
Equity						
Accumulated Surplus		642,877	636,451	668,388	719,771	733,249
Asset Revaluation Reserve		352,810	359,073	376,811	393,193	407,188
Other Reserves		77,277	65,425	50,466	55,597	52,300
Total Equity		1,072,964	1,060,950	1,095,665	1,168,560	1,192,737

3.3 Statement of Changes in Equity

For the four years ending 30 June 2027

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2022-23 Forecast Actual					
Balance at Beginning of the Financial Year		1,029,745	644,059	316,689	68,997
Surplus/(Deficit) for the Year		7,097	7,097	-	-
Net Asset Revaluation Increment/(Decrement)		36,122	-	36,122	-
Transfers to Other Reserves		-	(55,629)	-	55,629
Transfers from Other Reserves		-	47,349	-	(47,349)
Balance at End of the Financial Year		1,072,964	642,877	352,810	77,277
2023-24 Budget					
Balance at Beginning of the Financial Year		1,072,964	642,877	352,810	77,277
Surplus/(Deficit) for the Year		(18,277)	(18,277)	-	-
Net Asset Revaluation Increment/(Decrement)		6,263	-	6,263	-
Transfers to Other Reserves	4.3.2	-	(82,921)	-	82,921
Transfers from Other Reserves	4.3.2	-	94,773	-	(94,773)
Balance at End of the Financial Year	4.3.1	1,060,950	636,451	359,073	65,425
2024-25 Projection					
Balance at Beginning of the Financial Year		1,060,950	636,451	359,073	65,425
Surplus/(Deficit) for the Year		16,977	16,977	-	-
Net Asset Revaluation Increment/(Decrement)		17,737	-	17,737	-
Transfers to Other Reserves		-	(15,819)	-	15,819
Transfers from Other Reserves		-	30,778	-	(30,778)
Balance at End of the Financial Year		1,095,665	668,388	376,811	50,466
2025-26 Projection					
Balance at Beginning of the Financial Year		1,095,665	668,388	376,811	50,466
Surplus/(Deficit) for the Year		56,513	56,513	-	-
Net Asset Revaluation Increment/(Decrement)		16,382	-	16,382	-
Transfers to Other Reserves		-	(18,345)	-	18,345
Transfers from Other Reserves		-	13,215	-	(13,215)
Balance at End of the Financial Year		1,168,560	719,771	393,193	55,597
2026-27 Projection					
Balance at Beginning of the Financial Year		1,168,560	719,771	393,193	55,597
Surplus/(Deficit) for the Year		10,182	10,182	-	-
Net Asset Revaluation Increment/(Decrement)		13,996	-	13,996	-
Transfers to Other Reserves		-	(20,185)	-	20,185
Transfers from Other Reserves		-	23,481	-	(23,481)
Balance at End of the Financial Year		1,192,737	733,249	407,188	52,300

3.4 Statement of Cash Flows

For the four years ending 30 June 2027

	NOTES	2022-23 Forecast \$'000	2023-24 Budget \$'000	2024-25 \$'000	2025-26 Projections \$'000	2026-27 \$'000
Cash Flow from Operating Activities						
Rates and Charges		60,841	63,803	66,114	68,614	71,403
Statutory Fees and Fines		2,064	1,989	2,044	2,095	2,147
User Charges		7,334	7,135	7,342	7,563	11,484
Grants - Operating		9,543	10,867	11,112	11,338	11,615
Grants - Capital		11,815	6,002	14,051	25,650	1,051
Contributions - Monetary		3,212	2,038	3,048	4,342	4,266
Interest Received		3,009	1,750	814	936	913
Trust Funds and Deposits Taken/(Repaid)		403	-	-	-	-
Net GST Refund/Payment		4,483	6,011	6,860	6,310	5,149
Employee Costs		(35,362)	(39,345)	(39,960)	(41,215)	(42,192)
Materials and Services		(37,775)	(40,003)	(39,157)	(39,494)	(43,814)
Net Cash Provided from Operating Activities	4.4.1	29,568	20,247	32,268	46,139	22,022
Cash Flows from Investing Activities						
Proceeds from Sale of Property, Plant & Equipment		652	593	748	633	717
Payments for Property, Plant, Equipment & Infrastructure Assets		(19,138)	(34,527)	(45,099)	(38,749)	(22,972)
Cash Flows from Investments		(6,500)	15,000	18,000	(8,000)	5,000
Net Cash Used in Investing Activities	4.4.2	(24,986)	(18,935)	(26,351)	(46,116)	(17,255)
Cash Flows from Financing Activities						
Finance Costs		(328)	(282)	(235)	(189)	(142)
Repayment of Lease Liabilities		(302)	(426)	(450)	(490)	(510)
Interest Paid - Lease Liabilities		(12)	(34)	(8)	(18)	(15)
Repayment of Borrowings		(2,160)	(2,171)	(2,183)	(2,195)	(2,207)
Net Cash Provided from Financing Activities	4.4.3	(2,803)	(2,914)	(2,877)	(2,892)	(2,874)
Net Increase/(Decrease) in Cash & Cash Equivalents Held		1,780	(1,602)	3,041	(2,870)	1,894
Cash & Cash Equivalents at the Beginning of the Period		5,581	7,361	5,759	8,800	5,930
Cash & Cash Equivalents at the End of the Period		7,361	5,759	8,800	5,930	7,824
Investments (Current and Non-Current Financial Assets)		90,000	75,000	57,000	65,000	60,000
Total Cash & Investments at the End of the Period	4.4.4	97,361	80,759	65,800	70,930	67,824

3.5 Statement of Capital Works

For the four years ending 30 June 2027

		2022-23	2023-24	2024-25	2025-26	2026-27
		Forecast	Budget		Projections	
NOTES		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		4	-	-	-	-
Buildings		3,472	9,577	21,461	25,895	4,044
Total Property		3,476	9,577	21,461	25,895	4,044
Plant and Equipment						
Plant, Machinery & Equipment		1,569	1,890	1,320	1,830	1,830
Fixtures, Fitting & Furniture		30	322	-	-	-
Computers & Telecomms		631	994	575	125	300
Total Plant and Equipment		2,231	3,206	1,895	1,955	2,130
Infrastructure						
Bridges		40	1,946	1,945	50	50
Drainage & Sewerage		508	3,472	300	300	249
Footpaths & Cycleways		568	1,946	1,696	745	450
Parks, Open Space & Streetscapes		1,918	986	665	565	730
Recreation, Leisure & Communities		744	1,562	4,365	1,944	2,338
Roads		8,883	9,291	9,136	7,209	10,815
Offstreet Car Parks		235	-	-	-	416
Waste		517	1,542	1,635	-	1,750
Expensed Capital Works		1,452	1,835	636	670	1,027
Landfill Provision		17	1,000	2,000	86	-
Total Infrastructure		14,882	23,579	22,378	11,569	17,825
Total Capital Works Expenditure	4.5.1	20,590	36,362	45,734	39,419	23,999
Represented By:						
New Asset Expenditure		4,431	5,250	22,365	26,697	2,978
Asset Renewal Expenditure		10,343	22,973	14,679	8,473	16,534
Asset Expansion Expenditure		283	77	470	521	534
Asset Upgrade Expenditure		4,063	5,227	5,585	2,972	2,926
Expensed Capital Works		1,452	1,835	636	670	1,027
Landfill Provision Works		17	1,000	2,000	86	-
Total Capital Works Expenditure	4.5.1	20,590	36,362	45,734	39,419	23,999
Funding Sources Represented By:						
External						
Capital Grants		11,706	21,002	19,451	1,051	1,051
Special Charges		188	-	-	-	-
Internal						
Asset Sales		652	564	748	633	717
Council Cash		8,044	14,796	25,535	37,736	22,231
Total Capital Works Funding Sources	4.5.1	20,590	36,362	45,734	39,419	23,999

Reconciliation of Net Movement in Property Plant and Equipment

	2022-23 Forecast \$'000	2023-24 Budget \$'000	2024-25 \$'000	2025-26 Projections \$'000	2026-27 \$'000
Total Capital Works	20,590	36,362	45,734	39,419	23,999
Asset Revaluation Increment / (Decrement)	36,122	6,263	17,737	16,382	13,996
Depreciation	(17,255)	(15,706)	(16,056)	(16,548)	(17,280)
Written Down Value of Assets Sold	(2,202)	(15,738)	(596)	(425)	(438)
Assets Written Off	(2,631)	(3,966)	(1,516)	(1,525)	(2,114)
Expensed Capital Works	(1,452)	(1,835)	(636)	(670)	(1,027)
Landfill Provision Works	(17)	(1,000)	(2,000)	(86)	-
Granted Assets	2,095	2,460	9,145	15,430	12,790
Net Movement in Property, Plant and Equipment	35,249	6,840	51,812	51,976	29,926

3.6 Statement of Human Resources

For the four years ending 30 June 2027

	NOTES	2022-23 Forecast \$'000	2023-24 Budget \$'000	2024-25 \$'000	2025-26 Projections \$'000	2026-27 \$'000
Staff Expenditure						
Employee Costs - Operating as per Income Statement	4.6.1	36,046	40,069	40,703	41,975	42,970
Employee Costs - Capital		2,397	3,078	3,196	3,292	3,374
Total Staff Expenditure		38,443	43,148	43,899	45,267	46,344
Staff Numbers (FTE)						
Employees		346.2	369.9	370.0	372.9	374.8
Total Staff Numbers (FTE)		346.2	369.9	370.0	372.9	374.8

A summary of human resources expenditure categorised according to the organisational structure of Council is included below for 2023-24.

Division	2023-24		
	Budget \$'000	Full Time \$'000	Part Time \$'000
Chief Executive Office	844	737	107
Community Life	18,213	11,493	6,720
Place Making & Environment	11,331	8,126	3,204
Strategy & Effectiveness	6,673	4,409	2,305
Total Staff Expenditure	37,061	24,766	12,337
Casuals	545	-	545
Volunteers	564	-	564
Operating Projects	663	334	329
Other Employee Costs	1,236	-	-
Employee Costs as per Income Statement	40,069		
Total Capitalised Labour	3,078		
Total Expenditure	43,148		

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below for 2023-24.

Division	2023-24		
	Budget	Full Time	Part Time
Chief Executive Office	5.3	4.0	1.3
Community Life	171.3	100.4	70.8
Place Making & Environment	94.7	63.8	30.9
Strategy & Effectiveness	57.4	38.0	19.4
Total Staff (FTE)	328.7	206.2	122.4
Casuals and Other Employee Costs	5.3	-	5.3
Volunteers	7.7	-	7.7
Operating Projects	6.3	3.2	3.1
Capitalised Labour	22.0	19.1	2.9
Total Staff (FTE)	369.9		

3.7 Four Year Financial Plan

For the four years ending 30 June 2027

	2022-23 Forecast \$'000	2023-24 Budget \$'000	2024-25 \$'000	2025-26 Projections \$'000	2026-27 \$'000
Recurrent EBITDA less Waste and Other Special Purposes					
Property Rates and Charges	51,049	53,525	55,016	56,392	57,801
Supplementary Property Rates and Charges	563	244	511	1,073	1,977
Grants	7,922	10,171	10,451	10,712	10,980
Other Revenue	7,076	6,690	6,909	7,118	7,334
Total Recurrent Income	66,610	70,631	72,887	75,295	78,092
Employee Benefits	34,569	36,575	37,974	39,110	40,088
Materials and Services	17,160	17,047	17,292	17,734	18,174
Total Expenditure - Existing Operations	51,728	53,622	55,266	56,844	58,261
Financial Recurrent Savings Target	-	-	315	646	993
Compliance Costs (Recurrent)	-	67	315	646	993
Growth	-	560	315	1,149	1,643
Future Years of Budget Year	-	-	649	667	683
Total Expenditure - New Operations	-	627	1,279	2,462	3,320
Total Recurrent EBITDA less Waste and Other Special Purposes	14,881	16,381	16,657	16,635	17,504
Recurrent EBITDA Waste					
Garbage Charges	9,223	10,083	10,637	11,200	11,710
Grants	-	-	-	-	-
Other Revenue	3,056	3,146	3,214	3,295	3,377
Total Recurrent Income	12,279	13,229	13,852	14,494	15,087
Employee Benefits	944	1,112	1,154	1,189	1,219
Materials and Services	11,616	12,306	12,717	12,763	13,182
Total Expenditure - Existing Operations	12,560	13,418	13,871	13,952	14,400
Discretionary Growth	-	149	155	160	164
Total Expenditure - New Operations	-	149	155	160	164
Recurrent EBITDA Waste	(281)	(338)	(175)	383	523
Recurrent EBITDA Other Special Purposes					
Other Revenue	20	21	21	22	22
Total Recurrent Income	20	21	21	22	22
Materials and Services	17	17	18	18	18
Total Expenditure - Existing Operations	17	17	18	18	18
Recurrent EBITDA Other Special Purposes	3	3	4	4	4
Total Recurrent EBITDA	14,603	16,046	16,486	17,022	18,032

	2022-23	2023-24	2024-25	2025-26	2026-27
	Forecast	Budget	Projections		
	\$'000	\$'000	\$'000	\$'000	\$'000
Total Recurrent EBITDA	14,603	16,046	16,486	17,022	18,032
Cash Adjustments:					
Balance Sheet Movements	(132)	80	78	49	5
Interest Revenue	3,199	1,762	814	936	913
Interest Committed to Projects	(550)	(450)			
Grants Commission Funds Received Early Adjustment	1,287	(90)	(73)	(68)	(70)
Total Cash Adjustments	3,805	1,302	819	917	848
Total Cash Available for Allocation	18,408	17,348	17,305	17,938	18,880
Allocations to Commitments					
Debt Interest & Principal	2,127	2,093	2,058	2,024	1,989
Torquay/Jan Juc Developer Plan Allocation	2,658	2,770	2,770	2,770	2,770
Winchelsea Infrastructure Plan Allocation	225	232	239	246	253
Briody Drive DCP Allocation	-	333	-	-	-
Waste Allocation	(281)	(338)	(175)	383	523
Asset Renewal Allocation	8,910	9,720	10,601	11,558	12,828
Business Case Investments	368	376	386	395	405
Council Election Year	-	-	300	-	-
Aireys Inlet Aged Units	3	3	4	4	4
Growth and Compliance Costs (Non-Recurrent)	165	156	524	537	551
Total Allocations to Commitments	14,175	15,346	16,706	17,917	19,324
Discretionary Cash Available	4,233	2,002	599	21	(444)
Discretionary Allocations					
Discretionary Operating Projects	862	668	-	-	-
Discretionary Capital Works	1,066	710	1,048	1,074	1,101
Total Discretionary Allocations	1,928	1,378	1,048	1,074	1,101
Unallocated Cash Surplus / (Deficit)	2,305	625	(449)	(1,053)	(1,545)
Accumulated Unallocated Cash					
Opening Balance	4,365	6,970	7,595	7,145	6,092
Annual Surplus/(Deficit)	2,305	625	(449)	(1,053)	(1,545)
Net Allocations During the Year	16	-	-	-	-
Transfers for Project Funding	285	-	-	-	(190)
Closing Balance	6,970	7,595	7,145	6,092	4,358

3.8 Reconciliation of Recurrent EBITDA to Income Statement

For the four years ending 30 June 2027

	2022-23 Forecast \$'000	2023-24 Budget \$'000	2024-25 \$'000	2025-26 Projections \$'000	2026-27 \$'000
Recurrent EBITDA					
Property Rates and Charges	51,049	53,525	55,016	56,392	57,801
Supplementary Property Rates and Charges	563	244	511	1,073	1,977
Garbage Charges	9,223	10,083	10,637	11,200	11,710
Grants	7,922	10,171	10,451	10,712	10,980
Other Revenue	10,152	9,856	10,144	10,435	10,733
Total Recurrent Income	78,909	83,880	86,760	89,811	93,202
Employee Benefits	35,513	37,687	39,128	40,299	41,306
Materials and Services	28,792	29,371	30,027	30,515	31,374
Total Expenditure - Existing Operations	64,305	67,057	69,155	70,814	72,680
Financial Recurrent Savings Target	-	-	315	646	993
Compliance Costs	-	67	315	646	993
Non-Discretionary Growth	-	560	315	1,149	1,643
Growth Budget Year	-	-	804	826	847
Discretionary Growth	-	149	-	-	-
Total Expenditure - New Operations	-	777	1,434	2,622	3,484
Total Recurrent EBITDA	14,603	16,046	16,486	17,022	18,032
Reserve Transfers					
Developer Contributions (DCP Torquay)	662	263	1,424	1,053	1,861
Developer Contributions (Winchelsea)	202	353	274	734	567
Developer Contributions (Other)	286	5	-	1,175	429
Open Space Contributions	250	250	150	150	150
Sale of Plant - Renewal Reserve	652	564	748	633	717
Sale of Land - Reserve	-	29	-	-	-
Interest Revenue	3,199	1,762	814	936	913
Finance Costs	(260)	(226)	(191)	(156)	(122)
Finance Costs DCP Loan	(66)	(55)	(44)	(32)	(19)
Projects					
Capital Projects Revenue	15,175	5,502	12,651	44,050	1,051
Expensed Capital Works	(1,452)	(1,835)	(636)	(670)	(1,027)
Operational Projects Expenses	(2,881)	(3,671)	(1,320)	(917)	(936)
Operational Projects Revenue	1,565	530	487	448	452
Non Cash Items					
Depreciation	(17,255)	(15,706)	(16,056)	(16,152)	(16,875)
Amortisation	(4,843)	(4,843)	(4,843)	(5,240)	(5,248)
Contributions - Non-Monetary	2,095	2,460	9,145	15,430	12,790
Written Down Value of Assets Sold	(2,202)	(15,738)	(596)	(425)	(438)
Asset Write Offs	(2,631)	(3,966)	(1,516)	(1,525)	(2,114)
Surplus/(Deficit) for the Year	7,097	(18,277)	16,977	56,513	10,182

3.9 Summary of Planned Capital Works

New Capital Allocations and Carry Forwards for the Year Ending 30 June 2024

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	Asset Sales \$'000	Cash Reserve Funds \$'000	Direct Funded \$'000	
Renewal Program													
Active Play Items Renewal Program	30						30					30	30
Asset Condition Audits					185		185					185	185
Asset Management Engineer	59						59					59	59
Bridge Renewal Program	50						50					50	50
Building Renewal Program	350						350					350	350
Civic Centre Heating Pump Coil and Chiller	750						750					750	750
Drainage Renewal Program	100						100					100	100
Eastern Reserve and Stribling Reserve Netball Courts	480						480					480	480
Fencing Renewal Program	20						20					20	20
Footpath Renewal Program	100						100					100	100
Guardrail Renewal Program	75						75					75	75
Heavy Plant Replacement Program	450						450			338		112	450
I.T. Renewal Program	75						75					75	75
I.T. Software Renewal Program	150						150					150	150
Kerb Renewal Program	60						60					60	60
Light Fleet Replacement Program	215						215			215			215
Park Furniture Renewal Program	30						30					30	30
Playground Renewal Program	20						20					20	20
Sealed Road Renewal Program	1,400						1,400					1,400	1,400
Small Plant Replacement Program	60						60			11		49	60
Structures Renewal Program	50						50					50	50
Unsealed Road Renewal Program	1,100						1,100					1,100	1,100
Water Sensitive Urban Design Renewal Program	100						100					100	100
Winchelsea Swimming Pool	4,580						4,580					4,580	4,580
Contingency Allocation	380						380					380	380
Total Renewal Program	10,684				185		10,869			564		10,306	10,869
DCP / Infrastructure Development Program													
Briody Drive West Road Upgrade Contribution		621					621				621		621
Construct Pathways Along Spring and Deep Creeks (PC01) - Spring Creek Pedestrian Bridge / Ocean Views (Barwon Water Reserve) / Future Design				1,097			1,097					1,097	1,097
Construct Regional Bike Route Along Great Ocean Road (PC08) - Duffields Rd to Strathmore Dr (Design)				66			66					66	66
Coombes / Messmate Road Intersection Upgrade (RD12) - Construction		879					879					879	879
Gladman Street Upgrade - Design		50					50				50		50
South Beach Road Upgrade		46					46					46	46
Surf Coast Hwy / Bristol Rd Intersection Upgrade (RD05) - Construction		1,333			1,333		2,666					2,666	2,666
Torquay North Open Space Pathways (PC02) - Contributions to Developer Works				349			349					349	349
Contingency Allocation		355		140	150		645					645	645
Total DCP / Infrastructure Development Program		3,284		1,652	1,483		6,419				671	5,748	6,419

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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	Asset Sales \$'000	Cash Reserve Funds \$'000	Direct Funded \$'000	
Waste Management Program													
Polystyrene Baler				59			59					59	59
Winchelsea Transfer Station Security Upgrade				17			17					17	17
Contingency Allocation				6			6					6	6
Total Waste Management Program				82			82					82	82
Discretionary Program													
Buildings													
Surf Coast Aquatic and Health Centre Project				5,801			5,801	1,051			4,750		5,801
Business Case													
Solar and Energy Transition Program		54		218			272					272	272
Drainage													
Critical Drainage Rectification Works Program		136	39				175					175	175
Drainage Investigation Program		22		48			70					70	70
Karaaf Wetlands Improvement Works	2,000						2,000	1,900				100	2,000
Environment													
Winchelsea Tree Planting Program					23		23					23	23
Pathways													
Annual Pathway Improvement Delivery - Anderson St Winchelsea Missing Link				102			102				37	65	102
Roads/Road Safety													
Pedestrian and Cyclist Safety Improvements at Torquay Education Precinct (Roads to Recovery Project)				124			124	124					124
Roads to Recovery Projects	390	97					487	487					487
Road Safety Program 2023-24		59		105			164					164	164
Rural Unsealed Road Upgrade Program (Roads to Recovery)	240	60					300	300					300
Safer Cycling Strategy Delivery - High Priority Low Cost Actions		16			59		75					75	75
Safe System Concepts at High Risk Pedestrian Crossing Locations				6			6					6	6
Torquay North Traffic Improvements (Roads to Recovery)	112	28					140	140					140
Contingency Allocation		14	1	31	6		52					52	52
Total Discretionary Program	2,742	486	40	6,436	88	-	9,791	4,002	-	-	4,787	1,002	9,791
Growth and Compliance													
Disability Discrimination Act - Facility Improvements - Annual Implementation Plan					75		75					75	75
Contingency Allocation													
Total Growth and Compliance					75		75					75	75
Total New Capital Works Allocation	13,426	3,770	40	8,169	1,831	-	27,236	4,002	-	564	5,458	17,212	27,236
Carried Forward Capital Projects													
Carried Forward Capital Projects	13,902	10,439	38	45,759	1,243	3,000	74,381	39,599			34,782		74,381
Contingency Allocation	311	1,073		910	89	500	2,882				2,882		2,882
Total Carried Forward Capital Projects	14,213	11,511	38	46,669	1,332	3,500	77,263	39,599			37,664		77,263
Total Capital Works Program Allocation	27,639	15,281	78	54,838	3,162	3,500	104,499	43,601			43,122	17,212	104,499

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New Capital Allocations for the Year Ending 30 June 2025

Capital Program - New Allocations	Asset Expenditure Types							Funding Sources						
	Renewal	Upgrade	Expansion	New	Expensed	Landfill Provision	Total Expenditure	External Funds			Council Cash			
								Grants	Contrib's	Borrowings	Asset Sales	Cash Reserve Funds	Special Rates	Direct Funded
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Renewal Program														
Active Play Items Renewal Program	50						50						50	50
Active Play Renewal Program - Spring Creek Oval Including Irrigation & Drainage	1,881						1,881						1,881	1,881
Asset Condition Audits					150		150						150	150
Asset Management Engineer	61						61						61	61
Bike Park Renewal Program	30						30						30	30
Bridge Renewal Program	50						50						50	50
Building Renewal Program	1,461						1,461						1,461	1,461
Drainage Renewal Program	150						150						150	150
Facility Signage Renewal Program	15						15						15	15
Fencing Renewal Program	250						250						250	250
Footpath Renewal Program	250						250						250	250
Guardrail Renewal Program	100						100						100	100
Hard Court Renewal Program	300						300						300	300
Heavy Plant Replacement Program	820						820				409		411	820
I.T. Renewal Program	125						125						125	125
Kerb Renewal Program	50						50						50	50
Light Fleet Replacement Program	420						420				268		152	420
Lighting Renewal Program	75						75						75	75
Park Furniture Renewal Program	150						150						150	150
Playground Renewal Program	20						20						20	20
Sealed Road Renewal Program	2,400						2,400						2,400	2,400
Skate Park Renewal Program	1,070						1,070						1,070	1,070
Small Plant Replacement Program	80						80				71		9	80
Structures Renewal Program	250						250						250	250
Unsealed Road Renewal Program	1,100						1,100						1,100	1,100
Unsealed Shoulder Renewal Program	100						100						100	100
Water Sensitive Urban Design Renewal Program	150						150						150	150
Contingency Allocation	19						19						19	19
Total Renewal Program	11,427				150		11,577				748		10,829	11,577
DCP / Infrastructure Development Program														
Construct Pathways Along Spring and Deep Creeks (PC01) - Deep				440			440						440	440
Construct Regional Bike Route Along Great Ocean Road (PC08) - Duffields Rd to Strathmore Dr (Construction)				496			496						496	496
Widen Coombes Road (RD11) Stage 2 & 3 - Ghazepoore Rd to Surf Coast Highway		2,275					2,275						2,275	2,275
Contingency Allocation		300		135			435						435	435
Total DCP / Infrastructure Development Program		2,575		1,071			3,645						3,645	3,645
Waste Management Program														
Waste Program Cost Escalations	500						500						500	500
Waste Renewal Program	35						35						35	35
Contingency Allocation	5						5						5	5
Total Waste Management Program	540						540						540	540

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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			Asset Sales \$'000	Council Cash			Total Funding \$'000
								Grants \$'000	Contrib's \$'000	Borrowings \$'000		Cash Reserve Funds \$'000	Special Rates \$'000	Direct Funded \$'000	
<u>Discretionary Program</u>															
<u>Discretionary Capital Projects</u>															
Discretionary Capital Projects			470	470			939							939	939
<u>Business Cases</u>															
Business Cases					386		386							386	386
<u>Roads/Road Safety</u>															
Roads to Recovery Projects	841	210					1,051	1,051							1,051
Contingency Allocation															
Total Discretionary Program	841	210	470	470	386		2,376	1,051						1,325	2,376
<u>Growth and Compliance</u>															
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 Allocation	12,808	2,785	470	1,540	636		18,238	1,051			748			16,439	18,238

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New Capital Allocations for the Year Ending 30 June 2026

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	Asset Sales \$'000	Cash Reserve Funds \$'000	Special Rates \$'000	Direct Funded \$'000	
Renewal Program														
Active Play Items Renewal Program	150						150						150	150
Asset Condition Audits					175		175						175	175
Asset Management Engineer	62						62						62	62
Bike Park Renewal Program	30						30						30	30
Bridge Renewal Program	50						50						50	50
Building Renewal Program	600						600						600	600
Drainage Renewal Program	150						150						150	150
Facility Signage Renewal Program	15						15						15	15
Fencing Renewal Program	150						150						150	150
Footpath Renewal Program	400						400						400	400
Guardrail Renewal Program	150						150						150	150
Heavy Plant Replacement Program	1,200						1,200			338			862	1,200
I.T. Renewal Program	125						125						125	125
Irrigation Renewal Program	100						100						100	100
Kerb Renewal Program	50						50						50	50
Light Fleet Replacement Program	550						550			264			286	550
Lighting Renewal Program	150						150						150	150
Park Furniture Renewal Program	150						150						150	150
Playground Renewal Program	20						20						20	20
Sealed Road Renewal Program	1,600						1,600						1,600	1,600
Small Plant Replacement Program	80						80			31			49	80
Structures Renewal Program	250						250						250	250
Unsealed Road Renewal Program	1,200						1,200						1,200	1,200
Unsealed Shoulder Renewal Program	250						250						250	250
Water Sensitive Urban Design Renewal Program	150						150						150	150
Contingency Allocation														
Total Renewal Program	7,632				175		7,807			633			7,175	7,807
DCP / Infrastructure Development Program														
Construct Pathways Along Spring and Deep Creeks (PC01) - Spring Creek				345			345						345	345
Duffields / Grossmans Road Intersection Upgrade (RD15) - Construction		762		85			846						846	846
Torquay Central & North (OR01) - Contributions to Developer Works / Deep Creek Playground				452			452						452	452
Contingency Allocation		81		109			190						190	190
Total DCP / Infrastructure Development Program		843		990			1,833						1,833	1,833
Waste Management Program														
Anglesea Landfill Stage 5 Rehabilitation Design						86	86						86	86
Contingency Allocation						14	14						14	14
Total Waste Management Program						100	100						100	100

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	Asset Sales \$'000	Cash Reserve Funds \$'000	Special Rates \$'000	Direct Funded \$'000	
Discretionary Program														
Discretionary Capital Projects														
Discretionary Capital Projects			521	521			1,042						1,042	1,042
Business Cases														
Business Cases					395		395						395	395
Recreation and Open Space														
Roads/Road Safety														
Roads to Recovery Projects	841	210					1,051	1,051						1,051
Contingency Allocation														
Total Discretionary Program	841	210	521	521	395		2,489	1,051					1,438	2,489
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 Allocation	8,473	1,053	521	1,511	670	100	12,328	1,051		633			10,645	12,328

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New Capital Allocations for the Year Ending 30 June 2027

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	Asset Sales \$'000	Cash Reserve Funds \$'000	Special Rates \$'000	Direct Funded \$'000	
Renewal Program														
Active Play Items Renewal Program	250						250						250	250
Asset Condition Audits					125		125							125
Asset Management Engineer	64						64						64	64
Bike Park Renewal Program	200						200						200	200
Bridge Renewal Program	50						50						50	50
Deans Marsh Community Hall - Redevelopment	2,288						2,288						2,288	2,288
Drainage Renewal Program	150						150						150	150
Extension to the Public Library Stage 2 (CY05c) (Subject to Successful Grant)	1,161						1,161						1,161	1,161
Facility Signage Renewal Program	30						30						30	30
Fencing Renewal Program	250						250						250	250
Footpath Renewal Program	350						350						350	350
Guardrail Renewal Program	150						150						150	150
Hard Court Renewal Program	150						150						150	150
Heavy Plant Replacement Program	1,200						1,200			473			727	1,200
I.T. Renewal Program	150						150						150	150
I.T. Software Renewal Program	150						150						150	150
Irrigation Renewal Program	100						100						100	100
Kerb Renewal Program	50						50						50	50
Light Fleet Replacement Program	550						550			194			356	550
Lighting Renewal Program	150						150						150	150
Park Furniture Renewal Program	200						200						200	200
Playground Renewal Program	20						20						20	20
Sealed Road Renewal Program	5,600						5,600						5,600	5,600
Skate Park Renewal Program	400						400						400	400
Small Plant Replacement Program	80						80			50			30	80
Structures Renewal Program	250						250						250	250
Unsealed Road Renewal Program	1,300						1,300						1,300	1,300
Unsealed Shoulder Renewal Program	250						250						250	250
Water Sensitive Urban Design Renewal Program	150						150						150	150
Contingency Allocation	232						232						232	232
Total Renewal Program	15,925				125		16,050			717			15,333	16,050
DCP / Infrastructure Development Program														
Duffields Road Upgrade (RD08) - Design		151					151						151	151
Extension to the Public Library Stage 2a (CY05c) (Subject to Successful Grant)				595			595						595	595
Spring Creek Recreation Reserve Development (OR07) - Scout Hall Car Park & Oval Drainage		416					416						416	416
Torquay North Open Space Pathways (PC02) - Contributions to Developer Works				100			100						100	100
Upgrade Jan Juc Linear Reserve (OR08) - Domain Rd to Sedimentation Pond		99			397		496						496	496
Contingency Allocation		92		110	46		248						248	248
Total DCP / Infrastructure Development Program		757		804	443		2,004						2,004	2,004
Waste Management Program														
Torquay Transfer Station Development				1,750			1,750						1,750	1,750
Contingency Allocation				250			250						250	250
Total Waste Management Program				2,000			2,000						2,000	2,000

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				
								Grants \$'000	Contrib's \$'000	Asset Sales \$'000	Cash Reserve Funds \$'000	Special Rates \$'000	Direct Funded \$'000	Total Funding \$'000
Discretionary Program														
Discretionary Capital Projects														
Discretionary Capital Projects			534	534			1,068						1,068	1,068
Business Cases														
Business Cases					405		405						405	405
Roads/Road Safety														
Roads to Recovery Projects	841	210					1,051	1,051						1,051
Contingency Allocation														
Total Discretionary Program	841	210	534	534	405		2,524	1,051					1,473	2,524
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 Allocation	16,766	967	534	3,338	1,073		22,679	1,051		717			20,911	22,679

3.10 Summary of Planned Operational Works

New Operational Allocations for the Year Ending 30 June 2024

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)												
Cockatoo Kerbside Bin Mechanism Roll Out - Lorne		50				50					50	50
Council Carbon Neutrality Program					230	230		200			30	230
EPA Act Change Implementation					14	14					14	14
Management of Unsealed Road Network - Independent Review				39		39					39	39
Recruitment Advisor					60	60					60	60
State of Environment Report - Understanding Local Environment Conditions					25	25					25	25
Traditional Owner Engagement and Cultural Values Assessment/Urban Futures Strategy				80		80					80	80
Contingency Allocation		5		12	1	18					18	18
Total Operational Projects (Program Management Office Delivered)		55		131	330	516		200			316	516
Operational Projects (Non Program Projects)												
Anglesea Arts Space	37					37		4			33	37
Engage Youth Program					50	50	50					50
FreeZA Youth Project					36	36	36					36
Gender Equity Advisor - Impact Assessments (Two Years)					47	47					47	47
Great Ocean Road Coast and Parks Authority Asset Transition Support					84	84					84	84
Health and Wellbeing Plan Year 3 Implementation					30	30					30	30
Heritage Study Stage 3 - Planning Scheme Amendment Implementation				37		37					37	37
Housing Crisis Response Allocation					100	100					100	100
Litter Enforcement Program					107	107					107	107
Moriac Structure Plan - Planning Scheme Amendment Implementation				45		45					45	45
Municipal Emergency Management Program					240	240	240					240
Operations Service Review					75	75					75	75
Painkalac Creek Estuary Flood Mitigation Adaption - Seeking Grant Funding	13					13					13	13
Victorian Electoral Commission - Electoral Structure Review Contribution					61	61					61	61
Winchelsea South East Growth Area Stormwater Strategy				30		30					30	30
Workplace Health & Safety - Manual Handling Injury Prevention Program					20	20					20	20
Contingency Allocation				11		11					11	11
Total Operational Projects (Non Program Projects)	50			123	850	1,023	326	4			694	1,023
Total Operational Program	50	55		254	1,180	1,539	326	204			1,010	1,539
Carried Forward Operational Projects												
Carried Forward Operational Projects	24		229	209	1,466	1,928				1,928		1,928
Contingency Allocation	8		14	16	166	203				203		203
Total Carried Forward Operational Projects	32		243	225	1,632	2,132				2,132		2,132
Total Operational Works Program	83	55	243	479	2,811	3,671	326	204		2,132	1,010	3,671

New Recurrent Operational Allocations for the Year Ending 30 June 2024

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>											
Business Support Officer - Assets & Engineering					53	53				53	53
Circular Economy Lead					99	99			99		99
Civil Operations Granted Assets Maintenance Growth					34	34				34	34
Community Grants Program Funding Increase					30	30				30	30
Digital Transformation Software Growth					166	166				166	166
First Nations Engagement Advisor					32	32				32	32
Gender Equality, Psychological & Child Safety Advisor					67	67				67	67
I.T. Application Support Officer					55	55				55	55
Open Space Operations Granted Assets Maintenance Growth					34	34				34	34
Operations Business Support Officer					89	89				89	89
Risk & Compliance Officer					67	67				67	67
Torquay Waste Drop Off Continuation			51			51			51		51
Total Recurrent Operational Expenditure			51		726	777			149	627	777

New Business Case Allocations for the Year Ending 30 June 2024

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>					
Great Ocean Road Coast and Parks Authority Asset Transition Support	84	84		84	84
Solar and Energy Transition Program	272	272		272	272
Contingency Allocation	20	20		20	20
Total Business Cases	376	376		376	376

Multi Year Operational Works Program for the Four Years Ending 30 June 2027

Operational Works Program	2023-24 Budget \$'000	2024-25 \$'000	2025-26 Projections \$'000	2026-27 \$'000
<u>Operational Projects (Program Management Office Delivered)</u>				
Cockatoo Kerbside Bin Mechanism Roll Out - Lorne	50			
Council Carbon Neutrality Program	230	235	240	245
Council Election Year		300		
EPA Act Change Implementation	14			
Growth & Compliance		423	436	449
Management of Unsealed Road Network - Independent Review	39			
Recruitment Advisor	60			
State of Environment Report - Understanding Local Environment Conditions	25			
Traditional Owner Engagement and Cultural Values Assessment/Urban Futures Strategy	80			
Contingency Allocation	18			
Total Operational Projects (Program Management Office Delivered)	516	958	676	694
<u>Operational Projects (Non Program Projects)</u>				
Anglesea Arts Space	37			
Engage Youth Program	50	25		
FReeZA Youth Project	36	18		
Gender Equity Advisor - Impact Assessments (Two Years)	47	48		
Great Ocean Road Coast and Parks Authority Asset Transition Support	84			
Health and Wellbeing Plan Year 3 Implementation	30			
Health and Wellbeing Plan Year 4 Implementation		30		
Heritage Study Stage 3 - Planning Scheme Amendment Implementation	37			
Housing Crisis Response Allocation	100			
Litter Enforcement Program	107			
Moriac Structure Plan - Planning Scheme Amendment Implementation	45			
Municipal Emergency Management Program	240	240	240	240
Operations Service Review	75			
Painkalac Creek Estuary Flood Mitigation Adaption - Seeking Grant Funding	13			
Victorian Electoral Commission - Electoral Structure Review Contribution	61			
Winchelsea South East Growth Area Stormwater Strategy	30			
Workplace Health & Safety - Manual Handling Injury Prevention Program	20			
Contingency Allocation	11			
Total Operational Projects (Non Program Projects)	1,023	361	240	240
Total Multi Year Operational Works Program	1,539	1,318	916	934

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.

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023-24 the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of 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.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

For 2023-24, Council has limited the municipal charge to 10% of total rates revenue. Total rates and charges including the Municipal Charge will increase by 3.50% on average.

The Valuer-General re-values 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 3.50% increase because of changes to their property value relative to that of other ratepayers' properties.

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

	2022-23 Forecast \$'000	2023-24 Budget \$'000	Change \$'000	%
General Rates ¹	46,245	48,201	1,955	4.23%
Municipal Charge ¹	5,128	5,325	197	3.83%
Waste Management Charge	9,223	10,083	860	9.32%
Special Rates and Charges	188	-	(188)	-
New Supplementary Rates and Rate Adjustments	239	244	6	(2.32%)
Interest on Rates and Charges	190	12	(178)	93.68%
Total rates and charges	61,213	63,865	2,651	4.33%

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	2022-23 cents/\$CIV	2023-24 cents/\$CIV	Change \$	%
General Rate Land	0.14666	0.13475	(0.0119)	(8.12%)
Farm Rate Land	0.11000	0.10107	(0.0089)	(8.12%)
Commercial/Industrial Rate Land	0.27867	0.25603	(0.0226)	(8.12%)

Although the Cents/\$CIV have decreased the average rate charge increase per property is 3.50% as the decrease is offset by the increase in average valuations per property.

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	2022-23 \$	2023-24 \$	Change \$	%
General Rate Land	41,006,025	42,742,309	1,736,284	4.23%
Farm Rate Land	2,168,708	2,219,154	50,446	2.33%
Commercial/Industrial Rate Land	3,070,489	3,239,183	168,694	5.49%
Total amount to be raised by general rates	46,245,222	48,200,645	1,955,423	4.23%

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	2022-23	2023-24	Change \$	%
General Rate Land	21,658	21,784	126	0.58%
Farm Rate Land	950	944	(6)	(0.63%)
Commercial/Industrial Rate Land	1,177	1,191	14	1.19%
Total number of assessments	23,785	23,919	134	0.56%

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	2022-23 \$	2023-24 \$	Change \$	%
General Rate Land	27,959,924,000	31,719,709,500	3,759,785,500	13.45%
Farm Rate Land	1,971,552,500	2,195,660,000	224,107,500	11.37%
Commercial/Industrial Rate Land	1,101,837,001	1,265,157,501	163,320,500	14.82%
Total Value	31,033,313,501	35,180,527,001	4,147,213,500	13.36%

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

	Per Rateable Property 2022-23 \$	Per Rateable Property 2023-24 \$	Change \$	%
Municipal Charge	218	225	7	3.21%

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

	2022-23 \$	2023-24 \$	Change \$	%
Municipal Charge	5,128,232	5,324,850	196,618	3.83%

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:

	2022-23 \$	2023-24 \$	Change \$	%
Urban Garbage (All Residential Tenements)	455	491	36	7.91%
Rural Garbage (Optional)	388	427	39	10.05%

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:

	2022-23 \$	2023-24 \$	Change \$	%
Urban Garbage (All Residential/Commercial Tenements)	8,555,881	9,276,966	721,085	8.43%
Rural Garbage (Optional)	730,072	806,044	75,972	10.41%
Total	9,285,953	10,083,010	797,057	8.58%

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:

	2022-23 \$	2023-24 \$	Change \$	%
General Rates Revenue	46,245,221	48,200,645	1,955,424	4.23%
Municipal Charge	5,128,232	5,324,850	196,618	3.83%
Kerbside Collection and Recycling	9,285,953	10,083,010	797,057	8.58%
Total	60,659,406	63,608,505	2,949,099	4.86%

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.

		2022-23 Budget	2023-24 Budget
Forecast Annualised Rate Revenue	\$	50,491,472	\$ 51,716,387
Forecast Number of Assessments		23,785	23,919
Forecast Base Average Rate per Assessment	\$	2,122.83	\$ 2,162.15
Maximum Rate Increase (set by the State Government)		1.75%	3.50%
Capped Average Rate	\$	2,159.98	\$ 2,237.82
Maximum General Rates and Municipal Charges Revenue	\$	51,375,073	\$ 53,526,461
Budgeted General Rates and Municipal Charges Revenue	\$	51,373,453	\$ 53,525,495

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 (2023-24: estimated \$244 thousand)
- The variation of returned levels of value (e.g. valuation objections)
- 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% (0.13475 cents in the dollar of CIV) for all rateable residential properties
- A farm rate of 75% (0.10107 cents in the dollar of CIV) for all rateable farm properties
- A commercial/industrial rate of 190% (0.25603 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 rate land is any rateable land which does not have the characteristics of Farm Rate land or 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

- 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
 - 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, and the increase for the budget year has been set at a 7.9% (to \$491) for urban garbage collection and 10.1% (to \$427) for rural garbage collection. The costs of waste disposal and managing the landfill are reflected in the waste charge. The higher rural garbage collection increase is to align the two garbage collection charges over the next three years.

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)
 - Commercial premises within the township areas (optional) subject to approval by Council's Environmental Health Services department
- To recover other waste related expenses

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
- 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

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 decrease by 4.4% or \$0.09 million compared to 2022-23. Infringement revenue is budgeted to increase by \$0.03 million from the forecast following the return of local and international visitors. Subdivision Supervision, Certification and Plan Checking are budgeted to decrease by \$0.11 million, along with Town Planning Fees decreasing by \$0.06 million mainly due to timing of subdivision development and building activity which has slowed in the current economic conditions.

	2022-23	2023-24	Change	
	Forecast	Budget		
	\$'000	\$'000	\$'000	%
Building Compliance	240	273	33	13.6%
Infringements and Costs	658	693	34	5.2%
Land information Certificates	50	50		0.1%
Other Statutory Fees and Fines	62	72	10	16.3%
Subdivision Supervision, Certification and Plan Checking	223	112	(111)	(49.8%)
Town Planning Fees	848	790	(58)	(6.9%)
Total Statutory Fees and Charges	2,082	1,989	(92)	(4.4%)

4.1.3 User Charges

User charges relate mainly to the recovery of service delivery costs through the charging of fees for Council services. The below table shows a decrease overall of 2.3% or \$0.17 million. This decrease is driven by Children's Program user fees being replaced with the Victorian Government grant funding for 'Free Kinder Program'. By excluding this Children's Program item, user charges have increased by 3.4% overall or \$0.22 million. The reduction in other fees is mainly due to the budget reduction in debt collection with the introduction of new legislation effecting debt recovery. For a list of Fees and Charges, see Appendix A.

	2022-23 Forecast	2023-24 Budget	Change	
	\$'000	\$'000	\$'000	%
Aged Services	20	21	1	3.0%
Animal Control	478	490	12	2.5%
Child Care/Childrens Programs	572	184	(388)	(67.9%)
Gravel Pit Fees	174	184	10	5.7%
Health Services	12	5	(7)	(56.6%)
Lease Rentals	111	93	(18)	(16.0%)
Leisure Centre and Recreation	1,030	1,034	4	0.3%
Other Fees	116	51	(65)	(56.2%)
Registration and Other Permits	603	692	88	14.6%
Royalties	734	804	70	9.6%
Waste Management Services	3,219	3,346	127	3.9%
Total User Charges	7,070	6,904	(166)	(2.3%)

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 increase by \$1.28 million for 2023-24. The main drivers of this are related to the Grants Commission budget and the Victorian Government 'Free Kinder Program' funding which is in lieu of user charges \$0.8 Million.

The 2023-24 Grants Commission budget includes 50% of the 2023-24 allocation and 50% of the 2024-25 Grants Commission allocation, returning to the Commonwealth Government's standard payment practices. The 2022-23 Grants Commission budget includes 50% of the 2023-24 allocation and 25% of the 2022-23 allocation (75% of the 2022-23 allocation was paid in 2021-22). The non-recurrent grants reduction in 2023-24 is a reflection of Council not budgeting for grants or corresponding project budgets until the grant is confirmed with a signed grant agreement.

	2022-23 Forecast	2023-24 Budget	Change	
	\$'000	\$'000	\$'000	%
Commonwealth Funded Grants	18,596	11,111	(7,486)	(40.3%)
State Funded Grants	5,065	4,888	(176)	(3.5%)
Total Grants	23,661	15,999	(7,662)	(32.4%)

Operating Grants	2022-23	2023-24	Change	
	Forecast	Budget		
	\$'000	\$'000	\$'000	%
Recurrent - Commonwealth Government				
Environmental Health	5	4	(2)	(31.7%)
Grants Commission	3,963	5,404	1,441	36.4%
Occasional Care	157	165	8	5.4%
Transport	28	36	8	28.6%
Recurrent - State Government				
Aged Care	182	182	-	-
Child & Family Health	467	478	11	2.3%
Community Emergency Management	240	240	-	-
Environmental Health	44	47	2	5.2%
Kindergartens	2,933	3,732	800	27.3%
School Crossings	89	89	-	-
Seniors Festival	3	3	-	-
Youth Services	137	118	(19)	(13.9%)
Total Recurrent Operating Grants	8,247	10,496	2,249	27.3%

Operating Grants	2022-23	2023-24	Change	
	Forecast	Budget		
	\$'000	\$'000	\$'000	%
Non-Recurrent - Commonwealth Government				
Nil	-	-	-	-
Non-Recurrent - State Government				
Child & Family Health	49	-	(49)	(100.0%)
Community Health & Development	2	-	(2)	(100.0%)
Community Safety	57	-		
Early Years	1	1	-	-
Economic Development	179	-	(179)	(100.0%)
Environment	97	-	(97)	(100.0%)
Events & Tourism	34	-	(34)	(100.0%)
Integrated Planning	273	-	(273)	(100.0%)
Kindergartens	48	-	(48)	(100.0%)
Waste Management	231	-	(231)	(100.0%)
Youth Services	2	-	(2)	100.0%
Total Non-Recurrent Operating Grants	971	1	(970)	(99.9%)
Total Operating Grants	9,218	10,497	1,279	13.9%

Note, in accordance with Australian Accounting Standards, income is recognised in the Comprehensive Income Statement in the year it is earned, which may differ to the year it is received.

Capital Grants	2022-23	2023-24	Change	
	Forecast \$'000	Budget \$'000	\$'000	%
Recurrent - Commonwealth Government				
Roads to Recovery Program	1,386	1,051	(335)	(24.2%)
Total Recurrent Capital Grants	1,386	1,051	(335)	24.2%
Non-Recurrent - Commonwealth Government				
Asset & Engineering	526	1,900	1,374	260.9%
Black Spot Program	2,960	-	(2,960)	(100.0%)
Integrated Planning	6,545	2,551	(3,994)	(61.0%)
Operations	25	-	(25)	(100.0%)
Non-Recurrent - State Government				
Asset & Engineering	1,154	-	(1,154)	(100.0%)
Economic Development	19	-	(19)	(100.0%)
Environment	1,265	-	(1,265)	(100.0%)
Integrated Planning	215	-	(215)	(100.0%)
Kindergartens	36	-	(36)	(100.0%)
Operations	29	-	(29)	(100.0%)
Waste Management	282	-	(282)	(100.0%)
Total Non-Recurrent Capital Grants	13,057	4,451	(8,606)	(65.9%)
Total Capital Grants	14,443	5,502	(8,941)	(61.9%)

4.1.5 Contributions Monetary

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 decrease by 36.5% or \$1.17 million compared to 2022-23. The main driver of the decrease is the project contributions; in which 2023-24 has no budgeted project contributions, along with reduced developer contributions reflecting the timing of development.

	2022-23	2023-24	Change	
	Forecast \$'000	Budget \$'000	\$'000	%
Community Contributions	65	60	(5)	(7.1%)
Developer Contributions	1,399	871	(528)	(37.8%)
Family Day Care	173	173	-	-
Fleet Contributions	175	174	(1)	(0.6%)
Pensioner Rate Concession	506	510	4	0.8%
Project Contributions	617	-	(617)	(100.0%)
Recoupments - Statutory	102	101	(1)	(1.4%)
State Revenue Office (Fire Service Levy)	55	56	1	2.2%
Sundry	119	94	(26)	(21.6%)
Total Monetary Contributions	3,212	2,038	(1,173)	(36.5%)

4.1.6 Contributions Non-Monetary

Non-monetary contributions relate to new subdivision assets being handed over to Council from developers (granted assets). Non-monetary contributions are budgeted to increase by 17% or \$0.37 million to \$2.46 million compared to 2022-23 in line with assets expected to be handed to Council from developers.

4.1.7 Net Gain/(Loss) on Disposal of Property Infrastructure, Plant and Equipment

The net gain/(loss) on disposal of property infrastructure, plant and equipment relates to sale of assets. The net gain/(loss) on disposal of property infrastructure, plant and equipment is budgeted to decrease by 877% due to the planned transition of some assets to the Great Ocean Road Coasts and Parks Authority (loss of \$15.4 million).

	2022-23 Forecast \$'000	2023-24 Budget \$'000	Change	
			\$'000	%
Proceeds From Sale Plant and Equipment	652	564	(88)	(13.6%)
Proceeds From Sale Land and Buildings	-	29	29	
Written Down Value Plant and Equipment	(258)	(314)	(56)	(21.7%)
Written Down Value Open Space Assets	(68)	(2,778)	(2,710)	(3,978.6%)
Written Down Value Land and Buildings	(1,876)	(12,646)	(10,770)	(574.2%)
Total Net Gain / (Loss) on Disposal	(1,550)	(15,146)	(13,595)	(877.0%)

4.1.8 Other Income

Other Income is budgeted to decrease by 35% or \$1.25 million compared to 2022-23. Other income materially reflects volunteer services and interest on investments. Interest on investments is budgeted in 2023-24 to reduce by \$1.25 million in recognition of cash on hand, which will reduce in line with capital and operational program delivery. The budgeted return on investments for 2023-24 is 3.5%.

4.1.9 Employee Costs

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 11.2% or \$4.02 million compared to 2022-23.

	2022-23 Forecast \$'000	2023-24 Budget \$'000	Change	
			\$'000	%
Wages and Salaries	30,263	33,923	3,660	12.09%
Superannuation	3,422	3,908	486	14.19%
WorkCover	263	425	162	61.73%
Casual Staff	829	545	(283)	(34.18%)
Training	332	336	4	1.25%
Volunteer Employees	552	564	12	2.25%
Other	307	297	(10)	(3.35%)
Fringe Benefits Tax	77	70	(7)	(9.09%)
Total Employee Costs	36,046	40,069	4,024	11.2%

Material items increasing Council's employee costs include:

- Annual wage indexation using the Consumer Price Index forecast (3.5%) and position level increments \$1.41 million
- Legislated 0.5% increase to Superannuation Guarantee \$0.17 million
- Employee turnover and acting arrangements provided savings in the 2022-23 Forecast, which are budgeted to return in 2023-24 \$0.46 million
- New recurrent employees \$0.51 million
- New operational project employees \$0.66 million
- Carried forward operational project employees \$0.74 million

- Increase enrolment demand for kindergarten services requires additional teachers and educators to meet legislated ratios of 'children to supervisors' \$0.25 million. Increased revenue generated from the additional enrolments covers this additional employee expenditure

4.1.10 Materials and Services

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 increase by 2.2% or \$0.70 million compared to 2022-23.

Expensed capital works are budgeted to increase by \$0.38 million to \$1.84 million compared to 2022-23, materially due to the 2023-24 capital Surf Coast Hwy / Bristol Rd Intersection Upgrade (RD05) – Construction project which will ultimately be a VicRoads asset. Other 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 \$0.54 million to \$2.36 million with the changing nature of one-off projects. Excluding the expensed capital works and operational projects, the underlying materials and services expenditure has increased by 3.1% or \$0.86 million. This low increase relative to inflation is achievable through reviews on service delivery to be conducted in 2023-24 and efficiencies identified through the business reform program. Contract payment increases are mainly driven by waste collection and disposal services costs, which have tendered contracts linked to inflation \$0.69 million. The forecast also includes once off cost reductions due to cancelled events which will return in 2023-24. New recurrent activities are budgeted for at \$0.27 million.

	2022-23 Forecast	2023-24 Budget	Change	
	\$'000	\$'000	\$'000	%
Consultants	704	626	(78)	(11.1%)
Contract Payments	10,177	10,841	663	6.5%
Expensed Capital Works	1,452	1,835	383	26.4%
Fuel	800	827	27	3.4%
General Maintenance	713	746	33	4.7%
Grants, Contributions and Sponsorship	1,288	1,357	69	5.4%
Information Technology	1,280	1,502	222	17.3%
Insurances	866	905	39	4.5%
Legal Costs	488	370	(118)	(24.2%)
Materials	1,462	1,371	(91)	(6.2%)
Office Administration	980	1,018	37	3.8%
Operating Projects	2,900	2,361	(539)	(18.6%)
Other Sundry	157	130	(28)	(17.6%)
Royalties	2,522	2,774	252	10.0%
Sub-Contractors	4,624	4,453	(171)	(3.7%)
Utilities	1,278	1,281	3	0.2%
Total Materials and Services	31,692	32,395	703	2.2%

4.1.11 Depreciation

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 decrease of \$1.55 million or 9% is due mainly to the transition of assets to the Great Ocean Road Coast and Park Authority. The underlying depreciation is also a reflection of the 2023-24 capital works program, granted assets and the full year effect of depreciation on the 2022-23 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 2023-24 year.

	2022-23 Forecast	2023-24 Budget	Change	
	\$'000	\$'000	\$'000	%
Infrastructure	11,622	10,475	(1,147)	(9.9%)
Plant and Equipment	1,618	1,915	297	18.3%
Property	3,405	2,707	(698)	(20.5%)
Waste	610	610	-	-
Total Depreciation	17,255	15,706	(1,549)	(9.0%)

4.1.12 Amortisation

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 2027-28. Amortisation of right of use assets is expected to decrease by 2.1% compared to 2022-23.

	2022-23 Forecast	2023-24 Budget	Change	
	\$'000	\$'000	\$'000	%
Intangible Assets - Landfill	4,843	4,843	-	-
Right of Use Assets - Leases	389	381	(8)	(2.1%)
Total Amortisation	5,232	5,224	(8)	(0.2%)

4.1.13 Bad and Doubtful Debts

Bad and doubtful debts are budgeted to increase by 30% to \$0.1 million, reflecting higher budgeted infringement revenue.

4.1.14 Borrowing Costs

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The decrease of \$0.05 million or 13.7% compared to the 2022-23 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 in line with lease schedules.

4.1.16 Other Expenses

Asset write offs relate to assets written off as part of the renewal program. Asset write offs are budgeted to increase by \$1.34 million in the 2023-24 financial year reflecting the specific assets to be renewed in the 2023-24 year. Councillors' Allowances are budgeted to increase by \$0.38 million or 4.4% in line with the Victorian Independent Remuneration Tribunal determination for councillor allowances and the 0.5% Superannuation Guarantee increase.

	2022-23 Forecast	2023-24 Budget	Change	
	\$'000	\$'000	\$'000	%
Asset Write Offs	2,631	3,966	1,335	50.7%
Councillors' Allowances	360	376	16	4.4%
Auditors' Remuneration - Internal Audit	124	130	6	4.8%
Auditors' Remuneration - VAGO	57	57	-	0.6%
Lease Rentals	441	361	(81)	(18.3%)
Total Other Expenses	3,614	4,890	1,277	35.3%

4.1.17 Net Asset Revaluation Increment

Revaluation movements are budgeted at an assumed 3.0% increase. Asset classes due to be revalued in 2023-24 are Land Under Roads, Parks, Open Spaces and Street Scapes, Recreational Leisure and Community and Footpaths and Cycleways.

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 \$1.6 million to \$5.7 million in 2023-24. 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 \$6.8 million in this balance is attributable to the total capital works program, excluding landfill provision works and expensed capital works \$33.5 million, granted assets \$2.5 million, cyclical revaluation of assets \$6.3 million, less depreciation of assets \$15.7 million, asset write-offs \$4.0 million, and written down value of assets disposed \$15.7 million as a result of the assets transitioned to Great Ocean Road

Coast and Parks Authority.

4.2.3 Provisions

The current provision increase from forecast of \$1.1 million materially relates to the Anglesea Landfill Stage 4 Rehabilitation capital works.

4.2.4 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 \$2.2 million, total debt will reduce to \$12.5 million as at 30 June 2024.

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). Borrowings spread the cost of new infrastructure over time supporting inter-generational equity and allows Council to fund new infrastructure it may otherwise not have been able to afford.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2022-23	-	2,160	326	14,711
2023-24	-	2,171	281	12,539
2024-25	-	2,183	234	10,356
2025-26	-	2,195	188	8,162
2026-27	-	2,207	141	5,955

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

	2022-23 \$'000	2023-24 \$'000
Total amount borrowed as at 30 June of the prior year	16,871	14,711
Total amount to be borrowed	-	-
Less total amount projected to be redeemed	2,160	2,171
Total amount proposed to be borrowed as at 30 June	14,711	12,539

4.2.5 Current Liabilities

Current liabilities are budgeted to increase in 2023-24 by \$1.5 million. This movement is mainly attributable to the movement in unearned income of \$0.5 million and the provisions movement of \$1.1 million. Unearned income materially related to grants for the Surf Coast Aquatic Centre. Provisions 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.

4.2.6 Non-Current Liabilities

The decrease of \$4.1 million in 2023-24 is due to \$2.2 million for transfer of loan repayments to current assets and a \$2 million decrease in provisions transferred to current liabilities for the landfill capital works, offset by a \$0.1 million increase in lease liabilities.

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 2023-24 year a net amount of \$11.9 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 \$6.3 million reflects the anticipated increase in value of Council assets in the 2023-24 year. The following table outlines the proposed movements through the cash reserves during 2023-24. The carried forward amounts for capital works and operational projects reflect funds that will be cash backed at the end of the year.

Reserve	Opening Balance \$'000 01-07-2023	Transfer To Reserve \$'000	Transfer From Reserve \$'000	Closing Balance \$'000 30-06-2024
Accumulated Unallocated Cash	6,970	625	-	7,595
Adopted Strategy Implementation	4,577	90	37	4,630
Aireys Inlet Units	333	3	-	337
Annual Leave	326	-	-	326
Asset Renewal	712	9,720	10,306	127
Carried Forward Capital Works	38,214	68,587	75,263	31,538
Carried Forward Operational Projects	2,132	-	2,132	-
Defined Benefits Superannuation	1,224	-	-	1,224
Developer Contributions	606	338	621	323
Gherang Gravel Pits	1,430	-	-	1,430
Main Drainage	197	-	-	197
Open Space	3,513	250	-	3,763
Torquay Jan Juc DCP Contributions	6,147	3,033	6,102	3,078
Trust and Deposits	5,408	-	-	5,408
Waste	4,115	(338)	258	3,518
Winchelsea Infrastructure Plan Allocation	1,374	614	55	1,933
Total:	77,277	82,921	94,773	65,425

4.4 Statement of Changes in Cash Flows

	NOTES	2022-23 Forecast \$'000	2023-24 Budget \$'000	Variance Fav/(Unfav) \$'000
Cash Flow from Operating Activities				
Rates and Charges		60,841	63,803	2,962
Statutory Fees and Fines		2,064	1,989	(75)
User Charges		7,334	7,135	(200)
Grants - Operating		9,543	10,867	1,324
Grants - Capital		11,815	6,002	(5,813)
Contributions - Monetary		3,212	2,038	(1,173)
Interest Received		3,009	1,750	(1,259)
Trust Funds and Deposits Taken/(Repaid)		403	-	(403)
Net GST Refund/Payment		4,483	6,011	1,528
Employee Costs		(35,362)	(39,345)	(3,983)
Materials and Services		(37,775)	(40,003)	(2,228)
Net Cash Provided from Operating Activities	4.4.1	29,568	20,247	(9,322)
Cash Flows from Investing Activities				
Proceeds from Sale of Property, Plant & Equipment		652	593	(59)
Payments for Property, Plant, Equipment & Infrastructure Assets		(19,138)	(34,527)	(15,390)
Cash Flows from Investments		(6,500)	15,000	21,500
Net Cash Used in Investing Activities	4.4.2	(24,986)	(18,935)	6,051
Cash Flows from Financing Activities				
Finance Costs		(328)	(282)	46
Repayment of Lease Liabilities		(302)	(426)	(123)
Interest Paid - Lease Liabilities		(12)	(34)	(23)
Repayment of Borrowings		(2,160)	(2,171)	(11)
Net Cash Provided from Financing Activities	4.4.3	(2,803)	(2,914)	(111)
Net Increase/(Decrease) in Cash & Cash Equivalents Held		1,780	(1,602)	(3,382)
Cash & Cash Equivalents at the Beginning of the Period		5,581	7,361	1,780
Cash & Cash Equivalents at the End of the Period		7,361	5,759	(1,602)
Investments (Current and Non-Current Financial Assets)				
		90,000	75,000	(15,000)
Total Cash & Investments at the End of the Period	4.4.4	97,361	80,759	(16,602)

4.4.1 Net Cash Provided from Operating Activities

The decrease in net cash provided from operating activities of \$9.3 million is mainly driven by the unfavourable movement of capital grants of \$5.8 million which is a reflection of the changing nature of the capital program. Additionally grants are only included in the budget once funding agreements are signed. When this happens throughout the year Council recognises the grant revenue and related expenditure via a project budget adjustment report that is moved at a Council meeting. Other unfavourable movements include employee costs of \$4.0 million and materials and services \$2.2 million; these are partially offset by favourable movements in rates and charges of \$3.0 million and operating grants \$1.3 million.

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.

	2022-23 Forecast \$'000	2023-24 Budget \$'000	Variance \$'000
Surplus for the Year	7,097	(18,277)	(25,375)
Add Depreciation and Amortisation	22,488	20,931	(1,557)
Less Granted Assets	(2,095)	(2,460)	(365)
Add Debt Servicing	326	281	(45)
Add Lease Interest	12	34	23
Add Net Loss/(Gain) on Disposal of Property Infrastructure, Plant and Equipment	1,550	15,146	13,595
Add Asset Write Offs	2,631	3,966	1,335
Add Net Movement in Current Assets and Liabilities	(2,441)	626	3,066
Cash Flows Available from Operating Activities	29,568	20,247	(9,322)

4.4.2 Cash Flows from Investing Activities

The budgeted favourable movement in cash from investing activities of \$6.1 million compared to the forecast predominately relates to a favourable investment activities movement of \$21.5 million partially offset by an unfavourable movement in the capital program of \$15.4 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 (section 4.5) for a more detailed analysis of the capital works program.

4.4.3 Cash Flows from Financing Activities

The unfavourable movement cash flows from financing activities of \$0.1 million compared to the forecast is mainly driven by Council's lease liabilities.

4.4.4 Total Cash and Investments

Total cash and investments (including current and non-current financial assets) are budgeted to decrease by \$16.6 million to \$80.7 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 2024 which have been set aside for specific purposes in the future:

	2022-23 Forecast \$'000	2023-24 Budget \$'000
Accumulated Unallocated Cash	6,970	7,595
Adopted Strategy Implementation	4,577	4,630
Aireys Inlet Units	333	337
Annual Leave	326	326
Asset Renewal	712	127
Carried Forward Capital Works	38,214	31,538
Carried Forward Operational Projects	2,132	-
Defined Benefits Superannuation	1,224	1,224
Developer Contributions	606	323
Gherang Gravel Pits	1,430	1,430
Main Drainage	197	197
Open Space	3,513	3,763
Torquay Jan Juc DCP Contributions	6,147	3,078
Trust and Deposits	5,408	5,408
Waste	4,115	3,518
Winchelsea Infrastructure Plan Allocation	1,374	1,933
Total Reserves	77,277	65,425
Reserve Based Project Debtors and Creditors and Reserve Offset	20,083	15,333
Total Cash and Investments	97,361	80,759

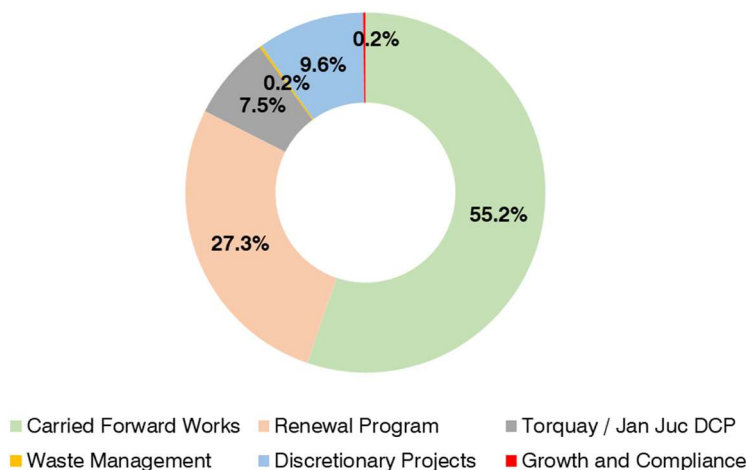
4.5 Statement of Capital Works

This section provides a summary of the planned capital expenditure and funding for the 2023-24 year.

		2023-24 Budget Spend \$'000	2023-24 Budget Allocation \$'000
	NOTES		
Carried Forward Capital Works			
Bridges			
Buildings		1,295	41,540
Digital Transformation		722	1,172
Drainage & Sewerage		1,418	1,418
Fixtures, Fitting & Furniture		322	322
Footpaths & Cycleways		742	1,252
Renewal Program		3,907	13,902
Parks, Open Space & Streetscapes		713	713
Plant, Machinery & Equipment		109	109
Recreation, Leisure & Communities		656	656
Roads		7,311	7,311
Waste Management		1,885	2,985
Landfill Provision		1,000	3,000
Contingency		-	2,882
Total Carried Forward Works	4.5.2	20,081	77,263
New Works			
Renewal Program	4.5.3	9,909	10,489
DCP / Infrastructure Development	4.5.4	2,732	5,774
Waste Management	4.5.5	76	76
Buildings	4.5.6	1,051	5,801
Business Cases	4.5.7	272	272
Drainage	4.5.8	745	2,245
Pathways	4.5.9	102	102
Environment	4.5.10	23	23
Roads / Road Safety	4.5.11	1,296	1,296
Growth and Compliance	4.5.12	75	75
Contingency	4.5.13	-	1,083
Total New Capital Works	4.5.1	16,281	27,236
Total Capital Works		36,362	104,499
Represented by			
New Asset Expenditure		5,250	54,838
Asset Renewal Expenditure		22,973	27,639
Asset Expansion Expenditure		77	78
Asset Upgrade Expenditure		5,227	15,281
		33,527	97,836
Expensed Capital Works		1,835	3,162
Landfill Provision Works		1,000	3,500
Total Capital Works		36,362	104,499

4.5.1 New Capital Works Spend and Allocation

2023-24 Capital Program Spend by Category



Following the 2022-23 forecast spend on capital works of \$20.59 million, the 2023-24 budget spends \$36.36 million on capital works. Of the 2023-24 capital works spend, \$20.08 million relates to existing projects being carried forward from 2022-23, and \$16.28 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 2023-24 new capital works allocation and spend of \$10.96 million relates to the timing and delivery of multi-year projects for the Surf Coast Aquatic and Health Centre Project \$4.75 million, Surf Coast Hwy / Bristol Rd Intersection Upgrade (RD05) – Construction \$2.17 million, Karaaf Wetlands Improvement Works \$1.5 million, Winchelsea Swimming Pool \$0.58 million, Pathways Along Spring and Deep Creeks (PC01) - Spring Creek Pedestrian Bridge / Ocean Views (Barwon Water Reserve) \$0.5 million and Coombes / Messmate Road Intersection Upgrade (RD12) - Construction \$0.38 million. The capital program contingency of \$1.08 million is also included in the variance as it is not budgeted to be spent.

	2022-23 Forecast \$'000	2023-24 Budget \$'000	Change \$'000	Change %
Budget Spend				
Property	3,476	9,577	6,101	175%
Plant and equipment	2,231	3,206	975	44%
Infrastructure	14,882	23,579	8,697	58%
Total Capital Program Spend (section 3.5)	20,590	36,362	15,772	77%

4.5.2 Carried Forward Works Allocation

Carried forward capital works represent project funds that have been allocated in a prior year and not yet spent. Carried forward project allocations for 2023-24 totals \$77.26 million, and include:

- Surf Coast Aquatic and Health Centre \$36.65 million
- Pollocksford Road Bridge \$3.79 million
- Anglesea Landfill Stage 4 Rehabilitation \$3.0 million
- Surf Coast Hwy / Coombes Rd Intersection (RD03) \$2.87 million
- Winchelsea Swimming Pool \$3.6 million
- Extension to the Public Library Stage 2 (CY05c) \$2.05 million
- Lorne Transfer Station Upgrade \$1.54 million
- Multi Arts Centre Redevelopment \$1.40 million

- Cape Otway Road East - Considines Road to Hendy Main Road \$1.09 million
- Anglesea Landfill Stage 3E Liner \$1.01 million
- Contingency of \$2.89 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 2023-24 \$10.49 million allocation relates to renewal projects including:

- Winchelsea Swimming Pool \$4.58 million
- Sealed Road Renewal Program \$1.4 million
- Unsealed Road Renewal Program \$1.1 million
- Civic Centre Heating Pump Coil and Chiller \$0.75 million
- Eastern Reserve and Stribling Reserve Netball Courts \$0.48 million
- Heavy Plant Replacement Program \$0.45 million
- Building Renewal Program \$0.35 million
- Light Fleet Replacement Program \$0.22 million

4.5.4 DCP / Infrastructure Development Allocation

The DCP / Infrastructure Development program allocation of \$5.78 million includes:

- Surf Coast Hwy / Bristol Rd Intersection Upgrade (RD05) – Construction \$2.67 million
- Construct Pathways Along Spring and Deep Creeks (PC01) – Spring Creek Pedestrian Bridge / Ocean Views (Barwon Water Reserve) / Future Design \$1.10 million
- Coombes / Messmate Road Intersection Upgrade (RD12) – Construction \$0.88 million
- Briody Drive West Road Upgrade Contribution \$0.62 million
- Torquay North Open Space Pathways (PC02) - Contributions to Developer Works \$0.35 million

4.5.5 Waste Management Allocation

The 2023-24 Waste program includes:

- Polystyrene Baler \$0.06 million
- Winchelsea Transfer Station Security Upgrade \$0.02 million

4.5.6 Buildings Allocation

Included in the 2023-24 Buildings Allocation is \$5.80 million for the Surf Coast Aquatic and Health Centre Project.

4.5.7 Business Cases Allocation

In 2023-24, the capital Business Case relates to the Solar and Energy Transition Program \$0.27 million.

4.5.8 Drainage Allocation

The 2023-24 Drainage allocation of \$2.25 million includes:

- Karaaf Wetlands Improvement Works \$2.0 million
- Critical Drainage Rectification Works Program \$0.18 million
- Drainage Investigation Program \$0.07 million

4.5.9 Pathways Allocation

Included in the Pathways 2023-24 capital program is the TAC 202 Annual Pathway Improvement Delivery - Anderson St Winchelsea Missing Link project \$0.1 million.

4.5.10 Environment Allocation

Included in the 2023-24 Environment capital program is the Winchelsea Tree Planting Project \$0.02 million.

4.5.11 Roads / Road Safety Allocation

Roads and Road Safety includes an allocation of \$1.3 million which includes:

- Roads to Recovery:
 - Torquay North Traffic Improvements \$0.14 million
 - Grossmans Road School Traffic Improvements \$0.12 million
 - Rural Unsealed Road Upgrade Program \$0.3 million
 - Pedestrian and Cyclist Safety Improvements at Torquay Education Precinct \$0.12 million
- Road Safety Program 2023-24 \$0.16 million
- Safer Cycling Strategy Delivery - High Priority Low Cost Actions \$0.08 million

4.5.12 Growth and Compliance Allocation

Included in the capital 2023-24 program is the Disability Discrimination Act Facility Improvements Annual Implementation Plan \$0.08 million.

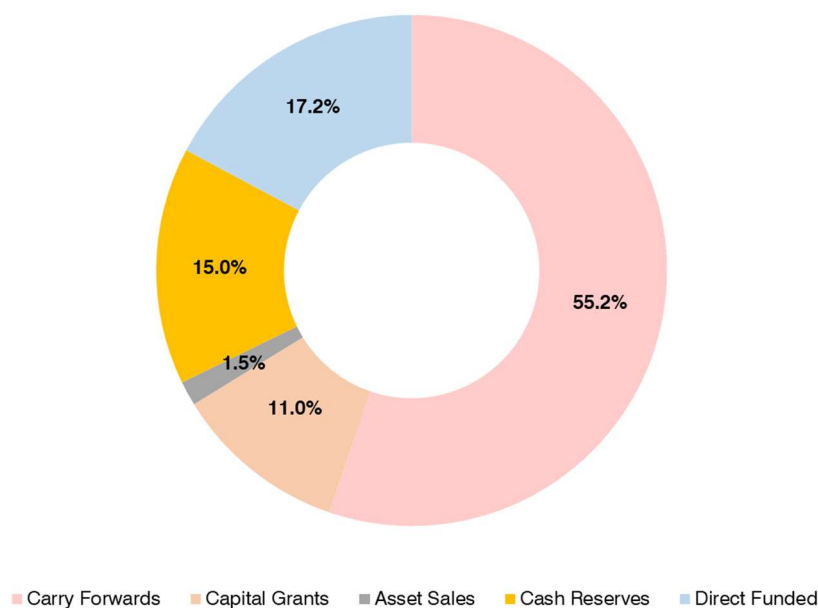
4.5.13 Contingency Allocation

The new contingency allocation to the capital works program is \$1.08 million in 2023-24. 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

		2022-23 Forecast Spend \$'000	2023-24 Budget Spend \$'000
	NOTES		
Carried Forward Capital Works			
Carry Forwards	4.5.14	25,835	20,081
Total Carried Forward Capital Works		25,835	20,081
New Capital Works Spend			
External			
Capital Grants	4.5.15	11,706	4,002
Special Charges	4.5.16	188	-
		11,894	4,002
Internal			
Asset Sales	4.5.17	652	564
Cash Reserves	4.5.18	(20,081)	5,458
Direct Funded	4.5.19	2,290	6,257
		(17,139)	12,279
Total New Capital Works Spend		(5,245)	16,281
Total Funding Sources		20,590	36,362

2023-24 Capital Program Spend Funding Sources



4.5.14 Carried Forward Grant Funding

For multi-year projects, grant income not yet received is carried forward into 2023-24.

4.5.15 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 2023-24 are for the Surf Coast Aquatic and Health Centre project \$1.05 million, Karaaf Wetlands Improvement Works \$1.9 million, Rural Unsealed Road Upgrade Program (Roads to Recovery) Torquay North Traffic Improvements (Roads to Recovery) \$0.14 million, Rural Unsealed Road Upgrade Program (Roads to Recovery) \$0.3 million, Pedestrian and Cyclist Safety Improvements at Torquay Education Precinct (Roads to Recovery) \$0.12 million and other Roads to Recovery projects \$0.49 million.

4.5.16 Special Charge Funding

Special charges are declared under Section 163 of the Local Government Act 1989 for the purpose of raising revenue from ratepayers who will receive a specific benefit from new capital works projects. No special charge income is budgeted for in 2023-24.

4.5.17 Asset Sales Funding

Asset sales form part of the heavy and light fleet renewal programs. The sales from these items being renewed go towards funding their renewal costs. During 2023-24 \$0.56 million in asset sales income is budgeted.

4.5.18 Cash Reserve Funding

Council's cash reserves are held to meet cash flow requirements and future capital works commitments. Ongoing capital works are carried forward in the forecast.

4.5.19 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) 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	2023-24 Budget	2024-25	2025-26 Projections	2026-27
	\$'000	\$'000	\$'000	\$'000
Chief Executive Office	844	876	903	925
Community Life	18,213	18,910	19,476	19,963
Place Making & Environment	11,331	11,764	12,116	12,419
Strategy & Effectiveness	6,673	6,928	7,135	7,314
Total Staff Expenditure	37,061	38,479	39,630	40,620
Unallocated New Compliance and Non Discretionary Employees	-	158	575	822
Operating Projects	663	-	-	-
Casuals, Volunteers and Other Expenditure	2,346	2,066	1,771	1,528
Employee Costs as per Income Statement	40,069	40,703	41,975	42,970
Capitalised Labour Costs	3,078	3,196	3,292	3,374
Total Employee Costs	43,148	43,899	45,267	46,344
FTE Employee Numbers				
Full-time	228.5	229.9	233.3	235.3
Part-time	141.4	140.1	139.5	139.5
Total FTE Employee Numbers	369.9	370.0	372.9	374.8

4.6.1 Operating Employee Costs

From the Statement of Human Resources (Section 3.6), operating employee costs are budgeted to increase by 11.2% or \$4.0 million compared to the 2022-23 forecast. This is discussed in detail in section 4.1.9 Employee Costs.

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 10.5% in 2022-23, to 11% in 2023-24, to 11.5% in 2024-25, to 12% in 2025-26.
- An assumed Enterprise Agreement increase in line with State Government CPI forecasts, which has historically been used to guide the setting of the rate cap.

4.6.2 Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2027

	2023-24 Budget \$'000	2024-25 \$'000	2025-26 Projections \$'000	2026-27 \$'000
Staff Expenditure by Division				
Chief Executive Office				
Full Time				
Women	630	654	674	690
Men	-	-	-	-
Vacant Role	105	109	113	115
Persons of Self-Described Gender	-	-	-	-
Part Time				
Women	107	111	115	117
Men	-	-	-	-
Vacant Role	-	-	-	-
Persons of Self-Described Gender	-	-	-	-
Total Chief Executive Office	842	875	901	923
Community Life				
Full Time				
Women	3,185	3,307	3,406	3,491
Men	8,071	8,379	8,630	8,846
Vacant Role	268	278	286	294
Persons of Self-Described Gender	-	-	-	-
Part Time				
Women	6,099	6,332	6,521	6,684
Men	338	351	362	371
Vacant Role	283	294	303	311
Persons of Self-Described Gender	-	-	-	-
Total Community Life	18,244	18,942	19,509	19,996
Place Making & Environment				
Full Time				
Women	3,296	3,422	3,525	3,613
Men	4,725	4,906	5,053	5,179
Vacant Role	172	179	184	189
Persons of Self-Described Gender	-	-	-	-
Part Time				
Women	2,261	2,347	2,417	2,478
Men	498	517	533	546
Vacant Role	350	363	374	384
Persons of Self-Described Gender	-	-	-	-
Total Place Making & Environment	11,303	11,735	12,086	12,388
Strategy & Effectiveness				
Full Time				
Women	3,240	3,363	3,464	3,551
Men	2,302	2,390	2,462	2,523
Vacant Role	429	446	459	471
Persons of Self-Described Gender	-	-	-	-
Part Time				
Women	1,374	1,426	1,469	1,506
Men	224	233	240	246
Vacant Role	802	833	858	879
Persons of Self-Described Gender	-	-	-	-
Total Strategy & Effectiveness	8,371	8,692	8,952	9,175
Total Staff Expenditure	38,760	40,243	41,447	42,483
Other Employee Expenditure				
Casuals	545	566	583	598
Volunteers	564	586	604	619
Capitalised Operational Labour (Included in Divisional FTE)	(2,327)	(2,416)	(2,488)	(2,550)
Other Employee Costs and Project Staff	2,526	1,566	1,255	999
Unallocated New Compliance and Non Discretionary Employees	-	158	575	822
Employee Costs as per Income Statement	40,069	40,703	41,975	42,970
Total Capitalised Labour (Incl. Capital Program)	3,078	3,196	3,292	3,374
Civil Capitalised Labour	603	626	645	661
Capitalised Project Management Labour	1,597	1,658	1,708	1,750
Other Employee Capitalised Labour	85	88	91	93
Capital Program - Digital Transformation and Assets Engineer	793	824	848	869
Total Expenditure	43,148	43,899	45,267	46,344

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

For the four years ending 30 June 2027

	2023-24 Budget	2024-25	2025-26	2026-27
Staff Number by Division	FTE	FTE	FTE	FTE
Chief Executive Office				
Full Time				
Women	3.0	3.0	3.0	3.0
Men	-	-	-	-
Vacant Role	1.0	1.0	1.0	1.0
Persons of Self-Described Gender	-	-	-	-
Part Time				
Women	1.3	1.3	1.3	1.3
Men	-	-	-	-
Vacant Role	-	-	-	-
Persons of Self-Described Gender	-	-	-	-
Total Chief Executive Office	5.3	5.3	5.3	5.3
Community Life				
Full Time				
Women	25.8	25.8	25.8	25.8
Men	78.0	78.0	78.0	78.0
Vacant Role	3.0	3.0	3.0	3.0
Persons of Self-Described Gender	-	-	-	-
Part Time				
Women	63.6	63.6	63.6	63.6
Men	3.9	3.9	3.9	3.9
Vacant Role	3.3	3.3	3.3	3.3
Persons of Self-Described Gender	-	-	-	-
Total Community Life	177.6	177.6	177.6	177.6
Place Making & Environment				
Full Time				
Women	28.0	28.0	28.0	28.0
Men	36.0	36.0	36.0	36.0
Vacant Role	1.0	1.0	1.0	1.0
Persons of Self-Described Gender	-	-	-	-
Part Time				
Women	21.8	21.8	21.8	21.8
Men	4.9	4.9	4.9	4.9
Vacant Role	3.4	3.4	3.4	3.4
Persons of Self-Described Gender	-	-	-	-
Total Place Making & Environment	95.1	95.1	95.1	95.1
Strategy & Effectiveness				
Full Time				
Women	25.0	25.0	25.0	25.0
Men	17.5	17.5	17.5	17.5
Vacant Role	3.5	3.5	3.5	3.5
Persons of Self-Described Gender	-	-	-	-
Part Time				
Women	12.6	12.6	12.6	12.6
Men	1.7	1.7	1.7	1.7
Vacant Role	6.8	6.8	6.8	6.8
Persons of Self-Described Gender	-	-	-	-
Total Strategy & Effectiveness	67.1	67.1	67.1	67.1
Total Staff Numbers by Division	345.0	345.0	345.0	345.0
Other Employee Expenditure				
Casuals	5.3	5.3	5.3	5.3
Volunteers	7.7	7.7	7.7	7.7
Capitalised Operational Labour (Included in Divisional FTE)	(16.4)	(16.4)	(16.4)	(16.4)
Other Employee Costs and Project Staff	6.3	5.0	4.4	4.4
Unallocated New Compliance and Non Discretionary Employees	-	1.4	4.9	6.8
Employee FTE	347.9	348.0	350.9	352.8
Total Capitalised Labour (Incl. Capital Program)	22.0	22.0	22.0	22.0
Civil Capitalised Labour	6.4	6.4	6.4	6.4
Capitalised Project Management Labour	8.8	8.8	8.8	8.8
Other Employee Capitalised Labour	1.2	1.2	1.2	1.2
Capital Program - Digital Transformation and Assets Engineer	5.6	5.6	5.6	5.6
Total FTE as per Statement of Human Resources	369.9	370.0	372.9	374.8

4.7 Proposals to Lease Council Land

In accordance with Section 115 of the Local Government Act 2020, Council must include any proposals to lease Council land in a financial year in the budget where the lease is either:

- For 10 years or more; or
- The rent for any period of the lease is \$100,000 or more a year, or the current market rental value of the land is \$100,000 or more a year

Council is not budgeting to enter into any such leases.

In accordance with Section 115(4) of the Local Government Act 2020, if Council proposes to lease land that is not included as a proposal in the budget, Council will undertake a community engagement process in accordance with Council's community engagement policy before entering into the lease.

5. Performance Indicators

5.1 Targeted Performance Indicators - Service

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	NOTES	2021-22 Actual	2022-23 Forecast	2023-24 Budget	2024-25 Projections	2025-26 Projections	2026-27 Projections	Trend + / o / -
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	54.0%	55.0%	55.0%	55.0%	55.0%	55.0%	o
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	96.4%	95.0%	95.0%	95.0%	95.0%	95.0%	o
Statutory Planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	78.2%	75.0%	75.0%	75.0%	75.0%	75.0%	o
Waste Management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	71.1%	72.0%	73.0%	70.0%	70.0%	70.0%	o

Key to Forecast Trend:

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

Notes to Indicators:

- 1. Governance** – Council community satisfaction rating figures projected consider past performance. Council has historically rated higher than both the large rural group and state-wide Council averages (45 and 53 respectively).
- 2. Roads** – Indicator considers past performance. Condition audits currently underway. Expect condition to be trending down due to high impact of weather events over past 12 month period.
- 3. Statutory Planning** – This has been slightly reduced as focus is on achieving better outcomes for planning applications. Council also have a target of keeping our median processing days to below 80 days.
- 4. Waste Management** – Impacts of future Victorian Container Deposit Scheme likely to impact on resource recovery due to lower recycling and glass volume collected via the kerbside system in the projected years ahead.

5.2 Targeted Performance Indicators - Financial

Indicator	Measure	NOTES	2021-22 Actual	2022-23 Forecast	2023-24 Budget	2024-25 Projections	2025-26 Projections	2026-27 Projections	Trend + / o / -
Liquidity									
Working Capital	Current assets / current liabilities	1	231.0%	274.0%	221.8%	185.6%	371.1%	352.9%	+
Obligations									
Asset Renewal	Asset renewal and upgrade expenses / Asset depreciation	2	67.3%	83.5%	179.6%	126.2%	69.2%	112.6%	+
Stability									
Rates Concentration	Rate revenue / adjusted underlying revenue	3	69.0%	72.6%	88.5%	73.4%	72.2%	69.8%	o
Efficiency									
Expenditure Level	Total expenses / number of property assessments		\$ 4,124	\$ 3,940	\$ 4,101	\$ 3,923	\$ 3,941	\$ 4,086	+

Key to Forecast Trend:

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

Notes to Indicators:

1. Working Capital – The proportion of current liabilities represented by current assets. Council's liquidity levels are within the expected range.

2. 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 there is a lesser risk of insufficient spending on Council's asset base.

3. Rates Concentration – Reflects extent of reliance on rate revenues to fund all of Council's on-going services. The higher the ratio the more reliant Council is on rate revenue compared to all other revenue sources. The higher ratio in the budget year is due to the Great Ocean Road Coastal and Parks Authority assets being handed over.

5.3 Financial Performance Indicators

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

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	NOTES	2021-22 Actual	2022-23 Forecast	2023-24 Budget	2024-25	2025-26	2026-27	Trend + / o / -
Operating Position									
Adjusted Underlying Result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-14.8%	-12.9%	-37.3%	-6.2%	-3.8%	-4.3%	o
Liquidity									
Unrestricted Cash	Unrestricted cash/current liabilities	2	-68.9%	-106.5%	-89.5%	-45.9%	-93.8%	-80.4%	o
Unrestricted Cash Adjusted for Other Financial Assets	Unrestricted cash & other financial assets/current liabilities	3	128.8%	129.7%	99.7%	98.9%	214.3%	200.9%	+
Obligations									
Loans and Borrowings	Interest bearing loans and borrowings / rate revenue	4	28.5%	24.0%	19.6%	15.7%	11.9%	8.3%	+
Loans and Borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	4	4.3%	4.1%	3.8%	3.7%	3.5%	3.3%	+
Indebtedness	Non-current liabilities / own source revenue	5	45.7%	43.3%	45.5%	33.3%	29.0%	24.4%	+
Stability									
Rates Effort	Rate revenue / CIV of rateable properties in the municipality	6	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	o
Efficiency									
Revenue Level	General rates and municipal charges / no. of property assessments	7	\$ 2,116	\$ 2,158	\$ 2,234	\$ 2,273	\$ 2,290	\$ 2,283	+
Sustainability Capacity									
Workforce Turnover	Number of permanent staff resignations & terminations / average number of permanent staff for the financial year		17.7%	11.5%	11.0%	10.5%	10.5%	10.5%	o

Key to Forecast Trend:

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

Notes to Indicators:

1. 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 disposals (for example in 2023-24 disposals include \$15.4 million related to asset transfers to the Great Ocean Road Coast and Parks Authority) and development contributions.

2. 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.

3. Unrestricted Cash Adjusted for Other Financial Assets - Unrestricted Cash Adjusted for Other Financial Assets – This ratio has been included as a comparison to the unrestricted cash ratio. The difference between the two ratios is that this one includes term deposits maturing between 3 and 12 months in the numerator. The ratio indicates a favourable position remaining positive and over 100% over the 4 year horizon.

4. Loans and Borrowings – This ratio indicates reducing reliance on debt against annual rate revenue through loan repayments.

5. Indebtedness – Considers the non-current liabilities of Council against our own source revenue. The lower the percentage, the greater a council's ability is to repay debt from its own-source revenue.

6. Rates Effort – Rate revenue as a percentage of the capital improved value of rateable properties in the municipality.

7. Revenue Level – The average rate revenue per property assessment.

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 2023-24. 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	2022-23	2023-24	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
STRATEGY & EFFECTIVENESS							
Information Services							
Freedom of Information							
Freedom of Information Fee	2 Fee Units	\$30.60	\$31.80	3.9%	\$1.20	N	Statutory
Administration Cost for FOI Searches	1.5 Fee Units	\$22.90	\$26.85	17.2%	\$3.95	N	Statutory
Financial Services							
Rate Administration							
Rate Searches – Hard Copy	Hour	\$127.00	\$127.00	0.0%	\$0.00	N	Council
Rate Searches – Computer Records	Each	\$35.00	\$36.00	2.9%	\$1.00	N	Council
Payment Rejection Administration Fee - Rates and Debtors	Each	\$30.00	\$30.00	0.0%	\$0.00	N	Council
Land Information Certificate	1.82 Fee Units	\$27.80	\$27.80	0.0%	\$0.00	N	Statutory
Recovery Referral Fee	Each	\$38.00	\$38.00	0.0%	\$0.00	N	Council
Interest on Deferred Rates		Cash Rate Plus 1% Set at 1 July	Cash Rate Plus 1% Set at 1 July			N	Council
Interest on Sundry Debtors (Penalty Interest Act)		10.00%	10.00%	0.0%	\$0.00	N	Statutory
PLACEMAKING & ENVIRONMENT							
Infrastructure Administration							
Vehicle Crossings (Non-Utilities)	Each	\$200.00	\$205.00	2.5%	\$5.00	N	Council
Additional Inspection	Each	\$85.00	\$100.00	17.6%	\$15.00	N	Council
Asset Protection Permit	Each	\$195.00	\$200.00	2.6%	\$5.00	N	Council
Building Over Easement	Each	\$300.00	\$310.00	3.3%	\$10.00	N	Council
Road Works Permits (Fee Per Unit Set By State Government)							
Road Safety - Traffic Management Plans (No Traffic Lane Closures)	4.76 Fee Units	4.76 fee units	4.76 fee units			N	Statutory
Road Safety - Traffic Management Plans (One or More Traffic Lane Closures)	15.46 Fee Units	15.46 fee units	15.46 fee units			N	Statutory
Road Safety - Traffic Management Plans (Road Closure)	40.43 Fee Units	40.43 fee units	40.43 fee units			N	Statutory
Developer Levies							
Non-Standard Public Lighting Levy	Each	\$350.00	\$360.00	2.9%	\$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
Stormwater Infrastructure							
Stormwater Application (Legal Point of Discharge)	9.77 Fee Units	\$149.40	\$155.30	3.9%	\$5.90	N	Statutory
Stormwater Application (Legal Point of Discharge) Additional Data Request	Each	\$46.00	\$50.00	8.7%	\$4.00	Y	Council
Stormwater Connection Permit	Each	\$138.00	\$145.00	5.1%	\$7.00	Y	Council
Statutory Planning							
Town Planning Application Fees	Various	Various	Various			N	Statutory
Advertising of Application – Up to First 15 Letters	Each	\$141.00	\$145.00	2.8%	\$4.00	N	Council
Advertising of Application - Subsequent Letters	Each	\$10.50	\$7.00	-33.3%	(\$3.50)	N	Council
Erect Public Notice on a Property (Per Notice)	Each	\$219.50	\$226.00	3.0%	\$6.50	N	Council
Request Extension of Time to Planning Permit - First	Each	\$300.00	\$310.00	3.3%	\$10.00	N	Council
Request Extension of Time to Planning Permit - Second	Each	\$350.00	\$360.00	2.9%	\$10.00	N	Council
Request Extension of Time to Planning Permit - Third	Each	\$500.00	\$515.00	3.0%	\$15.00	N	Council
Secondary Consent Applications	Each	\$335.50	\$345.00	2.8%	\$9.50	N	Council
Subdivision Certification	Various	Various	Various			N	Statutory
Plans for Approval/ Plans to Comply	Each	\$335.00	\$345.00	3.0%	\$10.00	N	Council
Statutory Planning Written Advice	Each	\$148.00	\$152.50	3.0%	\$4.50	Y	Council
Copy of Plans							
Copy of Planning Permit and Endorsed Plans	Each	\$100.00	\$103.00	3.0%	\$3.00	N	Council
Strategic Planning							
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
Waste Disposal							
Domestic Garbage - Uncompacted Waste	Cubic Metre	\$103.00	\$111.50	8.3%	\$8.50	Y	Council
Domestic Hard Waste - Uncompacted Waste	Cubic Metre	\$103.00	\$111.50	8.3%	\$8.50	Y	Council
Commercial Garbage – Compacted Waste	Tonne	\$246.00	\$255.00	3.7%	\$9.00	Y	Council

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Description	Unit	2022-23	2023-24	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Commercial Garbage - Uncompacted Waste	Cubic Metre	\$103.00	\$111.50	8.3%	\$8.50	Y	Council
Commercial Hard Waste – Uncompacted Waste	Cubic Metre	\$103.00	\$111.50	8.3%	\$8.50	Y	Council
Clean Fill (Anglesea Only - Subject to Demand)	Tonne	\$25.00	\$27.00	8.0%	\$2.00	Y	Council
Construction & Demolition – Waste Mixed	Tonne	\$246.00	\$255.00	3.7%	\$9.00	Y	Council
Construction & Demolition – Recycle Clean Plaster (Anglesea)	Tonne	\$45.00	\$48.50	7.8%	\$3.50	Y	Council
Construction & Demolition – Recyclable Concrete/Bricks (Anglesea)	Tonne	\$68.00	\$73.50	8.1%	\$5.50	Y	Council
Construction & Demolition – Recyclable Concrete/Bricks (Lorne & Winchelsea)	Cubic Metre	\$90.00	\$97.00	7.8%	\$7.00	Y	Council
Recyclable Material (if more than 0.5m3)	Cubic Metre	\$15.50	\$16.50	6.5%	\$1.00	Y	Council
Green Waste	Cubic Metre	\$36.00	\$38.00	6.6%	\$2.00	Y	Council
Tree stumps (Anglesea only)	Tonne	\$45.00	\$49.00	8.9%	\$4.00	Y	Council
General Items							
Motorcycle Tyres	Each	\$5.50	\$6.00	9.1%	\$0.50	Y	Council
Car Tyres	Each	\$10.00	\$11.00	10.0%	\$1.00	Y	Council
Light Truck/4wd Tyres	Each	\$11.50	\$12.50	8.7%	\$1.00	Y	Council
Truck Tyres	Each	\$25.00	\$27.00	8.0%	\$2.00	Y	Council
Tractor / Earthmoving Tyres	Each		\$1,000.00	New		Y	Council
Car Bodies & Caravans	Each	\$65.00	\$70.00	7.7%	\$5.00	Y	Council
Mattresses (& Bases)	Each	\$25.00	\$27.00	8.0%	\$2.00	Y	Council
Sale of Mulch (Subject to Availability)	Cubic Metre	\$16.50	\$18.00	9.1%	\$1.50	Y	Council
Sale of Second Hand Bins (Anglesea only – Subject to Availability)	Each	\$17.00	\$18.50	8.8%	\$1.50	Y	Council
Sale of Reusable Items - Fee for Items to be Determined by Coordinator Waste Management	Each	Various	Various			Y	Council
Sale of Crushed Masonry (Subject to Availability)	Cubic Metre	\$16.50	\$18.00	9.1%	\$1.50	Y	Council
Sale of Ground Plaster (Subject to Availability)	Cubic Metre	Free	Free			N/A	Council
E Waste (Including TVs, Batteries, White Goods) - 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
Metals - All Sites - Free		Free	Free			N/A	Council
Expanded Polystyrene - Anglesea and Lorne Sites Only - Free	Domestic Quantities Only		Free	New		N/A	Council
Rigid Plastics - Anglesea Site Only - Free	Domestic Quantities Only		Free	New		N/A	Council
Food Waste - All Sites - Free	Domestic Quantities Only		Free	New		N/A	Council
Recyclable Glass- All Sites - Free	Domestic Quantities Only		Free	New		N/A	Council
Kerbside Waste Collection							
Residential Garbage Service Upgrade - Each Additional 120L Capacity	Year	\$72.00	\$78.00	8.3%	\$6.00	N	Council
Additional Residential Recycle Service – 120L, 240L or 360L Bin	Year	\$67.00	\$72.50	8.2%	\$5.50	N	Council
Upgrade Residential Recycle Service to 360L Bin	Occasion	\$67.00	\$72.50	8.2%	\$5.50	N	Council
Additional Residential FOGO Waste Service – 120L, 240L or 360L Bin	Year	\$92.00	\$99.50	8.2%	\$7.50	N	Council
Upgrade Residential FOGO Waste Service to 360L Bin	Occasion	\$67.00	\$72.50	8.2%	\$5.50	N	Council
Additional Residential Glass Waste Service – 140L or 240L Bin	Year	\$42.00	\$45.50	8.3%	\$3.50	N	Council
Upgrade Residential Glass Waste Service to 240L Bin	Occasion	\$67.00	\$72.50	8.2%	\$5.50	N	Council
Event Bin Hire	Each	\$21.00	\$23.00	9.5%	\$2.00	Y	Council
Safe Waste Bin Strap	Each	\$4.50	\$5.00	11.1%	\$0.50	Y	Council
Bin Latch	Each	\$10.00	\$11.00	10.0%	\$1.00	Y	Council
Bin Latch - Lorne	Each		Free	New			Council
Replacement Kitchen Caddy	Each	\$10.00	\$11.00	10.0%	\$1.00	Y	Council
Compostable Kitchen Caddy Liners - Free, Limit 150 per Transaction.	Each	Free	Free			N	Council
Visitor Centres							
Marketing Display Fee - Lorne Visitor Centre A3 Display	Week	\$10.00	N/A			Y	Council
Marketing Display Fee - Lorne Visitor Centre Light Box	Week	\$30.00	N/A			Y	Council
Marketing Display Fee - Lorne Visitor Centre Floor Display	Week	\$30.00	N/A			Y	Council
Marketing Display Fee - Lorne Visitor Centre Local Arts Display	Week	\$13.00	N/A			Y	Council

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Description	Unit	2022-23	2023-24	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Tourism							
Commercial Tour Operator Licenses							
Annual Fee – Standard One Year Licence	Licence	\$317.70	\$317.70	0.0%	\$0.00	N	Statutory
Annual Fee – More than One Year Licence (Currently 3 Year)	Licence	\$249.20	\$249.20	0.0%	\$0.00	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
Use Fee Cap (Maximum)	Visitor	N/A	\$15,576.50	New		N	Statutory
Tourism Business Road Sign Application							
Initial Business Road Sign Application	Application		\$220.00	New		Y	Council
Amendment to existing Business Road Sign Application	Application		\$110.00	New		Y	Council
Major Events							
Late Fee - Major Event Traffic Management Plan Assessment	Each		\$900.00	New		Y	Council
Late Fee - Major Event Public Place of Entertainment Plan (POPE)	Each		\$360.00	New		Y	Council
Australian National Surfing Museum							
Theatre Hire Day Rate (Minimum 3 Hours)	Hour	\$73.00	\$77.00	5.5%	\$4.00	Y	Council
Theatre Hire Night Rate (Minimum 3 Hours)	Hour	\$134.00	\$140.00	4.5%	\$6.00	Y	Council
Whole Facility (Day or Night) (Minimum 3 Hours)	Hour	\$158.00	\$165.00	4.4%	\$7.00	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			N/A	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	\$54.00	3.8%	\$2.00	Y	Council
Theatre Hire Night Rate (Community Group)	Hour	\$109.00	\$114.00	4.6%	\$5.00	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
Promotional Rate							
Up to 50% off promotional campaigns (up to one month period)	Period	50% Off	50% Off			Y	Council
Copying / Image Reproduction							
Books, Magazines, Newspapers and Journals (PDF)	Per 10 Pages	\$20.00	\$21.00	5.0%	\$1.00	Y	Council
Books, Magazines, Newspapers and Journals (TIFF)	Page	\$17.00	\$18.00	5.9%	\$1.00	Y	Council
Pictures and Photographs	Each	\$22.00	\$23.00	4.5%	\$1.00	Y	Council
Arts							
Arts Space Room Hire	Week	\$130.00	\$135.00	3.8%	\$5.00	Y	Council
Arts Space Room Hire	Day	\$28.00	\$28.50	1.8%	\$0.50	Y	Council
Arts Space Sales Commission	Per Sale	10% of sales when sales exceed \$1,000. 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	\$80.00	\$60.00	0.0%	\$0.00	Y	Council
Registration Fee for Arts Trail - Community Group	Annum	\$175.00	\$180.00	2.9%	\$5.00	Y	Council
Registration Fee for Arts Trail - Organisations with 10 Artists or More	Annum	\$550.00	\$550.00	0.0%	\$0.00	Y	Council
COMMUNITY LIFE							
Customer Service							
Black & White Photocopying/Printing	Page	\$1.30	\$1.40	7.7%	\$0.10	N	Council
Colour Photocopying/Printing	Page	\$2.80	\$2.90	3.6%	\$0.10	N	Council
Black & White Photocopying/Printing - Charity Groups	Page	\$0.80	\$0.85	6.3%	\$0.05	N	Council
Council Operations							
Minutes of Council Meetings are Available Free of Charge from Council's Website – www.surfcoast.vic.gov.au							

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Description	Unit	2022-23	2023-24	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Ranger Services - Local Laws							
Dog & Cat Registrations							
Dog or Cat Eligible for Reduced Rate Under the Domestic Animals Act 1994. Includes:	Each	\$71.00	\$73.00	2.8%	\$2.00	N	Council
Dangerous, Menacing or Restricted Breed Dogs	Each	\$515.00	\$530.00	2.9%	\$15.00	N	Council
Dangerous, Menacing or Restricted Breed Dogs that have Undergone Protective Training or is a Guard Dog	Each	\$215.00	\$221.00	2.8%	\$6.00	N	Council
All Other Dogs & Cats (e.g. Non Desexed Animal)	Each	\$215.00	\$221.00	2.8%	\$6.00	N	Council
Late Payment Surcharge	Each	\$9.90	\$10.20	3.0%	\$0.30	N	Council
Dog & Cat Fees							
Cat Cage Hire	Week	N/A	Free			Y	Council
Cat Cage Deposit	Each	\$65.00	\$67.00	3.1%	\$2.00	N	Council
Domestic Animal Business	Each	\$588.00	\$605.00	2.9%	\$17.00	N	Council
Excess Dog Application and Inspection Fee	Each	\$255.00	\$263.00	3.1%	\$8.00	N	Council
Pound Release Fee	Each	\$186.00	\$192.00	3.2%	\$6.00	Y	Council
Pound Release Fee (Unregistered Animal Surcharge)	Each	\$30.00	\$31.00	3.3%	\$1.00	N	Council
Replacement Dog/Cat Tags	Each	\$3.60	\$3.70	2.8%	\$0.10	N	Council
Impounding of Livestock (Other Than Dogs/Cats)							
Impounding of Livestock	Head	\$244.00	\$251.00	2.9%	\$7.00	Y	Council
After Hours Call Out	Each	\$375.00	\$386.00	2.9%	\$11.00	N	Council
Sustenance	Head	\$83.50	\$86.00	3.0%	\$2.50	N	Council
Penalties							
Parking for a Period Longer than Fixed in a Council Controlled Area	1 Fee Unit	\$185.00	\$192.30	3.9%	\$7.30	N	Statutory
Road Safety Act Parking Enforcement	Various	Various	Various			N	Statutory
Release Fee for Impounded Goods	Each	\$112.00	\$115.00	2.7%	\$3.00	N	Council
Towing of Abandoned Vehicles	Each	\$220.00	\$227.00	3.2%	\$7.00	N	Council
Permits							
Shop Front 'Street' Trading Permits							
A Frame Permit	Each	\$242.00	\$250.00	3.3%	\$8.00	N	Council
To Occupy Public Place to Sell Merchandise – Winchelsea, Deans Marsh and Moriac	m2 of Used Space	\$59.50	\$61.50	3.4%	\$2.00	N	Council
To Occupy Public Place to Sell Merchandise – All Other Areas	m2 of Used Space	\$80.00	\$82.50	3.1%	\$2.50	N	Council
Street Furniture (Alfresco Dining) – Annual Permit – Winchelsea, Deans Marsh and Moriac	m2 of Used Space	\$115.00	\$118.50	3.0%	\$3.50	N	Council
Street Furniture (Alfresco Dining) Annual Permit All Other Areas	m2 of Used Space	\$150.00	\$155.00	3.3%	\$5.00	N	Council
Miscellaneous Permits							
Disabled Parking Permits	Each	No Charge	No Charge			N	Council
Open for Inspection Signage Permit	Each	\$263.00	\$271.00	3.0%	\$8.00	N	Council
Camping Permit Fee (Private Property)	Each	\$219.00	\$225.00	2.7%	\$6.00	N	Council
Occupy Temp Accommodation on Land	6 Months	\$292.00	\$300.00	2.7%	\$8.00	N	Council
Occupy Road	Day	\$219.00	\$225.00	2.7%	\$6.00	N	Council
Waste Bin (Regardless of Size) < 30 Days	Each	\$115.00	\$118.00	2.6%	\$3.00	N	Council
Film Permit Application	Each		\$28.00	New		N	Council
Complex Film Application Requiring More than 2hrs Staff Time - Price on Application, \$60 per hour (Minimum 2hrs).	Per Hour (2 Hour Minimum)		\$120.00	New		N	Council
Film Permit Application less than 7 days notice	Each		\$150.00	New		N	Council
Film Permit Licence	Each		\$111.00	New		N	Council
Student Film Permit Licence	Each		Free	New		N	Council
Wedding Application Permit Fee - Conduct a Wedding on Council Land and Reserves	Each	\$220.00	N/A			N	Council
Immunisations							
Immunisation History Search	Each	25.95	27.00	4.1%	\$1.05	N	Council
Environment Protection Act 2017							
On-Site Wastewater Management Systems (OWMS)							
Construct, install or alter OWMS	40.00 Fee Units	\$747.40	\$777.20	4.0%	\$29.80	N	Statutory
Minor alterations to OWMS	37.25 Fee Units	\$569.60	\$592.30	4.0%	\$22.70	N	Statutory
Transfer a Permit	9.93 Fee Units	\$151.80	\$157.90	4.0%	\$6.10	N	Statutory
Amend a Permit	10.38 Fee Units	\$158.70	\$165.00	4.0%	\$6.30	N	Statutory
Renew a Permit	8.31 Fee Units	\$127.10	\$132.10	3.9%	\$5.00	N	Statutory
Exemption	14.67 - 61.41 Fee Units	\$224.30 - \$940.00	\$233.25 - \$976.40			N	Statutory

Budget Report 2023-24

Description	Unit	2022-23	2023-24	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Septic Tank File Request	Each	\$37.00	\$38.00	2.7%	\$1.00	N	Council
Urgent Septic Tank File Request	Each	\$145.00	\$149.00	2.8%	\$4.00	N	Council
On-Site Wastewater Management Systems (OWMS) Assessment	Each	N/A	\$165.00	New		N	Council
Food Act 1984							
New Registration							
Class 1 Premises(Aged Care/Hospitals) & Class 2 Large (Supermarkets, licensed hotel, resort, large manufacturers)	Each	\$1,426.00	\$1,469.00	3.0%	\$43.00	N	Council
Class 1 Small Premises (Child Care & Delivered Meals Organisation)	Each	\$969.00	\$998.00	3.0%	\$29.00	N	Council
Class 2 Premises (includes mobile & temporary food premises)	Each	\$771.00	\$794.00	3.0%	\$23.00	N	Council
Class 2 - Each Additional Mobile and Temporary Food Premises	Each	\$122.00	\$126.00	3.3%	\$4.00	N	Council
Class 3 Premises & Class 2 Small Premises (includes mobile & temporary food premises)	Each	\$453.00	\$467.00	3.1%	\$14.00	N	Council
Class 3 - Each Additional Mobile and Temporary Food Premises	Each	\$64.00	\$66.00	3.1%	\$2.00	N	Council
Class 3 Small Premises & Class 2 Community Groups (includes mobile & temporary food premises)	Each	\$216.00	\$222.00	2.8%	\$6.00	N	Council
Class 3 Minor Premises & Class 3 Community Groups (includes mobile & temporary food premises)	Each	\$133.00	\$137.00	3.0%	\$4.00	N	Council
Mobile and Temporary Food Premises - Once Off Event	Each	Monthly Pro-Rata Fee	Monthly Pro-Rata 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	\$947.00	\$975.00	3.0%	\$28.00	N	Council
Class 1 Small Premises (Child Care & Delivered Meals Organisation)	Each	\$649.00	\$668.00	2.9%	\$19.00	N	Council
Class 2 Premises (Includes Mobile & Temporary Food Premises)	Each	\$517.00	\$533.00	3.1%	\$16.00	N	Council
Class 2 - Each Additional Mobile and Temporary Food Premises	Each	\$122.00	\$126.00	3.3%	\$4.00	N	Council
Class 3/3A Premises & Class 2 Small Premises (Includes Mobile & Temporary Food Premises)	Each	\$298.00	\$307.00	3.0%	\$9.00	N	Council
Class 3 - Each Additional Mobile and Temporary Food Premises	Each	\$64.00	\$66.00	3.1%	\$2.00	N	Council
Class 3 Small Premises & Class 2 Community Groups (Includes Mobile & Temporary Food Premises)	Each	\$142.00	\$146.00	2.8%	\$4.00	N	Council
Class 3 Minor Premises & Class 3 Community Groups (Includes Mobile & Temporary Food Premises)	Each	\$84.00	\$87.00	3.6%	\$3.00	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	Monthly Pro-Rata Fee	Monthly Pro-Rata Fee			N	Council
<i>Note: Food premises are classed in accordance with section 19c of the Food Act 1984</i>							
Public Health & Wellbeing Act 2008							
Registered Premises – New Application:							
Hairdressing and/or Temporary Make Up							
New Application Once off Application	Each	\$170.00	\$175.00	2.9%	\$5.00	N	Council
Transfer	Each	\$170.00	\$175.00	2.9%	\$5.00	N	Council
Beauty Therapy (excl. Temporary Make Up)							
New Application	Each	\$170.00	\$175.00	2.9%	\$5.00	N	Council
Renewal	Each	\$170.00	\$175.00	2.9%	\$5.00	N	Council
Transfer	Each	\$91.00	\$94.00	3.3%	\$3.00	N	Council
Aquatic Facilities							
New Application	Each	\$191.00	\$197.00	3.1%	\$6.00	N	Council
Renewal	Each	\$191.00	\$197.00	3.1%	\$6.00	N	Council
Transfer	Each	\$96.00	\$99.00	3.1%	\$3.00	N	Council
Skin Penetration, Tattooing, Colonic Irrigation							
New Application	Each	\$234.00	\$241.00	3.0%	\$7.00	N	Council
Renewal	Each	\$234.00	\$241.00	3.0%	\$7.00	N	Council
Transfer	Each	\$112.00	\$115.00	2.7%	\$3.00	N	Council

Description	Unit	2022-23	2023-24	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Prescribed Accommodation – New Application / Renewal							
6-15 People	Each	\$330.00	\$340.00	3.0%	\$10.00	N	Council
16-25 People	Each	\$468.00	\$482.00	3.0%	\$14.00	N	Council
26-50 People	Each	\$596.00	\$614.00	3.0%	\$18.00	N	Council
> 50 People	Each	\$798.00	\$822.00	3.0%	\$24.00	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	0.0%	\$0.00	N	Statutory
Caravan Park Registration - Maximum fee set under the Residential Tenancies (Caravan Parks and Movable Dwellings Registration and Standards) Regulations 2020	Each	\$2,000.00	\$2,000.00	0.0%	\$0.00	N	Statutory
Fire Prevention (Fee Per Unit Set By State Government)							
CFA Act Infringement Notice (Legislated Fee)	10 Penalty Units	\$1,049.20	\$1,923.10	4.0%	\$73.90	N	Statutory
Block Clearing	Each	Cost + \$175	Cost + \$180			N	Council
Building Services - Building Charges							
Copy of Plans	Each	\$186.00	\$192.00	3.2%	\$6.00	N	Council
Copy of Building Approval/Certificate of Occupancy	Each	\$80.00	\$83.00	3.8%	\$3.00	N	Council
Variation of Regulations	19.61 Fee Units	\$299.80	\$311.80	4.0%	\$12.00	N	Statutory
Lodgement Fee	8.23 Fee Units	\$125.80	\$130.90	4.1%	\$5.10	N	Statutory
Property Information Request	3.19 Fee Units	\$48.80	\$50.70	3.9%	\$1.90	N	Statutory
Council Consultation Fee	Hour	\$153.00	\$158.00	3.3%	\$5.00	N	Council
Hoarding Application Fee	19.61 Fee Units	\$299.80	\$311.80	4.0%	\$12.00	N	Statutory
Hoarding (fence of barrier) Permit Fee	Per m2 Per Week	\$4.00	\$4.10	2.5%	\$0.10	N	Council
Council Comments (if Report and Consent not Obtained)		\$425.00	\$438.00	3.1%	\$13.00	N	Council
Place of Public Entertainment	Each	\$635.00	\$655.00	3.1%	\$20.00	N	Council
Temporary Structure (Siting) Permit	Each	\$320.00	\$330.00	3.1%	\$10.00	N	Council
Swimming Pool and/or Spa Registration	Each	\$32.31	\$32.87	1.7%	\$0.56	N	Statutory
Swimming Pool and/or Spa Archive Search Fee	Each	\$47.95	\$48.78	1.7%	\$0.83	N	Statutory
Lodgement of Certificate of Compliance (Pool and/or Spa)	Each	\$20.45	\$20.80	1.7%	\$0.35	N	Statutory
Lodgement of Certificate of Non-Compliance (Pool and/or Spa)	Each	\$385.10	\$391.65	1.7%	\$6.55	N	Statutory
Demolition Consent Permit	5.75 Fee Units	\$87.90	\$91.40	4.0%	\$3.50	N	Statutory
Shipping Container on Private Land	Each	\$153.00	\$158.00	3.3%	\$5.00	N	Council
Water Permits							
Water Permits - Minimum Charge Includes First 3,000 Litres	First 3,000 Litres	\$24.00	\$24.75	3.1%	\$0.75	N	Council
Water Permits - Cost per Kilolitre Above 3,000 Litres	Per Kilolitre Above 3,000	\$2.70	\$2.80	3.7%	\$0.10	N	Council
Building Hire							
<p>Commercial User Group: Any group who operates a business or commercial enterprise with the intent to generate profit.</p> <p>Community User Group: Community based groups that service community members that live, work or have a connection with the Surf Coast Shire including charities, sporting clubs and schools.</p> <p>Not for Profit: Organisations that provide services for the community and do not operate to make a profit for its members (need to be registered with the ATO as a not for profit organisation).</p> <p>Public Hall Hire</p>							
Shire Based Community Group / Not for Profit	Hour	\$11.35	\$12.00	5.7%	\$0.65	Y	Council
Commercial and Non-Shire Community Group	Hour	\$22.70	\$24.00	5.7%	\$1.30	Y	Council
Bellbrae Heartspace	Hour	\$6.70	\$7.00	4.5%	\$0.30	Y	Council

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Description	Unit	2022-23	2023-24	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Functions, Weddings, Parties & Major Events							
Bellbrae Hall - Commercial Hirer Standard Function Rate (5 hours +)	Block	\$180.50	\$186.00	3.0%	\$5.50	Y	Council
Bellbrae Hall - Shire Based Community Group/Not for Profit Standard Function (5 hours +)	Block	\$90.00	\$93.00	3.3%	\$3.00	Y	Council
Bellbrae Hall - Commercial Hirer Half Day Function Rate (2-5 hours)	Block	\$144.50	\$149.00	3.1%	\$4.50	Y	Council
Bellbrae Hall - Shire Based Community Group/Not for Profit Half Day Function Rate (2-5 hours)	Block	\$72.00	\$74.50	3.5%	\$2.50	Y	Council
Moriac Community Centre - Commercial Hirer Standard Function Rate (5 hours +)	Block	\$180.50	\$186.00	3.0%	\$5.50	Y	Council
Moriac Community Centre - Shire Based Community Group/Not for Profit Standard Function Rate (5 hours +)	Block	\$90.00	\$93.00	3.3%	\$3.00	Y	Council
Moriac Community Centre - Commercial Hirer Half Day Function Rate (2-5 hours)	Block	\$144.50	\$149.00	3.1%	\$4.50	Y	Council
Moriac Community Centre - Shire Based Community Group/Not for Profit Half Day Function Rate (2-5 hours)	Block	\$72.00	\$74.50	3.5%	\$2.50	Y	Council
Freshwater Creek Hall - Commercial Hirer Standard Function Rate (5 hours +)	Block	\$180.50	\$186.00	3.0%	\$5.50	Y	Council
Freshwater Creek Hall - Shire Based Community Group/Not for Profit Standard Function Rate (5 hours +)	Block	\$90.00	\$93.00	3.3%	\$3.00	Y	Council
Freshwater Creek Hall - Commercial Hirer Half Day Function Rate (2-5 hours)	Block	\$144.50	\$149.00	3.1%	\$4.50	Y	Council
Freshwater Creek Hall - Shire Based Community Group/Not for Profit Hirer Half Day Function Rate (2-5 hours)	Block	\$72.00	\$74.50	3.5%	\$2.50	Y	Council
The Quay Pavilion - Commercial Hirer Standard Function Rate (6pm-12am)	Block	\$297.00	\$306.00	3.0%	\$9.00	Y	Council
The Quay Pavilion - Shire Based Community Group/Not for Profit Hirer Standard Function Rate (6pm-12am)	Block	\$148.50	\$153.00	3.0%	\$4.50	Y	Council
The Quay Pavilion - Commercial Hirer Half Day Function Rate (2-5 hours)	Block	\$191.50	\$197.50	3.1%	\$6.00	Y	Council
The Quay Pavilion - Shire Based Community Group/Not for Profit Hirer Half Day Function Rate (2-5 hours)	Block	\$96.00	\$99.00	3.1%	\$3.00	Y	Council
Bob Pettit Pavilion - Commercial Hirer Standard Function Rate (6pm-12am)	Block	\$297.00	\$306.00	3.0%	\$9.00	Y	Council
Bob Pettit Pavilion - Shire Based Community Group/Not for Profit Hirer Standard Function Rate (6pm-12am)	Block	\$148.50	\$153.00	3.0%	\$4.50	Y	Council
Bob Pettit Pavilion - Commercial Hirer Half Day Function Rate (2-5 hours)	Block	\$191.50	\$197.50	3.1%	\$6.00	Y	Council
Bob Pettit Pavilion - Shire Based Community Group/Not for Profit Hirer Half Day Function Rate (2-5 hours)	Block	\$96.00	\$99.00	3.1%	\$3.00	Y	Council
Wurdale Hall - Commercial Hirer Standard Function Rate (6pm-12am)	Block	\$180.50	\$186.00	3.0%	\$5.50	Y	Council
Wurdale Hall - Shire Based Community Group/Not for Profit Hirer Standard Function Rate (6pm-12am)	Block	\$90.00	\$93.00	3.3%	\$3.00	Y	Council
Wurdale Hall - Commercial Hirer Half Day Function Rate (2-5 hours)	Block	\$144.50	\$149.00	3.1%	\$4.50	Y	Council
Wurdale Hall - Shire Based Community Group/Not for Profit Hirer Half Day Function Rate (2-5 hours)	Block	\$72.00	\$74.50	3.5%	\$2.50	Y	Council
Anglesea Hall - Commercial Hirer Standard Function Rate (6pm-12am)	Block	\$297.00	\$306.00	3.0%	\$9.00	Y	Council
Anglesea Hall - Shire Based Community Group/Not for Profit Hirer Standard Function Rate (6pm-12am)	Block	\$148.50	\$153.00	3.0%	\$4.50	Y	Council
Anglesea Hall - Commercial Hirer Half Day Function Rate (2-5 hours)	Block	\$191.60	\$197.50	3.1%	\$5.90	Y	Council
Anglesea Hall - Shire Based Community Group/Not for Profit Hirer Half Day Function Rate (2-5 hours)	Block	\$96.00	\$99.00	3.1%	\$3.00	Y	Council
Freshwater Creek Tennis Room	Hour		\$12.00	New		Y	Council
Security Bonds - No Alcohol	Booking	\$372.50	\$500.00	34.2%	\$127.50	N	Council
Security Bonds - With Alcohol	Booking	\$742.50	\$1,000.00	34.7%	\$257.50	N	Council
Cleaning Fee - Per Clean	Booking	\$210.50	\$218.00	3.6%	\$7.50	Y	Council
Oval Hire							
Bellbrae Oval	Hour		\$39.50	New		Y	Council
Bob Pettit Oval	Hour		\$39.50	New		Y	Council
Quay Oval	Hour		\$39.50	New		Y	Council
Winchelsea Swimming pool							
Family Season Pass	Season	\$212.50	N/A			Y	Council
Family Season Pass (Early Bird)	Season	\$185.70	N/A			Y	Council
Adult Swim	Visit	\$6.25	N/A			Y	Council
Adult Swim - Concession	Visit	\$5.60	N/A			Y	Council
Child Swim	Visit	\$5.10	N/A			Y	Council
School Student Swim	Visit	\$3.95	N/A			Y	Council
Spectator (Non Swim)	Visit	\$1.00	N/A			Y	Council
School Carnival (plus entry fee person)	Hour	\$82.50	N/A			Y	Council
Regional Carnival	Visit	\$1,277.00	N/A			Y	Council
Season Swim Pass - Single	Season	\$85.25	N/A			Y	Council
Season Swim Pass - Single Concession	Season	\$77.50	N/A			Y	Council
Season Swim Pass - Single (Early Bird)	Season	\$63.10	N/A			Y	Council

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Description	Unit	2022-23	2023-24	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Winchelsea Health Club							
Joining Fee							
Joining Fee	Membership		20.00	New		Y	Council
Membership - Individual							
3 month	Membership	\$232.89	\$240.00	3.1%	\$7.11	Y	Council
12 month	Membership	\$756.50	\$780.00	3.1%	\$23.50	Y	Council
Fortnightly Direct Debit	Membership	\$30.01	\$31.00	3.3%	\$0.99	Y	Council
Membership - Concession							
3 month	Membership	\$210.68	\$217.00	3.0%	\$6.32	Y	Council
12 month	Membership	\$680.59	\$701.00	3.0%	\$20.41	Y	Council
Fortnightly Direct Debit	Membership	\$24.32	\$25.50	4.9%	\$1.18	Y	Council
Casual Single Visit - Health Club or Group Fitness	Visit	\$15.00	\$15.50	3.3%	\$0.50	Y	Council
Personal Training (Member Rates)							
1 X 30min session	Visit	\$31.00	\$32.00	3.2%	\$1.00	Y	Council
1 X 45min session	Visit	\$51.65	\$53.50	3.6%	\$1.85	Y	Council
2 X 30min session/week	Visit	\$51.65	\$53.50	3.6%	\$1.85	Y	Council
2 X 45min session/week	Visit	\$82.65	\$85.50	3.4%	\$2.85	Y	Council
Personalised Program (Includes 30 minute PT Session)	Visit	\$51.65	\$53.50	3.6%	\$1.85	Y	Council
Update Personalised Program	Visit	\$31.00	\$32.00	3.2%	\$1.00	Y	Council
Personal Training (Non Member Rates)							
1 X 30min session	Visit	\$41.20	\$42.50	3.2%	\$1.30	Y	Council
1 X 45min session	Visit	\$61.85	\$64.00	3.5%	\$2.15	Y	Council
2 X 30min session/week	Visit	\$61.85	\$64.00	3.5%	\$2.15	Y	Council
2 X 45min session/week	Visit	\$92.80	\$96.00	3.4%	\$3.20	Y	Council
Group Booking Rate							
For non-regular bookings of registered sporting and medical/rehabilitation groups to attend the gym.	Per Person	\$11.20	\$11.50	2.7%	\$0.30	Y	Council
Promotional Rate							
For new members only, for a 6 month period during promotional periods - Fortnightly direct debit.	Membership	\$26.00	\$26.00	4.5%	\$1.20	Y	Council
Family Rate - Limited to 2 Adults 2 Children							
• Children aged between 16 – under 18 • Direct debit only							
Fortnightly Direct Debit - 2 Members	Membership	\$54.05	\$56.00	3.6%	\$1.95	Y	Council
Fortnightly Direct Debit - 3 Members	Membership	\$76.55	\$79.00	3.2%	\$2.45	Y	Council
Fortnightly Direct Debit - 4 Members (4th Membership Free)	Membership	\$76.55	\$79.00	3.2%	\$2.45	Y	Council
Wurdi Baierr Stadium Fees							
Commercial User Group: Any group who operates a business or commercial enterprise with the intent to generate profit.							
Community User Group: Community based groups that service community members that live, work or have a connection with the Surf Coast Shire including charities, sporting clubs and schools.							
Primary User Group: A user group whose main purpose/activity is held within Wurdi Baierr Stadium.							
Not for Profit: Organisations that provide services for the community and do not operate to make a profit for its members (need to be registered with the ATO as a not for profit organisation).							
Sport							
Adults Netball	Team	\$83.50	N/A			Y	Council
Junior Netball	Team	\$62.50	N/A			Y	Council
Indoor Soccer - Juniors	Team	\$48.00	N/A			Y	Council
Indoor Soccer - Seniors	Team	\$62.50	N/A			Y	Council
Kinder Gym - Casual (1 Child)	Visit	\$16.00	\$16.50	3.1%	\$0.50	Y	Council
Kinder Gym - Casual (2 Children)	Visit	\$20.70	\$21.50	3.9%	\$0.80	Y	Council
Kinder Gym - Casual (3 Children)	Visit	\$27.00	\$28.00	3.7%	\$1.00	Y	Council
Kinder Gym - 10 Visit Pass	Membership	\$143.50	\$148.00	3.1%	\$4.50	Y	Council
Team Registrations & Insurance							
Adult Registration per Season (All Sports)	Team	\$70.00	N/A			Y	Council
Junior Registration per Season (All Sports)	Team	\$58.00	N/A			Y	Council

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Description	Unit	2022-23	2023-24	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Fitness Classes							
Casual	Visit	\$16.50	\$16.50	0.0%	\$0.00	Y	Council
10 Visit Casual Card	Membership	\$124.00	\$144.00	16.1%	\$20.00	Y	Council
20 Visit Casual Card	Membership		\$272.00	New		Y	Council
Fit Forever/Concession	Visit	\$12.50	\$14.00	12.0%	\$1.50	Y	Council
Fit Forever - 10 Visit Pass	Membership	\$114.70	\$126.00	9.9%	\$11.30	Y	Council
Fit Forever - 20 Visit Pass	Membership		\$238.00	New		Y	Council
1 Month Membership	Membership	\$104.50	N/A			Y	Council
3 Month Membership	Membership	\$225.00	N/A			Y	Council
6 Month Membership	Membership	\$418.00	\$431.00	3.1%	\$13.00	Y	Council
12 Month Membership	Membership	\$625.00	\$644.00	3.0%	\$19.00	Y	Council
Sport - Court Hire							
Full Court - Peak - Weekends and After 4pm Weekdays							
Commercial Group	Hour	\$67.70	\$70.00	3.4%	\$2.30	Y	Council
Primary User Group	Hour	\$41.30	\$43.00	4.1%	\$1.70	Y	Council
Community Group / Not-for-Profit	Hour	\$41.30	\$43.00	4.1%	\$1.70	Y	Council
Full Court - Off Peak 8am - 4pm Weekdays (Excludes School/Public Holidays)							
Commercial Group	Hour		\$56.00	New		Y	Council
Primary User Group	Hour		\$34.50	New		Y	Council
Community Group / Not-for-Profit	Hour		\$34.50	New		Y	Council
Half Court							
Commercial Group	Hour	\$50.20	\$52.00	3.6%	\$1.80	Y	Council
Primary User Group	Hour	\$26.90	\$28.00	4.1%	\$1.10	Y	Council
Community Group / Not-for-Profit	Hour	\$26.90	\$28.00	4.1%	\$1.10	Y	Council
Casual use	Booking	\$6.10	\$6.30	3.3%	\$0.20	Y	Council
Half Court - Off Peak 8am-4pm Weekdays (Excludes School /Public Holidays)							
Commercial Group	Hour		\$41.50	New		Y	Council
Primary User Group	Hour		\$22.50	New		Y	Council
Community Group / Not-for-Profit	Hour		\$22.50	New		Y	Council
10 visit casual use	Membership		\$57.00	New		Y	Council
Badminton Court							
Badminton Single Court Hire	Hour	\$13.95	\$14.50	3.9%	\$0.55	Y	Council
Function Fees (Per Booking)							
Bonds - No Alcohol	Booking	\$373.00	\$500.00	34.0%	\$127.00	N	Council
Bonds - With Alcohol	Booking	\$744.00	\$1,000.00	34.4%	\$256.00	N	Council
Cleaning Fee - Per Clean (Cleaning Requirements to be Determined at Time of Booking)	Booking	\$211.00	\$218.00	3.3%	\$7.00	Y	Council
Wurdi Baierr Stadium Rooms							
Wurdi Baierr Stadium Multi Purpose Room (Room & Kitchen)							
Commercial Group - Room Hire							
Monday - Sunday (8am - 11pm)	Hour	\$37.20	\$38.50	3.5%	\$1.30	Y	Council
Community Group / Not-for-Profit - Room Hire							
Monday - Sunday (8am - 11pm)	Hour	\$20.90	\$28.00	4.1%	\$1.10	Y	Council
Kitchen only Hire							
Kitchen Hire (attached to Multi Purpose Room)	Hour	\$19.65	\$20.50	4.3%	\$0.85	Y	Council
Wurdi Baierr Stadium - Meeting & Referee (Per Room)							
Commercial Group	Hour	\$18.60	\$19.50	4.8%	\$0.90	Y	Council
Community Group / Not-for-Profit	Hour	\$13.40	\$14.00	4.5%	\$0.60	Y	Council
Function Fees (per booking)							
Bonds - No Alcohol	Booking	\$373.00	\$500.00	34.0%	\$127.00	N	Council
Bonds - With Alcohol	Booking	\$744.00	\$1,000.00	34.4%	\$256.00	N	Council
Cleaning Fee - Per Clean (Cleaning Requirements to be Determined at Time of Booking)	Booking	\$211.00	\$218.00	3.3%	\$7.00	Y	Council

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Description	Unit	2022-23	2023-24	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Recreation Reserves							
Recreation Reserve Licence Fees	Min Fee	\$142.00	\$146.00	2.8%	\$4.00	N	Council
Recreation Reserve Permit Fees - For Exclusive Use of Open Space (i.e. Weddings/Suitable Events).	Min Fee	\$220.00	\$227.00	3.2%	\$7.00	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	\$338.00	N/A			Y	Council
Oval or Synthetic/Grass Pitch	Full Day	\$538.00	N/A			Y	Council
Oval or Synthetic/Grass Pitch	Day / Hour	\$38.00	\$39.50	3.9%	\$1.50	Y	Council
Oval or Synthetic/Grass Pitch with Lights	Night / 4 Hours	\$468.00	N/A			Y	Council
Oval or Synthetic/Grass Pitch with Lights	Night / Hour	\$69.00	\$72.00	4.3%	\$3.00	Y	Council
Netball Court	Half Day	\$138.50	N/A			Y	Council
Netball Court	Full Day	\$249.00	N/A			Y	Council
Netball Court	Hour	\$38.00	\$39.50	3.9%	\$1.50	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	\$68.50	\$71.00	3.6%	\$2.50	Y	Council
Commercial Use and Non Surf Coast Shire Club/Group/School (Per Court/Field):	Cleaning Fee	\$206.50	\$213.00	3.1%	\$6.50	Y	Council
Grant Pavilion - Peter Troy Meeting Room							
Community Group/Not for Profit - Based in Surf Coast Shire	Hour	\$13.40	\$14.00	4.5%	\$0.60	Y	Council
Community Group/Not for Profit - Based in Surf Coast Shire	Half Day / 4 Hours	\$54.80	N/A			Y	Council
Community Group/Not for Profit - Based in Surf Coast Shire	Full Day / 8 Hours	\$94.00	N/A			Y	Council
Commercial Use and Non Surf Coast Shire	Hour	\$49.00	\$50.50	3.1%	\$1.50	Y	Council
Commercial Use and Non Surf Coast Shire	Half Day / 4 Hours	\$161.00	N/A			Y	Council
Commercial Use and Non Surf Coast Shire	Full Day / 8 Hours	\$309.00	N/A			Y	Council
Grant Pavilion - Tantau and Cooper Function Rooms							
Note Whole 2nd Level Available by Booking Both Rooms							
Community Group/Not for Profit - Based in Surf Coast Shire	Hour	\$27.40	\$28.50	4.0%	\$1.10	Y	Council
Community Group/Not for Profit - Based in Surf Coast Shire	Half Day	\$79.60	N/A			Y	Council
Community Group/Not for Profit - Based in Surf Coast Shire	Full Day	\$148.80	N/A			Y	Council
Commercial Use or Non Surf Coast Shire	Hour	\$68.00	\$70.50	3.7%	\$2.50	Y	Council
Commercial Use or Non Surf Coast Shire	Half Day	\$270.00	N/A			Y	Council
Commercial Use or Non Surf Coast Shire	Full Day	\$467.00	N/A			Y	Council
Grant Pavilion							
Grant Pavilion Event/Function Cleaning	Booking	\$211.00	\$218.00	3.3%	\$7.00	Y	Council
Event Logistics Crew - Staff Member	Hour	\$39.50	N/A			Y	Council
Waste Removal 240L Recycling Bin	Each	\$26.00	N/A			Y	Council
Function Fees (per Booking)							
Bonds - No Alcohol	Booking	\$500.00	\$500.00	0.0%	\$0.00	N	Council
Bonds - With Alcohol	Booking	\$744.00	\$1,000.00	34.4%	\$256.00	N	Council
Community Transport							
Community Bus Hire Only (Fuel by User)	Km	\$1.03	\$1.07	3.5%	\$0.04	Y	Council
Winchelsea Large Capacity Community Bus (25 seat) - Youth Activities (Fuel Filled Up By User)	Day	\$60.00	\$62.00	3.3%	\$2.00	Y	Council
Winchelsea Large Capacity Community Bus (25 seat) - Adult Activities up to 400km Round Trip (Fuel Filled Up By User)	Day	\$150.00	\$155.00	3.3%	\$5.00	Y	Council
Winchelsea Large Capacity Community Bus (25 seat) - Adult Activities Over 400km Round Trip (Fuel by User)	Day	\$300.00	\$310.00	3.3%	\$10.00	Y	Council
Fee - Late Return	Per Hire		\$250.00	New		Y	Council
Fee - Fuel Not Filled Up	Per Hire		\$250.00	New		Y	Council
Cleaning Fee (If Required)	Per Hire		\$250.00	New		Y	Council

Budget Report 2023-24



Description	Unit	2022-23	2023-24	Annual % Change	Annual \$ Change	Includes GST (Y/N)	Fee Type
Family & Children Services							
Family Day Care							
Family Day Care Administration Levy	Hour	\$3.05	\$3.05	0.0%	\$0.00	N	Council
Occasional Care (from 1 July 2023)							
Torquay Children's Hub Occasional Care 4 Hour Session	Session	\$51.50	\$56.00	8.7%	\$4.50	N	Council
Kurrambee Myaring Occasional Care 4 Hour Session	Session	\$51.50	\$56.00	8.7%	\$4.50	N	Council
Kindergarten (Effective from January 2024)							
Kindergarten Central Application Enrolment Fee (To Start in 2024)	Per Enrolment		\$32.00	New		N	Council
Additional Funded 3 & 4 Year Old Program (Where Available)	Per Hour	\$28.00	\$28.00	0.0%	\$0.00	N	Council
Torquay Children's Hub Room hire: Commercial Rates							
Playgroup / Multi Purpose Room / Occasional Care Room							
Commercial Rate - Business Hours (8.30 - 5.00 pm)	Hour	\$35.00	\$36.50	4.3%	\$1.50	Y	Council
Commercial Rate - After Hours (5.30 - 11.00 pm and Weekends)	Hour	\$51.30	\$53.00	3.3%	\$1.70	Y	Council
Commercial Rate - Daily Rate - (8.30 - 5.00 pm)	Day	\$115.40	\$119.00	3.1%	\$3.60	Y	Council
Bond for Multi Purpose Room Hire Afterhours Only	Booking	\$300.00	\$300.00	0.0%	\$0.00	Y	Council
Cleaning Fee	Booking	\$126.00	\$218.00	73.0%	\$92.00	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 - 5.00 pm)	Hour	\$17.25	\$18.00	4.3%	\$0.75	Y	Council
Non- Profit Rate - After Hours (5.30 - 11.00 pm and Weekends)	Hour	\$27.40	\$28.50	4.0%	\$1.10	Y	Council
Non- Profit Rate - Daily Rate - (8.30 - 5.00 pm)	Day	\$82.40	\$85.00	3.2%	\$2.60	Y	Council
Playgroups	Hour	\$9.00	\$9.25	2.8%	\$0.25	Y	Council
Bond for Multi Purpose Room Hire After Hours Only	Booking	\$300.00	\$300.00	0.0%	\$0.00	Y	Council
Cleaning Fee	Booking	\$126.00	\$218.00	73.0%	\$92.00	Y	Council
Family & Children Services							
Kurrambee Myaring Community Centre Room Hire: Commercial Rates							
Consulting Room/ Multipurpose Room (charged per room)							
Commercial rate - Business Hours (8.30 - 5.00 pm)	Hour	\$35.00	\$36.50	4.3%	\$1.50	Y	Council
Commercial rate - After Hours (5.30 - 11.00 pm and Weekends)	Hour	\$51.30	\$53.00	3.3%	\$1.70	Y	Council
Commercial rate - Daily rate - (8.30 - 5.00 pm)	Day	\$115.40	\$119.00	3.1%	\$3.60	Y	Council
Bond for Multi Purpose Room Hire After Hours Only	Booking	\$300.00	\$300.00	0.0%	\$0.00	Y	Council
Cleaning Fee	Booking	\$126.00	\$218.00	73.0%	\$92.00	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 - 5.00 pm)	Hour	\$17.25	\$18.00	4.3%	\$0.75	Y	Council
Non- Profit Rate - After Hours (5.30 - 11.00 pm and Weekends)	Hour	\$27.40	\$28.50	4.0%	\$1.10	Y	Council
Non- Profit Rate - Daily Rate - (8.30 - 5.00 pm)	Day	\$82.40	\$85.00	3.2%	\$2.60	Y	Council
Playgroups	Hour	\$9.00	\$9.25	2.8%	\$0.25	Y	Council
Bond for Multi Purpose Room Hire After Hours Only	Booking	\$300.00	\$300.00	0.0%	\$0.00	Y	Council
Cleaning Fee	Booking	\$126.00	\$218.00	73.0%	\$92.00	Y	Council

Community Asset Committees - Fees and Charges

Description	Unit	2022-23	2023-24	Annual % Change	Annual \$ Change	Includes GST (Y/N)
Community Asset Committee Fees and Charges						
Anderson Roadknight Reserve						
Main Hall - Use of Kitchen with Booking	Hour	\$17.00	\$17.00	0.0%	\$0.00	Yes
Meeting Room - Community	Hour	\$17.00	\$17.00	0.0%	\$0.00	Yes
Courtyard (Deck) with Access to Toilets	Hour	\$10.00	\$10.00	0.0%	\$0.00	Yes
Kitchen Only	Hour	\$17.00	\$17.00	0.0%	\$0.00	Yes
Connewarre Reserve						
Main Hall - 2-5 hours	Half Day	\$77.00	\$88.00	14.3%	\$11.00	Yes
Main Hall - 5-8 hours	Day	\$154.00	\$176.00	14.3%	\$22.00	Yes
Main Hall - 5pm-midnight	Evening	\$275.00	\$330.00	20.0%	\$55.00	Yes
Oval	Half Day	\$55.00	\$66.00	20.0%	\$11.00	Yes
Oval	Day	\$99.00	\$110.00	11.1%	\$11.00	Yes
Bond - Night Function without Alcohol		\$300.00	\$300.00	0.0%	\$0.00	Yes
Bond - Night Function with Alcohol		\$600.00	\$600.00	0.0%	\$0.00	Yes
Deans Marsh Memorial Park						
Main Hall - Community	Hour	\$16.50	\$16.50	0.0%	\$0.00	Yes
Main Hall - Commercial	Hour	\$22.00	\$22.00	0.0%	\$0.00	Yes
Main Hall - Community	Half Day	\$165.00	\$165.00	0.0%	\$0.00	Yes
Main Hall - Commercial	Half Day	\$275.00	\$275.00	0.0%	\$0.00	Yes
Main Hall - Community	Day	\$330.00	\$330.00	0.0%	\$0.00	Yes
Main Hall - Commercial	Day	\$550.00	\$550.00	0.0%	\$0.00	Yes
Main Hall - Wedding	Day	\$550.00	\$550.00	0.0%	\$0.00	Yes
Kitchen Only	Hour	\$16.50	\$16.50	0.0%	\$0.00	Yes
Football Shed	Day	\$110.00	\$110.00	0.0%	\$0.00	Yes
Oval	Day	\$110.00	\$110.00	0.0%	\$0.00	Yes
Pavilion/Stage - Community	Hour	\$16.50	\$16.50	0.0%	\$0.00	Yes
Pavilion/Stage - Community	Half Day	\$165.00	\$165.00	0.0%	\$0.00	Yes
Pavilion/Stage - Community	Day	\$330.00	\$330.00	0.0%	\$0.00	Yes
Pavilion/Stage - Commercial	Hour	\$22.00	\$22.00	0.0%	\$0.00	Yes
Pavilion/Stage - Commercial	Half Day	\$275.00	\$275.00	0.0%	\$0.00	Yes
Pavilion/Stage - Commercial	Day	\$550.00	\$550.00	0.0%	\$0.00	Yes
Eastern Reserve						
Members Room Only - Community - Non Catered	Hour	\$12.50	\$13.50	8.0%	\$1.00	Yes
Members Room Only - Commercial - Non Catered	Hour	\$25.00	\$27.00	8.0%	\$2.00	Yes
Members Room Only - Community - Catered	Half Day	\$130.00	\$140.40	8.0%	\$10.40	Yes
Members Room Only - Commercial - Catered	Half Day	\$210.00	\$226.80	8.0%	\$16.80	Yes
Members Room Only - Community - Catered	Day	\$160.00	\$172.80	8.0%	\$12.80	Yes
Members Room Only - Commercial - Catered	Day	\$260.00	\$280.80	8.0%	\$20.80	Yes
Multipurpose Room Only - Community	Hour	\$10.50	\$11.35	8.1%	\$0.85	Yes
Multipurpose Room Only - Commercial	Hour	\$10.50	\$11.35	8.1%	\$0.85	Yes
Bendigo Bank Room - Non Catered	Half Day	\$220.00	\$237.60	8.0%	\$17.60	Yes
Bendigo Bank Room - Non Catered	Day	\$330.00	\$356.40	8.0%	\$26.40	Yes
Bendigo Bank Room - Community - Catered	Half Day	\$340.00	\$367.20	8.0%	\$27.20	Yes
Bendigo Bank Room - Commercial - Catered	Half Day	\$450.00	\$486.00	8.0%	\$36.00	Yes
Bendigo Bank Room - Community - Catered	Day	\$450.00	\$486.00	8.0%	\$36.00	Yes
Bendigo Bank Room - Commercial - Catered	Day	\$660.00	\$712.80	8.0%	\$52.80	Yes
Room Set Up / Pack Up		\$120.00	\$129.60	8.0%	\$9.60	Yes
Administration	Hour	\$50.00	\$54.00	8.0%	\$4.00	Yes
Oval Only	Hour	\$35.00	\$37.80	8.0%	\$2.80	Yes
Ground - Community (including change rooms, training lights)	Hour	\$90.00	\$97.20	8.0%	\$7.20	Yes
Ground - Commercial (including change rooms, training lights)	Hour	\$225.00	\$243.00	8.0%	\$18.00	Yes
Oval Lighting Hire - 75 Lux (Training) - Community	Hour	\$55.00	\$59.40	8.0%	\$4.40	Yes
Oval Lighting Hire - 75 Lux (Training) - Commercial	Hour	\$137.50	\$148.50	8.0%	\$11.00	Yes
Oval Lighting Hire - 200 Lux (Training) - Community	Hour	\$88.00	\$95.00	8.0%	\$7.00	Yes
Oval Lighting Hire - 200 Lux (Training) - Commercial	Hour	\$220.00	\$237.60	8.0%	\$17.60	Yes

Description	Unit	2022-23	2023-24	Annual % Change	Annual \$ Change	Includes GST (Y/N)
Globe Theatre						
Main Hall - Community	Hour	\$10.00	\$10.00	0.0%	\$0.00	Yes
Main Hall - Commercial	Hour	\$20.00	\$20.00	0.0%	\$0.00	Yes
Main Hall - 2 hours	Quarter Day	\$70.00	\$70.00	0.0%	\$0.00	Yes
Main Hall - 2-5 hours	Half Day	\$120.00	\$120.00	0.0%	\$0.00	Yes
Main Hall - 5-8 hours	Day	\$200.00	\$200.00	0.0%	\$0.00	Yes
Cleaning Fee		\$180.00	\$180.00	0.0%	\$0.00	Yes
Bond - Function without Alcohol		\$200.00	\$200.00	0.0%	\$0.00	Yes
Bond - Functions with Alcohol		\$400.00	\$400.00	0.0%	\$0.00	Yes
Modewarre Hall & Reserve						
Main Hall - Community	Hour	\$30.00	\$30.00	0.0%	\$0.00	Yes
Kids Parties						
Main Hall & Playground - Morning	Half Day	\$66.00	\$66.00	0.0%	\$0.00	Yes
Main Hall & Playground - Afternoon	Half Day	\$88.00	\$88.00	0.0%	\$0.00	Yes
Functions up to 50 People						
Main Hall - Afternoon	Half Day	\$132.00	\$132.00	0.0%	\$0.00	Yes
Main Hall - Evening	Half Day	\$275.00	\$275.00	0.0%	\$0.00	Yes
Main Hall - Wedding	Day	\$550.00	\$550.00	0.0%	\$0.00	Yes
Bond - Function without Alcohol		\$150.00	\$150.00	0.0%	\$0.00	Yes
Bond - Functions with Alcohol		\$300.00	\$300.00	0.0%	\$0.00	Yes
Stribling Reserve						
Sporting Activity						
Basketball Stadium & Downstairs Rooms (Basketballs, Badminton, Netballs, Table Tennis)	Hour		\$25.00	New	\$25.00	Yes
Upstairs Room (Various)	Use		P.O.A	New		Yes
Netball Pavillion (Pilates)	Hour		\$25.00	New	\$25.00	Yes
Dance Classes Upstairs Room	Hour		\$25.00	New	\$25.00	Yes
Usage						
Children's Birthday Party (Downstairs & Toilets)	Use		\$100.00	New	\$100.00	Yes
Adult Party (Upstairs Room, Upstairs Catering) - Bond \$500	Use		\$500.00	New	\$500.00	Yes
Memorial (Upstairs Room) - Bond \$500	Use		\$500.00	New	\$500.00	Yes
Wedding (Upstairs Room) - Bond \$500	Use		\$500.00	New	\$500.00	Yes
Business Conference (Upstairs Room) - Bond \$500	Use		\$500.00	New	\$500.00	Yes
Football Pre-Season Camp - Including Oval, Basketball Stadium, and Downstairs Rooms (Fri - Sun in February and March) - Bond (\$500)	Use		\$3,000.00	New	\$3,000.00	Yes
Football Pre-Season Camp (Upstairs Room)	Use		\$500.00	New	\$500.00	Yes
Helicopter Landing	Use		\$250.00	New	\$250.00	Yes
Food Preparation (Kitchen Downstairs)	Half Day		\$100.00	New	\$100.00	Yes
Coolroom Hosting	Use		P.O.A	New		Yes
Catering - Negotiated with Catering Operator	Event		P.O.A	New		Yes

Appendix B – Renewal Backlog

The asset renewal backlog lists assets that have reached the point in their useful life (or intervention) at which Council renews assets, but at this stage have not been allocated funding. These items will be prioritised for consideration with any savings or additional capacity in future Council Renewal Programs. Currently, the road asset condition assessments are still in progress which has delayed the update to the asset renewal backlog. The asset renewal backlog will be updated in the first quarter of 2023-24 and made available to the public.

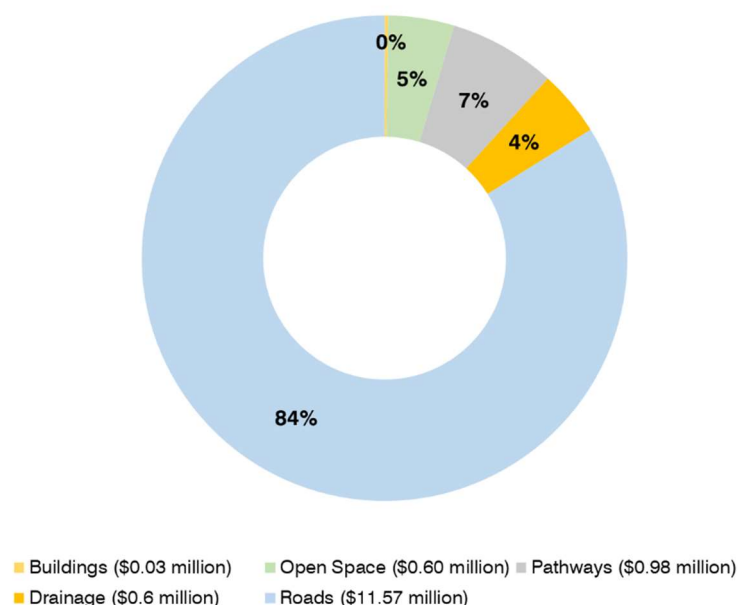
Council continually assesses and ensures all assets are safe for the community. Council's asset renewal backlog has been increasing over the past few years. Council's high level of growth over the past few decades, which in turn has increased our asset base, has placed a greater demand on renewal requirements. This increase is in line with the timing of a large number of assets approaching renewal intervention that became Council assets at the start of our increased growth. It is anticipated that we will continue to see an increase in the backlog in the short to medium term, however Council have programmed and modelled the assets over a long term period to be able to ensure, to the best of our ability, that assets are renewed within a few years of intervention being reached.

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
Aireys Inlet	Aireys Street - 0006	Gravel Resheet	21,000	
Anglesea	Anglesea - Reserves	Gravel Resheet	118,932	
Bambra	Bambra Cemetery Road - 0058	Gravel Resheet	203,292	
Bambra	Bambra School Road - 0060	Gravel Resheet	63,288	
Bambra	Bambra-Boonah Road - 0057	Gravel Resheet	303,276	
Modewarre	Batsons Road - 0076	Gravel Resheet	43,200	
Bellbrae	Bellbrae - Reserves	Gravel Resheet	20,724	
Bells Beach	Bells Road - 0092	Gravel Resheet	64,296	
Benwerrin	Benwerrin-Mt Sabine Road - 0097	Gravel Resheet	240,300	
Connewarre	Blackgate Road - 0106	Gravel Resheet	211,716	
Moggs Creek	Boyd Avenue - 0122	Gravel Resheet	45,576	
Buckley	Buckley School Road - 0141	Gravel Resheet	173,580	
Deans Marsh	Carrong Track - 0428	Gravel Resheet	36,000	
Winchelsea South	Casboults Road - 0160	Gravel Resheet	72,000	
Bellbrae	Cemetery Road - 0170	Gravel Resheet	24,288	
Winchelsea South	Centre Road - 0173	Gravel Resheet	40,800	
Bellbrae	Charas Road - 0174	Gravel Resheet	54,000	
Anglesea	Charles Street, Anglesea - 0177	Gravel Resheet	11,856	
Winchelsea South	Clarks Road - 0185	Gravel Resheet	70,560	
Anglesea	Coalmine Road, Anglesea - 0192	Gravel Resheet	209,100	
Gherang	Crafters Road - 0207	Gravel Resheet	25,200	
Winchelsea	Cressy Road, Winchelsea - 0209	Gravel Resheet	12,636	
Bellbrae	Cunningham Drive - 0215	Gravel Resheet	12,960	
Winchelsea	Dicksons Road - 0235	Gravel Resheet	49,200	
Bambra	Draytons Road - 0243	Gravel Resheet	43,200	
Winchelsea South	Dysons Lane - 0255	Gravel Resheet	18,720	
Anglesea	First Avenue - 0291	Gravel Resheet	13,824	
Bambra	Fords Outlet Road - 0301	Gravel Resheet	63,696	
Bambra	Fultons Lane - 0313	Gravel Resheet	171,600	
Winchelsea	Gladman Street - 0332	Gravel Resheet	41,028	
Eastern View	Golf Links Road, Eastern View - 0337	Gravel Resheet	24,300	
Anglesea	Greeves Street - 0356	Gravel Resheet	10,872	
Winchelsea	Gullian Lane - 1130	Gravel Resheet	10,080	
Wensleydale	Gum Flats Road - 0361	Gravel Resheet	360,480	
Barrabool	Haines Road - 0365	Gravel Resheet	46,980	
Anglesea	Harvey Street, Anglesea - 0377	Gravel Resheet	19,440	
Winchelsea	Holes Lane - 0401	Gravel Resheet	44,496	
Winchelsea South	Holloways Road - 0404	Gravel Resheet	17,760	
Winchelsea	Ingleby Road - 0423	Gravel Resheet	105,468	
Winchelsea	Ingleby Road Service Road - 0977	Gravel Resheet	15,960	
Bambra	Jinda Park Lane - 0440	Gravel Resheet	35,520	
Winchelsea	Kellys Lane, Winchelsea - 0453	Gravel Resheet	123,360	
Lorne	Lorne - Reserves	Gravel Resheet	12,024	Delivery Capacity Constraint
Modewarre	Lyons Street - 0512	Gravel Resheet	26,016	
Big Hill	Mair Road - 0516	Gravel Resheet	52,920	
Winchelsea	Mawsons Lane - 0529	Gravel Resheet	14,436	
Winchelsea	McCallums Lane - 0531	Gravel Resheet	59,556	
Aireys Inlet	McConachy Road - 0397	Gravel Resheet	18,900	
Winchelsea	McDonalds Lane - 0539	Gravel Resheet	82,080	
Winchelsea South	McGilvays Lane - 0542	Gravel Resheet	41,280	
Freshwater Creek	McIntyres Road, Anglesea - 0543	Gravel Resheet	22,140	
Inverleigh	McIntyres Road, Inverleigh - 0544	Gravel Resheet	259,860	
Barrabool	McMullans Road - 0549	Gravel Resheet	12,960	
Deans Marsh	Millards Road - 0922	Gravel Resheet	14,400	
Anglesea	Minifie Avenue - 0564	Gravel Resheet	17,100	
Connewarre	Minya Lane - 0566	Gravel Resheet	49,500	
Bellbrae	Moore Road - 0571	Gravel Resheet	49,800	
Winchelsea	Mousley Road - 0577	Gravel Resheet	25,680	
Buckley	Mt Pollock Road - 0579	Gravel Resheet	34,320	

Township	Asset Location	Works Description	Estimated Replacement Cost \$	Reason on Backlog
Bambra	Paddys Swamp Road - 0631	Gravel Resheet	27,840	Delivery Capacity Constraint
Modewarre	Panmure Street - 0637	Gravel Resheet	11,088	
Winchelsea	Parishs Lane - 0641	Gravel Resheet	30,600	
Deans Marsh	Parkers Road - 0645	Gravel Resheet	49,500	
Torquay	Parkside Crescent - 0647	Gravel Resheet	10,440	
Inverleigh	Peels Road - 0654	Gravel Resheet	409,680	
Pennyroyal	Pennyroyal Station Road - 0658	Gravel Resheet	99,180	
Pennyroyal	Pennyroyal-Wymbooliel Road - 0660	Gravel Resheet	250,380	
Gherang	Pinewood Road - 0673	Gravel Resheet	15,552	
Barrabool	Polleys Road - 0677	Gravel Resheet	42,720	
Winchelsea	Prices Lane - 0685	Gravel Resheet	71,640	
Deans Marsh	Railway Terrace, Deans Marsh - 0698	Gravel Resheet	14,496	
Aireys Inlet	Reserve Road - 0709	Gravel Resheet	14,280	
Boonah	Retreat Road - 0711	Gravel Resheet	32,640	
Aireys Inlet	River Reserve Road, Aireys Inlet - 0935	Gravel Resheet	11,280	
Winchelsea South	Seaches Outlet - 0755	Gravel Resheet	33,000	
Winchelsea	Shelford Road - 0768	Gravel Resheet	403,200	
Mount Moriac	Simmonds Road - 0774	Gravel Resheet	34,080	
Deans Marsh	Smiths Lane - 0781	Gravel Resheet	69,600	
Deans Marsh	Splatts Road - 0789	Gravel Resheet	28,800	
Winchelsea	Stephenson Road - 0797	Gravel Resheet	68,160	
Buckley	Swabys Lane - 0813	Gravel Resheet	117,300	
Inverleigh	Thomas Road - 0830	Gravel Resheet	148,680	
Torquay	Torquay - Reserves	Gravel Resheet	40,800	
Barrabool	Wedgetail Lane - 1282	Gravel Resheet	100,812	
Winchelsea South	Wests Road - 0883	Gravel Resheet	72,600	
Mount Duneed	Williams Road - 0889	Gravel Resheet	116,496	
Freshwater Creek	Willowite Road - 0891	Gravel Resheet	94,056	
Winchelsea South	Wurdale Road - 0910	Gravel Resheet	87,000	
Various	Various Small Gravel Resheet Segments	Gravel Resheet	162,468	
Unsealed Shoulders				
Bellbrae	Addiscott Road - 0003	Shoulder Resheet	37,500	Delivery Capacity Constraint
Lorne	Albert Street - 0009	Shoulder Resheet	19,380	
Lorne	Allenvale Road - 0015	Shoulder Resheet	11,100	
Barrabool	Andersons Road - 0027	Shoulder Resheet	291,600	
Winchelsea	Armytage Road - 0037	Shoulder Resheet	115,080	
Barrabool	Barrabool Road - 0066	Shoulder Resheet	120,900	
Connewarre	Blackgate Road - 0106	Shoulder Resheet	310,500	
Modewarre	Buckley Road South - 0140	Shoulder Resheet	99,900	
Modewarre	Cape Otway Road, Winchelsea - 0154	Shoulder Resheet	264,600	
Connewarre	Charlemont Road - 0175	Shoulder Resheet	97,800	
Lorne	Charles Street, Lorne - 0178	Shoulder Resheet	22,410	
Modewarre	Considines Road - 0200	Shoulder Resheet	113,400	
Winchelsea	Cressy Road, Winchelsea - 0209	Shoulder Resheet	346,200	
Mount Duneed	Dickins Road - 0234	Shoulder Resheet	103,260	
Jan Juc	Duffields Road - 0245	Shoulder Resheet	114,780	
Inverleigh	Flemings Road - 0296	Shoulder Resheet	111,300	
Paraparap	Forest Road - 0304	Shoulder Resheet	29,640	
Lorne	Francis Street - 0309	Shoulder Resheet	25,200	
Mount Duneed	Ghazeepore Road - 0327	Shoulder Resheet	16,200	
Gnarwarre	Gnarwarre Road - 0336	Shoulder Resheet	78,300	
Jan Juc	Great Ocean Rd Service Rd, Jan Juc - 0843	Shoulder Resheet	15,360	
Torquay	Grossmans Road - 0357	Shoulder Resheet	127,320	
Wensleydale	Gum Flats Road - 0361	Shoulder Resheet	108,600	
Mount Duneed	Horseshoe Bend Road - 0412	Shoulder Resheet	134,100	
Moriac	Hunts Road - 0416	Shoulder Resheet	100,440	
Winchelsea	Mercer Street - 0557	Shoulder Resheet	13,860	
Jan Juc	Ocean Boulevard - 0610	Shoulder Resheet	18,540	
Lorne	Otway Street - 0629	Shoulder Resheet	38,880	
Gherang	Prices Road - 0686	Shoulder Resheet	18,000	
Lorne	Smith Street, Lorne - 0782	Shoulder Resheet	37,680	
Bellbrae	Vickers Road - 0858	Shoulder Resheet	274,200	
Barrabool	Wedgetail Lane - 1282	Shoulder Resheet	15,000	
Various	Various Small Shoulder Resheet Segments	Shoulder Resheet	103,860	
Sealed Roads				
Torquay	Anderson Street, Torquay - 0026	Surface Renewal	38,139	Delivery Capacity Constraint
Torquay	Beach Road, Torquay - 0931	Surface Renewal	97,875	
Jan Juc	Camrose Court - 0152	Surface Renewal	26,460	
Torquay	Cowrie Road - 0206	Surface Renewal	16,830	
Winchelsea	Cressy Road, Winchelsea - 0209	Surface Renewal	221,636	
Torquay	Darian Road - 0224	Surface Renewal	168,015	
Jan Juc	Duffields Road - 0245	Surface Renewal	21,159	
Mount Duneed	Ghazeepore Road - 0327	Surface Renewal	27,528	
Mount Duneed	Horseshoe Bend Road - 0412	Surface Renewal	40,695	
Anglesea	Hyland Court - 0418	Surface Renewal	25,368	
Anglesea	Inverloch Street - 0429	Surface Renewal	59,820	
Torquay	Koorringa Place - 0470	Surface Renewal	37,560	
Torquay	Lydia Court - 0511	Surface Renewal	17,550	
Mount Duneed	McCanns Road - 0532	Surface Renewal	32,662	
Torquay	Nestor Court - 0593	Surface Renewal	22,800	
Torquay	Norfolk Boulevard - 0607	Surface Renewal	60,984	
Aireys Inlet	Panorama Drive - 0638	Surface Renewal	65,472	
Torquay	Pimelea Way - 1159	Surface Renewal	32,448	
Mount Moriac	Reservoir Road - 0710	Surface Renewal	76,494	
Gnarwarre	Volum Road - 0861	Surface Renewal	40,435	
Various	Various Small Surface Renewal Segments	Surface Renewal	39,459	
Torquay	Grossmans Road - 0357	Pavement Rehabilitation	11,700	

Township	Asset Location	Works Description	Estimated Replacement Cost \$	Reason on Backlog
Kerb				
	Nil at intervention			
Guardrail				
Torquay	Alleyne Avenue - 0016	Guardrail Renewal	33,000	Delivery Capacity Constraint
Freshwater Creek	Bogans Lane - 0111	Guardrail Renewal	13,500	
Lorne	Erskine Falls Road - 0276	Guardrail Renewal	59,850	
Gnarwarre	Gnarwarre Road - 0336	Guardrail Renewal	12,285	
Barrabool	Pollocksford Road - 0678	Guardrail Renewal	81,885	
Freshwater Creek	Willowite Road - 0891	Guardrail Renewal	22,500	
Shirewide	Various Small Guardrail Segments	Guardrail Renewal	46,424	
Water Sensitive Urban Design Assets				
Torquay	Deep Creek Catchment	Renewal of Swale	90,454	Service Decision Pending
Torquay	Deep Creek Catchment	Renewal of Wetland	408,440	Delivery Capacity Constraint
Aireys Inlet	Painkalac Creek Catchment	Renewal of Wetland	105,258	
Buildings				
Buckley	Buckley Tennis Courts - Open Shelter	Removal of Building	17,714	Service Decision Pending
Moriac	Moriac & District Lions Park - Toilet	Renewal of Building	16,431	
Footpaths (Roads and Parks)				
Aireys Inlet	Aireys Inlet - Open Space Reserves	Footpath Replacement	53,565	Delivery Capacity Constraint
Anglesea	Anglesea - Open Space Reserves	Footpath Replacement	241,755	
Bellbrae	Bellbrae - Open Space Reserves	Footpath Replacement	11,145	
Bells Beach	Bells Beach - Open Space Reserves	Footpath Replacement	63,150	
Connewarre	Connewarre - Open Space Reserves	Footpath Replacement	39,480	
Lorne	Deans Marsh-Lorne Road, Lorne - 2024	Footpath Replacement	30,625	
Fairhaven	Fairhaven - Open Space Reserves	Footpath Replacement	11,835	
Lorne	Lorne - Open Space Reserves	Footpath Replacement	106,170	
Moggs Creek	Moggs Creek - Open Space Reserves	Footpath Replacement	12,390	
Moriac	Moriac - Open Space Reserves	Footpath Replacement	12,360	
Mount Duneed	Mount Duneed - Open Space Reserves	Footpath Replacement	13,470	
Torquay	Torquay - Open Space Reserves	Footpath Replacement	275,690	
Winchelsea	Winchelsea - Open Space Reserves	Footpath Replacement	84,165	
Various	Various Small Pathway Segments	Footpath Replacement	25,035	
Open Space				
Anglesea	Anglesea Lions Park	Renewal of Open Space Items	322,500	Delivery Capacity Constraint
Winchelsea	Barwon River Reserve	Renewal of Open Space Items	42,970	
Jan Juc	Bob Pettitt Reserve	Renewal of Open Space Items	17,975	
Mount Moriac	Mount Moriac Reserve	Renewal of Open Space Items	55,825	
Torquay	Spring Creek Recreation Reserve	Renewal of Open Space Items	35,085	
Various	Various Other Reserves	Renewal of Open Space Items	130,520	
		Total Assets	13,792,334	

**Asset Renewal Backlog
as at 1 July 2022**



Appendix C – Budget Highlights by Ward

ANGLESEA WARD



Making ground on affordable accommodation crisis

Anglesea and Aireys Inlet are laying foundations on solutions to the affordable accommodation crisis, highlighted by two key projects. The Anglesea Community and Health Hub Precinct Plan and the Aireys Inlet Affordable Housing Project continue to progress, cementing Council's commitment to improve access to affordable residential accommodation.

Council successfully attracted a \$200,000 Victorian Government grant to develop a precinct plan for the McMillan Street hub. Coupled with a \$50,000 Council contribution, the grant provided the key financial support to explore an integrated community hub and the possibilities of affordable accommodation for key workers. The latter would support businesses in the Anglesea ward which have been forced to reduce opening hours as they are unable to attract and retain workers due to a lack of affordable accommodation. It has a flow-on effect for residents and visitors who wish to shop local.

This is an example of Council committing to a new project after its annual budget is adopted. External funding - such as this vital Investment Fast Track grant – that is spent before the next budget is prepared does not appear as a new allocation.

Further down the coast, the Aireys Inlet Affordable Housing Project has recently completed an Expressions of Interest process. Council will consider proposals to transfer the management of existing social housing and develop vacant land at 2 Fraser Drive for social and affordable housing.

We're looking forward to completing a number of significant capital works projects in the Anglesea Ward that are already underway, such as:

- Anglesea Netball Pavilion redevelopment **\$1,300,000**
- Sparrow Avenue, Anglesea drainage and road upgrade **\$228,000**
- Coogoorah Park Nature Reserve boardwalk renewal **\$110,000**
- Anglesea and Aireys Inlet drainage investigation program **\$75,000**
- Improvements to the award-winning Anglesea Resale Shed **\$37,290**

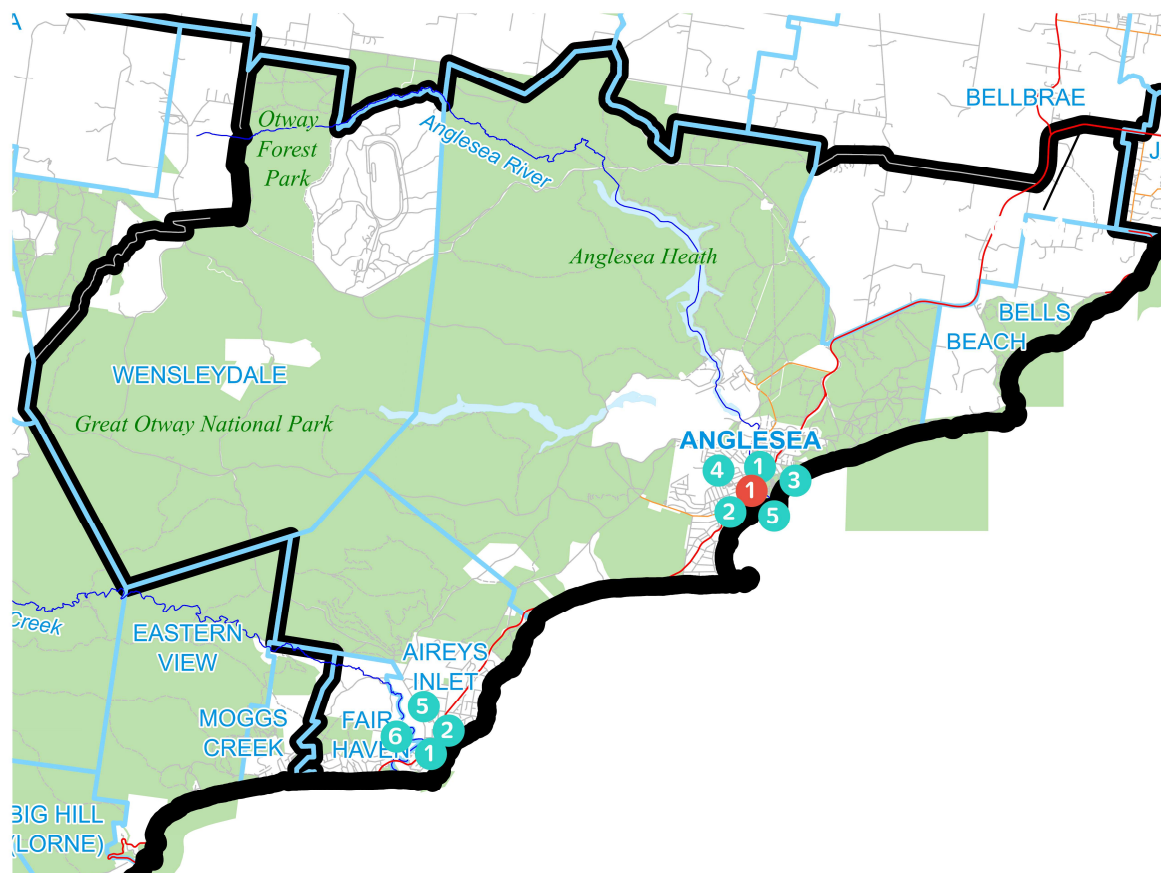
We will support the Anglesea community to develop a Community Action Plan, which will help set the vision and aspirations for the town's future.

We are waiting to hear back on a number of grant applications including:

- Leveraging Council's \$13,000 seeking \$455,000 to help improve understanding of climate change impacts and flood risks associated with the Painkalac estuary.
- A \$360,000 grant application to improve pedestrian and bike safety in Anglesea.



Snapshot of new funding allocations

ANGLESEA WARD**CAPITAL AND OPERATIONAL PROJECTS**

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Critical Drainage Rectification Works Program - Anglesea Ward*	122,500	0	122,500
2 Strategic Initiatives Coordinator - Housing (Anglesea and Lorne Wards Focus)	50,000	0	50,000
Housing Crisis Response Allocation (Anglesea and Lorne Wards Focus)	50,000	0	50,000
3 Anglesea Arts Space	33,300	4,000	37,300
4 Road Safety Program - Anglesea Ward*	32,819	0	32,819
5 Safer Cycling Program - Anglesea Ward*	18,750	0	18,750
6 Painkalac Creek Estuary Flood Mitigation Adaption	13,000	0	13,000
Total Capital and Operational Projects	320,369	4,000	324,369

* exact locations to be determined

RENEWAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
- Unsealed Road Renewal Program - Anglesea Ward	303,000	0	303,000
- Drainage Renewal Program - Anglesea Ward	40,000	0	40,000
1 Facility Fencing Renewal Program - Anglesea McMillian Precinct	4,100	0	4,100
Total Renewal Projects	347,100	0	347,100

Note:

- Ward maps show the new project allocations excluding contingency.
- Unsealed Road Renewal allocations may change based on new road condition assessments and in response to storm events.

LORNE WARD



Community at the core

When it comes to facilities for the whole community, Lorne's Stribling Reserve is second-to-none. The recent \$6.635 million redevelopment is a hub for all - from Lorne P-12 students and Lorne Football Netball Club players and supporters, to the local men's shed.

In 2023-24, Stribling Reserve will be boosted by a netball courts upgrade, and Council has applied for funding from the state government's Country Football Netball Program to upgrade the court lighting.

Towns along the coast are struggling to house workers and Lorne is no exception. Following its declaration of an affordable accommodation crisis in 2021, Council will again invest to build expertise in social and affordable housing and accommodation solutions. A \$100,000 allocation will mean Council can continue its work with communities like Lorne, Aireys Inlet and Anglesea as we try to secure state and federal government support to address the crisis.

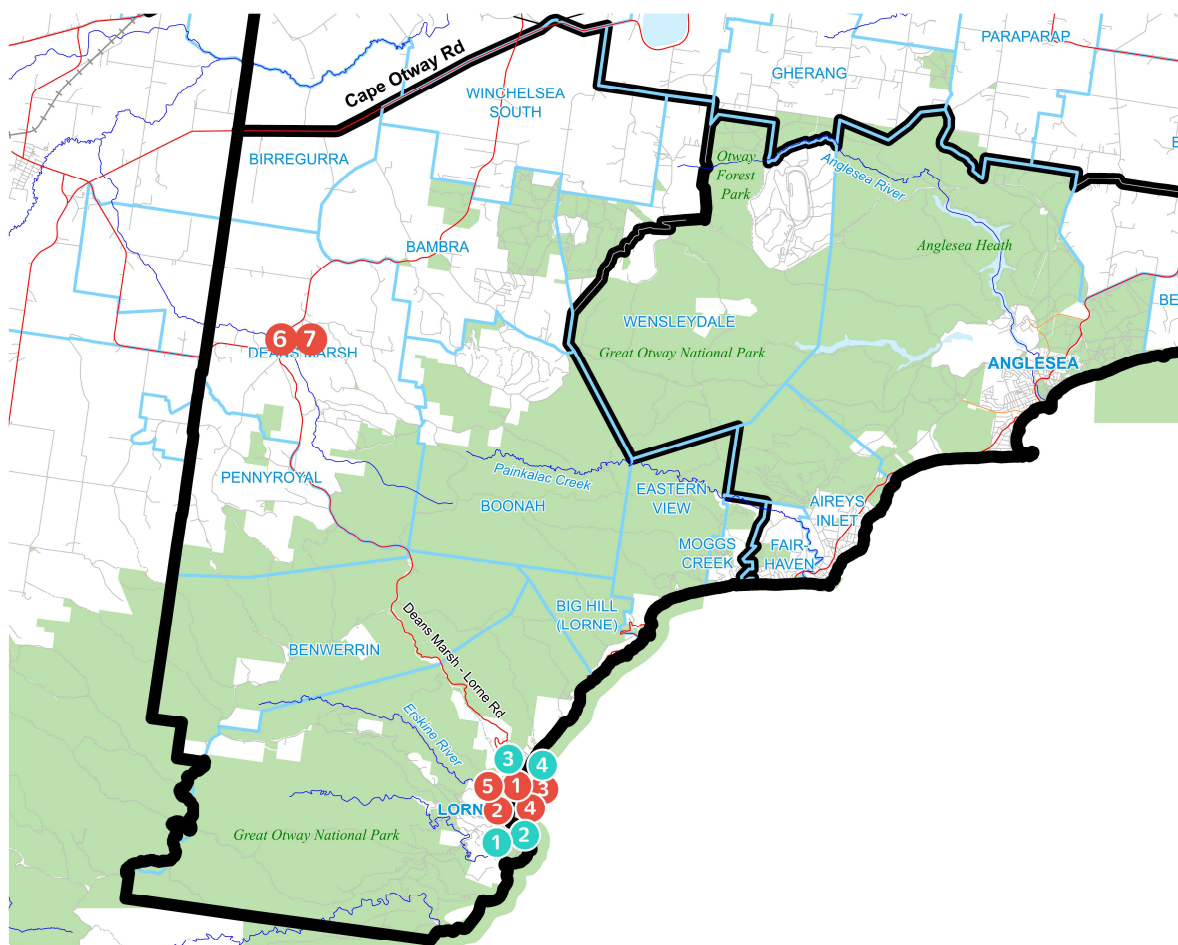
We're looking forward to completing a number of significant capital works projects in the Lorne Ward that are already underway, such as:

- Stage two of Lorne school traffic management improvements **\$345,000**
- Timber bridge renewal: Lorne Visitor Centre and Ron's Bridge in Moggs Creek **\$633,000**
- Accessibility improvements at Lorne Community Connect including a hearing augmentation system **\$35,237**



Snapshot of new funding allocations

LORNE WARD



RENEWAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
- Unsealed Road Renewal Program - Lorne ward	392,000	0	392,000
1 Stribling Netball Court Renewal	162,000	0	162,000
2 Drainage Renewal Program - Lorne ward*	51,000	0	51,000
3 Footpath Renewal Program - Mountjoy Parade (Bay Street to Beal Street)	47,000	0	47,000
4 Footpath Renewal Program - William Street (Mountjoy Parade to Smith Street)	35,000	0	35,000
5 Footpath Renewal Program - Ocean Road (Deans Marsh Road to Erskine River Bridge)	6,000	0	6,000
6 Bridge Renewal Program – Barrier Risk Assessments - Lorne ward	4,500	0	4,500
7 Facility Fencing Renewal Program - Gate - Deans Marsh Recreation Reserve	1,200	0	1,200
Total Renewal Projects	698,700	0	698,700

* exact locations to be determined

CAPITAL AND OPERATIONAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Strategic Initiatives Coordinator - Housing (Anglesea and Lorne Wards Focus)	50,000	0	50,000
Housing Crisis Response Allocation (Anglesea and Lorne Wards Focus)	50,000	0	50,000
2 Cockatoo Kerbside Bin Mechanism Roll Out - Lorne	50,000	0	50,000
3 Road Safety Program- Lorne ward	32,819	0	32,819
4 Safer Cycling Program - Lorne Ward	7,500	0	7,500
Total Capital and Operational Projects	190,319	0	190,319

Note:

- Ward maps show the new project allocations excluding contingency.
- Unsealed Road Renewal allocations may change based on new road condition assessments and in response to storm events.

TORQUAY WARD



A community ambition: Surf Coast Aquatic and Health Centre

Council is doing all we can to deliver the Surf Coast Aquatic and Health Centre because we know it's been a long held community ambition and will provide significant health and wellbeing benefits for a growing, active and ageing community.

The Budget has a \$5.8 million allocation - which includes \$1.05 million of external funding - for this multi-year project. It follows Council's decision at its February 2023 meeting to underwrite the existing \$3.57 million project funding shortfall to enable the project to go to tender, while it continues to seek funding.

The revised scope features an indoor 25m pool for lap/squad swimming and learn to swim, and one warm water indoor pool for learn to swim, warm water exercise, hydrotherapy and leisure. It also includes gym, programs spaces, Allied Health suites, a café and supporting amenities. The revised scope is the most sustainable and financially responsible option, driven by analysis of the impact of the Armstrong Creek Commonwealth Games facility, cost of construction, ongoing operating costs, environmental impact and anticipated user demand.

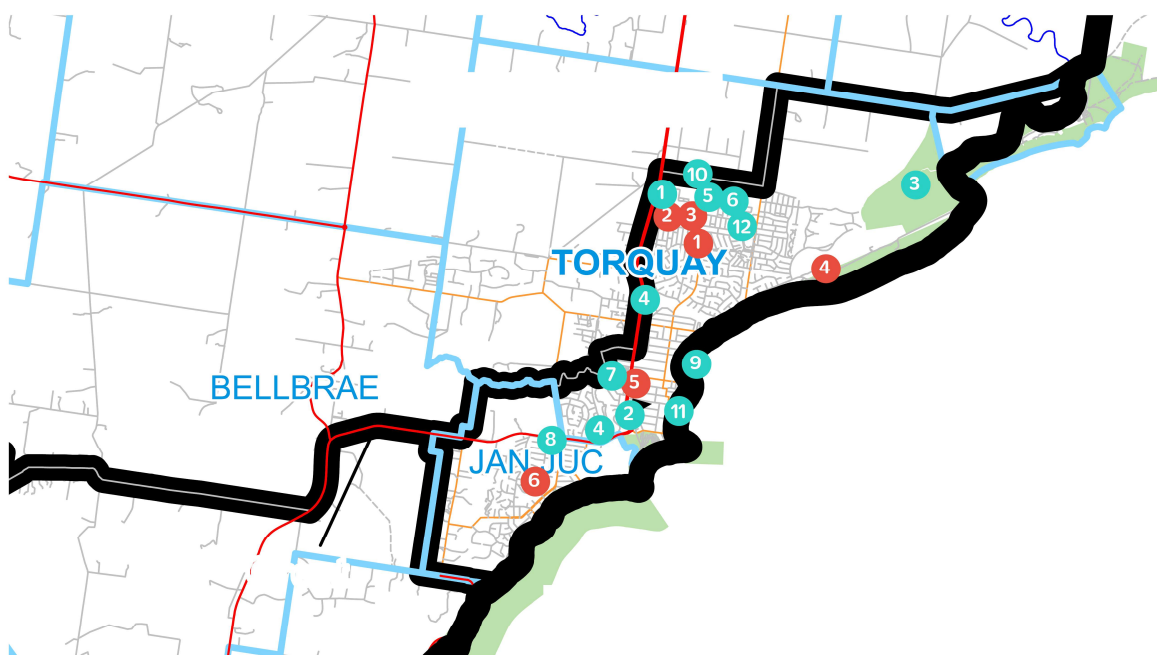
Moving around without relying on cars is a Council goal, so we look forward to upgrading the bike path from Strathmore Drive to Bellbrae, using a section of the Old Great Ocean Road. We'll also be improving pedestrian and cycling safety around the busy education precinct in Grossmans Road Torquay, helping the growing community to travel to and from school, kinder and daycare safely.

We're looking forward to completing a number of significant capital works projects in the Torquay Ward that are already underway, such as:

- Multi Arts Centre Torquay redevelopment and fit-out **\$1,400,000**
- Pedestrian and cycling safety improvements - Grossmans Road, Torquay education precinct **\$99,950**
- Zeally Sands playground upgrade **\$98,900**
- Jan Juc Bob Pettitt Reserve stairs and retaining wall **\$68,000**



Snapshot of new funding allocations TORQUAY WARD



CAPITAL AND OPERATIONAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Surf Coast Aquatic and Health Centre Project	4,750,000	1,051,060	5,801,060
2 Surf Coast Hwy/Bristol Rd Intersection Upgrade (Torquay-Jan Juc Development Contributions Plan)	2,665,814	0	2,665,814
3 Karaaf Wetlands Improvement Works	100,000	1,900,000	2,000,000
4 Spring Creek and Deep Creek Pathway Improvements including new Spring Creek Pedestrian Bridge (Torquay-Jan Juc Development Contributions Plan)	1,097,213	0	1,097,213
5 Torquay North Open Space Pathways	348,798	0	348,798
6 Torquay North Traffic Improvements	0	140,000	140,000
7 Pedestrian and Cyclist Safety Improvements at Torquay Education Precinct	0	124,000	124,000
8 Design Regional Bike Route along Great Ocean Road - Duffields Rd to Strathmore Dr (Torquay-Jan Juc Development Contributions Plan)	66,275	0	66,275
9 Road Safety Program - Torquay Ward*	49,228	0	49,228
10 South Beach Road Upgrade	45,643	0	45,643
11 Safer Cycling Program - Torquay Ward*	41,250	0	41,250
12 Critical Drainage Rectification Works Program - Torquay Ward*	17,500	0	17,500
Total Capital and Operational Projects	9,181,721	3,215,060	12,396,781

* exact locations to be determined

RENEWAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Sealed Road Renewal - Pavement Rehabilitation Program - Fischer Street (Centreside Drive to Casino Court)	638,000	0	638,000
2 Sealed Road Renewal - Pavement Rehabilitation Program - Merrijig Drive (Wadawurrong Way to Fischer Street)	636,000	0	636,000
3 Building Renewal - Banyul Warri Fields Interchange Shelters	168,000	0	168,000
4 Water Sensitive Urban Design Renewal - The Esplanade Wetlands	100,000	0	100,000
5 Facility Fencing Renewal Program	4,000	0	4,000
6 Park Furniture Renewal Program - Bob Pettitt Reserve Bench Seats	2,400	0	2,400
Total Renewal Projects	1,548,400	0	1,548,400

Note:

- Ward maps show the new project allocations excluding contingency.
- Unsealed Road Renewal allocations may change based on new road condition assessments and in response to storm events.

WINCHELSEA WARD



Diving deeper into our renewal program

After making a splash for 60 years, the Winchelsea Pool was farewelled by locals in March. The treasured facility will return with a much-needed revamp - an \$8.5 million project which will foster a healthy, connected community for Winchelsea residents and visitors for years.

Given the major cost of this pool, we need to press pause on renewing a number of our other ageing assets - from roads and pathways, to buildings and recreation. They remain safe and useful, but we'll time their renewal in future years based on condition.

Fostering a healthy, connected community

Junior netball is thriving in Winchelsea, highlighted by three sides - including a premiership team - competing in the popular summer netball competition in Geelong.

With juniors progressing through the ranks, complementing the local club's senior teams, it's vital that the Eastern Reserve courts remain up to standard. A \$324,000 allocation will make this happen.

The netball courts are a facility that foster a healthy, connected community, along with the Winchelsea Pool and Winchelsea Leisuretime Centre. The leisuretime centre was handed back to Winchelsea Primary School in January 2023 following repair works by the Victorian School Building Authority supported by Council's \$119,045 investment..

We're pleased to see the centre up-and-running again for basketball games, school events and community gatherings.

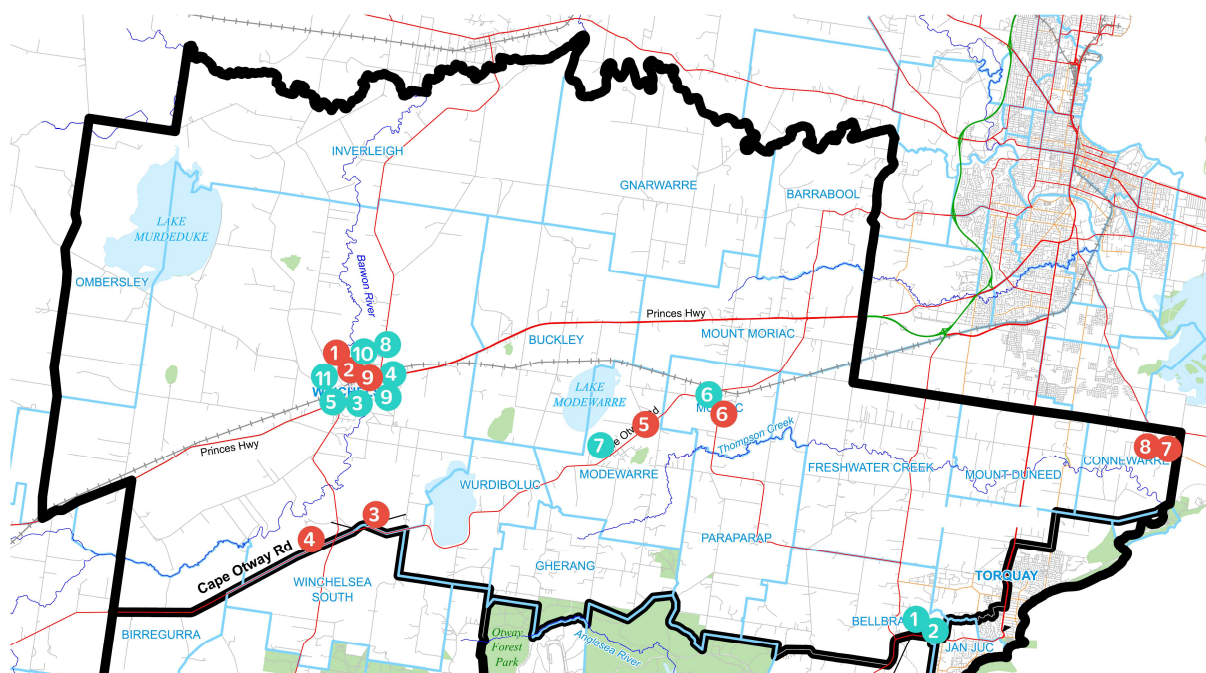
We're looking forward to completing a number of significant capital works projects in the Winchelsea Ward that are already underway, such as:

- Stage two of the Barwon River loop walk **\$660,000**
- Barwon River adventure play space renewal **\$585,000**
- Freshwater Creek Recreation Reserve entry re-seal **\$69,435**
- Connewarre Landcare Network Gazebo **\$7,500**



Snapshot of new funding allocations

WINCHELSEA WARD



CAPITAL AND OPERATIONAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Coombes / Messmate Road Intersection Upgrade (RD12) - Construction	879,102	0	879,102
2 Briody Drive West Road Upgrade Contribution	620,989	0	620,989
3 Pathway Improvements - Anderson St Missing Link	102,009	0	102,009
4 Gladman Street Upgrade - Design	50,000	0	50,000
5 Road Safety Program - Winchelsea ward*	49,228	0	49,228
6 Moriac Structure Plan - Planning Scheme Amendment Implementation	45,000	0	45,000
7 Heritage Study Stage 3 - Planning Scheme Amendment Implementation	37,000	0	37,000
8 Critical Drainage Rectification Works Program - Winchelsea ward*	35,000	0	35,000
9 Winchelsea South East Growth Area Stormwater Strategy	30,000	0	30,000
10 Winchelsea Tree Planting Program	22,500	0	22,500
11 Safer Cycling Program - Winchelsea ward*	7,500	0	7,500
Total Capital and Operational Projects	1,878,328	0	1,878,328

*exact locations to be determined

RENEWAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Winchelsea Swimming Pool	4,580,000	0	4,580,000
2 Eastern Reserve Netball Courts Renewal	318,000	0	318,000
- Unsealed Road Renewal Program - Winchelsea Ward	229,000	0	229,000
- Bridge Renewal Program - Winchelsea Ward	40,500	0	40,500
3 Guardrail Renewal Program - Cape Otway Road (Mathisons Road to Murphys Run)	34,000	0	34,000
4 Guardrail Renewal Program - Cape Otway Road (Kildean Lane to Brickmakers Road)	15,000	0	15,000
5 Active Play Items Renewal Program - Modewarre Hall and Recreation Reserve Synthetic Cricket Pitch	14,500	0	14,500
6 Park Furniture Renewal Program - Newling Reserve Bench Seats	9,900	0	9,900
7 Active Play Items Renewal Program - Connewarre Reserve Synthetic Cricket Pitch	8,300	0	8,300
8 Park Furniture Renewal Program - Connewarre Reserve Bench Seats	3,600	0	3,600
9 Park Furniture Renewal Program - Eastern Reserve Bench Seats	2,400	0	2,400
Total Renewal Projects	5,255,200	0	5,255,200

Note:

- Ward maps show the new project allocations excluding contingency.
- Unsealed Road Renewal allocations may change based on new road condition assessments and in response to storm events.



Snapshot of new funding allocations

SHIRE WIDE

CAPITAL AND OPERATIONAL PROJECTS

Projects	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
Cultural Values Assessments - Urban Futures Strategy.	80,000	0	80,000
Roads to Recovery Projects	0	487,060	487,060
Management of Unsealed Road Network - Independent Review	39,000	0	39,000
Rural Unsealed Road Upgrade Program (Roads to Recovery)	0	300,000	300,000
Solar and Energy Transition Program	272,311	0	272,311
Municipal Emergency Management Program	0	240,000	240,000
Council Carbon Neutrality Program	30,000	200,000	230,000
Litter Enforcement Program	106,753	0	106,753
Great Ocean Road Coast and Parks Authority Asset Transition Support	83,882	0	83,882
Disability Discrimination Act - Facility Improvements - Annual Implementation Plan	75,000	0	75,000
Drainage Investigation Program	70,000	0	70,000
Engage Youth Program	0	50,000	50,000
FReeZA Youth Project	0	35,500	35,500
Health and Wellbeing Plan Year 3 Implementation	30,000	0	30,000
Other	284,525	0	284,525
Total Capital and Operational Projects	1,071,471	1,312,560	2,384,031

RENEWAL PROJECTS

Projects	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
Civic Centre Heating Pump and Coil System Renewal	750,000	0	750,000
Heavy Plant Renewal	450,000	0	450,000
Light Fleet Renewal	215,000	0	215,000
Building Renewal Program	182,000	0	182,000
Unsealed Road Renewal Program	176,000	0	176,000
Information Technology - Software Renewal	150,000	0	150,000
Sealed Road Renewal Program	126,000	0	126,000
Small Plant Renewal	60,000	0	60,000
Kerb Renewal Program	60,000	0	60,000
Playground Equipment Renewal Program	20,000	0	20,000
Drainage Renewal Program	9,000	0	9,000
Active Play Items Renewal Program	7,200	0	7,200
Other (Condition Audits, Information Technology, Structures, Park Furniture and Fencing)	434,506	0	434,506
Total Renewal Projects	2,639,706	0	2,639,706

Note:

- Ward maps show the new project allocations excluding contingency.
- Unsealed Road Renewal allocations may change based on new road condition assessments and in response to storm events.

Appendix D – 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 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, across budget years. Council recognises its responsibility to the Shire as a whole, and to both current and future generations. 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. Council acknowledges the community desire to understand budget equity and provides the following tables of equity indicators for this and past budgets.

Indicator 1 – 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 2023-24									
Ward	Rates*		Council Funding						
			New Projects (excl. Loans)	Renewal	Year Loan Costs (P&I)	Total Council Funding			
Anglesea	\$13,406,346	25%	\$327,119	3%	\$347,100	4%	\$0	0%	\$674,219 3%
Lorne	\$7,800,294	15%	\$197,819	2%	\$706,700	9%	\$369,138	36%	\$1,273,657 6%
Torquay	\$21,647,538	40%	\$9,627,971	78%	\$1,548,400	19%	\$642,406	64%	\$11,818,777 55%
Winchelsea	\$10,671,317	20%	\$2,106,278	17%	\$5,567,200	68%	\$0	0%	\$7,673,478 36%
Total Ward Specific	\$53,525,495	100%	\$12,259,187	100%	\$8,169,400	100%	\$1,011,544	100%	\$21,440,131 100%
Shire Wide			\$1,114,971		\$2,136,136		\$1,440,918		\$4,692,025
Total	\$53,525,495		\$13,374,158		\$10,305,536		\$2,452,462		\$26,132,156

Percentages may not equal 100% due to rounding.

*Rates figure excludes Supplementary Rates, Garbage Charges and Rates Penalty Interest. Ward boundaries were redistributed in 2020 (Oct) by the VEC.

Budget Year	Ward	Rates	Council Funding			
			New Projects (excl. Loan)	Renewal	Year Loan Costs (P&I)	Total Funding
2023-24	Anglesea	25%	3%	4%	0%	3%
	Lorne	15%	2%	9%	36%	6%
	Torquay	40%	78%	19%	64%	55%
	Winchelsea	20%	17%	68%	0%	36%
2022-23	Anglesea	25%	2%	2%	0%	2%
	Lorne	14%	0%	19%	36%	15%
	Torquay	41%	97%	10%	64%	40%
	Winchelsea	19%	1%	68%	0%	43%
2021-22	Anglesea	23%	28%	4%	0%	11%
	Lorne	15%	4%	13%	36%	12%
	Torquay	42%	57%	25%	64%	39%
	Winchelsea	20%	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%

Indicator 2 – 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 2023-24									
Ward	Rates*		Total Funding						
			New Projects (excl. Loan)	Renewal	Year Loan Costs (P&I)	Total Funding			
Anglesea	\$13,406,346	25%	\$331,119	3%	\$347,100	4%	\$0	0%	\$678,219 3%
Lorne	\$7,800,294	15%	\$197,819	2%	\$706,700	9%	\$369,138	36%	\$1,273,657 5%
Torquay	\$21,647,538	40%	\$12,843,031	82%	\$1,548,400	19%	\$642,406	64%	\$15,033,837 61%
Winchelsea	\$10,671,317	20%	\$2,106,278	13%	\$5,567,200	68%	\$0	0%	\$7,673,478 31%
Total Ward Specific	\$53,525,495	100%	\$15,478,247	100%	\$8,169,400	100%	\$1,011,544	100%	\$24,659,191 100%
Whole of Shire			\$2,427,531		\$2,699,706		\$1,440,918		\$6,568,155
Total	\$53,525,495		\$17,905,778		\$10,869,106		\$2,452,462		\$31,227,346

Percentages may not equal 100% due to rounding.

*Rates figure excludes Supplementary Rates, Garbage Charges and Rates Penalty Interest. Ward boundaries were redistributed in 2020 (Oct) by the VEC.

Budget Year	Ward	Rates	Total Funding			
			New Projects (excl. Loan)	Renewal	Year Loan Costs (P&I)	Total Funding
2023-24	Anglesea	25%	3%	4%	0%	3%
	Lorne	15%	2%	9%	36%	5%
	Torquay	40%	82%	19%	64%	61%
	Winchelsea	20%	13%	68%	0%	31%
2022-23	Anglesea	25%	8%	3%	0%	4%
	Lorne	14%	0%	13%	36%	11%
	Torquay	41%	91%	7%	64%	30%
	Winchelsea	19%	1%	78%	0%	55%
2021-22	Anglesea	23%	28%	4%	0%	10%
	Lorne	15%	5%	11%	36%	12%
	Torquay	42%	56%	22%	64%	35%
	Winchelsea	20%	12%	63%	0%	43%
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%

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.

As at 30 June 2022										
Ward	Rates & Municipal Charge		Rate Assessments		Asset Valuation					
					Road Assets		Non Road Assets		Total Assets	
Anglesea	\$11,783,953	23%	5,245	22%	\$117,979,200	18%	\$27,138,604	15%	\$145,117,804	17%
Lorne	\$7,472,808	15%	3,170	13%	\$53,629,273	8%	\$16,480,285	9%	\$70,109,558	8%
Torquay	\$21,205,503	42%	10,388	44%	\$292,976,220	45%	\$85,624,740	46%	\$378,600,960	45%
Winchelsea	\$9,863,488	20%	4,982	21%	\$190,650,763	29%	\$56,148,040	30%	\$246,798,803	29%
Total Ward Specific	\$50,325,753	100%	23,785	100%	\$655,235,456	100%	\$185,391,669	100%	\$840,627,125	100%
Whole of Shire					\$0		\$40,578,068		\$40,578,068	
Land					\$84,863,214		\$250,909,951		\$335,773,165	
Council Corporate					\$0		\$15,533,824		\$15,533,824	
Shire Total					\$740,098,670		\$492,413,512		\$1,232,512,182	

Percentages may not equal 100% due to rounding.

The prior year table is provided for comparative purposes.

As at 30 June 2021										
Ward	Rates & Municipal Charge		Rate Assessments		Asset Valuation					
					Road Assets		Non Road Assets		Total Assets	
Anglesea	\$11,041,053	23%	5,236	22%	\$91,833,912	16%	\$27,587,521	15%	\$119,421,433	15%
Lorne	\$7,027,690	14%	3,164	14%	\$48,408,656	8%	\$16,480,286	9%	\$64,888,942	8%
Torquay	\$21,630,455	44%	10,211	44%	\$253,700,053	43%	\$86,334,039	46%	\$340,034,092	44%
Winchelsea	\$9,074,935	19%	4,799	20%	\$192,550,190	33%	\$56,148,039	30%	\$248,698,229	32%
Total Ward Specific	\$48,774,133	100%	23,410	100%	\$586,492,811	100%	\$186,549,885	100%	\$773,042,696	100%
Whole of Shire					\$0		\$20,998,988		\$31,361,988	
Land					\$56,593,995		\$172,592,500		\$229,186,495	
Council Corporate					\$0		\$14,650,483		\$14,650,483	
Shire Total					\$643,086,806		\$394,791,856		\$1,048,241,662	

Percentages may not equal 100% due to rounding.

Indicator 4 – Supplementary Rates by Ward

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. 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 during the budget year. The table highlights in particular that the proportion of investment in new projects relative to the proportion of supplementary rates is higher in the Torquay ward for 2022-23.

Budget 2023-24						
Ward	Supplementary Rates		Council Funding		Total Funding	
			New Projects (excl. Loan)		New Projects (excl. Loan)	
Anglesea	6,221	3%	\$327,119	3%	\$331,119	3%
Lorne	4,147	2%	\$197,819	2%	\$197,819	2%
Torquay	141,843	58%	\$9,627,971	78%	\$12,843,031	82%
Winchelsea	92,074	38%	\$2,106,278	17%	\$2,106,278	13%
Total Ward Specific	\$244,285	100%	\$12,259,187	100%	\$15,478,247	100%
Whole of Shire			\$1,114,971		\$2,427,531	
Total	\$244,285		\$13,374,158		\$17,905,778	

Percentages may not equal 100% due to rounding.

The prior year table is provided for comparative purposes.

Budget 2022-23						
Ward	Supplementary Rates		Council Funding		Total Funding	
			New Projects (excl. Loan)		New Projects (excl. Loan)	
Anglesea	11,460	3%	\$83,625	2%	\$315,625	8%
Lorne	7,640	2%	\$0	0%	\$0	0%
Torquay	261,290	58%	\$3,489,000	97%	\$3,489,000	91%
Winchelsea	169,610	38%	\$24,750	1%	\$24,750	1%
Total Ward Specific	\$450,000	100%	\$3,597,375	100%	\$3,829,375	100%
Whole of Shire			\$5,289,631		\$6,075,131	
Total	\$450,000		\$8,887,006		\$9,904,506	

Percentages may not equal 100% due to rounding.

Appendix E – Long Term Financial Plan

	2022-23 Forecast \$'000	2023-24 Budget \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 Projections \$'000	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000	2032-33 \$'000
Recurrent EBITDA											
Property Rates and Charges	51,049	53,525	55,016	56,392	57,801	59,246	60,728	62,246	63,802	65,397	67,032
Supplementary Property Rates and Charges	563	244	511	1,073	1,977	2,981	3,859	4,579	5,226	5,799	6,329
Garbage Charges	9,223	10,083	10,637	11,200	11,710	12,243	12,800	13,383	13,992	14,628	15,294
Grants	7,922	10,171	10,451	10,712	10,980	11,254	11,536	11,824	12,120	12,423	12,733
Other Revenue	10,152	9,856	10,144	10,435	10,733	10,916	9,201	9,469	9,745	10,030	10,322
Total Recurrent Income	78,909	83,880	86,760	89,811	93,202	96,641	98,124	101,501	104,885	108,277	111,711
Employee Benefits	35,513	37,687	39,128	40,299	41,306	42,339	43,397	44,482	45,594	46,734	47,902
Materials and Services	28,792	29,371	30,027	30,515	31,374	32,265	30,991	31,875	32,788	33,732	34,701
Total Expenditure - Existing Operations	64,305	67,057	69,155	70,814	72,680	74,603	74,388	76,357	78,382	80,466	82,603
Financial Recurrent Savings Target	-	-	315	646	993	1,358	1,740	2,140	2,559	2,997	3,456
Compliance Costs (Recurrent)	-	67	315	646	993	1,358	1,740	2,140	2,559	2,997	3,456
Growth	-	560	315	1,149	1,643	1,503	2,549	2,896	3,276	3,658	4,068
Future Years of Budget Year	-	-	804	826	847	868	890	912	935	958	982
Business Case	-	149	-	-	-	-	-	-	-	-	-
Total Expenditure - New Operations	-	777	1,434	2,622	3,484	3,729	5,179	5,948	6,770	7,614	8,507
Total Recurrent EBITDA	14,603	16,046	16,486	17,022	18,032	19,667	20,297	21,335	22,292	23,195	24,057
Cash Adjustments											
Balance Sheet Movements	(132)	80	78	49	5	(7)	7	(13)	(5)	34	13
Interest Revenue	3,199	1,762	814	936	913	886	832	918	1,009	1,009	1,009
Interest Committed to Projects	(550)	(450)	-	-	-	-	-	-	-	-	-
Grants Commission funds received early	1,287	(90)	(73)	(68)	(70)	(72)	(73)	(75)	(77)	(79)	(81)
Total Cash Adjustments	3,805	1,302	819	917	848	808	766	829	927	964	941
Total Cash Available for Allocation	18,408	17,348	17,305	17,938	18,880	20,475	21,063	22,165	23,219	24,159	24,998

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	2022-23 Forecast \$'000	2023-24 Budget \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 Projections \$'000	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000	2032-33 \$'000
Total Cash Available for Allocation	18,408	17,348	17,305	17,938	18,880	20,475	21,063	22,165	23,219	24,159	24,998
Allocations to Commitments											
Debt Interest & Principal	2,127	2,093	2,058	2,024	1,989	1,955	1,920	1,886	-	-	-
Torquay/Jan Juc Developer Plan Allocation	2,658	2,770	2,770	2,770	2,770	2,770	1,211	1,730	-	-	-
Winchelsea Infrastructure Plan Allocation	225	232	239	246	253	261	269	277	285	294	303
Briody Drive DCP Allocation	-	333	-	-	-	-	-	-	-	-	-
Waste Allocation	(281)	(338)	(175)	383	523	548	865	1,032	1,209	1,397	1,598
Asset Renewal Allocation	8,910	9,720	10,601	11,558	12,828	13,994	15,406	16,807	18,334	20,071	20,071
Business Case Investments	368	376	386	395	405	415	426	436	447	458	470
Council Election Year	-	-	300	-	-	-	330	-	-	-	360
Aireys Inlet Aged Units	3	3	4	4	4	4	4	4	5	5	5
Growth and Compliance Costs (Non-Recurrent)	165	156	524	537	551	564	578	593	608	623	638
Total Allocations to Commitments	14,175	15,346	16,706	17,917	19,324	20,511	21,010	22,764	20,888	22,848	23,445
Discretionary Cash Available	4,233	2,002	599	21	(444)	(37)	53	(599)	2,332	1,311	1,554
Discretionary Allocations											
Discretionary Operating Projects	862	668	-	-	-	-	-	-	-	-	-
Discretionary Capital Works	1,066	710	1,048	1,074	1,101	1,129	1,157	1,186	1,215	1,246	1,277
Total Discretionary Allocations	1,928	1,378	1,048	1,074	1,101	1,129	1,157	1,186	1,215	1,246	1,277
Unallocated Cash Surplus / (Deficit)	2,305	625	(449)	(1,053)	(1,545)	(1,165)	(1,104)	(1,785)	1,116	65	277
Accumulated Unallocated Cash											
Opening Balance	4,365	6,970	7,595	7,145	6,092	4,358	3,002	1,709	333	660	535
Annual Surplus/(Deficit)	2,305	625	(449)	(1,053)	(1,545)	(1,165)	(1,104)	(1,785)	1,116	65	277
Net Allocations During the Year	16	-	-	-	-	-	-	-	-	-	-
Transfers for Project Funding	285	-	-	-	(190)	(190)	(190)	410	(790)	(190)	(190)
Closing Balance	6,970	7,595	7,145	6,092	4,358	3,002	1,709	333	660	535	621