



SURF COAST SHIRE COUNCIL

# Budget 2020-21



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## Mayor's Introduction

Council is pleased to present this budget to its community – the final budget of its four year term.

We present this budget at a very unusual time, with our community facing unexpected challenges and uncertainty. This is a time when our community needs its Council to continue to deliver important services and to be able to help our communities as much as ever, and progressing with our annual budget enables us to do that.

Council knows that the COVID-19 outbreak has already changed lives for everyone in our community and we don't yet know what lies ahead. Council has developed the 2020-21 budget with this in mind and has deferred some high priority initiatives. This has allowed Council to put aside \$1 million in 2020-21 financial year to help businesses and community groups to recover and re-establish when we are through this current period. We also intend to provide other types of support, including waiving penalty interest for the year on any outstanding rates, fees and charges and sundry debts, to ensure those people who are struggling most are supported by Council. I encourage anyone facing difficulty to contact us for a confidential discussion about how we can help.

This budget includes a 2% rate increase, as Council has for the fifth year adopted a rate revenue increase in line with the Victorian Government's *Fair Go Rates System*. Maintaining these annual increases in rate revenue is essential for Council's future viability and ability to continue to support Surf Coast's future generations.

Council has taken a strong leadership position in relation to responding to the recycling challenges of 2019 and is in the process of introducing major changes to our kerbside collection services. The introduction of a Food Organics and Garden Organics (FOGO) service and a separate bin for glass collection are planned for early in 2021 and will provide a common service for our urban and rural customers. Because the current service will be in place for the majority of the year, Council is maintaining the current arrangement of different charges for urban and rural customers for 2020-21 and both charges will increase by 2%.

The budget again includes major capital investment and capital expenditure, with \$31 million expected to be spent on capital works. Some of these projects are already underway, including the Surf Coast Multi-Purpose Stadium and the Stribling Reserve Pavilions Redevelopment, about half of this spend relates to new projects taking place across the Shire.

I commend this budget to ratepayers and would like to thank my fellow Councillors and Council staff for their efforts in preparing this important document.

**Cr Rose Hodge**

**Mayor**





## CEO's Introduction

Council has developed an annual budget at a time when our local communities are learning about the implications of COVID-19. We anticipate that in 2020-21 we will need to focus on helping the community to re-establish their lives and for some their livelihoods. Council will also continue to maintain our delivery of Council's services that remain important to the community.

We have been agile and quickly changed our service approach to respond to the current situation. Some of these changes may stay with us while others will return to normal in time. This budget supports us to continue to be flexible and responsive to meet the needs of the community.

The 2020-21 budget again incorporates financial savings derived from our program of ongoing reforms that include Business Improvement, Digital Transformation and business-case driven investment. These savings contribute to Council's ability to continue to make important funding allocations for the community in the long term. As our focus on reforms continues, we will be considerate of what this might mean in a post-COVID environment.

Council has re-cast its long term financial plan to incorporate updated asset renewal allocations in accordance with our Asset Renewal Funding Strategy. The years ahead are quite different to recent years, with many assets nearing a condition or age where they will need reconstruction or replacement. This means that some asset renewal projects will occur in the financial year that the asset first reaches a condition that needs intervention, others will be delayed until Council has sufficient funds in the Asset Renewal Reserve, through future budgets or through securing external funding. This means that Council will start to experience a modest asset renewal backlog for a few years, however this is resolved in later years as annual renewal allocations increase.

The combination of rate-capping and increasing asset renewal allocations mean that Council cannot sustain the level of discretionary funding it has enjoyed in the past, until a long term solution is found for Council's financial challenges. The Long Term Financial Plan includes \$2 million allowance for discretionary funding each year, in addition to about \$6 million annually in other annual programs and projects that deliver new and upgraded assets for our growing community. This will be further bolstered by external grant funding, reinforcing the importance of Council's ongoing collaboration and partnerships with others.

I am pleased that Council is able to present its budget at a time when the community needs some certainty about what lies ahead. Council and its services can help provide some of that certainty and I thank the Councillors and staff for their hard work in preparing this budget.

**Keith Baillie**

**Chief Executive Officer**

## Executive Summary

Council has prepared a Budget for the 2020-21 financial year which seeks to meet important demands for services and infrastructure yet remain affordable for our community. Key budget information is provided below about the rate increase and operating result of the Council.

### Rates

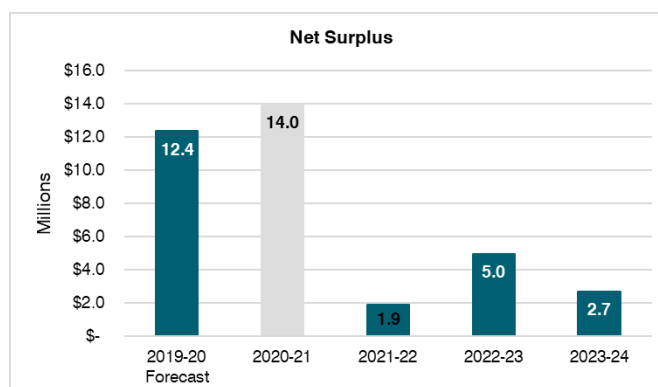
This budget proposes to increase rate revenue in line with the Fair Go Rates System cap, which is 2.0% for the 2020-21 financial year. The cap is set by the State Government and applies to the total revenue generated through general rates and the municipal charge. Council’s rate revenue also increases from supplementary rates, which are new ratepayers that are created throughout the year from the building of new properties, subdivisions or existing property development. Supplementary rates are identified separately in the Four Year and Long Term Financial Plan as these funds are important to support the needs of a growing population.

As legislated, each property across the state is subject to an independent annual valuation, and these values will be used to calculate individual property rates. This annual revaluation does not result in a net gain or loss of revenue to Council, but it redistributes the rates burden according to updated property values. This means ratepayers may see rate increases that differ from the average 2.0% increase because of changes to their property value relative to that of other ratepayers’ properties. As part of Council’s COVID-19 support package, a property rates and charges rebate allocation of \$0.25 million has been allowed for in this budget. Interest on overdue rates may also be waived to provide financial relief to individual ratepayers experiencing difficulty in meeting their rate payment obligations due to financial hardship.

Waste charges are not subject to rate capping but the increase for kerbside collections in 2020-21 aligns to the overall rate revenue increase. Upgrades to kerbside collection is proposed to commence in March 2021. The rural garbage service will upgrade to include food and organics and glass bins; the urban garbage service already includes food and organics and will upgrade to include glass bins. The changes to the bin collection frequencies in the urban service offset the additional costs to providing the upgraded service. The additional cost of the upgraded rural service will be reflected in a staggered increase to the 2021-22 and the 2022-23 garbage collection fees.

### Net Surplus

The expected net surplus for the 2020-21 year is \$13.3 million. The net surplus represents all operating revenues less expenses and is further detailed in Council’s formal financial statements (section 3). Loan refinancing costs of \$2.5 million in 2019-20 and an increase in expensed capital works of \$2.1 million in 2020-21 are the main reasons for the increase in the net surplus from 2019-20 to 2020-21. The 2021-22 to 2023-24 years are significantly lower due to a combination of capital grants that are not confirmed are not budgeted for and a decline in non-monetary contributions in 2021-22.



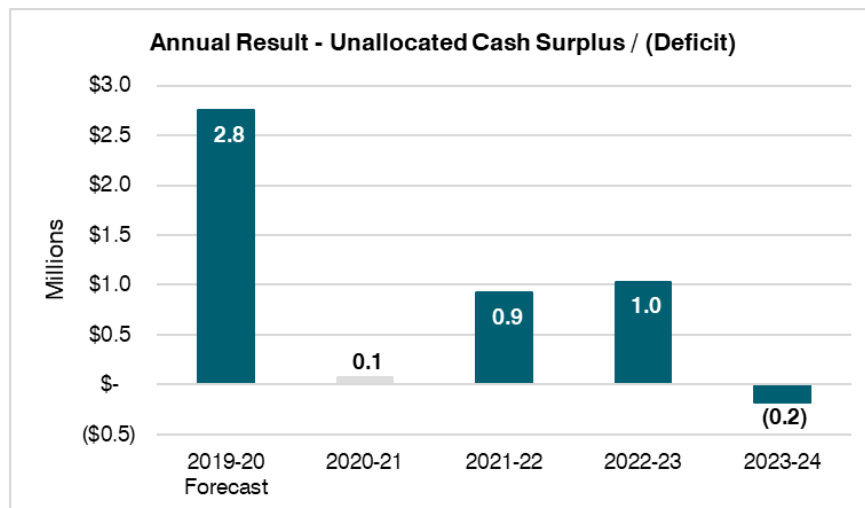
## Annual Result

Local government financial reporting often includes a number of pre-allocated items that can make it difficult for readers to understand underlying performance. Contributions, grants and once-off project funding further contribute to this difficulty. Accordingly, it is useful to consider the annual result in the form of the unallocated cash surplus (or deficit). In 2019-20 Council’s forecast annual result has been influenced by a significantly favourable recurrent operating result due mainly to one off circumstances such as land sales and grants received early, however this cannot be expected to continue.

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). This is mainly due to revenue not growing as quickly as costs and funding priorities. Lower available funding constrains Council’s ability to both deliver new infrastructure and provide its broad range of services and the assets on which they depend.

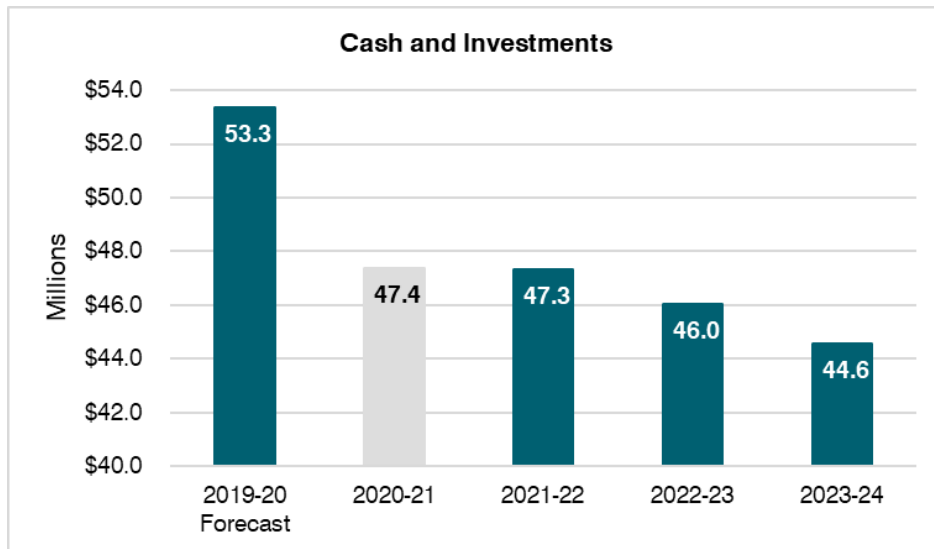
Council has been proactive in introducing three business reform programs (Business Improvement, Business Case Investment and Digital Transformation) to improve efficiency and service, and importantly generate permanent savings that contribute to Council’s long term financial sustainability. Council has incorporated a further \$0.6 million of ongoing savings in the 2020-21 budget as a result of these reforms which builds on strong savings in recent years.

This budget shows modest annual surplus results over the following three years and a deficit in 2023-24. Costs associated with operating an aquatic centre have been factored into 2023-24 which has brought the deficit forward a year in the Long Term Financial Plan. The Long Term Financial Plan in Appendix G shows from 2023-24 the constrained revenue and anticipated level of financial allocations will challenge Council’s ability to deliver a surplus result. This means that the surpluses in coming years are increasingly important because they will underpin Council’s financial capacity, enabling Council to continue to make regular allocations to important initiatives in future years, until it resolves its underlying financial challenges.



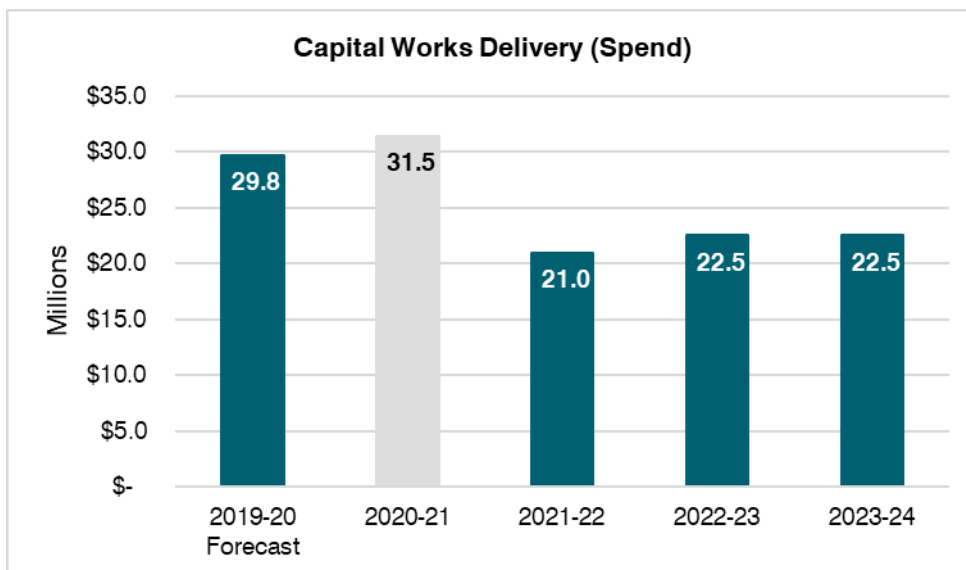
### Cash and Investments

Cash and investments are expected to decrease by \$6.0 million during the year to \$47.4 million. The 2019-20 financial year included an injection of cash via borrowings to support a specific project (Stribling Reserve Pavilions). Over time there is a downward trend in cash balances as Council delivers on its program of capital projects. This balance remains high, however is overwhelmingly allocated to achieving Council priorities.



### Capital Works

Council will deliver \$31.5 million of capital works in 2020-21, a record for delivery of capital works.



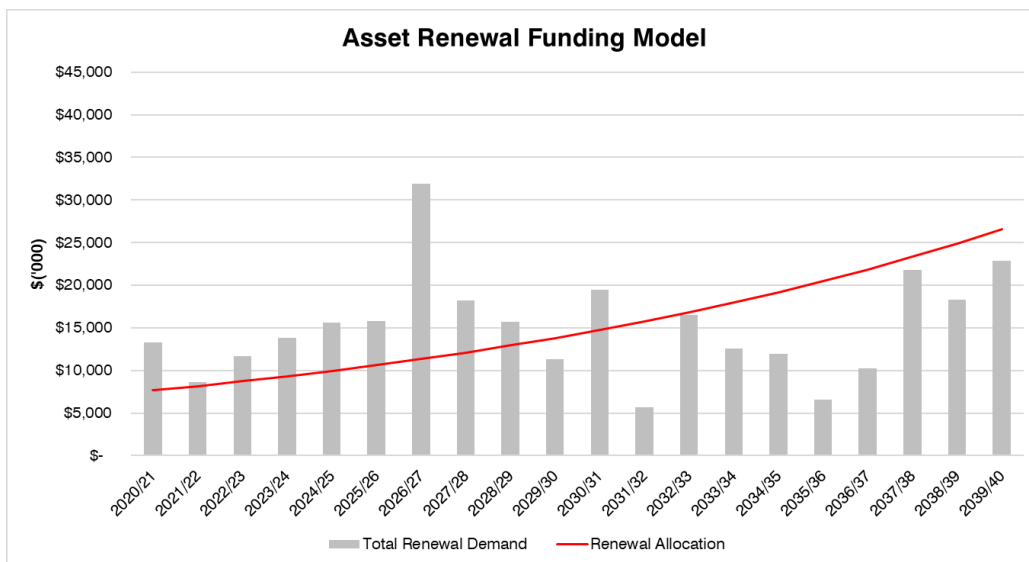
The capital works program has been based on both strategic analysis and community consultation. This enables Council to assess needs and develop an understanding and justification for each project. The budget also continues Council’s commitment to asset renewal funding based on strategic funding models.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

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

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

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 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, 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, Council will have financial capacity to then fund and renew backlog assets.

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

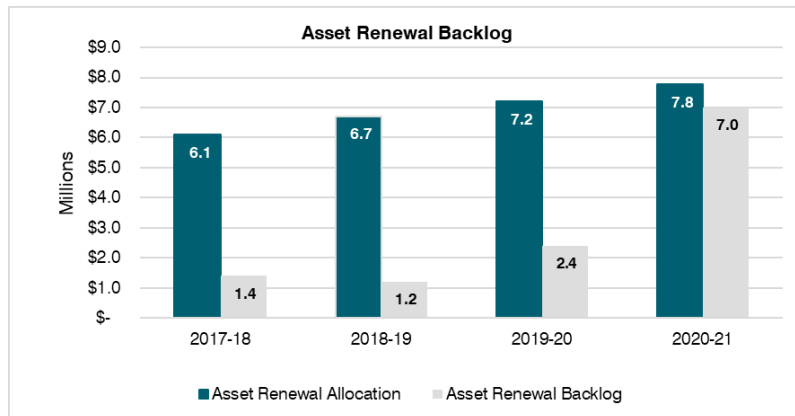
### Asset Renewal Backlog

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

Council’s currently identified backlog is \$7.0 million (listed in appendix D), and has increased by \$4.6 million compared to last year, this increase is despite an increasing funding allocation over recent years. This increase is due to assets that have been condition assessed and require renewal. These assets will be prioritised for renewal when funding becomes available.

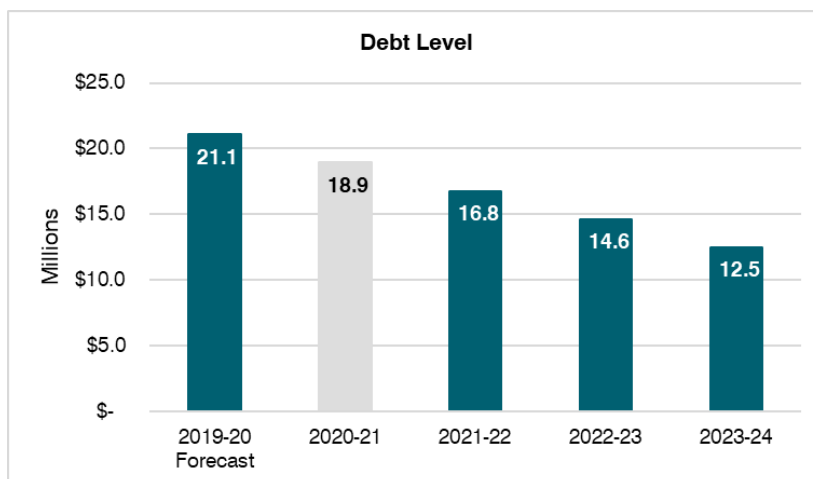


The asset renewal backlog as a percentage of Council’s total property, infrastructure, plant and equipment asset base of \$831 million is 0.84%. This is a very low figure when considered across the local government sector.



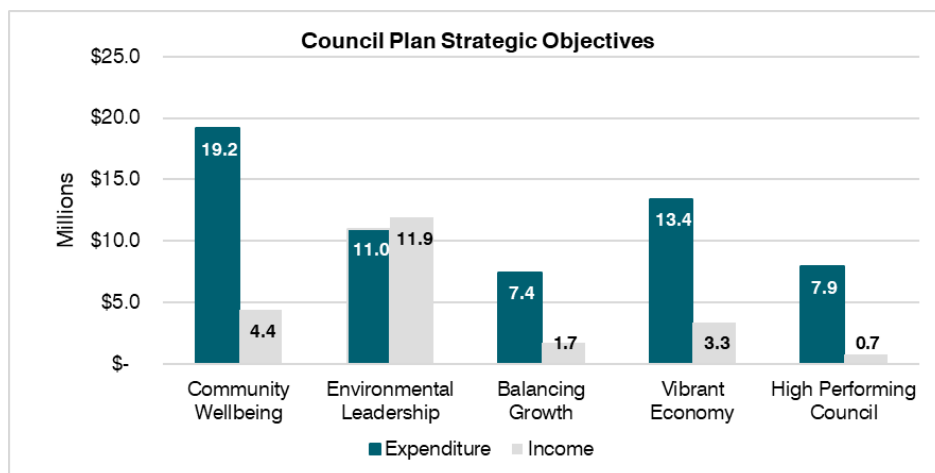
### Debt Management

Council continues to maintain a manageable level of debt with borrowing levels well within the local government prudential guidelines. Council refinanced its debt portfolio in the 2019-20 to achieve an overall reduction in costs of \$0.6 million over the life of the portfolio. Council will consider its cash position before entering into any future debt arrangements. Section 4.2 of this document contains further information about Council’s debt profile.



### Strategic Objectives

The Council Plan sets out the strategic objectives that Council will focus on for this Council term (2017-2021). The Plan has five key themes with corresponding strategic objectives and outcomes. The following graph outlines Council’s non capital expenditure and income for each theme. 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.



## COVID-19

The Budget includes a number of features that reflect Council's commitment to support its businesses and community where they may be impacted by the COVID-19 pandemic. These are summarised in the following table.

COVID-19 Support Initiatives	\$'000
Property Rates and Charges Rebate (Commercial/Industrial Rate Land)	250
Waiver of fees for Food and Health Registrations, A-frame and Footpath Trading Permits	323
Waiver of Interest on outstanding rates	180
Waiver of Interest on outstanding sundry debtors	15
COVID-19 Support Allocation	1,000
<b>Total</b>	<b>1,768</b>

The above initiatives are additional to \$0.4 million of initiatives that Council has identified for implementation in 2019-20, and brings the total value of COVID-19 support to \$2.168 million at the time of developing the budget.

The COVID-19 Support Allocation of \$1.0 million provides Council with financial capacity to respond to the needs of businesses and the community when the impacts of COVID-19 are better understood. The ability to include this allocation in the 2020-21 financial year required Council to forego generating an unallocated cash surplus in 2020-21 as well as the deferral of a number of important initiatives that may have otherwise been included in the budget. The deferred initiatives are included in the following table.

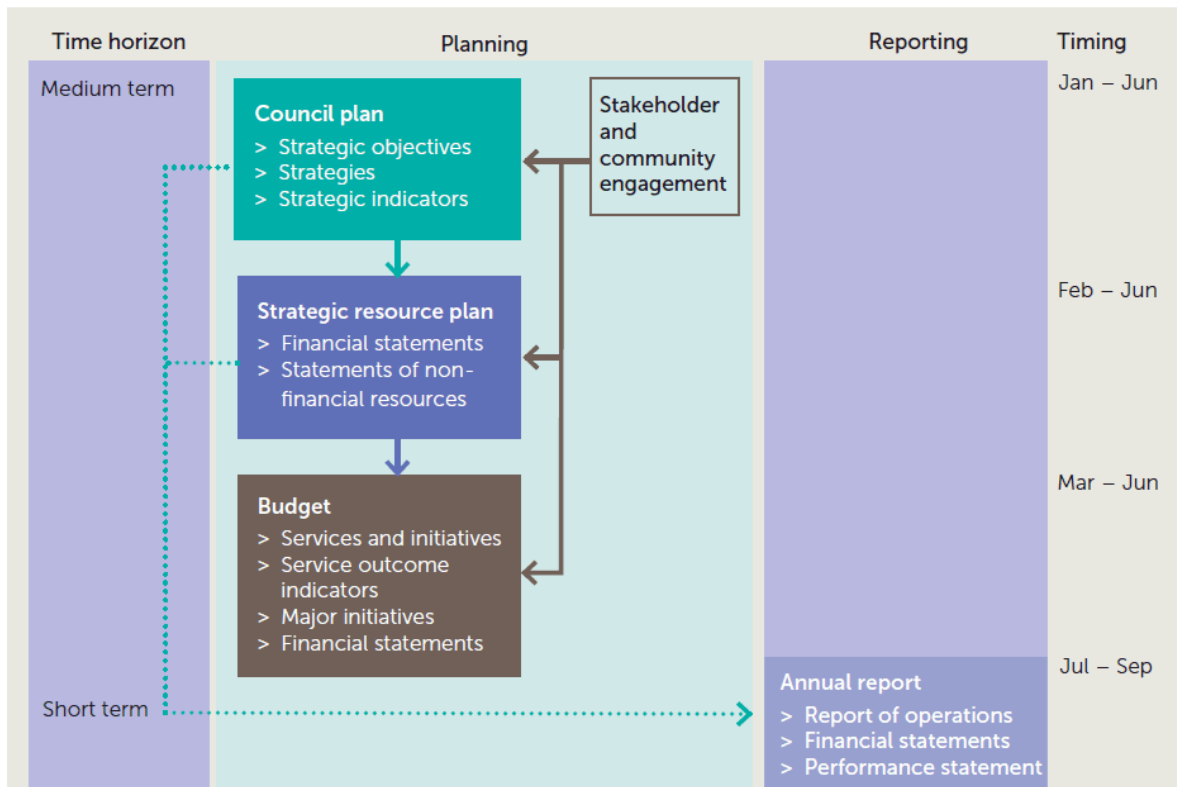
Growth Initiatives Deferred	\$'000
Corporate Emission Targets Program	150
Aboriginal Cultural Officer	95
Community Project Development Investigations	20
Enhanced Christmas Activity	20
Increased centralised advertising budget	10
<b>Total</b>	<b>295</b>

The Long Term Financial Plan has been updated to enable these deferred initiatives to be considered for funding as part of the 2021-22 Budget.

## 1. Link to the Council Plan

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

### 1.1 Planning and Accountability Framework



Source: Department of Environment, Land, Water and Planning

### 1.2 Our Purpose

The Surf Coast Shire Council Purpose states the 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:

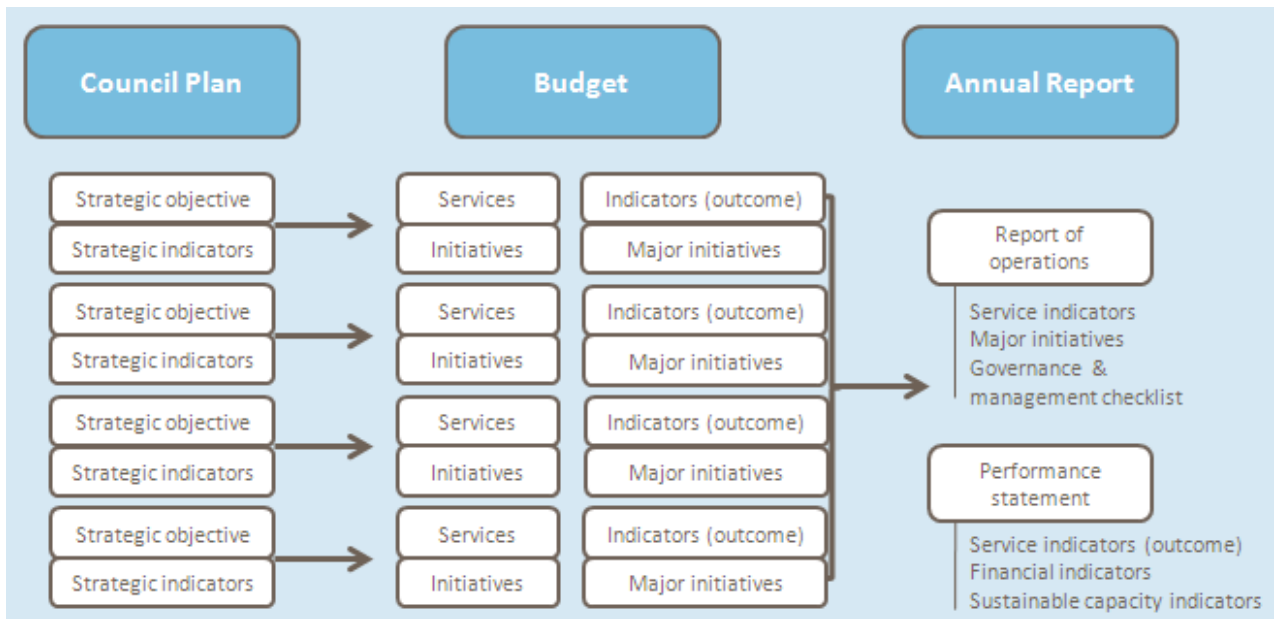
***An innovative and flexible leader,  
and a constructive partner,  
that values the strengths of others;  
a place where people can do their best  
and be proud of their achievements.***

### 1.3 Council Plan Strategic Objectives

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

## 2. Services, Initiatives and Service Performance Indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2020-21 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council’s operations. Council is required by legislation to identify in the budget major initiatives, initiatives and service performance outcome indicators, and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.

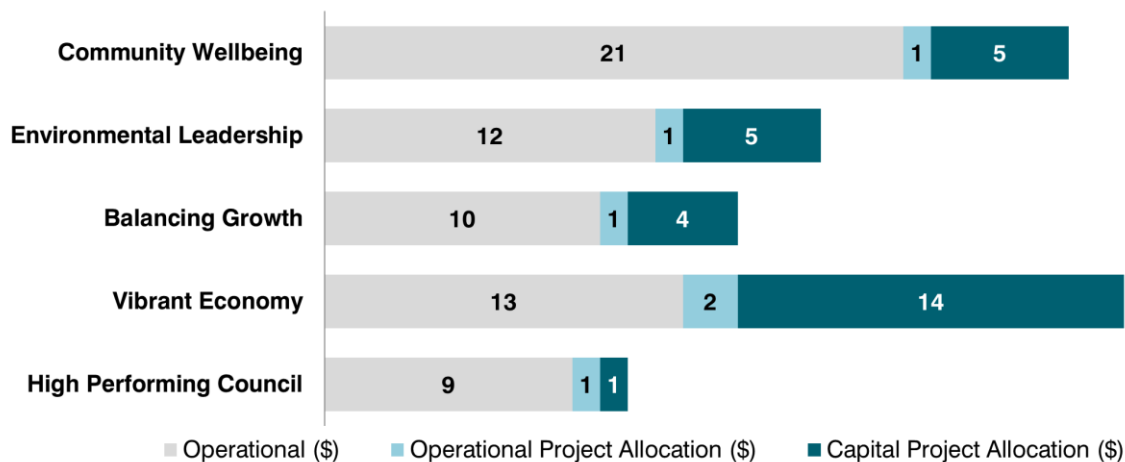


Source: Department of Environment, Land, Water and Planning.

Services for which there are prescribed performance indicators to be reported in accordance with the Regulations are shown in **bold** and underlined in the following sections. The reconciliation between the surplus for the year recorded on the Income Statement and the activities and initiatives is detailed within this section.

The Budget spends \$100 dollar of rates as follows: \$65 dollars on operational expenditure, \$29 on new capital project allocations and \$6 on new operational project allocations.

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





## 2.1 Strategic Objective – Community Wellbeing

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

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

This section outlines the activities and initiatives for Council services and key strategic activities.

Description of Services Provided	Classification	2018-19	2019-20	2020-21	
		Actual \$'000	Adopted \$'000	Budget \$'000	
<b>Communications, Community Engagement and Advocacy</b>					
This service is responsible for coordinating Council communications, including liaising with media, formulating media releases, preparing publications and delivering digital communication. The unit also provides support to the Mayor and Councillors in regards to media matters. Council's community engagement and advocacy activity is led and supported by the unit.	<b>Recurrent Operations</b>				
	Expenditure	933	1,017	1,068	
	Overheads	212	250	238	
	Revenue	(1)	-	-	
		<b>1,144</b>	<b>1,267</b>	<b>1,306</b>	
	<b>Operating Projects</b>				
	Expenditure	-	-	-	
	Revenue	-	-	-	
		-	-	-	
	<b>Capital Allocation</b>	<b>81</b>	-	-	
	<b>Community Emergency Management</b>				
	This service assists community and Council to plan for, respond to and recover from all potential emergencies and their consequences. This includes coordinating arrangements for the utilisation and implementation of Council resources in response to emergencies and arrangements for the provision of assistance to the community during recovery from emergencies. The unit prepares and maintains fire and other emergency management plans integrated with other local, regional and state plans. The unit also delivers fire prevention programs under the CFA Act and community resilience outreach programs with high risk communities.	<b>Recurrent Operations</b>			
		Expenditure	495	600	624
Overheads		182	153	150	
Revenue		(1)	-	(5)	
		<b>676</b>	<b>753</b>	<b>769</b>	
<b>Operating Projects</b>					
Expenditure		353	240	240	
Revenue		(240)	(240)	(240)	
		<b>113</b>	-	-	
<b>Capital Allocation</b>		-	-	-	
<b>Community Health and Development</b>					
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.		<b>Recurrent Operations</b>			
		Expenditure	503	550	568
	Overheads	69	102	107	
	Revenue	(93)	(56)	(8)	
		<b>479</b>	<b>596</b>	<b>667</b>	
	<b>Operating Projects</b>				
	Expenditure	57	-	18	
	Revenue	(63)	-	-	
		<b>(6)</b>	-	<b>18</b>	
	<b>Capital Allocation</b>	-	-	-	

Description of Services Provided	Classification	2018-19	2019-20	2020-21	
		Actual \$'000	Adopted \$'000	Budget \$'000	
<b>Early Years and Youth</b>					
This service aims to support families, children and young people to achieve their full potential. This is achieved through the provision of family oriented support services including kindergartens, toy libraries, <b>maternal and child health</b> , youth development programs, family day care and occasional care programs. The unit also supports playgroups, visiting specialists and the provision of access to facilities and services. Revenue in this area is generated mainly from government grants received and user service fees.	<b>Recurrent Operations</b>				
	Expenditure	3,811	3,862	4,041	
	Overheads	866	901	1,074	
	Revenue	<u>(2,922)</u>	<u>(2,843)</u>	<u>(3,020)</u>	
		<b>1,755</b>	<b>1,920</b>	<b>2,095</b>	
	<b>Operating Projects</b>				
	Expenditure	84	72	48	
	Revenue	<u>(96)</u>	<u>(72)</u>	<u>(48)</u>	
		<b>(12)</b>	<b>-</b>	<b>-</b>	
	<b>Capital Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Facilities &amp; Open Space Operations</b>				
	This service manages a wide range of Council facilities and associated infrastructure (e.g. indoor sports facilities, kindergartens, recreation, early years, public toilets, community halls). It is responsible for managing and programming several sports and multi-purpose community facilities including <b>aquatic facilities</b> which provide a source of income through user fees. The unit also maintains and develops Council's parks and open space assets (e.g. recreation reserves, playgrounds, skate parks, trees, nature reserves).	<b>Recurrent Operations</b>			
		Expenditure	7,180	7,562	7,701
Overheads		(284)	(315)	(142)	
Revenue		<u>(429)</u>	<u>(375)</u>	<u>(492)</u>	
		<b>6,467</b>	<b>6,872</b>	<b>7,067</b>	
<b>Operating Projects</b>					
Expenditure		15	50	20	
Revenue		<u>-</u>	<u>-</u>	<u>-</u>	
		<b>15</b>	<b>50</b>	<b>20</b>	
<b>Capital Allocation</b>		<b>92</b>	<b>1,467</b>	<b>2,151</b>	
<b>Library and Arts Development</b>					
This service provides a varied program of arts and cultural activities. Council develops policies and strategies to facilitate art practice often in partnership with community members. The function is also responsible for the provision of <b>library</b> services and manages a service agreement with the Geelong Regional Library Corporation. Library services are provided at the Torquay branch and across the municipality with a mobile service.		<b>Recurrent Operations</b>			
		Expenditure	863	894	913
	Overheads	28	37	35	
	Revenue	<u>(9)</u>	<u>(3)</u>	<u>(4)</u>	
		<b>882</b>	<b>928</b>	<b>944</b>	
	<b>Operating Projects</b>				
	Expenditure	36	59	121	
	Revenue	<u>(3)</u>	<u>(4)</u>	<u>(4)</u>	
		<b>33</b>	<b>55</b>	<b>117</b>	
	<b>Capital Allocation</b>	<b>-</b>	<b>100</b>	<b>200</b>	
	<b>Positive Ageing</b>				
	Over the past three years, preparations have been made to support the transition of in-home aged care service delivery to alternative providers. This transition to new service providers is progressing. Once the transition is completed during 2020-21, the Positive Ageing team will continue to provide local in-home assessment services and support, along with Aged Friendly strategic initiatives. Revenue in this area is generated through government grants.	<b>Recurrent Operations</b>			
		Expenditure	2,931	2,921	935
Overheads		480	576	141	
Revenue		<u>(2,128)</u>	<u>(2,210)</u>	<u>(475)</u>	
		<b>1,283</b>	<b>1,287</b>	<b>601</b>	
<b>Operating Projects</b>					
Expenditure		72	203	-	
Revenue		<u>-</u>	<u>-</u>	<u>-</u>	
		<b>72</b>	<b>203</b>	<b>-</b>	
<b>Capital Allocation</b>		<b>56</b>	<b>-</b>	<b>-</b>	

Description of Services Provided	Classification	2018-19	2019-20	2020-21
		Actual \$'000	Adopted \$'000	Budget \$'000
<b>Recreation and Open Space Planning</b>				
This service plans for the development and management of Council facilities with a primary focus on recreation and multi-purpose facilities. It is responsible for assessing community-led recreation project proposals and delivering numerous recreation and open space projects.	<b>Recurrent Operations</b>			
	Expenditure	862	979	1,010
	Overheads	283	227	250
	Revenue	(42)	(58)	(58)
		<b>1,103</b>	<b>1,148</b>	<b>1,202</b>
	<b>Operating Projects</b>			
	Expenditure	275	107	-
	Revenue	(70)	-	-
		<b>205</b>	<b>107</b>	<b>-</b>
		<b>Capital Allocation</b>	<b>2,979</b>	<b>6,820</b>

### Major Initiatives

1. Alcohol and Other Drug Action Plan 2018-21

### Initiatives – Operational Projects

1. Alcohol and Other Drug Action Plan 2018-21
2. Arts Trail (Business Case)
3. Surf Coast Basketball Association – Financial Assistance
4. Engage Youth Program
5. FReeZA Youth Project
6. Multidisciplinary Arts Collective – Financial Assistance
7. Municipal Emergency Management Program
8. Pop Up Arts Space

### Initiatives – New Recurrent Expenditure

1. Annual Essential Safety Measures
2. Building Maintenance Growth
3. Geelong Regional Library Corporation Contribution Increase
4. New Multi-Purpose Stadium Operations (Six Months)
5. Open Space Growth - Street Trees
6. Open Space Growth - Turf Soccer Pitch
7. Solar Panel Maintenance Inspections

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100  Annual Report 2016-17 Result: 78.42% Annual Report 2017-18 Result: 77.40% Annual Report 2018-19 Result: 77.70%
		Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

Service	Indicator	Performance Measure	Computation
			Annual Report 2016-17 Result: 81.25% Annual Report 2017-18 Result: 94.12% Annual Report 2018-19 Result: 90.91%
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100  Annual Report 2016-17 Result: 19.43% Annual Report 2017-18 Result: 18.77% Annual Report 2018-19 Result: 18.78%
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 2016-17 Result: 0.23 Annual Report 2017-18 Result: 0.26 Annual Report 2018-19 Result: 0.30

## 2.2 Strategic Objective – Environmental Leadership

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

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

This section outlines the activities and initiatives for Council services and key strategic activities.

Description of Services Provided	Classification	2018-19	2019-20	2020-21
		Actual \$'000	Adopted \$'000	Budget \$'000
<b>Environment</b>				
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.	<b>Recurrent Operations</b>			
	Expenditure	842	998	1,044
	Overheads	205	291	259
	Revenue	-	-	-
		<b>1,047</b>	<b>1,289</b>	<b>1,303</b>
	<b>Operating Projects</b>			
	Expenditure	576	388	377
	Revenue	(161)	(6)	(6)
		<b>415</b>	<b>382</b>	<b>371</b>
	<b>Capital Allocation</b>	<b>63</b>	<b>232</b>	<b>233</b>
<b>Waste Management</b>				
The Waste Management function involves management of Council's landfill and transfer stations, <b>waste collection</b> including kerbside rubbish collection and street cleaning and maintenance of street litter bins. The Waste Management unit has a strong focus on	<b>Recurrent Operations</b>			
	Expenditure	6,585	6,861	8,910
	Overheads	284	299	307
	Revenue	(10,380)	(10,530)	(11,882)
		<b>(3,511)</b>	<b>(3,370)</b>	<b>(2,665)</b>

Description of Services Provided	Classification	2018-19	2019-20	2020-21
		Actual \$'000	Adopted \$'000	Budget \$'000
community education and waste services planning. Revenue in this area is generated mainly from garbage collection fees and the municipal waste charge.	<b>Operating Projects</b>			
	Expenditure	1,301	182	84
	Revenue	-	-	-
		<b>1,301</b>	<b>182</b>	<b>84</b>
	<b>Capital Allocation</b>	<b>-</b>	<b>184</b>	<b>2,854</b>

### Major Initiatives

1. Environmental Leadership

### Initiatives – Operational Projects

1. Bells Beach Coastal & Marine Management Plan
2. Environmental Leadership
3. EPA Act Procedure Review
4. Hinterland Futures Panel Hearing
5. RACV Water Harvesting Agreement Licence

### Initiatives – New Recurrent Expenditure

1. Additional Gross Pollutant Trap Maintenance

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / weight of garbage, recyclables and green organics collected from kerbside bins] x100  Annual Report 2016-17 Result: 54.76% Annual Report 2017-18 Result: 55.06% Annual Report 2018-19 Result: 52.97%

## 2.3 Strategic Objective – Balancing Growth

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

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

This section outlines the activities and initiatives for Council services and key strategic activities.

Description of Services Provided	Classification	2018-19	2019-20	2020-21
		Actual \$'000	Adopted \$'000	Budget \$'000
<b>Asset Management</b>				
This service is responsible for integrated and prioritised capital works planning. This includes development and implementation of asset management plans for planning for the expansion of Council's asset portfolio for the needs of a growing population, as well as planning the renewal management of Council's existing Infrastructure.	<b>Recurrent Operations</b>			
	Expenditure	1,371	969	1,205
	Overheads	(765)	(612)	(237)
	Revenue	<u>(973)</u>	<u>(679)</u>	<u>(807)</u>
		<b>(367)</b>	<b>(322)</b>	<b>161</b>



Description of Services Provided	Classification	2018-19 Actual \$'000	2019-20 Adopted \$'000	2020-21 Budget \$'000	
In addition, the function manages and maintains Council's fleet portfolio as well as subdivision design approval and works inspections.	<b>Operating Projects</b>				
	Expenditure	16	35	-	
	Revenue	<u>(115)</u>	<u>-</u>	<u>-</u>	
		<b>(99)</b>	<b>35</b>	<b>-</b>	
	<b>Capital Allocation</b>	<b>6,867</b>	<b>1,924</b>	<b>2,169</b>	
<b>Engineering Services</b>					
This service is responsible for the design of capital and renewal infrastructure projects relating to road and drainage 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 also oversee traffic management, street lighting upgrades and public transport infrastructure improvements throughout the shire. Revenue in this area is generated mainly from government grants and user service fees.	<b>Recurrent Operations</b>				
	Expenditure	1,196	1,323	1,356	
	Overheads	259	293	278	
	Revenue	<u>(70)</u>	<u>(65)</u>	<u>(91)</u>	
		<b>1,385</b>	<b>1,551</b>	<b>1,543</b>	
	<b>Operating Projects</b>				
	Expenditure	-	110	-	
	Revenue	<u>-</u>	<u>-</u>	<u>-</u>	
		<b>-</b>	<b>110</b>	<b>-</b>	
	<b>Capital Allocation</b>	<b>-</b>	<b>2,229</b>	<b>440</b>	
	<b>Planning &amp; Development</b>				
	This service is responsible for strategic and <u>statutory planning</u> and planning compliance. It is responsible for monitoring Council's planning scheme, developing land use policy and preparing and processing amendments to the Planning Scheme. It includes processing all planning applications, providing advice and assessing development proposals which require a planning permit, and representing Council at the Victorian Civil and Administrative Tribunal (VCAT) where necessary. Planning compliance services actively encourage compliance with the planning scheme and planning permits, including being responsible for planning enforcement action through the Magistrates Court or VCAT enforcement orders when necessary. Revenue in this area is generated mainly from user service fees, some government grants and fines.	<b>Recurrent Operations</b>			
		Expenditure	3,185	3,557	3,792
Overheads		702	891	896	
Revenue		<u>(917)</u>	<u>(842)</u>	<u>(837)</u>	
		<b>2,970</b>	<b>3,606</b>	<b>3,851</b>	
<b>Operating Projects</b>					
Expenditure		179	165	154	
Revenue		<u>(21)</u>	<u>-</u>	<u>-</u>	
		<b>158</b>	<b>165</b>	<b>154</b>	
<b>Capital Allocation</b>		<b>6</b>	<b>-</b>	<b>-</b>	

### Major Initiative

1. Growth Area Planning and Consultation

### Initiatives – Operational Projects

1. Growth Area Planning and Consultation
2. Moriac Structure Plan
3. Planning Scheme Corrections Amendment

### Initiatives – New Recurrent Expenditure

1. Water Sensitive Urban Design Infrastructure Maintenance

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Performance
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100  Annual Report 2016-17 Result: 80.95% Annual Report 2017-18 Result: 50.00% Annual Report 2018-19 Result: 46.15%

## 2.4 Strategic Objective – Vibrant Economy

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

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

This section outlines the activities and initiatives for Council services and key strategic activities.

Description of Services Provided	Classification	2018-19 Actual \$'000	2019-20 Adopted \$'000	2020-21 Budget \$'000
<b>Civil Works</b>				
This service is responsible for the construction, maintenance and day-to-day operation of Council's sealed and unsealed <b>road</b> 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.	<b>Recurrent Operations</b>			
	Expenditure	4,117	4,434	4,546
	Overheads	484	563	861
	Revenue	(46)	(33)	(32)
		<b>4,555</b>	<b>4,964</b>	<b>5,375</b>
	<b>Operating Projects</b>			
	Expenditure	635	-	-
	Revenue	(22)	-	-
		<b>613</b>	<b>-</b>	<b>-</b>
		<b>Capital Allocation</b>	<b>5,235</b>	<b>8,583</b>
<b>Building Compliance &amp; Local Laws</b>				
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 <b>animal management</b> 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	<b>Recurrent Operations</b>			
	Expenditure	1,966	2,009	2,129
	Overheads	536	689	632
	Revenue	(1,873)	(1,664)	(1,829)
		<b>629</b>	<b>1,034</b>	<b>932</b>
	<b>Operating Projects</b>			
	Expenditure	21	-	-
	Revenue	(15)	-	-
		<b>6</b>	<b>-</b>	<b>-</b>
		<b>Capital Allocation</b>	<b>-</b>	<b>-</b>

Description of Services Provided	Classification	2018-19 Actual \$'000	2019-20 Adopted \$'000	2020-21 Budget \$'000	
is generated mainly from the issuance of infringement notices.					
<b>Economic Development &amp; Tourism</b>					
The Economic Development and Tourism service has a focus of working with business, residents and visitors to create a prosperous place for the Surf Coast. The service is responsible for business engagement and support, grants administration, tourism marketing, visitor information, event facilitation and the Australia National Surfing Museum. It includes supporting existing business, attracting new business, providing economic data, grants administration, developing business profiles and contributing to local trader groups. Tourism development functions include promoting the conference market, product development and marketing and funding Great Ocean Road Regional Tourism. The service also facilitates a range of small to internationally recognised events via our event liaison team and provides an event grants funding program. Four visitor centres, the Australian National Surfing Museum and Great Ocean Road Heritage Centre service and distribute information to visitors and tell nationally significant stories. 2020-21 Operating Projects includes a \$1.0 million COVID-19 Support Allocation. Revenue in this area is generated mainly from museum and visitor information centre sales.	<b>Recurrent Operations</b>				
	Expenditure	2,556	2,578	2,600	
	Overheads	690	542	485	
	Revenue	<u>(650)</u>	<u>(595)</u>	<u>(559)</u>	
		<b>2,596</b>	<b>2,525</b>	<b>2,526</b>	
	<b>Operating Projects</b>				
	Expenditure	138	213	1,033	
	Revenue	<u>(160)</u>	<u>-</u>	<u>-</u>	
		<b>(22)</b>	<b>213</b>	<b>1,033</b>	
	<b>Capital Allocation</b>	-	-	-	
	<b>Environmental Health</b>				
	This service provides public and environmental health protection services to the community and ensures Council complies with its legislative duties. Services include: <b>food safety</b> – 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; Public health emergency response; and Childhood and School Immunisation Services. Revenue is generated mainly from health registration fees.	<b>Recurrent Operations</b>			
		Expenditure	617	659	677
Overheads		173	188	182	
Revenue		<u>(289)</u>	<u>(313)</u>	<u>(71)</u>	
		<b>501</b>	<b>534</b>	<b>788</b>	
<b>Operating Projects</b>					
Expenditure		-	-	-	
Revenue		<u>-</u>	<u>-</u>	<u>-</u>	
		-	-	-	
<b>Capital Allocation</b>		-	-	-	
<b>Gherang Gravel Pits</b>					
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.		<b>Recurrent Operations</b>			
		Expenditure	259	156	245
	Overheads	4	9	9	
	Revenue	<u>(938)</u>	<u>(455)</u>	<u>(836)</u>	
		<b>(675)</b>	<b>(290)</b>	<b>(582)</b>	
	<b>Operating Projects</b>				
	Expenditure	-	-	-	
	Revenue	<u>-</u>	<u>-</u>	<u>-</u>	
		-	-	-	
	<b>Capital Allocation</b>	-	-	-	

### Major Initiative

1. Prosperous Places Strategy

### Initiatives – Operational Projects

1. COVID-19 Support Allocation
2. Planning Amendment to Implement Retail Strategy
3. Prosperous Places Strategy

### Initiatives – New Recurrent Expenditure

1. Implementation of Economic Development Strategies
2. Increase in Street Sweeping

### Service Performance Indicators

Service	Indicator	Performance Measure	Computation
Animal Management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions  Annual Report 2016-17 Result: 0 Annual Report 2017-18 Result: 0 Annual Report 2018-19 Result: 0
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads  Annual Report 2016-17 Result: 61% Annual Report 2017-18 Result: 59% Annual Report 2018-19 Result: 60%
Food Safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100  Annual Report 2016-17 Result: 99.37% Annual Report 2017-18 Result: 98.84% Annual Report 2018-19 Result: 95.00%

## 2.5 Strategic Objective – High Performing Council

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

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

This section outlines the activities and initiatives for Council services and key strategic activities.

Description of Services Provided	Classification	2018-19 Actual \$'000	2019-20 Adopted \$'000	2020-21 Budget \$'000	
<b>Business Improvement</b>					
This service leads Council's efforts to identify and implement business improvement opportunities in order to deliver financial, service and other benefits. In particular, realising financial gains is important to ensure Council can deliver and maintain the services and new infrastructure required by our growing community.	<b>Recurrent Operations</b>				
	Expenditure	153	160	166	
	Overheads	54	73	66	
	Revenue	-	-	-	
		<b>207</b>	<b>233</b>	<b>232</b>	
	<b>Operating Projects</b>				
	Expenditure	127	120	123	
	Revenue	-	-	-	
		<b>127</b>	<b>120</b>	<b>123</b>	
	<b>Capital Allocation</b>	<b>26</b>	-	-	
	<hr/>				
	<b>Corporate Planning</b>				
	This service coordinates the development of organisational policy, strategy and systems, and provides support in the areas of corporate planning, performance measurement and reporting. As a Council support service, \$0.48 million is distributed as a corporate overhead to the primary services within Council.	<b>Recurrent Operations</b>			
Expenditure		589	600	483	
Overheads		(253)	(600)	(483)	
Revenue		(3)	-	(1)	
		<b>333</b>	-	<b>(1)</b>	
<b>Operating Projects</b>					
Expenditure		-	-	177	
Revenue		-	-	-	
		-	-	<b>177</b>	
<b>Capital Allocation</b>		-	-	-	
<hr/>					
<b>Customer Experience</b>					
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.		<b>Recurrent Operations</b>			
	Expenditure	798	836	836	
	Overheads	195	250	211	
	Revenue	-	-	-	
		<b>993</b>	<b>1,086</b>	<b>1,047</b>	
	<b>Operating Projects</b>				
	Expenditure	-	-	-	
	Revenue	-	-	-	
		-	-	-	
	<b>Capital Allocation</b>	-	-	-	
	<hr/>				
	<b>Councillors, Council Support &amp; Executive Services</b>				
	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 \$1.33 million that relate to Council administration and meeting support, a portion of <b>governance</b> , legal support, risk management and other corporate overheads.	<b>Recurrent Operations</b>			
Expenditure		2,218	2,202	2,353	
Overheads		981	1,434	1,334	
Revenue		(1)	-	(1)	
		<b>3,198</b>	<b>3,636</b>	<b>3,686</b>	
<b>Operating Projects</b>					
Expenditure		-	-	-	
Revenue		-	-	-	
		-	-	-	
<b>Capital Allocation</b>		-	-	-	



Description of Services Provided	Classification	2018-19 Actual \$'000	2019-20 Adopted \$'000	2020-21 Budget \$'000
<b>Digital Transformation</b>				
The Digital Transformation service is tasked with implementing Council's Digital Transformation Strategy. This strategy aims to implement new technology to improve the customer experience, build capability in the business, and achieve financial outcomes. Council has made a specific capital allocation to the implementation of the strategy, but recognises that some of the back-office support functions provide corporate services to this DT function. The recurrent operations reflects \$0.2 million of distributed corporate overheads.	<b>Recurrent Operations</b>			
	Expenditure	-	-	-
	Overheads	-	134	198
	Revenue	-	-	-
		<u>-</u>	<u>134</u>	<u>198</u>
	<b>Operating Projects</b>			
	Expenditure	-	-	-
	Revenue	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
	<b>Capital Allocation</b>	<b>502</b>	<b>738</b>	<b>-</b>
<b>Financial Management</b>				
This service provides financial services to both internal and external customers of the organisation. The unit is responsible for ensuring that Council complies with its statutory obligations in regard to financial planning and reporting as well as provision of accounting services and management of Council funds. Duties include managing creditors, payroll and financial reporting. The Financial Management unit plays an integral part in Council's long term financial planning processes, the formulation of Council's annual budget, and the regular reporting of Council's financial performance. This function also includes management of raising and collection of Council's primary revenue source, rates and charges. Revenue in this area is generated mainly from debt collection recoupments and receipt of the Financial Assistance Grant. As a Council support service, \$1.45 million is distributed as a corporate overhead to primary services within Council.	<b>Recurrent Operations</b>			
	Expenditure	2,424	2,505	2,599
	Overheads	(1,334)	(1,426)	(1,456)
	Revenue	<u>(850)</u>	<u>(786)</u>	<u>(680)</u>
		<b>240</b>	<b>293</b>	<b>463</b>
	<b>Operating Projects</b>			
	Expenditure	24	-	-
	Revenue	<u>-</u>	<u>-</u>	<u>-</u>
		<b>24</b>	<b>-</b>	<b>-</b>
	<b>Capital Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Governance</b>				
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, \$0.59 million is distributed as a corporate overhead to the primary services within Council. Capital spend in prior years reflects land acquisitions.	<b>Recurrent Operations</b>			
	Expenditure	459	495	589
	Overheads	(456)	(495)	(589)
	Revenue	<u>-</u>	<u>-</u>	<u>-</u>
		<b>3</b>	<b>-</b>	<b>-</b>
	<b>Operating Projects</b>			
	Expenditure	2	53	426
	Revenue	<u>(3)</u>	<u>-</u>	<u>(39)</u>
		<b>(1)</b>	<b>53</b>	<b>387</b>
	<b>Capital Allocation</b>	<b>1,487</b>	<b>-</b>	<b>-</b>

Description of Services Provided	Classification	2018-19 Actual \$'000	2019-20 Adopted \$'000	2020-21 Budget \$'000	
<b>Information Services</b>					
<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, \$3.46 million is distributed as a corporate overhead to the primary services within Council.</p>	<b>Recurrent Operations</b>				
	Expenditure	2,968	3,337	3,460	
	Overheads	(2,857)	(3,337)	(3,457)	
	Revenue	(1)	-	-	
		<b>110</b>	<b>-</b>	<b>3</b>	
	<b>Operating Projects</b>				
	Expenditure	11	-	-	
	Revenue	-	-	-	
		<b>11</b>	<b>-</b>	<b>-</b>	
	<b>Capital Allocation</b>	<b>11</b>	<b>105</b>	<b>125</b>	
	<hr/>				
	<b>People &amp; Culture</b>				
	<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, 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, \$1.39 million is distributed as a corporate overhead to the primary services within Council.</p>	<b>Recurrent Operations</b>			
Expenditure		1,376	1,353	1,455	
Overheads		(1,317)	(1,353)	(1,393)	
Revenue		(9)	-	-	
		<b>50</b>	<b>-</b>	<b>62</b>	
<b>Operating Projects</b>					
Expenditure		-	-	-	
Revenue		-	-	-	
		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Capital Allocation</b>		<b>-</b>	<b>227</b>	<b>100</b>	
<hr/>					
<b>Program Management Office</b>					
<p>This service provides leadership, analysis and support for Council's program of projects. This includes a standardised and integrated approach to project management across the organisation to ensure the successful delivery of Council's annual program. It has accountability for the successful management of all program management processes, systems and functions, including the Project Delivery Framework, Project Delivery Process and Program Status Reporting for all capital and operational projects. The \$0.8 million net cost comprises corporate overheads, community project management and project sponsor support. The capital allocation comprises community project management support.</p>		<b>Recurrent Operations</b>			
	Expenditure	21	20	70	
	Overheads	981	887	747	
	Revenue	-	-	-	
		<b>1,002</b>	<b>907</b>	<b>817</b>	
	<b>Operating Projects</b>				
	Expenditure	-	-	-	
	Revenue	-	-	-	
		<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Capital Allocation</b>	<b>5</b>	<b>51</b>	<b>-</b>	

Description of Services Provided	Classification	2018-19 Actual \$'000	2019-20 Adopted \$'000	2020-21 Budget \$'000
<b>Project Management Team</b>				
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.	<b>Recurrent Operations</b>			
	Expenditure	419	(59)	(50)
	Overheads	-	59	50
	Revenue	-	-	-
		<b>419</b>	<b>-</b>	<b>-</b>
	<b>Operating Projects</b>			
	Expenditure	-	-	-
	Revenue	-	-	-
		<b>-</b>	<b>-</b>	<b>-</b>
	<b>Capital Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Risk Management &amp; Legal Services</b>				
This service involves developing and monitoring Council's risk management system, including provision of support to the organisation in relation to managing risk, insurance policies and business continuity. As a Council support service, \$0.75 million is distributed as a corporate overhead to the primary services within Council.	<b>Recurrent Operations</b>			
	Expenditure	787	711	754
	Overheads	(402)	(711)	(753)
	Revenue	(21)	(23)	(16)
		<b>364</b>	<b>(23)</b>	<b>(15)</b>
	<b>Operating Projects</b>			
	Expenditure	-	40	-
	Revenue	-	-	-
		<b>-</b>	<b>40</b>	<b>-</b>
	<b>Capital Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Major Initiatives

1. Council Plan (Including Health and Wellbeing Plan) 2021-25

### Initiatives – Operational Projects

1. 2020 Council Elections
2. Business Improvement Officer (Business Case)
3. Candidate and Councillor Induction 2020
4. Council Plan (Including Health and Wellbeing Plan) 2021-25
5. Review of Local Law No. 1 - Amenity
6. Victorian Electoral Commission Compulsory Voting Enforcement

### Initiatives – New Recurrent Expenditure

1. Information Management Growth

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community  Annual Report 2016-17 Result: 53% Annual Report 2017-18 Result: 52% Annual Report 2018-19 Result: 54%

## 2.6 Strategic Performance Outcome Indicators

The service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 132 of the Act and included in the 2020-21 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance and sustainable capacity, which are not included in this budget 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.

## 2.7 Reconciliation of Strategic Objectives to the Income Statement

Reconciliation to the Income Statement			
	2020-21 Budget		
	Net Cost (Income) \$'000	Expenditure \$'000	(Income) \$'000
<b>Strategic Theme</b>			
Community Wellbeing	14,806	19,161	(4,355)
Environmental Leadership	(907)	10,981	(11,888)
Balancing Growth	5,709	7,444	(1,735)
Vibrant Economy	10,073	13,400	(3,326)
High Performing Council	7,178	7,915	(737)
<b>Total Activities and Initiatives</b>	<b>36,859</b>	<b>58,900</b>	<b>(22,041)</b>
<b>Non-Attributable Items</b>			
Asset Write Offs	2,015	2,015	-
Amortisation - Intangible Assets	3,579	3,579	-
Bad & Doubtful Debts	150	150	-
Borrowing Costs	408	408	-
Carry Forward Adjustment	(6,526)	748	(7,275)
Depreciation	16,252	16,252	-
Expensed Capital Works	3,396	3,396	-
Granted Assets	(11,270)	-	(11,270)
Grants Commission	(5,015)	-	(5,015)
Volunteer Employees	-	398	(398)
Other Income	(632)	-	(632)
<b>Non-Attributable Items</b>	<b>2,356</b>	<b>26,946</b>	<b>(24,590)</b>
<b>Deficit before Funding Sources</b>	<b>39,215</b>		
<b>Funding Sources</b>			
Rates Revenue & Municipal Charges	(48,445)		
Capital Works Program Grants	(2,102)		
Contributions - Monetary	(2,624)		
<b>Total Funding Sources</b>	<b>(53,171)</b>		
<b>(Surplus)/Deficit as per Income Statement</b>	<b>(13,956)</b>		

## 2.8 Service Statistics

<b>Customer Experience</b>		<b>Community Facilities</b>	
Total calls taken	60,000	Recreation Reserves maintained	13
Total service centre visits	23,000	Halls Maintained:	12
Rates queries responded to	6,500	Playgrounds Maintained	49
Freedom of Information requests responded to	20		
<b>Positive Ageing</b>		<b>Local Laws</b>	
Residents supported by assessment team	570	Dog registrations	5,755
		Cat registrations	853
<b>Children's Services</b>		Animal infringements	20
Kindergartens maintained	6	Parking infringements	6,800
Children enrolled in kindergartens managed	469	After Hours calls received	130
Family Day Care (hours provided)	20,000		
Infants enrolled in MCH service	353	<b>Statutory Planning</b>	
<b>Community Health and Development</b>		Applications received and dealt with	650
Number of Community groups allocated small grant	45	Planning permits audited	150
Number of Volunteers supported	301	Complaints received and dealt with	170
Volunteer hours provided	11,100		
Economic value of volunteers	\$ 390,000	<b>Building</b>	
<b>Environmental Health Services</b>		Property Information requests provided	770
Food Premises Inspections	700	Reports and consents	180
Registered food businesses	600	Building Notices Issued	200
Food Sampling Analysis	130	Building Permits lodged	1,300
Immunisation vaccinations	2,000	Swimming Pools registered	1,500
<b>Library Services</b>		<b>Road Services</b>	
Library visits	98,399	Length of roads (km's)	1,124
Library loans	165,135	Gravel roads graded (km's)	1,000
Library collection items	21,085	Footpaths maintained (m2)	1,200
Library memberships	8,940	Road Resealed (km's)	9
		Road resheets (km's)	18
		Street lights maintained	3,740
<b>Winchelsea Pool</b>		<b>Waste Management</b>	
Annual attendance	7,750	Fortnightly waste collections services (urban)	17,469
		Fortnightly waste collections services (rural)	1,695
<b>Australian National Surfing Museum</b>		Avg Fortnightly household waste generation (kg)	10
Annual visitation	17,300	Annual garbage collected kerbside (tonnes)	4,910
		Annual garbage collected transfer (tonnes)	3,250
<b>Event Grants Program</b>		Annual garbage collected sweeper (tonnes)	1,000
Number of major events supported	9	Annual recyclables collected (tonnes)	3,150
Total contribution to major events	\$ 57,500	Annual Glass collected (tonnes)	1,350
Number of community events supported	13	Annual Food and Organics collected (tonnes)	5,076
Total contribution to community events	\$ 20,500		
Number of signature events supported	4		
Total contribution to signature events	\$ 60,000		

### **3. Financial Statements**

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2020-21 has been supplemented with projections to 2023-24 extracted from the Long Term Financial Plan.

This section includes the following financial statements prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Human Resources

#### **Pending Accounting Standards**

The 2020-21 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of AASB 16 Leases, AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities. Pending accounting standards that will be in effect from the 2020-21 financial year have not been considered in the development of the budget. Standards that are likely to impact on the 2020-21 financial statements, not considered in the preparation of the budget include AASB 1059 Service Concession Arrangements: Grantors.



### 3.1 Comprehensive Income Statement

For the four years ending 30 June 2024

		2019-20	2020-21	2021-22	2022-23	2023-24
	NOTES	Forecast \$'000	Budget \$'000	Strategic \$'000	Resource Plan \$'000	Plan \$'000
<b>Income</b>						
Rates and charges	4.1.1	54,900	56,590	59,365	61,914	64,456
Statutory fees and fines	4.1.2	2,250	2,366	2,397	2,469	2,543
User charges	4.1.3	7,682	7,476	7,999	8,220	11,585
Grants - Operating	4.1.4	8,407	7,705	7,901	8,053	8,017
Grants - Capital	4.1.4	7,746	9,377	1,051	1,051	1,051
Contributions - monetary	4.1.5	3,301	3,989	3,698	3,236	3,057
Contributions - non-monetary	4.1.6	12,258	11,668	3,826	7,104	5,012
Net gain/(loss) on disposal of property infrastructure, plant and equipment	4.1.7	600	-	-	-	-
Other Income	4.1.8	1,075	632	770	1,358	1,305
<b>Total Income</b>		<b>98,220</b>	<b>99,802</b>	<b>87,007</b>	<b>93,404</b>	<b>97,027</b>
<b>Expenses</b>						
Employee costs	4.1.9	33,068	32,654	34,115	35,471	36,878
Materials and services	4.1.10	27,006	29,385	26,773	27,196	31,448
Depreciation	4.1.11	15,431	16,252	17,573	18,257	18,993
Amortisation - intangible assets	4.1.12	3,579	3,579	3,579	3,579	3,579
Amortisation - right of use assets	4.1.12	555	536	635	643	651
Bad and doubtful debts	4.1.13	175	150	154	158	162
Borrowing costs	4.1.14	3,506	408	364	320	276
Finance costs leases	4.1.15	38	41	38	38	42
Other Expenses	4.1.16	2,501	2,840	1,866	2,756	2,270
<b>Total expenses</b>		<b>85,858</b>	<b>85,846</b>	<b>85,096</b>	<b>88,417</b>	<b>94,298</b>
<b>Surplus/(deficit) for the year</b>		<b>12,361</b>	<b>13,956</b>	<b>1,911</b>	<b>4,987</b>	<b>2,729</b>
<b>Other Comprehensive Income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation increment/(decrement)	4.1.17	(14,692)	9,058	7,146	18,331	4,991
<b>Total Comprehensive Result</b>		<b>(2,331)</b>	<b>23,014</b>	<b>9,057</b>	<b>23,317</b>	<b>7,720</b>

### 3.2 Balance Sheet

For the four years ending 30 June 2024

		2019-20	2020-21	2021-22	2022-23	2023-24
	NOTES	Forecast	Budget	Strategic	Resource Plan	
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>						
<b>Current assets</b>						
		13,340	7,368	7,317	6,031	4,557
		4,591	4,585	4,532	4,623	4,716
		40,000	40,000	40,000	40,000	40,000
		300	306	306	306	306
		990	1,010	1,030	1,051	1,072
	4.2.1	<b>59,222</b>	<b>53,268</b>	<b>53,185</b>	<b>52,010</b>	<b>50,651</b>
<b>Non-current assets</b>						
		38	13	4	-	-
		800,798	830,548	841,258	864,301	874,831
		431	431	431	431	431
		885	1,074	925	774	1,072
		25,049	21,471	17,892	14,314	10,735
	4.2.2	<b>827,201</b>	<b>853,537</b>	<b>860,511</b>	<b>879,820</b>	<b>887,070</b>
		<b>886,423</b>	<b>906,805</b>	<b>913,696</b>	<b>931,831</b>	<b>937,721</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
		3,480	3,755	3,805	3,850	3,896
		3,820	2,882	2,882	2,882	2,882
		6,268	6,330	9,394	6,544	6,522
	4.2.3	2,139	2,139	2,150	2,161	2,173
			635	643	651	659
	4.2.4	<b>15,706</b>	<b>15,741</b>	<b>18,874</b>	<b>16,087</b>	<b>16,131</b>
<b>Non-current liabilities</b>						
		12,198	12,206	9,215	9,137	9,146
		873	337	180	21	311
	4.2.3	18,927	16,787	14,637	12,477	10,304
	4.2.5	<b>31,997</b>	<b>29,330</b>	<b>24,032</b>	<b>21,635</b>	<b>19,761</b>
		<b>47,703</b>	<b>45,071</b>	<b>42,906</b>	<b>37,723</b>	<b>35,892</b>
		<b>838,720</b>	<b>861,734</b>	<b>870,791</b>	<b>894,108</b>	<b>901,828</b>
<b>Equity</b>						
		470,554	490,483	492,444	498,717	502,920
		314,344	323,401	330,547	348,878	353,869
		53,823	47,850	47,800	46,514	45,039
	4.2.6	<b>838,720</b>	<b>861,734</b>	<b>870,791</b>	<b>894,108</b>	<b>901,828</b>

### 3.3 Statement of Changes in Equity

For the four years ending 30 June 2024

	2019-20 Forecast \$'000	2020-21 Budget \$'000	2021-22 Strategic Resource Plan \$'000	2022-23 Strategic Resource Plan \$'000	2023-24 Strategic Resource Plan \$'000
Equity Opening Balance	841,051	841,196	863,598	872,163	895,080
Surplus for the Year	14,837	13,345	1,420	4,586	2,359
Net Asset Revaluation	(14,692)	9,058	7,146	18,331	4,991
<b>Total Equity</b>	<b>841,196</b>	<b>863,598</b>	<b>872,163</b>	<b>895,080</b>	<b>902,430</b>

### 3.4 Statement of Cash Flows

For the four years ending 30 June 2024

	2019-20 Forecast \$'000	2020-21 Budget \$'000	2021-22 Strategic Resource Plan \$'000	2022-23 Strategic Resource Plan \$'000	2023-24 Strategic Resource Plan \$'000
<b>Cash flow from operating activities</b>					
Rates and charges	55,707	56,545	59,307	61,837	64,373
Statutory fees and fines	2,260	2,323	2,397	2,469	2,543
User charges	8,035	7,554	8,080	8,303	11,670
Grants - operating	8,703	7,976	8,179	8,336	8,300
Grants - capital	7,669	9,377	1,051	1,051	1,051
Contributions - monetary	3,301	3,989	3,698	3,236	3,057
Interest received	1,084	617	755	1,343	1,290
Trust funds and deposits taken/(repaid)	(10)	(938)	-	-	-
Net GST refund/payment	4,961	5,350	4,208	4,481	4,921
Employee costs	(32,301)	(31,866)	(33,631)	(34,986)	(36,383)
Materials and Services	(33,832)	(36,123)	(32,352)	(33,082)	(37,800)
<b>Net cash provided from operating activities</b>	<b>25,578</b>	<b>24,805</b>	<b>21,691</b>	<b>22,988</b>	<b>23,021</b>
<b>Cash Flows from investing activities</b>					
Proceeds from sale of property, plant & equipment	1,079	498	510	390	390
Payments for property, plant, equipment & infrastructure assets	(28,512)	(28,059)	(19,076)	(21,514)	(21,756)
Cash flows from investments	14,327	-	-	-	-
<b>Net cash used in investing activities</b>	<b>(13,105)</b>	<b>(27,561)</b>	<b>(18,565)</b>	<b>(21,124)</b>	<b>(21,366)</b>
<b>Cash flows from financing activities</b>					
Finance costs	(3,508)	(411)	(364)	(320)	(276)
Repayment of lease liabilities	(567)	(627)	(635)	(643)	(651)
Interest paid - lease liabilities	(38)	(41)	(38)	(38)	(42)
Proceeds from borrowings	18,570	-	-	-	-
Repayment of borrowings	(13,790)	(2,139)	(2,139)	(2,150)	(2,161)
<b>Net cash provided from financing activities</b>	<b>667</b>	<b>(3,218)</b>	<b>(3,176)</b>	<b>(3,150)</b>	<b>(3,129)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents held</b>	<b>13,139</b>	<b>(5,973)</b>	<b>(50)</b>	<b>(1,286)</b>	<b>(1,474)</b>
Cash & cash equivalents at the beginning of the period	201	13,340	7,368	7,317	6,031
<b>Cash &amp; cash equivalents at the end of the period</b>	<b>13,340</b>	<b>7,368</b>	<b>7,317</b>	<b>6,031</b>	<b>4,557</b>
<b>Investments (current and non-current financial assets)</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Total cash &amp; investments at the end of the period</b>	<b>53,340</b>	<b>47,368</b>	<b>47,317</b>	<b>46,031</b>	<b>44,557</b>

### 3.5 Statement of Capital Works

For the four years ending 30 June 2024

		2019-20	2020-21	2021-22	2022-23	2023-24
	NOTES	Forecast	Budget	Strategic Resource Plan		
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		85	-	-	-	-
<b>Total Land</b>		<b>85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings		9,216	6,393	750	2,808	3,970
<b>Total Buildings</b>		<b>9,216</b>	<b>6,393</b>	<b>750</b>	<b>2,808</b>	<b>3,970</b>
<b>Total Property</b>		<b>9,301</b>	<b>6,393</b>	<b>750</b>	<b>2,808</b>	<b>3,970</b>
<b>Plant and Equipment</b>						
Plant, Machinery & Equipment		2,424	1,984	1,847	1,943	1,135
Fixtures, Fitting & Furniture		70	275	-	-	-
Computers & Telecomms		1,064	1,852	310	190	200
<b>Total Plant and Equipment</b>		<b>3,558</b>	<b>4,111</b>	<b>2,157</b>	<b>2,133</b>	<b>1,335</b>
<b>Infrastructure</b>						
Bridges		654	780	1,000	-	-
Drainage & Sewerage		407	271	200	205	205
Footpaths & Cycleways		1,217	1,199	606	600	1,074
Parks, Open Space & Streetscapes		989	1,678	742	723	265
Recreation, Leisure & Communities		3,468	4,597	5,235	4,343	3,589
Roads		8,702	8,457	7,376	7,522	7,546
Offstreet Car Parks		118	235	-	-	-
Waste		-	538	1,010	180	3,686
Expensed Capital Works		1,241	3,196	1,929	1,026	780
Landfill Provision		97	-	-	3,000	86
<b>Total Infrastructure</b>		<b>16,893</b>	<b>20,950</b>	<b>18,097</b>	<b>17,599</b>	<b>17,231</b>
<b>Total Capital Works Expenditure</b>	4.5.1	<b>29,753</b>	<b>31,454</b>	<b>21,004</b>	<b>22,540</b>	<b>22,536</b>
<b>Expenditure Types</b>						
New Asset Expenditure		10,787	8,490	2,788	3,775	8,414
Asset Renewal Expenditure		11,570	12,654	10,678	11,164	11,052
Asset Expansion Expenditure		60	68	1,000	1,000	1,000
Asset Upgrade Expenditure		5,997	6,847	4,610	2,575	1,204
Expensed Capital Works		1,241	3,396	1,929	1,026	780
Landfill Provision Works		97	-	-	3,000	86
<b>Total Capital Works Expenditure</b>	4.5.1	<b>29,753</b>	<b>31,454</b>	<b>21,004</b>	<b>22,540</b>	<b>22,536</b>
<b>Funding Sources</b>						
<b>External</b>						
Capital Grants		7,746	9,377	1,051	1,051	1,051
Contributions		247	-	-	-	-
Borrowings		3,275	-	-	-	-
Special Charges		24	-	-	-	-
<b>Internal</b>						
Proceeds from Sale of Assets		480	-	-	-	-
Council Cash		17,981	22,078	19,953	21,489	21,485
<b>Total Capital Works Funding Sources</b>	4.5.1	<b>29,753</b>	<b>31,454</b>	<b>21,004</b>	<b>22,540</b>	<b>22,536</b>

### Reconciliation of Net Movement in Property Plant and Equipment

	2019-20	2020-21	2021-22	2022-23	2023-24
	Forecast	Budget	Strategic Resource Plan		
	\$'000	\$'000	\$'000	\$'000	\$'000
Total Capital Works	29,753	31,454	21,004	22,540	22,536
Asset Revaluation Increment / (Decrement)	(14,692)	9,058	7,146	18,331	4,991
Depreciation	(15,431)	(16,252)	(17,573)	(18,257)	(18,993)
Written Down Value of Assets Sold	(506)	(370)	(380)	(390)	(390)
Assets Written Off	(1,673)	(2,015)	(977)	(1,846)	(1,337)
Expensed Capital Works	(1,241)	(3,396)	(1,929)	(1,026)	(780)
Landfill Provision Works	(97)	-	-	(3,000)	(86)
Found Assets	308	-	-	-	-
Granted Assets	11,560	11,270	3,420	6,690	4,590
<b>Net Movement in Property, Plant and Equipment</b>	<b>7,981</b>	<b>29,749</b>	<b>10,711</b>	<b>23,042</b>	<b>10,531</b>

### 3.6 Statement of Human Resources

For the four years ending 30 June 2024

	2019-20	2020-21	2021-22	2022-23	2023-24
	Forecast	Budget	Strategic Resource Plan		
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>NOTES</b>					
<b>Staff Expenditure</b>					
Employee Costs - Operating as per Income Statement <b>4.6.1</b>	33,068	32,654	34,115	35,471	36,878
Employee Costs - Capital	1,770	3,048	3,115	3,184	3,254
<b>Total Staff Expenditure</b>	<b>34,839</b>	<b>35,702</b>	<b>37,230</b>	<b>38,655</b>	<b>40,132</b>
<b>Staff Numbers (FTE)</b>					
Employees	346.9	336.8	339.4	340.7	342.1
<b>Total Staff Numbers (FTE)</b>	<b>346.9</b>	<b>336.8</b>	<b>339.4</b>	<b>340.7</b>	<b>342.1</b>

A summary of human resources expenditure categorised according to the organisational structure of Council is included below for 2020-21.

	2020-21	2020-21	2020-21
	Budget	Full Time	Part Time
	\$'000	\$'000	\$'000
<b>Division</b>			
Chief Executive Office	649	551	98
Culture and Community	11,351	6,650	4,701
Environment and Development	9,638	7,269	2,369
Governance and Infrastructure	9,479	7,097	2,382
<b>Total Staff Expenditure</b>	<b>31,118</b>	<b>21,568</b>	<b>9,550</b>
Casuals	511		
Volunteers	398		
Other Employee Costs	628		
<b>Employee Costs as per Income Statement</b>	<b>32,654</b>		
<b>Total Capitalised Labour</b>	<b>3,048</b>		
<b>Total Expenditure</b>	<b>35,702</b>		

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below for 2020-21.

	2020-21	2020-21	2020-21
	Budget	Full Time	Part Time
<b>Division</b>			
Chief Executive Office	4.3	3.0	1.3
Culture and Community	115.6	63.3	52.3
Environment and Development	89.2	64.6	24.6
Governance and Infrastructure	91.7	65.9	25.9
<b>Total Staff (FTE)</b>	<b>300.7</b>	<b>196.7</b>	<b>104.0</b>
Casuals and Other Employee Costs	5.5		
Volunteers	5.6		
Capitalised Labour	24.9		
<b>Total Staff (FTE)</b>	<b>336.8</b>		

### 3.7 Four Year Financial Plan

For the four years ending 30 June 2024

	2019-20 Forecast \$'000	2020-21 Budget \$'000	2021-22 Strategic Resource Plan \$'000	2022-23 \$'000	2023-24 \$'000
<b>Recurrent EBITDA less Waste and Other Special Purposes</b>					
Property Rates and Charges	46,047	48,095	49,177	50,407	51,667
Property Rates and Charges Rebate	-	(250)	-	-	-
Supplementary Property Rates and Charges	793	600	1,647	2,539	3,453
Grants	7,859	7,416	7,612	7,813	8,017
Other Revenue	6,989	7,257	7,794	8,014	8,240
<b>Total Recurrent Income</b>	<b>61,688</b>	<b>63,119</b>	<b>66,230</b>	<b>68,772</b>	<b>71,377</b>
Employee Benefits	30,794	31,043	31,974	32,934	33,922
Materials and Services	15,623	15,346	15,729	16,123	16,526
<b>Total Expenditure - Existing Operations</b>	<b>46,417</b>	<b>46,389</b>	<b>47,704</b>	<b>49,056</b>	<b>50,447</b>
<b>Financial Recurrent Savings Target</b>	-	-	<b>300</b>	<b>600</b>	<b>900</b>
Compliance Costs (Recurrent)	-	22	300	600	900
Compliance Costs (Projects)	-	-	500	500	500
Non-Discretionary Growth	-	443	300	600	1,656
Recurrent Growth Budget Year	-	-	478	490	502
Discretionary Growth	-	-	595	895	1,195
<b>Total Expenditure - New Operations</b>	-	<b>466</b>	<b>2,172</b>	<b>3,084</b>	<b>4,752</b>
<b>Recurrent EBITDA less Waste and Other Special Purposes</b>	<b>15,271</b>	<b>16,264</b>	<b>16,654</b>	<b>17,231</b>	<b>17,077</b>
<b>Recurrent EBITDA Waste</b>					
Garbage Charges	7,856	8,145	8,541	8,969	9,337
Grants	125	-	-	-	-
Other Revenue	3,313	3,737	3,821	3,916	4,014
<b>Total Recurrent Income</b>	<b>11,294</b>	<b>11,882</b>	<b>12,362</b>	<b>12,885</b>	<b>13,351</b>
Employee Benefits	679	778	679	696	713
Materials and Services	7,060	8,391	9,169	10,135	10,388
<b>Total Expenditure - Existing Operations</b>	<b>7,739</b>	<b>9,169</b>	<b>9,848</b>	<b>10,831</b>	<b>11,102</b>
Discretionary Growth	-	48	49	50	52
<b>Total Expenditure - New Operations</b>		<b>48</b>	<b>49</b>	<b>50</b>	<b>52</b>
<b>Recurrent EBITDA Waste</b>	<b>3,555</b>	<b>2,665</b>	<b>2,465</b>	<b>2,004</b>	<b>2,198</b>
<b>Recurrent EBITDA Other Special Purposes</b>					
Other Revenue	984	23	24	25	25
<b>Total Recurrent Income</b>	<b>984</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>25</b>
Employee Benefits	6	-	-	-	-
Materials and Services	290	16	17	17	17
<b>Total Expenditure - Existing Operations</b>	<b>296</b>	<b>16</b>	<b>17</b>	<b>17</b>	<b>17</b>
<b>Recurrent EBITDA Other Special Purposes</b>	<b>688</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>
<b>Total Recurrent EBITDA</b>	<b>19,514</b>	<b>18,936</b>	<b>19,126</b>	<b>19,243</b>	<b>19,283</b>



	2019-20 Forecast \$'000	2020-21 Budget \$'000	2021-22 Strategic Resource Plan \$'000	2022-23 Strategic Resource Plan \$'000	2023-24 Strategic Resource Plan \$'000
<b>Total Recurrent EBITDA</b>	<b>19,514</b>	<b>18,936</b>	<b>19,126</b>	<b>19,243</b>	<b>19,283</b>
<b>Cash Adjustments:-</b>					
Balance Sheet Movements	819	261	165	10	4
Interest Revenue	1,255	632	770	1,358	1,305
Grants Commission funds received early adjustment	(69)	(71)	(73)	(75)	(78)
Asset sales - Plant/Fleet	480	370	380	390	390
Asset sales - Land	858	-	-	-	-
<b>Total Cash Adjustments</b>	<b>3,343</b>	<b>1,192</b>	<b>1,242</b>	<b>1,682</b>	<b>1,622</b>
<b>Total Cash Available for Allocation</b>	<b>22,857</b>	<b>20,127</b>	<b>20,368</b>	<b>20,925</b>	<b>20,905</b>
<b>Allocations to Commitments</b>					
Debt Interest & Principal	1,641	2,188	2,144	2,111	2,077
Torquay/Jan Juc Developer Plan Allocation	2,349	2,448	2,551	2,658	2,770
Spring Creek Infrastructure Plan Allocation	-	-	751	774	797
Winchelsea Infrastructure Plan Allocation	206	212	219	225	232
Waste Allocation	3,555	2,665	2,465	2,004	2,198
Asset Renewal Allocation	7,168	7,775	8,511	9,317	10,200
Business Case Investments	500	500	500	500	500
Council Election Year	-	472	-	-	-
Growth and Compliance Costs (Non-Recurrent)	343	326	-	-	-
<b>Total Allocations to Commitments</b>	<b>15,762</b>	<b>16,586</b>	<b>17,141</b>	<b>17,588</b>	<b>18,773</b>
<b>Discretionary Cash Available</b>	<b>7,095</b>	<b>3,542</b>	<b>3,227</b>	<b>3,337</b>	<b>2,131</b>
<b>Discretionary Allocations</b>					
Discretionary Operating Projects	860	441	-	-	-
Discretionary Capital Works	1,671	1,716	2,000	2,000	2,000
Recreation & Open Space (to AUC)	825	-	-	-	-
Defined Benefits Superannuation Allocation	50	50	50	50	50
Gravel Pits Allocation	682	-	-	-	-
Aireys Inlet Aged Units	7	7	7	8	8
Towards Environmental Leadership	250	250	250	250	250
COVID-19 Support Allocation	-	1,000	-	-	-
<b>Total Discretionary Allocations</b>	<b>4,344</b>	<b>3,464</b>	<b>2,307</b>	<b>2,308</b>	<b>2,308</b>
<b>Unallocated Cash Surplus / (Deficit)</b>	<b>2,751</b>	<b>78</b>	<b>920</b>	<b>1,029</b>	<b>(177)</b>
<b>Accumulated Unallocated Cash</b>					
Opening Balance	1,085	3,006	3,317	4,238	5,267
Annual Surplus/(Deficit)	2,751	78	920	1,029	(177)
Net Allocations During the Year	(1,025)	-	-	-	-
Transfer for Projects Funded in Prior Year	925	234	-	-	-
Transfer for Digital Transformation	(730)	-	-	-	-
<b>Closing Balance</b>	<b>3,006</b>	<b>3,317</b>	<b>4,238</b>	<b>5,267</b>	<b>5,090</b>

### 3.8 Reconciliation of Recurrent EBITDA to Income Statement

For the four years ending 30 June 2024

	2019-20 Forecast \$'000	2020-21 Budget \$'000	2021-22 Strategic Resource Plan \$'000	2022-23 \$'000	2023-24 \$'000
<b>Recurrent EBITDA</b>					
Property Rates and Charges	46,047	48,095	49,177	50,407	51,667
Property Rates and Charges Rebate	-	(250)	-	-	-
Supplementary Property Rates and Charges	793	600	1,647	2,539	3,453
Garbage Charges	7,856	8,145	8,541	8,969	9,337
Grants	7,984	7,416	7,612	7,813	8,017
Other Revenue	11,286	11,017	11,639	11,955	12,280
<b>Total Recurrent Income</b>	<b>73,966</b>	<b>75,024</b>	<b>78,616</b>	<b>81,681</b>	<b>84,753</b>
Employee Benefits	31,479	31,821	32,653	33,629	34,635
Materials and Services	22,973	23,753	24,915	26,275	26,932
<b>Total Expenditure - Existing Operations</b>	<b>54,452</b>	<b>55,574</b>	<b>57,568</b>	<b>59,904</b>	<b>61,566</b>
<b>Financial Recurrent Savings Target</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>600</b>	<b>900</b>
Compliance Costs	-	22	300	600	900
Compliance Costs - Projects	-	-	500	500	500
Non-Discretionary Growth	-	443	300	600	1,656
Discretionary Growth Budget Year	-	-	527	540	553
Discretionary Growth	-	48	595	895	1,195
<b>Total Expenditure - New Operations</b>	<b>-</b>	<b>514</b>	<b>2,221</b>	<b>3,135</b>	<b>4,804</b>
<b>Total Recurrent EBITDA</b>	<b>19,514</b>	<b>18,936</b>	<b>19,126</b>	<b>19,243</b>	<b>19,283</b>
<b>Reserve Transfers</b>					
Developer Contributions (DCP Torquay)	1,180	2,135	1,370	1,132	1,092
Developer Contributions (Non-DCP)	115	66	32	-	-
Open Space Contributions	325	200	500	500	500
<b>Cash Adjustment of Available Funds</b>					
Interest Revenue	1,255	632	770	1,358	1,305
Finance Costs	(934)	(321)	(287)	(254)	(220)
Finance Costs DCP Loan	(97)	(87)	(77)	(66)	(55)
Finance Cost funded by loan	(2,475)	-	-	-	-
Sale of Land	858	-	-	-	-
Sale of Plant	480	370	380	390	390
<b>Projects</b>					
Capital Projects Revenue	8,036	9,377	1,051	1,051	1,051
Expensed Capital Works	(1,241)	(3,396)	(1,929)	(1,026)	(780)
Operational Projects Expenses	(5,587)	(3,570)	(735)	(490)	(250)
Operational Projects Revenue	470	337	288	240	-
Compliance Project	-	-	100	100	100
<b>Non Cash Items</b>					
Depreciation	(14,876)	(15,716)	(17,573)	(17,614)	(18,343)
Amortisation	(4,134)	(4,115)	(3,579)	(4,221)	(4,229)
Contributions - Non-Monetary	12,258	11,668	3,826	7,104	5,012
Volunteer Employees	(390)	(398)	(406)	(414)	(422)
WDV of Assets Sold	(738)	(370)	(380)	(390)	(390)
Asset Write Offs	(1,673)	(2,015)	(977)	(1,846)	(1,337)
<b>Surplus/(Deficit)</b>	<b>12,361</b>	<b>13,956</b>	<b>1,911</b>	<b>4,987</b>	<b>2,729</b>

### 3.9 Capital Works Program Allocations

#### New Allocations and Carry Forwards for the Year Ending 30 June 2021

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	Cash Reserve Funds \$'000	Direct Funded \$'000	
<b>Renewal Program</b>												
Active Play Items Renewal Program	100						100				100	100
Barwon River Reserve - Mud Brick Shelter	75						75				75	75
Bellbrae Reserve Playground	202						202				202	202
Bridge Renewal Program	25						25				25	25
Building Renewal Program	490						490				490	490
Asset Condition Audits					135		135				135	135
Deans Marsh Community Hall - Kitchen Refurbishment	60						60				60	60
Drainage Renewal Program	75						75				75	75
Facility Signage Renewal Program	10						10				10	10
Fencing Renewal Program	75						75				75	75
Fischer Street Rehabilitation (Highlander to Darian)	765						765				765	765
Footpath Renewal Program	170						170				170	170
Great Ocean Views Playground	101						101				101	101
Guardrail Renewal Program	60						60				60	60
Heavy Plant Replacement Program	1,200						1,200				1,200	1,200
I.T. Renewal Program	125						125				125	125
Irrigation Renewal Program	85						85				85	85
Kerb Renewal Program	45						45				45	45
Light Fleet Replacement Program	550						550				550	550
McMillan St Car Park Upgrade (Renewal)	64			50			115				115	115
Park Furniture Renewal Program	20						20				20	20
Playground Renewal Program	30						30				30	30
Point Roadknight Drainage Outfall	638						638				638	638
Sealed Road Renewal Program - Pavement Rehabilitation	175						175				175	175
Sealed Road Renewal Program - Reseal Program	600						600				600	600
Small Plant Replacement Program	60						60				60	60
Structures Renewal Program	40						40				40	40
Unsealed Road Renewal Program	1,200						1,200				1,200	1,200
Unsealed Shoulder Renewal Program	165						165				165	165
Water Sensitive Urban Design Renewal Program	160						160				160	160
Winchelsea Kindergarten - Playground Renewal	28						28				28	28
Contingency Allocation	188			5			193				193	193
<b>Total Renewal</b>	<b>7,580</b>			<b>55</b>	<b>135</b>		<b>7,770</b>				<b>7,770</b>	<b>7,770</b>
<b>Torquay / Jan Juc DCP Projects</b>												
Surf Coast Hwy / Bristol Rd Intersection Upgrade (RD05) - Design		66			66		131				131	131
Surf Coast Hwy Coombes Rd Intersection Construction (RD03)		442			1,768		2,210				2,210	2,210
Torquay Central & North (OR01) - Contributions to Developer Works				507			507				507	507
Torquay North Open Space Pathways (PC02) - Contributions to Developer Works				539			539				539	539
Upgrade Bells Beach Reserve (OR10) - Gross Pollutant Traps Installation				90			90				90	90
Contingency Allocation		63		36	213		312				312	312
<b>Total Torquay / Jan Juc DCP</b>		<b>571</b>		<b>1,172</b>	<b>2,047</b>		<b>3,789</b>				<b>3,789</b>	<b>3,789</b>

# Budget 2020-21



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	Cash Reserve Funds \$'000	Direct Funded \$'000	
<b>Waste Management Projects</b>												
Anglesea Landfill Options Study					44		44				44	44
Anglesea Landfill Shed Replacement	156						156				156	156
Anglesea Landfill Traffic Improvements		252					252				252	252
Bulk Haulage Facility Review					31		31				31	31
Lorne Transfer Station Drainage Upgrade		15					15				15	15
Lorne Transfer Station Upgrade		1,600					1,600				1,600	1,600
Street Litter Bin Hoods		101					101				101	101
Winchelsea & Lorne Site Shed Upgrades		61					61				61	61
Winchelsea Transfer Station Backhoe				174			174				174	174
Winchelsea Transfer Station Shed Relocation					31		31				31	31
Contingency Allocation	31	322		17	19		390				390	390
<b>Total Waste Management</b>	<b>187</b>	<b>2,352</b>		<b>191</b>	<b>124</b>		<b>2,855</b>				<b>2,855</b>	<b>2,855</b>
<b>Discretionary Program</b>												
<b>Buildings</b>												
Anglesea Art House Landscaping					10		10				10	10
Annual Minor Discretionary Facilities Upgrades		10		10			20				20	20
Concept Design - Cultural Facility and Library					180		180				180	180
CPP54 Anglesea & District Historical Society Building - Storage Improvements		15					15				15	15
Local Roads and Community Infrastructure Program		526		526			1,051	1,051				1,051
Lorne Historical Society - Façade Stage 2		50					50				50	50
Surf Coast Football Club - Grant Pavilion Upgrade Project Shortfall			50				50				50	50
Winchelsea Men's Shed Car Park				40			40				40	40
<b>Corporate Projects</b>												
Agile Workplace Implementation Phase				90			90				90	90
<b>Environmental Capital Business Case</b>												
Solar Installations on Council Buildings (Business Case)				128			128			14	114	128
<b>Drainage</b>												
Drainage Upgrades Program		163					163				163	163
<b>Pathways</b>												
Annual Pathway Construction Program				86			86				86	86
Car Parking Merrijig Drive		54					54				54	54
<b>Recreation and Open Space</b>												
Anglesea Hall Sound and Lighting Project				54			54			2	52	54
Anglesea and District War Memorial				13			13				13	13
Annual Streetscape Allocation (Moriac)				45			45				45	45
Barwon River Adventure Play Space				267			267			267	267	267
Modewarre Netball and Tennis Pavilion		319					319				319	319
Moriac Greenfields Trail				117			117			117	117	117
Nautical Rise Linear Park Indigenous Edible Orchard Garden				19			19			19	19	19
Walk the Painkalac Stage 1 (Lower Valley Incl. Rear of Bottom Shops) Detailed Design				51			51				51	51
Zeally Sands Playground Upgrade		43					43			43	43	43
<b>Roads/Road Safety</b>												
Bambra Aireys Inlet Road - Road Safety Improvements (Roads to Recovery)		135					135	135				135
Cape Otway Road Widening Stage 5 (Roads to Recovery)	396	396					791	791				791
Grading Projects (Roads to Recovery)					30		30	30				30
McMillan St Car Park Upgrade	45			35			80			60	20	80
Road Safety Program		133		189			323			76	247	323
Zeally Bay Road Car Park Upgrade		234		44			278			278		278
Contingency Allocation	50	195		128	20		394	95		80	219	394
<b>Total Discretionary Program</b>	<b>491</b>	<b>2,272</b>	<b>50</b>	<b>1,842</b>	<b>240</b>		<b>4,895</b>	<b>2,102</b>		<b>956</b>	<b>1,837</b>	<b>4,895</b>

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	Cash Reserve Funds \$'000	Direct Funded \$'000	
<b>Growth and Compliance</b>												
Disability Discrimination Act Implementation Plan					100		100				100	100
Facility Roof Anchor Points			18				18				18	18
Screen Planting Torquay Depot					26		26				26	26
Water Sensitive Urban Design	85						85				85	85
Contingency Allocation			2		3		5				5	5
<b>Total Growth and Compliance</b>	<b>85</b>		<b>20</b>		<b>129</b>		<b>234</b>				<b>234</b>	<b>234</b>
<b>Total New Capital Works</b>	<b>8,343</b>	<b>5,194</b>	<b>70</b>	<b>3,261</b>	<b>2,675</b>		<b>19,542</b>	<b>2,102</b>		<b>956</b>	<b>16,484</b>	<b>19,542</b>
<b>Carried Forward Capital Projects</b>												
Carried Forward Capital Projects	5,181	6,279		7,601	1,775		20,836	7,275		13,561		20,836
Contingency Allocation	993	1,274		1,525	622		4,414			4,414		4,414
<b>Total Carried Forward Capital Projects</b>	<b>6,174</b>	<b>7,553</b>		<b>9,127</b>	<b>2,397</b>		<b>25,250</b>	<b>7,275</b>		<b>17,976</b>		<b>25,250</b>
<b>Total Capital Works Program</b>	<b>14,517</b>	<b>12,747</b>	<b>70</b>	<b>12,387</b>	<b>5,072</b>		<b>44,792</b>	<b>9,377</b>		<b>18,931</b>	<b>16,484</b>	<b>44,792</b>

**New Business Case Allocations for the Year Ending 30 June 2021**

Description - New Funding	Expenditure		Funding		
	Shire Wide \$'000	Total Expenditure \$'000	Council Cash		Total Funding \$'000
			Cash Reserve Funds \$'000	Direct Funded \$'000	
<b>Business Cases</b>					
Arts Trail	20	20		20	20
Business Improvement Officer	123	123		123	123
Solar Installations on Council Buildings	128	128	14	114	128
Contingency Allocation	9	9		9	9
<b>Total Business Cases</b>	<b>280</b>	<b>280</b>	<b>14</b>	<b>266</b>	<b>280</b>

### 3.10 Operational Works Program Allocations

#### New Allocations and Carry Forwards for the Year Ending 30 June 2021

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	
<b>Operational Projects (Program Management Office Delivered)</b>												
Arts Trail (Business Case)					20	20					20	20
Bells Beach Coastal & Marine Management Plan			110			110					110	110
Candidate and Councillor Induction 2020					20	20					20	20
COVID-19 Support Allocation					1,000	1,000					1,000	1,000
Environmental Leadership					250	250					250	250
EPA Act Procedure Review					70	70					70	70
Growth Area Planning and Consultation			10			10					10	10
Moriac Structure Plan				85		85					85	85
Multidisciplinary Arts Collective - Financial Assistance					60	60					60	60
Prosperous Places Strategy					30	30					30	30
Review of Local Law No. 1 - Amenity					78	78					78	78
Contingency Allocation			12	9	38	59					59	59
<b>Total Operational Projects (Program Management Office Delivered)</b>			<b>132</b>	<b>94</b>	<b>1,566</b>	<b>1,791</b>					<b>1,791</b>	<b>1,791</b>
<b>Operational Projects (Non Program Projects)</b>												
2020 Council Elections					246	246					246	246
Alcohol and Other Drug Action Plan 2018-21					18	18					18	18
Business Improvement Officer (Business Case)					123	123					123	123
Council Plan (Incl. Health and Wellbeing Plan) 2021-25					164	164					164	164
Engage Youth Program					23	23	23					23
FReeZA Youth Project					25	25	25					25
Hinterland Futures Panel Hearing					22	22					22	22
Municipal Emergency Management Program			240			240	240					240
Planning Amendment to Implement Retail Strategy					6	6					6	6
Planning Scheme Corrections Amendment	22					22					22	22
Pop Up Arts Space					39	39		4			35	39
RACV Water Harvesting Agreement Licence					6	6			6			6
Surf Coast Basketball Association - Financial Assistance					20	20					20	20
Victorian Electoral Commission Compulsory Voting Enforcement					39	39		39				39
Contingency Allocation					38	38					38	38
<b>Total Operational Projects (Non Program Projects)</b>	<b>22</b>		<b>240</b>		<b>769</b>	<b>1,031</b>	<b>288</b>	<b>43</b>	<b>6</b>		<b>693</b>	<b>1,031</b>
<b>Total Operational Program</b>	<b>22</b>		<b>372</b>	<b>94</b>	<b>2,334</b>	<b>2,822</b>	<b>288</b>	<b>43</b>	<b>6</b>		<b>2,484</b>	<b>2,822</b>
<b>Carried Forward Operational Projects</b>												
Carried Forward Operational Projects	8		155	213	789	1,166				1,166		1,166
Contingency Allocation	7		20	21	391	439				439		439
<b>Total Carried Forward Operational Projects</b>	<b>15</b>		<b>175</b>	<b>234</b>	<b>1,180</b>	<b>1,605</b>				<b>1,605</b>		<b>1,605</b>
<b>Total Operational Works Program</b>	<b>54</b>		<b>313</b>	<b>328</b>	<b>3,732</b>	<b>4,426</b>	<b>288</b>	<b>43</b>	<b>6</b>	<b>1,605</b>	<b>2,484</b>	<b>4,426</b>



New Recurrent Operational Allocations for the Year Ending 30 June 2021

New Recurrent Operational Expenditure	Expenditure		Funding				Total Funding \$'000
	Shire Wide \$'000	Total Expenditure \$'000	External Funds		Council Cash		
			Grants \$'000	Fees & Charges \$'000	Cash Reserve Funds \$'000	Direct Funded \$'000	
<b><u>New Recurrent Operational Expenditure</u></b>							
Additional Gross Pollutant Trap Maintenance	48	48			48		48
Annual Essential Safety Measures	15	15				15	15
Building Maintenance Growth	8	8				8	8
Geelong Regional Library Corporation Contribution Increase	7	7				7	7
Implementation of Economic Development Strategies	30	30				30	30
Information Management Growth	211	211				211	211
New Multi-Purpose Stadium Operations (Six Months)	194	194		141		53	194
Open Space Growth - Street Trees	11	11				11	11
Open Space Growth - Turf Soccer Pitch	14	14				14	14
Recurrent Street Sweeping	25	25				25	25
Solar Panel Maintenance Inspections	17	17				17	17
Water Sensitive Urban Design Infrastructure Maintenance	75	75				75	75
<b>Total Recurrent Operational Expenditure</b>	<b>655</b>	<b>655</b>		<b>141</b>	<b>48</b>	<b>466</b>	<b>655</b>

### 3.11 Multi Year Capital Works Program Allocations

Capital Works Program	2020-21 Budget \$'000	2021-22 Forecast \$'000	2022-23 Forecast \$'000	2023-24 Forecast \$'000
<b>Renewal Program</b>				
Active Play Items Renewal Program	100	60	65	70
Asset Condition Audits	135	150	150	150
Barwon River Reserve - Mud Brick Shelter	75			
Bellbrae Reserve Playground	202			
Bike Park Renewal Program		50	50	50
Bridge Renewal Program	25	1,000		
Building Renewal Program	490	650	658	380
Deans Marsh Community Hall - Kitchen Refurbishment	60			
Drainage Renewal Program	75	150	150	200
Facility Signage Renewal Program	10	11	12	13
Fencing Renewal Program	75	80	85	90
Fischer Street Rehabilitation (Highlander to Darian)	765			
Footpath Renewal Program	170	350	450	750
Great Ocean Views Playground	101			
Guardrail Renewal Program	60	65	85	45
Hard Court Renewal Program		100	107	114
Heavy Plant Replacement Program	1,200	1,200	1,250	625
I.T. Renewal Program	125	150	150	200
Irrigation Renewal Program	85	90	95	100
Kerb Renewal Program	45	65	75	85
Light Fleet Replacement Program	550	577	618	385
Lighting Renewal Program		50	50	50
McMillan St Car Park Upgrade (Renewal)	115			
Park Furniture Renewal Program	20	80	86	92
Playground Renewal Program	30	230	246	150
Point Roadknight Drainage Outfall	638			
Sealed Road Renewal Program		998	1,150	2,000
Sealed Road Renewal Program - Pavement Rehabilitation	175			
Sealed Road Renewal Program - Reseal Program	600			
Skate Park Renewal		150	225	50
Small Plant Replacement Program	60	70	75	125
Structures Renewal Program	40	65	70	75
Unsealed Road Renewal Program	1,200	1,700	2,900	4,000
Unsealed Shoulder Renewal Program	165	220	310	195
Water Sensitive Urban Design Renewal Program	160	200	205	205
Winchelsea Kindergarten - Playground Renewal	28			
Contingency Allocation	193			
<b>Total Renewal Program</b>	<b>7,770</b>	<b>8,511</b>	<b>9,317</b>	<b>10,199</b>
<b>Torquay / Jan Juc DCP Projects</b>				
Construct pathways along Spring and Deep creeks (PC01) - Deep Creek Extension to the public library (stage 2) (CY05c)		106	2,050	3,590
Surf Coast Hwy / Bristol Rd Intersection Upgrade (RD05) - Construction		987		
Surf Coast Hwy / Bristol Rd Intersection Upgrade (RD05) - Design	131			
Surf Coast Hwy Coombes Rd Intersection Construction (RD03)	2,210			
Torquay Central & North (OR01) - Contributions to Developer Works	507	289		
Torquay Central & North (OR01) - Deep Creek West and Contributions to Developer Works			475	
Torquay North Open Space Pathways (PC02) - Contributions to Developer Works				324
Torquay North Open Space Pathways (PC02) - Contributions to Developer Works	539			
Upgrade Bells Beach Reserve (OR10) - Gross Pollutant Traps Installation	90			
Upgrade Deep Creek linear reserve (OR06) - Pathways		222		
Widen Coombes Road (RD11) Stage 2 - Ghazepoore Rd to Messmate Rd		1,163		
Widen Coombes Road (RD11) Stage 3 - Messmate Rd to Coombes Rd			831	
Contingency Allocation	312	425	414	542
<b>Total Torquay / Jan Juc DCP</b>	<b>3,789</b>	<b>3,192</b>	<b>3,770</b>	<b>4,456</b>

Capital Works Program	2020-21 Budget \$'000	2021-22 Forecast \$'000	2022-23 Forecast \$'000	2023-24 Forecast \$'000
<b>Waste Management Projects</b>				
Anglesea Landfill Options Study	44			
Anglesea Landfill Shed Replacement	156			
Anglesea Landfill Stage 3E Liner		1,010		
Anglesea Landfill Stage 4 Rehabilitation			3,000	
Anglesea Landfill Stage 5 Rehabilitation Design				86
Anglesea Landfill Traffic Improvements	252			
Anglesea Transfer Station Bulk Haulage Facility - Construction				3,500
Anglesea Transfer Station Bulk Haulage Facility - Design			86	
Bulk Haulage Facility Review	31			
Lorne Transfer Station Drainage Upgrade	15			
Lorne Transfer Station Upgrade	1,600			
Street Litter Bin Hoods	101			
Waste Renewal Program			180	186
Winchelsea & Lorne Site Shed Upgrades	61			
Winchelsea Transfer Station Backhoe	174			
Winchelsea Transfer Station Mattress Shed Relocation		15		
Winchelsea Transfer Station Shed Relocation	31			
Contingency Allocation	390	149	534	534
<b>Total Waste Management</b>	<b>2,855</b>	<b>1,174</b>	<b>3,800</b>	<b>4,306</b>
<b>Discretionary Program</b>				
<b>Buildings</b>				
Anglesea Art House Landscaping	10			
Annual Minor Discretionary Facilities Upgrades	20			
Concept Design - Cultural Facility and Library	180			
CPP54 Anglesea & District Historical Society Building - Storage Improvements	15			
Local Roads and Community Infrastructure Program - Buildings	1,051			
Lorne Historical Society - Façade Stage 2	50			
Surf Coast Football Club - Grant Pavilion Upgrade Project Shortfall	50			
Winchelsea Men's Shed Car Park	40			
<b>Capital Business Cases</b>				
Business Cases		500	500	500
Solar Installations on Council Buildings (Business Case)	128			
<b>Corporate Projects</b>				
Agile Workplace Implementation Phase	90			
<b>Drainage</b>				
Drainage Upgrades Program	163			
<b>Pathways</b>				
Annual Pathway Construction Program	86			
Car Parking Merrijig Drive	54			
<b>Recreation and Open Space</b>				
Anglesea Hall Sound and Lighting Project	54			
Anglesea and District War Memorial	13			
Annual Streetscape Allocation (Moriac)	45			
Barwon River Adventure Play Space	267			
Discretionary Capital Projects		2,000	2,000	2,000
Modewarre Netball and Tennis Pavilion	319			
Moriac Greenfields Trail	117			
Nautical Rise Linear Park Indigenous Edible Orchard Garden	19			
Walk the Painkalac Stage 1 (Lower Valley Incl. Rear of Bottom Shops) Detailed Design	51			
Zeally Sands Playground Upgrade	43			
<b>Roads/Road Safety</b>				
Bambra Aireys Inlet Road - Road Safety Improvements (Roads to Recovery)	135			
Cape Otway Road Widening Stage 5 (Roads to Recovery)	791			
Grading Projects (Roads to Recovery)	30	30	30	30
McMillan St Car Park Upgrade	80			
Roads to Recovery Projects		1,021	1,021	1,021
Road Safety Program	323			
Zeally Bay Road Car Park Upgrade	278			
Contingency Allocation	394			
<b>Total Discretionary Program</b>	<b>4,895</b>	<b>3,551</b>	<b>3,551</b>	<b>3,551</b>
<b>Growth and Compliance</b>				
Disability Discrimination Act Implementation Plan	100	100	100	100
Facility Roof Anchor Points	18			
Screen Planting Torquay Depot	26			
Water Sensitive Urban Design	85			
Contingency Allocation	5			
<b>Total Growth and Compliance</b>	<b>234</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Total Multi Year Capital Works Program</b>	<b>19,542</b>	<b>16,528</b>	<b>20,538</b>	<b>22,612</b>

### 3.12 Multi Year Operational Works Program Allocations

Operational Works Program	2020-21 Budget \$'000	2021-22 Forecast \$'000	2022-23 Forecast \$'000	2023-24 Forecast \$'000
<b><u>Operational Projects (Program Management Office Delivered)</u></b>				
Arts Trail (Business Case)	20			
Bells Beach Coastal & Marine Management Plan	110			
Candidate and Councillor Induction 2020	20			
COVID-19 Support Allocation	1,000			
Environmental Leadership	250	250	250	250
EPA Act Change Implementation		45		
EPA Act Procedure Review	70			
Growth Area Planning and Consultation	10			
Moriac Structure Plan	85			
Multidisciplinary Arts Collective - Financial Assistance	60			
Prosperous Places Strategy	30			
Review of Local Law No. 1 - Amenity	78			
Unallocated Operational Projects - Compliance Costs		450	500	500
Contingency Allocation	59	5		
<b>Total Operational Projects (Program Management Office Delivered)</b>	<b>1,791</b>	<b>750</b>	<b>750</b>	<b>750</b>
<b><u>Operational Projects (Non Program Projects)</u></b>				
2020 Council Elections	246			
Alcohol and Other Drug Action Plan 2018-21	18			
Business Improvement Officer (Business Case)	123			
Council Election Year				
Engage Youth Program	23	23		
FReeZA Youth Project	25	25		
Hinterland Futures Panel Hearing	22			
Municipal Emergency Management Program	240	240	240	
Planning Amendment to Implement Retail Strategy	6			
Planning Scheme Corrections Amendment	22			
Pop Up Arts Space	39			
RACV Water Harvesting Agreement Licence	6			
Surf Coast Basketball Association - Financial Assistance	20			
Victorian Electoral Commission Compulsory Voting Enforcement	39			
Contingency Allocation	38			
<b>Total Operational Projects (Non Program Projects)</b>	<b>1,031</b>	<b>288</b>	<b>240</b>	<b>-</b>
<b>Total Multi Year Operational Works Program</b>	<b>2,822</b>	<b>1,038</b>	<b>990</b>	<b>750</b>

## **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 an important source of revenue for Council. Planning for future rate increases has therefore been an important component of the Long Term Financial Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year and in 2020-21 the FGRS cap has been set at 2.0%. The cap applies to both general rates and the municipal charge and is calculated based on council's average rates and charges (see table 4.1.1(l)). Council limits rate revenue increases to comply with the Fair Go Rates System.

For 2020-21, Council has limited the municipal charge to 10% of total rates revenue. This is in line with recommendations from the State Government's Local Government Act review in 2018. Total rates and charges including the Municipal Charge will increase by 2.0% on average.

The Valuer-General reviews the value of every property in the municipality annually, and these property values are used to calculate individual property rates. This annual revaluation does not result in a net gain or loss of revenue to Council. Ratepayers may see rate increases that differ from the average 2.0% increase because of changes to their property value relative to that of other ratepayers' properties. The economy has been hit hard by the COVID-19 virus. To provide some financial relief to commercial/industrial ratepayers a property rates and charges rebate allocation of \$0.25 million has been allowed for in this budget. Interest on overdue rates may also be waived to provide financial relief to individual ratepayers experiencing difficulty in meeting their rate payment obligations due to financial hardship.

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

	2019-20	2020-21	Change	
	Forecast \$'000	Budget \$'000	\$'000	%
General Rates <sup>1</sup>	41,453	43,288	1,834	4.43%
Municipal Charge <sup>1</sup>	4,594	4,807	213	4.64%
Waste Management Charge	7,856	8,145	289	3.68%
Special Rates and Charges	24	-	(24)	-
New Supplementary Rates and Rate Adjustments	793	600	(193)	24.29%
Property Rates and Charges Rebate	-	(250)	(250)	
Interest on Rates and Charges	180	-	(180)	100.00%
<b>Total rates and charges</b>	<b>54,900</b>	<b>56,590</b>	<b>1,690</b>	<b>3.08%</b>

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	2019-20	2020-21	Change	
	cents/\$CIV	cents/\$CIV	\$	%
General rate land	0.21129	0.20562	(0.0057)	(2.68%)
Farm rate land	0.15847	0.15422	(0.0043)	(2.68%)
Commercial/Industrial rate land	0.40146	0.39069	(0.0108)	(2.68%)

Although the Cents/\$CIV have decreased the average rate charge increase per property is 2% 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	2019-20	2020-21	Change	
	\$	\$	\$	%
General rate land	36,070,760	37,624,844	1,554,084	4.31%
Farm rate land	2,028,914	2,097,181	68,267	3.36%
Commercial/Industrial rate land	3,353,724	3,565,726	212,002	6.32%
<b>Total amount to be raised by general rates</b>	<b>41,453,399</b>	<b>43,287,752</b>	<b>1,834,353</b>	<b>4.43%</b>

**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	2019-20	2020-21	Change	
			\$	%
General rate land	20,329	20,837	508	2.50%
Farm rate land	972	964	(8)	0.82%
Commercial/Industrial rate land	1,046	1,135	89	8.51%
<b>Total number of assessments</b>	<b>22,347</b>	<b>22,936</b>	<b>589</b>	<b>2.64%</b>

**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	2019-20	2020-21	Change	
	\$	\$	\$	%
General rate land	17,071,683,500	18,298,241,500	1,226,558,000	7.18%
Farm rate land	1,280,314,500	1,359,863,500	79,549,000	6.21%
Commercial/Industrial rate land	835,381,900	912,674,000	77,292,100	9.25%
<b>Total Value</b>	<b>19,187,379,900</b>	<b>20,570,779,000</b>	<b>1,383,399,100</b>	<b>7.21%</b>



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

	Per Rateable Property 2019-20 \$	Per Rateable Property 2020-21 \$	Change	
			\$	%
Municipal Charge	208	212	4	1.9%

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

	2019-20 \$	2020-21 \$	Change	
			\$	%
Municipal Charge	4,594,096	4,807,312	213,216	4.64%

**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:**

	2019-20 \$	2020-21 \$	Change	
			\$	%
Urban Garbage (all residential tenements)	419	427	8	1.91%
Rural Garbage (optional)	347	354	7	2.02%

**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:**

	2019-20 \$	2020-21 \$	Change	
			\$	%
Urban Garbage (all residential tenements)	7,181,117	7,540,115	358,998	5.00%
Rural Garbage (optional)	585,319	604,925	19,606	3.35%
<b>Total</b>	<b>7,766,436</b>	<b>8,145,040</b>	<b>378,604</b>	<b>4.87%</b>

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:**

	2019-20 \$	2020-21 \$	Change	
			\$	%
General Rates Revenue	41,453,399	43,287,752	1,834,353	4.43%
Municipal Charge	4,594,096	4,807,312	213,216	4.64%
Kerbside Collection and Recycling	7,766,436	8,145,040	378,604	4.87%
<b>Total</b>	<b>53,813,931</b>	<b>56,240,104</b>	<b>2,426,173</b>	<b>4.51%</b>

**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.

	2019-20 Budget	2020-21 Budget
Forecast Annualised Rate Revenue	\$ 44,925,583	\$ 47,153,528
Forecast Number of Assessments	22,347	22,936
Forecast Base Average Rate per Assessment	\$ 2,010.36	\$ 2,055.87
Maximum Rate Increase (set by the State Government)	2.50%	2.00%
Capped Average Rate	\$ 2,060.62	\$ 2,096.99
Maximum General Rates and Municipal Charges Revenue	\$ 46,048,723	\$ 48,096,598
Budgeted General Rates and Municipal Charges Revenue	\$ 46,047,495	\$ 48,095,064

#### 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 (2020-21: estimated \$600 thousand)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

#### 4.1.1(n) Differential rates

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

- A general rate of 100% (0.20562 cents in the dollar of CIV) for all rateable residential properties.
- A farm rate of 75% (0.15422 cents in the dollar of CIV) for all rateable farm properties.
- A commercial/industrial rate of 190% (0.39069 cents in the dollar of CIV) for all rateable business properties.

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

##### General Rate land

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

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

##### Farm Rate Land

Farm Rate is any land, which is:

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

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

##### Commercial/Industrial Rate Land

Commercial/Industrial Rate is any land, which is:

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

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

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

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

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

### **Municipal Charge**

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

### **Service Charges**

An annual service charge is declared for the collection and disposal of waste (garbage), and the kerbside collection on processing of recyclable materials. This charge is not subject to the rate cap, however the increase for the budget year has been set at a 1.9% for urban garbage collection and 2.0% for rural garbage collection.

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

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

The criteria for the annual service charge are:

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

#### 4.1.2 Statutory fees and charges

	2019-20	2020-21	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Building Compliance	309	261	(47)	(15.3%)
Infringements and Costs	745	818	73	9.8%
Land information Certificates	45	45	-	-
Other Statutory Fees and Fines	86	146	59	68.8%
Subdivision Supervision, Certification and Plan Checking	370	386	16	4.4%
Town Planning Fees	695	710	14	2.1%
<b>Total Statutory Fees and Charges</b>	<b>2,250</b>	<b>2,366</b>	<b>116</b>	<b>5.1%</b>

Statutory fees and fines 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 are budgeted to increase by 5.1% or \$0.12 million compared to 2019-20. Building Compliance fees have decreased by \$0.47 million mainly due to a spike in the forecast with the new swimming pool/spa registration fees. Infringements are budgeted to increase by \$0.07 million mainly due to the introduction of the parking overstay detection system project. Other Statutory Fees and Fines are budgeted to increase by \$0.06 million mainly due to election fines with the Council election due in November this year.

#### 4.1.3 User charges

	2019-20	2020-21	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Aged Services	423	73	(350)	82.84%
Animal Control	421	436	16	3.74%
Child Care/Childrens Programs	729	776	47	6.4%
Gravel Pit Fees	191	158	(33)	17.27%
Health Services	40	45	5	13.30%
Lease Rentals	42	69	27	63.1%
Leisure Centre and Recreation	871	978	107	12.3%
Other Fees	142	173	31	21.6%
Registration and Other Permits	740	374	(366)	49.41%
Royalties	770	657	(113)	14.67%
Waste Management Services	3,313	3,737	424	12.8%
<b>Total User Charges</b>	<b>7,682</b>	<b>7,476</b>	<b>(206)</b>	<b>(2.7%)</b>

User charges relate mainly to the recovery of service delivery costs through the charging of fees for Council services. Individual user charges have generally increased between 2% - 3% in the 2020-21 budget but the overall revenue from user charges is budgeted to decrease by 2.7% or \$0.2 million compared to 2019-20. This is mainly driven by positive ageing services transitioning to other service providers during 2020-21; and the waiver of health and food registration fees and Footpath and A-Frame Permits totalling \$0.3 million as part of Council's COVID-19 support package. Waste management service charges are budgeted to increase by \$0.42 million with the increase to gate fees to cover the Environment Protection Authority Victoria's levy increase. Royalties and gravel pit fees are budgeted to decrease by \$0.11 million due to lower extraction volumes. The increase in the Leisure Centre and Recreation user charges is mainly driven by the new multi-purpose stadium.

#### 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 \$0.9 million for 2020-21. Council will receive \$1.1 million through the Local Road and Community Infrastructure Program designed to support jobs, businesses and the resilience of local economies to help protect the community from the impacts of COVID-19. The transitioning of positive ageing services to other service providers during 2020-21 has reduced recurrent funding by \$0.8 million. Half of the 2021-22 Grants Commission allocation is budgeted to be received in the 2020-21 year and half of the 2020-22 allocation is budgeted to be received in the 2019-20 year in line with the current Commonwealth Government payment practices. Council does not budget for grants or corresponding project budgets that are not confirmed with a signed grant agreement.

	2019-20	2020-21	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Commonwealth funded grants	7,538	10,750	3,213	42.6%
State funded grants	8,614	6,331	(2,283)	26.5%
<b>Total Grants</b>	<b>16,152</b>	<b>17,081</b>	<b>929</b>	<b>5.8%</b>

	2019-20	2020-21	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
<b>Recurrent - Commonwealth Government</b>				
Aged Care	1,024	248	(776)	75.8%
Grants Commission	4,608	5,015	407	8.8%
Health Services	3	3	-	-
Occasional Care	16	66	50	321.3%
Roads to Recovery Program	1,051	1,051	-	-
Senior Citizens	25	6	(19)	75.0%
Transport	32	36	4	12.5%
<b>Total Recurrent - Commonwealth Government</b>	<b>6,758</b>	<b>6,425</b>	<b>(333)</b>	<b>4.9%</b>
<b>Recurrent - State Government</b>				
Aged Care	244	177	(68)	27.7%
Community Emergency Management	240	240	-	-
Early Years	33	33	-	-
Environment	26	-	(26)	100.0%
Fixing Country Roads	1,720	-	(1,720)	100.0%
Health Services	30	26	(4)	12.5%
Kindergartens	1,423	1,418	(5)	0.4%
Maternal and Child Health Services	330	327	(2)	0.7%
Rural Access Services	29	-	(29)	100.0%
School Crossing	62	60	(2)	2.8%
Senior Citizens	2	2	-	-
Youth Services	72	48	(23)	32.6%
<b>Total Recurrent - State Government</b>	<b>4,210</b>	<b>2,331</b>	<b>(1,879)</b>	<b>44.6%</b>
<b>Total Recurrent Grants</b>	<b>10,968</b>	<b>8,756</b>	<b>(2,212)</b>	<b>20.2%</b>

	2019-20	2020-21	Change	
	Forecast	Budget		
	\$'000	\$'000	\$'000	%
<b>Non-Recurrent - Commonwealth</b>				
Buildings	-	526	526	
Infrastructure	267	-	(267)	100.0%
Recreation and Open Space	513	3,800	3,288	641.5%
<b>Total Non-Recurrent - Commonwealth</b>	<b>780</b>	<b>4,326</b>	<b>3,546</b>	<b>454.6%</b>
<b>Non-Recurrent - State Government</b>				
Economic Development and Tourism	10	-	(10)	100.0%
Environment	42	-	(42)	100.0%
Health and Well Being	21	-	(21)	100.0%
Public Safety	1,166	-	(1,166)	100.0%
Recreation and Open Space	2,771	4,000	1,229	44.4%
Waste	395	-	(395)	100.0%
<b>Total Non-Recurrent - State Government</b>	<b>4,404</b>	<b>4,000</b>	<b>(404)</b>	<b>9.2%</b>
<b>Total Non-Recurrent Grants</b>	<b>5,184</b>	<b>8,326</b>	<b>3,141</b>	<b>60.6%</b>

#### 4.1.5 Contributions monetary

	2020-21	2021-22	Change	
	Forecast	Budget		
	\$'000	\$'000	\$'000	%
Developer Contributions	1,634	2,624	990	60.6%
Family Day Care	330	356	26	7.9%
Fleet Contributions	208	232	24	11.5%
Pensioner Rate Concession	470	480	10	2.1%
Project Contributions	310	6	(304)	98.1%
Recoupments - Statutory	131	130	(1)	0.7%
Positive Ageing	41	1	(40)	96.9%
State Revenue Office (Fire Service Levy)	52	52		0.7%
Sundry	126	108	(18)	14.4%
<b>Total Monetary Contributions</b>	<b>3,301</b>	<b>3,989</b>	<b>688</b>	<b>20.8%</b>

Contributions relate to recoupment of expenditures, community contributions to capital works, and monies paid by developers in relation to new subdivision works. Contributions are budgeted to increase by 20.8% or \$0.7 million compared to 2019-20. Developer contributions are budgeted to increase by \$1.0 million due to the rate of growth of residential development, and project contributions are budgeted to decrease by \$0.3 million due to the changing nature of the capital program.

#### 4.1.6 Contributions non-monetary

Non-monetary contributions relate to new subdivision works being handed over to Council from developers and volunteer employees. Under accounting standards Council now has to account for volunteer employees, they make up \$0.4 million of this budget and forecast. Non-monetary contributions are budgeted to decrease by 4.8% or \$0.6 million to \$11.7 million compared to 2019-20 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

	2019-20	2020-21	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Proceeds From Sale Plant and Equipment	480	370	(110)	22.9%
Proceeds From Sale Land and Buildings	858	-	(858)	100.0%
Written Down Value Plant and Equipment	(215)	(370)	(155)	72.1%
Written Down Value Land and Buildings	(523)	-	523	100.0%
<b>Total Net Loss on Disposal</b>	<b>600</b>	<b>-</b>	<b>(600)</b>	<b>(100.0%)</b>

The net gain on disposal of property infrastructure, plant and equipment relates to sale of assets. The net gain on disposal of property infrastructure, plant and equipment is budgeted to decrease by \$0.6 million. The 2019-20 forecast includes the sale of two properties 3 Koorunga Place Torquay and the 53 Hesse Street Winchelsea and disposals of fleet vehicles; the 2020-21 budget includes disposals of fleet vehicles only.

#### 4.1.8 Other income

Other income mainly relates to interest on investments which are budgeted to decrease by 41.2% or \$0.44 million compared to 2019-20. With the current economic climate interest on investments has been calculated at a rate of 1.2%.

#### 4.1.9 Employee costs

	2019-20	2020-21	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and Salaries	27,967	27,676	(291)	1.04%
Superannuation	2,840	2,802	(37)	1.32%
WorkCover	544	535	(10)	1.76%
Casual Staff	625	511	(114)	18.24%
Training	349	342	(7)	2.12%
Volunteer Employees	390	398	8	2.0%
Other	195	246	51	26.0%
Fringe Benefits Tax	159	145	(14)	8.56%
<b>Total Employee Costs</b>	<b>33,068</b>	<b>32,654</b>	<b>(414)</b>	<b>1.3%</b>

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. Volunteer employees have been recorded for the first time in this budget, note they are a non-cash item. Employee costs in the Comprehensive Income Statement do not include capitalised labour costs. Employee costs are budgeted to decrease by 1.3% or \$0.41 million compared to 2019-20.

The net 1.3% decrease is made up of:

- Annual wage indexation of 2.25% as per the current Surf Coast Shire Enterprise Agreement 2019-22
- New recurrent employees and new non-recurrent (project) employees
- Position level increments and other employee related costs
- Annualisation of Council approved new recurrent employees from the 2019-20 Budget and those during the 2019-20 financial year to support growth in Strategic Asset Management, Waste Administration, Financial Management, Governance, Information Management, Planning & Development and Ranger Services
- New requirement to pay superannuation on leave loading
- Transitioning of the Positive Ageing service to other industry providers

Refer to section 4.6 notes to the Statement of Human Resources for more information on employee costs.

#### 4.1.10 Materials and services

	2019-20	2020-21	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Consultants	590	522	(68)	11.5%
Contract Payments	6,834	8,120	1,285	18.8%
Expensed Capital Works	1,241	3,396	2,155	173.7%
Fuel	684	654	(30)	4.4%
General Maintenance	513	854	341	(66.4%)
Grants, Contributions and Sponsorship	1,157	1,174	17	1.4%
Information Technology	1,001	990	(11)	(1.0%)
Insurances	709	771	62	8.8%
Legal Costs	503	367	(136)	27.0%
Materials	1,639	1,693	54	3.3%
Office Administration	1,143	1,002	(141)	12.3%
Operating Projects	4,388	3,250	(1,137)	25.9%
Other Sundry	121	190	70	57.5%
Royalties	1,799	1,993	193	10.7%
Sub-Contractors	3,429	3,117	(312)	9.1%
Utilities	1,255	1,292	36	2.9%
<b>Total Materials and Services</b>	<b>27,006</b>	<b>29,385</b>	<b>2,379</b>	<b>8.8%</b>

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 8.8% or \$2.4 million compared to 2019-20.

Expensed capital works are budgeted to increase by \$2.2 million to \$3.4 million compared to 2019-20. 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 \$1.1 million to \$3.3 million. Included in operating projects is a \$1.0 million COVID-19 Support Allocation. Excluding the expensed capital works and operational projects, the underlying materials and services expenditure has increased by 6.4% or \$1.4 million. Waste collection and disposal costs have increased by \$1.3 million due to the expanded kerbside collection service budgeted to commence February 2021 and Environmental Protection Authority levy increases.

#### 4.1.11 Depreciation

	2019-20	2020-21	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Infrastructure	9,826	10,381	555	5.7%
Plant and Equipment	1,652	1,940	288	17.4%
Property	3,440	3,398	(42)	1.2%
Waste	513	533	20	3.9%
<b>Total Depreciation</b>	<b>15,431</b>	<b>16,252</b>	<b>822</b>	<b>5.3%</b>

Depreciation measures the allocation of the value of an asset over its useful life for Council's property, plant and equipment (including infrastructure assets such as roads and drains) as a result of delivering services to the community. The increase of \$0.8 million or 5.3% is due mainly to the completion of the 2020-21 capital works program; the full year effect of depreciation on the 2019-20 capital program and the higher base for calculating depreciation for six months due to the revaluation of footpaths, parks, open space, streetscapes and recreation assets in 2020-21. Refer to section 4.5 notes on Statement of Capital Works for a more detailed analysis of Council's capital works program for the 2020-21 year.

### 1.1.12 Amortisation

Amortisation measures the allocation of an intangible asset over its useful life for the tip air space and leases (right of use assets). Amortisation of the Anglesea Landfill air space has been budgeted for the same amount over the life of the asset, the landfill is expected to be closed in 2027-28. Amortisation of right of use assets is expected to decrease by \$0.02 million or 3.4% compared to 2019-20.

### 4.1.13 Bad and doubtful debts

Bad and doubtful debts are budgeted to decrease by \$0.03 million compared to 2019-20 forecast.

### 4.1.14 Borrowing costs

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The decrease of \$3.1 million or 88.4% compared to the 2019-20 forecast mainly relates to refinancing costs of \$2.5 million in 2019-20 for three existing loans. The new loan structure has higher principal and lower interest costs in the earlier years compared to loan structures of previous budgets and financial plans. The new structure delivers savings of \$0.6 million over the life of the debt portfolio. The loan funding for the Stribling Reserve Pavilions Redevelopment project in 2019-20 has been incorporated in the refinancing loan.

### 1.1.15 Finance costs leases

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

### 4.1.16 Other expenses

	2019-20	2020-21	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Asset Write Offs	1,673	2,015	341	20.4%
Councillors' Allowances	316	323	7	2.1%
Auditors' Remuneration - Internal Audit	120	122	2	2.0%
Auditors' Remuneration - VAGO	47	49	2	4.0%
Lease Rentals	345	332	(13)	3.7%
<b>Total Other Expenses</b>	<b>2,501</b>	<b>2,840</b>	<b>340</b>	<b>13.6%</b>

Asset write offs relate to assets written off as part of the renewal program. Asset write offs are budgeted to increase by \$0.3 million in the 2020-21 financial year.

### 4.1.17 Net asset revaluation increment

Revaluation movements are budgeted at an assumed 3.0% increase. Asset classes due to be revalued in 2020-21 are footpaths, recreation, parks, land and land under roads. The revaluation decrement in the 2019-20 forecast year relates to roads, off street car parks and bridges asset classes and is predominately due to assets being assessed at lower condition rates.

## 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 \$6.0 million to \$7.4 million in 2020-21. 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 \$29.7 million in this balance is attributable to the total capital works program, excluding expensed capital works \$28.0 million, granted assets \$11.3 million, cyclical revaluation of assets \$9.1 million, less depreciation of assets \$16.3 million, asset write-offs \$2.0 million, and written down value of assets disposed \$0.4 million.

### 4.2.3 Interest Bearing Liabilities

Interest bearing liabilities are broken up into current and non-current categories on the balance sheet. The current component represents the amount to be repaid in the following year. After loan repayments of \$2.1 million, total debt will reduce to \$18.9 million as at 30 June 2021.

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

After taking into account Council's expected Accumulated Unallocated Cash Surplus as at 30 June 2021, Council's net debt level will be \$15.6 million. New debt contracts are only entered into after carefully considering Council's available cash position.

The following table sets out principal and interest payments based on the forecast financial position of Council as at 30 June 2020.

Year	New Borrowings \$'000	Principal Paid \$'000	Interest Paid \$'000	Balance 30 June \$'000
2019/20	18,570	13,790	3,506	21,065
2020/21	-	2,139	408	18,927
2021/22	-	2,139	364	16,787
2022/23	-	2,150	320	14,637
2023/24	-	2,161	276	12,477

The following table shows information on borrowings specifically required by the Regulations.

	2019-20 \$'000	2020-21 \$'000
<b>Total amount borrowed as at 30 June of the prior year</b>	<b>16,285</b>	<b>21,065</b>
Total amount to be borrowed	18,570	-
Less total amount projected to be redeemed	13,790	2,139
<b>Total amount proposed to be borrowed as at 30 June</b>	<b>21,065</b>	<b>18,927</b>

Note in the 2019-20 year refinancing of debt has increased the borrowed and redeemed amounts by \$12.8 million.

#### 4.2.4 Current Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to increase in 2020-21 by \$0.3 million. Trust funds and deposits are budgeted to decrease by \$0.9 million with deposits being repaid. Provisions include accrued long service leave and annual leave for employees, and future landfill rehabilitation. The net movement in provisions of \$0.1 million relates to a 1% increase in employee provisions. Interest bearing liabilities represent borrowings to be redeemed in the following year and will increase by \$0.1 million in line with Council's borrowings portfolio.

#### 4.2.5 Non-Current Liabilities

The decrease of \$2.7 million in 2020-21 is mainly due to the transfer to current liabilities of \$2.1 million as loan repayments are due.

#### 4.2.6 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.

During the year a net amount of \$6.0 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 \$9.1 million reflects the anticipated increase in value of Council assets in the 2020-21 year.

The following table outlines the proposed movements through the cash reserves during 2020-21. The carried forward amounts for capital works and operational projects reflect funds that will be cash backed at the end of the year, the carried forward capital works closing balance is net of \$7.3 million grant funding not received for the Surf Coast Multi-Purpose Indoor Stadium and the Stribling Reserve Pavilions Redevelopment projects.

Reserve	Opening Balance \$'000 01-07-2020	Transfer To Reserve \$'000	Transfer From Reserve \$'000	Closing Balance \$'000 30-06-2021
Accumulated Unallocated Cash	3,006	312	-	3,317
Adopted Strategy Implementation	5,847	71	150	5,769
Aireys Inlet Units	310	7	-	317
Asset Renewal	783	7,775	7,772	786
Carried Forward Capital Works	17,976	13,338	17,976	13,338
Carried Forward Operational Projects	895	147	895	147
Defined Benefits Superannuation	1,124	50	-	1,174
Developer Contributions	843	66	-	908
Gherang Gravel Pits	2,335	-	-	2,335
Main Drainage	210	-	-	210
Open Space	2,508	200	499	2,209
Torquay Jan Juc DCP Contributions	3,653	4,583	4,454	3,782
Trust and Deposits	3,820	-	938	2,882
Waste	9,644	2,665	2,939	9,370
Winchelsea Infrastructure Plan Allocation	869	436	-	1,305
<b>Totals:</b>	<b>53,823</b>	<b>29,648</b>	<b>35,621</b>	<b>47,850</b>

### 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.

### 4.4 Statement of Changes in Cash Flows

	NOTES	2019-20 Forecast \$'000	2020-21 Budget \$'000	Variance Fav/(Unfav) \$'000
<b>Cash flow from operating activities</b>				
Rates and charges		55,707	56,545	838
Statutory fees and fines		2,260	2,323	63
User charges		8,035	7,554	(481)
Grants - operating		8,703	7,976	(727)
Grants - capital		7,669	9,377	1,708
Contributions - monetary		3,301	3,989	688
Interest received		1,084	617	(466)
Trust funds and deposits taken/(repaid)		(10)	(938)	(928)
Net GST refund/payment		4,961	5,350	390
Employee costs		(32,301)	(31,866)	435
Materials and Services		(33,832)	(36,123)	(2,291)
<b>Net cash provided from operating activities</b>	4.4.1	<b>25,578</b>	<b>24,805</b>	<b>(772)</b>
<b>Cash Flows from investing activities</b>				
Proceeds from sale of property, plant & equipment		1,079	498	(581)
Payments for property, plant, equipment & infrastructure assets		(28,512)	(28,059)	453
Cash flows from investments		14,327	-	(14,327)
<b>Net cash used in investing activities</b>	4.4.2	<b>(13,105)</b>	<b>(27,561)</b>	<b>(14,455)</b>
<b>Cash flows from financing activities</b>				
Finance costs		(3,508)	(411)	3,097
Repayment of lease liabilities		(567)	(627)	(60)
Interest paid - lease liabilities		(38)	(41)	(3)
Proceeds from borrowings		18,570	-	(18,570)
Repayment of borrowings		(13,790)	(2,139)	11,651
<b>Net cash provided from financing activities</b>	4.4.3	<b>667</b>	<b>(3,218)</b>	<b>(3,885)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents held</b>		<b>13,139</b>	<b>(5,973)</b>	<b>(19,112)</b>
Cash & cash equivalents at the beginning of the period		201	13,340	13,139
<b>Cash &amp; cash equivalents at the end of the period</b>		<b>13,340</b>	<b>7,368</b>	<b>(5,973)</b>
<b>Investments (current and non-current financial assets)</b>		<b>40,000</b>	<b>40,000</b>	<b>-</b>
<b>Total cash &amp; investments at the end of the period</b>	4.4.4	<b>53,340</b>	<b>47,368</b>	<b>(5,973)</b>

#### 4.4.1 Net Cash Provided from Operating Activities

The decrease in net cash provided from operating activities of \$0.8 million is due to a combination of factors. Materials and services increase of \$2.3 million is mainly attributable to the increase in expensed capital works; see note 4.1.10 for further information on materials and services. The decrease in trust funds held of \$0.9 million is in line with expected repayments of deposits held. These movements are partially offset by the rates and charges cash flow increase of \$0.8 million (the cash flow in the 2019-20 forecast budgets for \$0.8 million to be collected from the 2018-19 balance).

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

	2019-20 Forecast \$'000	2020-21 Budget \$'000	Variance \$'000
<b>Surplus for the Year</b>	<b>12,361</b>	<b>13,956</b>	<b>1,594</b>
Add Depreciation and Amortisation	19,564	20,367	803
Less Granted Assets	(12,258)	(11,668)	590
Add Volunteer Employees	390	398	8
Add Debt Servicing	3,506	408	(3,098)
Add Lease Interest	38	41	3
Add Net Loss/(Gain) on Disposal of Property Infrastructure, Plant and Equipment	(600)	-	600
Add Asset Write Offs	1,673	2,015	341
Add Net Movement in Current Assets and Liabilities	904	(712)	(1,616)
<b>Cash Flows Available from Operating Activities</b>	<b>25,578</b>	<b>24,805</b>	<b>(772)</b>

The granted assets relate to the road infrastructure from subdivisions handed to Council. Some of the estates in next year's budget include parts of Quay 2, Grossmans Road, Stretton Estate and Austin and Main Streets Winchelsea.

#### 4.4.2 Cash Flows from Investing Activities

The budgeted decrease in cash from investing activities of \$14.5 million compared to the forecast predominately relates to a movement of cash from investment activities in the forecast of \$14.3 million partially offset by the decrease in the capital program of \$0.5 million. The cash movement from investment activities of \$14.3 million is a transfer between financial assets (long term investments) and cash and cash equivalents (short term investments), it does not affect the overall balance of Council's total cash and investments.

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

#### 4.4.3 Cash Flows from Financing Activities

The decrease in net cash flows from financing activities of \$3.9 million relates to an increase in borrowings in the forecast. A \$3.3 million loan is scheduled to be taken out in June 2020 for the Stribling Reserve Pavilions Redevelopment. In the 2019-20 year refinancing of debt has increased the borrowed and redeemed amounts by \$12.8 million.



#### 4.4.4 Total Cash and Investments

Total cash and investments (including current and non-current financial assets) are budgeted to decrease by \$6.0 million to \$47.4 million.

Much of Council's cash and cash equivalents are held for specific purposes, and as such are not fully available for Council's operations. The following table shows the cash and cash equivalents as at 30 June 2021 which have been set aside for specific purposes in the future:

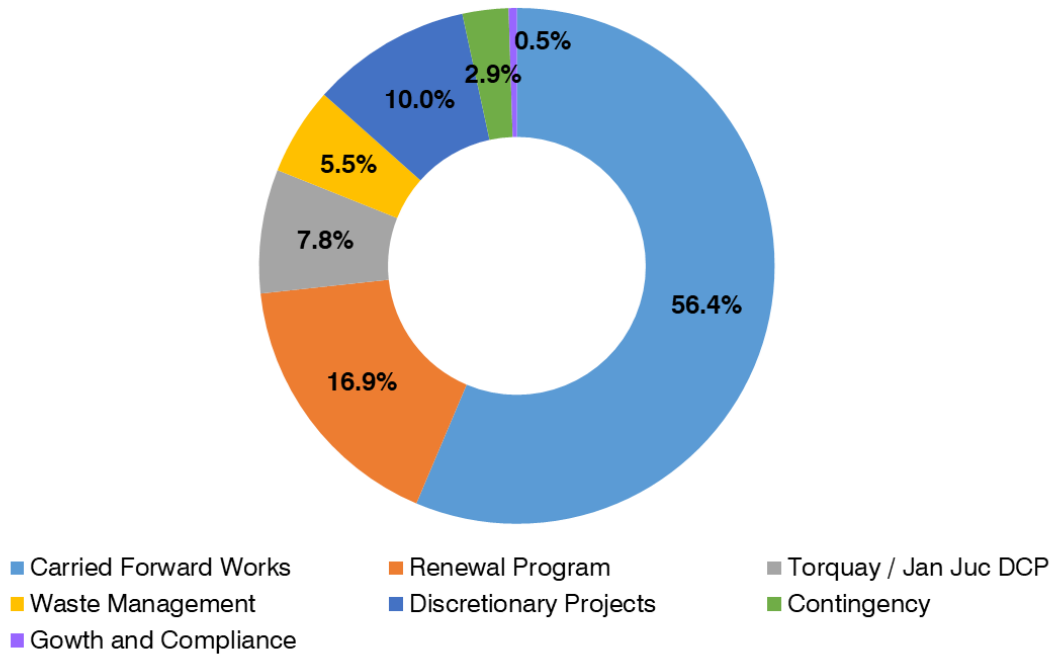
	2019-20 Forecast \$'000	2020-21 Budget \$'000
Accumulated Unallocated Cash	3,006	3,317
Adopted Strategy Implementation	5,847	5,769
Aireys Inlet Units	310	317
Asset Renewal	783	786
Carried Forward Capital Works	17,976	13,338
Carried Forward Operational Projects	895	147
Defined Benefits Superannuation	1,124	1,174
Developer Contributions	843	908
Gherang Gravel Pits	2,335	2,335
Main Drainage	210	210
Open Space	2,508	2,209
Torquay Jan Juc DCP Contributions	3,653	3,782
Trust and Deposits	3,820	2,882
Waste	9,644	9,370
Winchelsea Infrastructure Plan Allocation	869	1,305
<b>Total Reserves</b>	<b>53,823</b>	<b>47,850</b>
<b>Reserve Based Debtors and Project Creditors</b>	<b>(482)</b>	<b>(482)</b>
<b>Total Cash and Investments</b>	<b>53,340</b>	<b>47,368</b>

#### 4.5 Statement of Capital Works

This section provides a summary of the planned capital expenditure and funding for the 2020-21 year.

		2020-21 Budget Allocation \$'000	2020-21 Budget Spend \$'000
	<b>NOTES</b>		
<b>Carried Forward Capital Works</b>			
Buildings		575	575
Business Case		199	199
Corporate Projects		275	275
Digital Transformation		2,758	1,758
Discretionary Capital Project		4,663	1,363
Pathways		201	201
Recreation and Open Space		485	485
Renewal Program		5,181	5,181
Roads / Road Safety		651	651
Torquay / Jan Juc DCP		5,115	4,015
Waste Management		733	733
<b>Contingency</b>		4,414	-
<b>Total Carried Forward Works</b>	4.5.2	<b>25,250</b>	<b>15,436</b>
<b>New Works</b>			
Renewal Program	4.5.3	7,578	7,578
Torquay / Jan Juc DCP	4.5.4	3,477	3,477
Waste Management	4.5.5	2,465	1,050
Buildings	4.5.6	715	715
Business Cases	4.5.7	128	74
Corporate Projects	4.5.8	90	90
Drainage	4.5.9	163	
Pathways	4.5.10	140	140
Recreation and Open Space	4.5.11	1,628	1,628
Roads / Road Safety	4.5.12	1,637	1,036
Growth and Compliance	4.5.13	229	229
<b>Contingency</b>	4.5.14	1,292	-
<b>Total New Capital Works</b>	4.5.1	<b>19,542</b>	<b>16,019</b>
<b>Total Capital Works</b>		<b>44,792</b>	<b>31,454</b>
<b>Represented by</b>			
New Asset Expenditure		12,387	8,490
Asset Renewal Expenditure		14,517	12,654
Asset Expansion Expenditure		70	68
Asset Upgrade Expenditure		12,747	6,847
		<b>39,720</b>	<b>28,059</b>
Expensed Capital Works		5,072	3,396
Landfill Provision Works		-	-
<b>Total Capital Works</b>		<b>44,792</b>	<b>31,454</b>

### 2020-21 Capital Program Allocation by Category



#### 4.5.1 Capital Works Spend and Allocation

Following the 2019-20 forecast budgeted spend on capital works of \$29.75 million, the 2020-21 budget spends \$31.45 million on capital works. Of the 2020-21 capital works spend, \$15.44 million relates to existing projects being carried forward from 2019-20, and \$16.02 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 2020-21 new capital works allocation and spend of \$3.52 million includes:

- Lorne Transfer Station Upgrade \$1.42 million
- Road Safety Program \$0.32 million
- Zeally Bay Road Car Park Upgrade \$0.28 million
- Capital program contingency of \$1.29 million, which is not budgeted to be spent

#### 4.5.2 Carried Forward Works Allocation

Carried forward capital work project allocations for 2020-21 totals \$25.25 million that includes:

- Stribling Reserve Pavilions Redevelopment \$5.33 million
- The Surf Coast Multi-Purpose Stadium \$4.19 million
- Digital Transformation program \$2.76 million (includes expensed \$1.02 million)
- Mount Duneed Horseshoe Bend Road Culvert Upgrade and Shoulder Widening \$0.84 million
- Mt Moriac Reserve Equestrian Pavilion Redevelopment and Mt Moriac Reserve Netball Lighting Upgrade \$0.50 million
- Anglesea Transfer Station e-Waste Facility \$0.44 million
- Birregurra Deans Marsh Pathways \$0.26 million
- Deans Marsh Memorial Park Playground \$0.19 million
- \$4.41 million of contingency

#### 4.5.3 Renewal Program Allocation

The renewal works includes the renewal of existing roads, drains, pathways, parks assets, active recreation facilities, buildings, stairways and retaining structures. The 2020-21 \$7.77 million allocation (including contingency) relates to renewal projects such as:

- Heavy Plant Replacement \$1.20 million
- Unsealed Road Renewal Program \$1.37 million
- Sealed Road Renewal \$0.78 million
- Fischer Street Rehabilitation (Highlander to Darian) \$0.77 million
- Point Roadknight Drainage Outfall \$0.64 million
- Light Fleet Replacement \$0.55 million
- Building Renewal Program \$0.49 million
- Bellbrae Reserve Playground \$0.2 million
- Footpath Renewal Program \$0.17 million
- McMillan St Car Park Upgrade (Renewal) \$0.12 million
- Great Ocean Views Playground \$0.10 million
- Barwon River Reserve - Mud Brick Shelter \$0.08 million
- Deans Marsh Community Hall - Kitchen Refurbishment \$0.06 million
- Winchelsea Kindergarten - Playground Renewal \$0.03 million

#### 4.5.4 Torquay / Jan Juc DCP Allocation

Torquay / Jan Juc DCP 2020-21 program has \$3.79 million allocation (including contingency) which includes the Surf Coast Highway / Coombes Road Intersection Construction (RD03) \$2.21 million, Torquay North Open Space Pathways (PC02) \$0.54 million, Torquay Central & North (OR01) \$0.51 million, Surf Coast Hwy / Bristol Rd Intersection Upgrade (RD05) Design \$0.13 million and Upgrade Bells Beach Reserve (OR10) Gross Pollutant Traps \$0.09 million.

#### 4.5.5 Waste Management Allocation

Waste management projects typically include landfill site rehabilitation works, and upgrade of building facilities such as transfer stations. The 2020-21 program includes Lorne Transfer Station Upgrades \$ 1.62 million, Anglesea Landfill Traffic Improvements, Shed Replacement and Options Study \$0.45 million and the Winchelsea Transfer Station Backhoe and Shed Relocation \$0.21 million.

#### 4.5.6 Buildings

The Building projects in the 2020-21 program include the Concept Design - Cultural Facility and Library \$0.18 million, Lorne Historical Society - Facade Stage 2 \$0.05 million, Surf Coast Football Club – Grant Pavilion Upgrade Project Shortfall \$0.05 million, Winchelsea Men's Shed Car Park \$0.04 million, CPP54 Anglesea & District Historical Society Building – Storage Improvements \$0.02 million, Annual Minor Discretionary Facilities Upgrades \$0.02 million, and Anglesea Art House Landscaping \$0.01 million.

#### 4.5.7 Business Cases Allocation

In 2020-21, the capital Business Case project relates to Solar Installation on Council Buildings \$0.13 million.

#### 4.5.8 Corporate Projects Allocation

The Corporate Project in the 2020-21 program is the Agile Workplace Implementation Phase \$0.09 million.

#### 4.5.9 Drainage Allocation

Drainage projects in the 2020-21 program includes Drainage Upgrade Program \$0.16 million.

#### **4.5.10 Pathways Allocation**

Pathways projects in the 2020-21 program include \$0.09 million for the Annual Pathways Construction Program and Merrijig Drive Car Parking \$0.05 million.

#### **4.5.11 Recreation and Open Space Allocation**

The Recreation and Open Space program includes the Modewarre Netball and Tennis Pavilion \$0.32 million, Barwon River Adventure Play Space \$0.27 million, Moriac Greenfields Trail \$0.12 million, Anglesea Hall Sound Lighting \$0.05 million, Walk the Painkalac Stage 1 (Lower Valley inc. rear of Bottom Shops ) Detailed Design \$0.05 million, Zeally Sands Playground Upgrade \$0.04 million, Nautical Rise Linear Park Indigenous Edible Orchard Garden \$0.02 million, Anglesea and District War Memorial \$0.01 million and the Annual Streetscape Allocation of \$0.05 million which is planned to occur in Moriac for the 2020-21 financial year.

#### **4.5.12 Roads / Road Safety Allocation**

Roads and Road Safety includes an allocation of \$1.64 million which includes Roads to Recovery Projects (Cape Otway Road Widening Stage 5 \$0.79 million, Bambra Aireys Inlet Road Safety Improvements \$0.14 million and Grading \$0.03 million). Other projects within this category include Road Safety Program \$0.32 million, Zeally Bay Road Car Park Upgrade \$0.28 million and McMillan Street Car Park Upgrade \$0.08 million.

#### **4.5.13 Growth and Compliance Allocation**

An allocation of \$0.23 million to Growth and Compliance projects for 2020-21 includes the Disability Discrimination Act Implementation Plan for buildings projects \$0.10 million, Water Sensitive Urban Design \$0.09 million and other compliance projects \$0.04 million.

#### **4.5.14 Contingency Allocation**

The new contingency allocation to the capital works program is \$1.29 million in 2020-21. The contingency allocation is developed through 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 source funding for further allocation by Council.

### Capital Program Funding Sources

		2020-21 Budget \$'000
NOTES		
<b>Carried Forward Capital Works</b>		
Funded by Council Funds		17,976
Funded by Carried Forward Grants	4.5.15	7,275
<b>Total Carried Forward Capital Works</b>		<b>25,250</b>
<b>New Capital Works Allocation</b>		
<i>External</i>		
Capital Grants	4.5.16	2,102
Contributions	4.5.17	-
Borrowings		-
Special Charges		-
		<b>2,102</b>
<i>Internal</i>		
Cash Reserves	4.5.18	956
Direct Funded	4.5.19	16,484
		<b>17,440</b>
<b>Total New Capital Works Allocation</b>		<b>19,542</b>
<b>Total Funding Sources</b>		<b>44,792</b>

#### 4.5.15 Carried Forward Grant Funding

For multi-year projects, grant income not yet received is carried forward into 2020-21. This includes \$4 million of grant funding on the Surf Coast Multi-Purpose Stadium and the \$3.28 million on the Lorne Stribling Reserve Pavilions Redevelopment.

#### 4.5.16 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 2020-21 include the Local Roads and Community Infrastructure Program \$1.05 million, and the Roads to Recovery funded projects which include Cape Otway Road Widening Stage 5 \$0.79 million, Bambra Aireys Inlet Road Safety Improvements \$0.14 million and Grading Projects \$0.03 million.

#### 4.5.17 Contribution Funding

Contributions relate to community contributions to capital works. Only signed contribution agreements are included in the 2020-21 budget. At this point in time, no contributions are budgeted.

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. During 2020-21 no special charge income is budgeted.

#### 4.5.18 Cash Reserves Funding

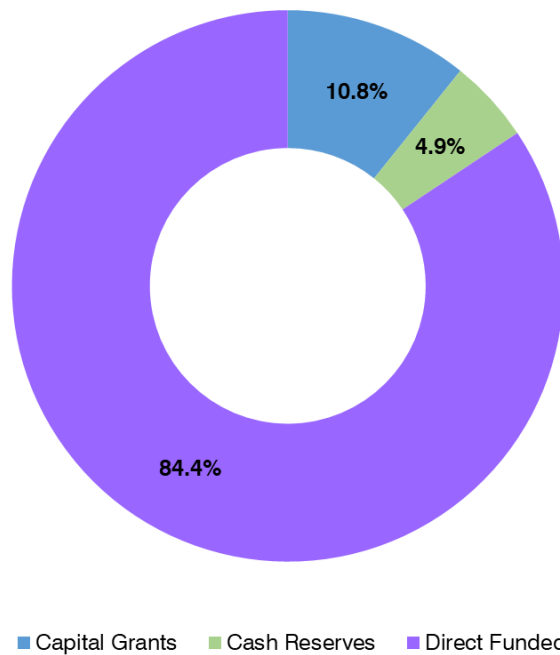
Council's cash reserves are held to meet cash flow requirements and future capital works commitments. Council has allocated cash reserve funds to new capital works commitments in 2020-21 for the Zeally Bay

Road Car Park Upgrade \$0.28 million, the Barwon River Adventure Play Space \$0.27 million, Moriac Greenfields Trail \$0.12 million, the Road Safety Program \$0.08 million, McMillan Street Car Park Upgrade \$0.06 million, Zeally Sands Playground Upgrade \$0.04 million, Nautical Rise Linear Park Indigenous Edible Orchard Garden \$0.02 million and the business case investment in Solar Installations on Council Buildings \$0.01 million.

**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) of the budget for information on recurrent EBITDA.

**2020-21 New Capital Program Allocation Funding Sources**





## 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	2020-21	2021-22	2022-23	2023-24
	Budget \$'000	Strategic Resource Plan \$'000		
Chief Executive Office	649	664	678	693
Culture and Community	11,351	11,601	11,856	12,117
Environment and Development	9,638	9,850	10,067	10,288
Governance and Infrastructure	9,479	9,687	9,900	10,118
<b>Total Staff Expenditure</b>	<b>31,118</b>	<b>31,802</b>	<b>32,502</b>	<b>33,217</b>
Casuals, Volunteers and Other Expenditure	1,536	2,312	2,969	3,661
<b>Employee Costs as per Income Statement</b>	<b>32,654</b>	<b>34,115</b>	<b>35,471</b>	<b>36,878</b>
Capitalised Labour Costs	3,048	3,115	3,184	3,254
<b>Total Employee Costs</b>	<b>35,702</b>	<b>37,230</b>	<b>38,655</b>	<b>40,132</b>
<b>FTE Employee Numbers</b>				
Full-time	218.3	220.9	222.3	223.7
Part-time	118.5	118.5	118.5	118.5
<b>Total FTE Employee Numbers</b>	<b>336.8</b>	<b>339.4</b>	<b>340.7</b>	<b>342.1</b>

### 4.6.1 Operating Employee Costs

From the Statement of Human Resources (section 3.6), operating employee costs are budgeted to decrease by 1.3% or \$0.41 million compared to the 2019-20 forecast. This net reduction comprises both increases and decreases in employee costs which are summarised below.

Material items decreasing Council's employee costs include:

- The Positive Ageing service transition reduces Council employee costs by \$1.69 million
- Increased project management wages recovery \$0.36 million
- Net employee on-cost reduction of \$0.34 million reflecting reduced employee numbers in 2020-21
- Capitalisation of project design labour costs of \$0.1 million
- Reduction in casual wages \$0.1 million

Material items increasing Council's employee costs include:

- Annual wage indexation as per the Surf Coast Shire Enterprise Agreement 2019-22 (2.25%) and position level increments \$0.92 million
- New recurrent employees \$0.12 million and new non-recurrent (project) employees \$0.32 million
- Annualisation of Council approved new recurrent employees from the 2019-20 Budget and those during the 2019-20 financial year \$0.54 million to support growth in Strategic Asset Management, Waste Administration, Financial Management, Governance, Information Management, Planning & Development and Ranger Services

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

- Greater compliance commitments and responding to growth demands within the Surf Coast Shire
- Anticipated superannuation guarantee increase (Superannuation Guarantee Act) increasing from 9.5% in 2020-21, to 10% in 2021-22, to 10.5% in 2022-23, to 11% in 2023-24
- The current Surf Coast Shire Enterprise Agreement 2019-22

## 5. Financial Performance Indicators

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

Indicator	Measure	NOTES	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Trend
			Actual \$'000	Forecast \$'000	Budget \$'000	Strategic Resource Plan \$'000			
<b>Operating Position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	9.88%	10.15%	<b>7.56%</b>	3.61%	3.72%	3.67%	-
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	2	418.26%	377.07%	<b>338.40%</b>	281.80%	323.31%	313.99%	-
Unrestricted Cash	Unrestricted cash/current liabilities	3	346.43%	315.30%	<b>282.61%</b>	235.43%	268.22%	258.35%	-
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	31.14%	38.37%	<b>33.45%</b>	28.28%	23.64%	19.36%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.95%	10.28%	<b>4.50%</b>	4.23%	4.01%	3.80%	-
Indebtedness	Non-current liabilities / own source revenue		42.99%	47.58%	<b>43.49%</b>	33.89%	29.10%	24.62%	-
Asset renewal	Asset renewal expenses / Asset depreciation	5	43.44%	74.98%	<b>77.86%</b>	60.76%	61.15%	58.19%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	6	70.54%	72.57%	<b>74.38%</b>	75.39%	75.61%	73.73%	+
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.29%	0.31%	<b>0.32%</b>	0.33%	0.34%	0.34%	+
<b>Efficiency</b>									
Expenditure level	Total expenses / no. of property assessments		\$3,645	\$3,767	<b>\$3,712</b>	\$3,627	\$3,714	\$3,903	+
Revenue level	Residential rate revenue / No. of residential property assessments		\$1,719	\$1,774	<b>\$1,806</b>	\$1,851	\$1,897	\$1,942	+
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		11.87%	8.50%	<b>7.50%</b>	7.50%	7.50%	7.50%	-

### Notes to Indicators:

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

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

**3. Unrestricted Cash** – Restricted cash refers to trust and trust deposits and excludes intended allocations (refer listing of reserves in 4.4.4 for further information on funds set aside for specific purposes).

**4. Loans and Borrowings** – The 2019-20 year increases due to the new borrowings. The following years indicate reducing reliance on debt against annual rate revenue through loan repayments.

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

**6. Rates Concentration** – Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Generally, this ratio indicates Council will become more reliant on rate revenue compared to all other revenue sources.

## Appendix A – Fees and Charges Schedule

Fees and charges include GST where applicable. Statutory fees vary over time in accordance with legislation.

Description	Unit	2019-20	2020-21	Annual % Change	Includes GST (Y/N)	Fee Type
<b>COMMUNITY</b>						
<b>Council Operations</b>						
Minutes are available free of charge from Council's website – <a href="http://www.surfcoast.vic.gov.au">www.surfcoast.vic.gov.au</a>					N	Council
<b>Customer Service</b>						
Black & White Photocopying/Printing	Page	\$1.00	\$1.10	10.0%	N	Council
Colour Photocopying/Printing	Page	\$2.50	\$2.50	0.0%	N	Council
Black & White Photocopying/Printing - Charity Groups	Page	\$0.50	\$0.60	20.0%	N	Council
<b>Community Transport</b>						
Community Bus hire only (Petrol by User)	Km	\$0.90	\$1.00	11.1%	Y	Council
Winchelsea Large Capacity Community Bus (25 seat) - Youth activities	Day	\$56.50	\$58.00	2.7%	Y	Council
Winchelsea Large Capacity Community Bus (25 seat) - Adult activities up to 400 km round trip	Day	\$141.00	\$145.00	2.8%	Y	Council
Winchelsea Large Capacity Community Bus (25 seat) - Adult activities over 400 km round trip	Day	\$281.50	\$290.00	3.0%	Y	Council
<b>Building Hire</b>						
<b>Public Hall Hire</b>						
Shire based Community Group (not-for-profit)	Hour	\$10.80	\$11.00	1.9%	Y	Council
Bellbrae Heartspace	Hour	\$6.20	\$6.50	4.8%	Y	Council
Commercial and Non-Shire Community Group	Hour	\$21.60	\$22.00	1.9%	Y	Council
<b>Functions, Weddings, Parties &amp; Major Events</b>						
Bellbrae Hall - Private Hirer Standard Function Rate (6pm-12am)	Block	\$170.00	\$175.00	2.9%	Y	Council
Bellbrae Hall - Private Hirer Half Day Function Rate (2-5 hours)	Block	\$136.00	\$140.00	2.9%	Y	Council
Moriac Community Centre - Private Hirer Standard Function Rate (6pm-12am)	Block	\$170.00	\$175.00	2.9%	Y	Council
Moriac Community Centre - Private Hirer Half Day Function Rate (2-5 hours)	Block	\$136.00	\$140.00	2.9%	Y	Council
Freshwater Creek Hall - Private Hirer Standard Function Rate (6pm-12am)	Block	\$170.00	\$175.00	2.9%	Y	Council
Freshwater Creek Hall - Private Hirer Half Day Function Rate (2-5 hours)	Block	\$136.00	\$140.00	2.9%	Y	Council
The Quay Pavilion - Private Hirer Standard Function Rate (6pm-12am)	Block	\$279.00	\$287.50	3.0%	Y	Council
The Quay Pavilion - Private Hirer Half Day Function Rate (2-5 hours)	Block	\$180.00	\$185.50	3.1%	Y	Council
Bob Pettit Pavilion - Private Hirer Standard Function Rate (6pm-12am)	Block	\$279.00	\$287.50	3.0%	Y	Council
Bob Pettit Pavilion - Private Hirer Half Day Function Rate (2-5 hours)	Block	\$180.00	\$185.50	3.1%	Y	Council
Wurdale Hall - Private Hirer Standard Function Rate (6pm-12am)	Block	\$170.00	\$175.00	2.9%	Y	Council
Wurdale Hall - Private Hirer Half Day Function Rate (2-5 hours)	Block	\$136.00	\$140.00	2.9%	Y	Council
Anglesea Hall - Private Hirer Standard Function Rate (6pm-12am)	Block	\$279.00	\$287.50	3.0%	Y	Council
Anglesea Hall - Private Hirer Half Day Function Rate (2-5 hours)	Block	\$180.00	\$185.50	3.1%	Y	Council
Security Bonds – No Alcohol		\$340.00	\$350.00	2.9%	N	Council
Security Bonds – With Alcohol		\$678.00	\$698.50	3.0%	N	Council
<b>Winchelsea Swimming pool</b>						
Family Season Pass	Season	\$200.00	\$206.00	3.0%	Y	Council
Family Season Pass (Early Bird)	Season	\$175.00	\$180.00	2.9%	Y	Council
Adult Swim	Visit	\$5.90	\$6.00	1.7%	Y	Council
Child Swim	Visit	\$4.80	\$4.90	2.1%	Y	Council
School Student Swim	Visit	\$3.70	\$3.80	2.7%	Y	Council
Spectator (Non Swim)	Visit	\$1.00	\$1.00	0.0%	Y	Council
School Carnival (plus entry fee person)	Hour	\$77.50	\$80.00	3.2%	Y	Council
Regional Carnival	Visit	\$1,200.00	\$1,236.00	3.0%	Y	Council
Season Swim Pass - Single	Season	\$80.00	\$82.50	3.1%	Y	Council
Season Swim Pass - Single Concession	Season	\$73.00	\$75.00	2.7%	Y	Council
Season Swim Pass - Single (Early Bird)	Season	\$59.00	\$61.00	3.4%	Y	Council
<b>Eastern Reserve Gymnasium</b>						
<b>Membership - Individual</b>						
3 month	Membership	\$219.00	\$225.50	3.0%	Y	Council
12 month	Membership	\$711.00	\$732.50	3.0%	Y	Council
Monthly Direct Debit	Membership	\$61.00	\$63.00	3.3%	Y	Council
<b>Membership - Concession</b>						
3 month	Membership	\$198.00	\$204.00	3.0%	Y	Council
12 month	Membership	\$640.00	\$659.00	3.0%	Y	Council
Monthly Direct Debit	Membership	\$49.50	\$51.00	3.0%	Y	Council
<b>Membership - Youth</b>						
3 month	Membership	\$157.00	\$162.00	3.2%	Y	Council
12 month	Membership	\$495.00	\$510.00	3.0%	Y	Council
Monthly Direct Debit	Membership	\$43.30	\$44.50	2.8%	Y	Council
<b>Membership - Family (max of 2 Adults &amp; 2 Children)</b>						
3 month	Membership	\$307.00	\$316.00	2.9%	Y	Council
12 month	Membership	\$989.00	\$1,019.00	3.0%	Y	Council
Monthly Direct Debit	Membership	\$85.00	\$87.50	2.9%	Y	Council
10 Visit Pass Health Club or Group Fitness	Membership	\$107.00	\$110.00	2.8%	Y	Council
Casual Single Visit - Health Club or Group Fitness	Visit	\$14.00	\$14.50	3.6%	Y	Council
Personal Training Member	Hour	\$55.00	\$56.50	2.7%	Y	Council

Description	Unit	2019-20	2020-21	Annual % Change	Includes GST (Y/N)	Fee Type
<b>Sport &amp; Recreation Centre</b>						
Adults Basketball	Team	\$73.00	N/A	-100.0%	Y	Council
Adults Netball	Team	\$78.00	\$81.00	3.8%	Y	Council
Junior Netball	Team	\$58.50	\$60.50	3.4%	Y	Council
Indoor Soccer - Juniors	Team	\$45.00	\$46.50	3.3%	Y	Council
Indoor Soccer - Seniors	Team	\$58.50	\$60.50	3.4%	Y	Council
Kinder Gym - Casual	Visit	\$15.00	\$15.50	3.3%	Y	Council
<b>10 Visit Pass</b>						
Kinder Gym	Membership	\$135.00	\$139.00	3.0%	Y	Council
Fit Forever	Membership	\$107.00	\$111.00	3.7%	Y	Council
Play Groups	Membership	-	N/A		Y	Council
<b>Team Registrations &amp; Insurance</b>						
Adult Registration per Season (All Sports)	Team	\$66.00	\$68.00	3.0%	Y	Council
Junior Registration per Season (All Sports)	Team	\$54.50	\$56.00	2.8%	y	Council
<b>Fitness Classes</b>						
Casual	Visit	\$15.50	\$16.00	3.2%	Y	Council
Concession	Visit	\$14.50	\$15.00	3.4%	Y	Council
Fit Forever	Visit	\$11.70	\$12.00	2.6%	Y	Council
10 Visit Concession Card	Membership	\$117.00	\$120.50	3.0%	Y	Council
1 Month Membership	Membership	\$98.00	\$101.00	3.1%	Y	Council
3 Month Membership	Membership	\$211.00	\$217.50	3.1%	Y	Council
6 Month Membership	Membership	\$392.00	\$404.00	3.1%	Y	Council
12 Month Membership	Membership	\$587.00	\$605.00	3.1%	Y	Council
<b>Crèche</b>						
Per Child Visit	Visit	\$5.80	N/A	3.4%	N	Council
10 Visit Concession Card	Membership	\$54.00	N/A	3.1%	N	Council
<b>Main Stadium</b>						
<b>Sport - Casual Hire - Day Time - Off Peak Use</b>						
Commercial Groups	Hour	\$53.50	\$55.50	3.7%	Y	Council
Registered Teams	Hour	\$33.00	\$34.00	3.0%	Y	Council
Community Groups (not-for-profit)	Hour	\$33.00	\$34.00	3.0%	Y	Council
Teams ½ Court	Hour	\$21.00	\$22.00	4.8%	Y	Council
Commercial ½ Court	Hour	\$40.00	\$41.00	3.1%	Y	Council
Badminton Single Court Hire	Hour	\$11.00	\$11.50	3.6%	Y	Council
Individual Hire ½ Court	Person	\$5.80	N/A	3.4%	Y	Council
<b>Functions - Social/Commercial</b>						
Fri/Sat/Sun (6pm-12am max Hire)	Block	\$551.00	\$567.50	3.0%	Y	Council
½ Hall Only (6pm-12am Hire)	Block	\$383.00	\$394.50	3.0%	Y	Council
Fri/Sat/Sun (6pm-12am)	Hour	\$98.00	\$101.00	3.1%	Y	Council
Community Group (not-for-profit) Rate 6pm-12am	Block	\$365.00	\$376.00	3.0%	Y	Council
<b>Bonds</b>						
Functions - No Alcohol	Booking	\$350.00	\$360.50	3.0%	N	Council
Functions - With Alcohol	Booking	\$698.00	\$719.00	3.0%	N	Council
<b>Multi-Purpose Room</b>						
<b>Social &amp; Commercial Functions</b>						
Sat/Sun (6pm-12am max. Hire)	Block	\$239.00	\$246.00	2.9%	Y	Council
Sat/Sun (6pm-12am Hourly Rate)	Hour	\$45.00	\$46.50	3.3%	Y	Council
Mon/Fri (9am-9pm Hourly Rate)	Hour	\$20.50	\$21.00	2.4%	Y	Council
Room (Day & Evening Hourly Rate)	Hour	\$20.50	\$21.00	2.4%	Y	Council
Kitchen Hire (attached to multi purpose room)	Hour	\$16.00	\$16.50	3.1%	Y	Council
<b>Community Group Functions</b>						
Community Group Hire (not-for-profit)	Hour	\$10.80	\$11.00	1.9%	Y	Council
<b>Bonds</b>						
Functions - No Alcohol	Booking	\$340.00	\$350.00	2.9%	N	Council
Functions - With Alcohol	Booking	\$680.00	\$700.50	3.0%	N	Council
<b>Equipment Hire</b>						
Chair Hire	Day	\$2.70	\$3.00	11.1%	Y	Council
<b>Multi Purpose Stadium NEW FEES &amp; CHARGES</b>						
<b>Sport - Casual Hire/per Court Rate - Day Time - Off Peak</b>						
Commercial Groups (per court rate)	Hour		\$65.50		Y	Council
Registered Teams (per court rate)	Hour		\$40.00		Y	Council
Community Groups not-for-profit (per court rate)	Hour		\$40.00		Y	Council
Teams ½ Court	Hour		\$26.00		Y	Council
Commercial ½ Court	Hour		\$48.50		Y	Council
Badminton Single Court Hire	Hour		\$13.50		Y	Council
<b>Functions - Social/Commercial</b>						
Fri/Sat/Sun (6pm-12am max Hire)	Block		\$667.00		Y	Council
½ Hall Only (6pm-12am Hire)	Block		\$464.00		Y	Council
Fri/Sat/Sun (6pm-12am)	Hour		\$119.00		Y	Council
Community Group Rate (not-for-profit) 6pm-12am	Block		\$442.00		Y	Council
<b>Bonds</b>						
Functions - No Alcohol	Booking		\$360.50		N	Council
Functions - With Alcohol	Booking		\$719.00		N	Council

Description	Unit	2019-20	2020-21	Annual % Change	Includes GST (Y/N)	Fee Type
<b>Multi-Purpose Stadium Rooms (Room only) NEW FEES</b>						
<b>Social &amp; Commercial Functions</b>						
Sat/Sun (6pm-12am max. Hire)	Block		\$290.00		Y	Council
Sat/Sun (6pm-12am Hourly Rate)	Hour		\$55.00		Y	Council
Mon/Fri (9am-9pm Hourly Rate)	Hour		\$36.00		Y	Council
Full Room (Day & Evening Hourly Rate)	Hour		\$36.00		Y	Council
Kitchen Hire (attached to multi purpose room)	Hour		\$19.00		Y	Council
<b>Community Group (not-for-profit) Functions</b>						
Full Room - Community Group Hire (not-for-profit)	Hour		\$26.00		Y	Council
Half Room - Community Group Hire (not-for-profit)	Hour		\$13.00		Y	Council
<b>Bonds</b>						
Functions - No Alcohol	Session		\$350.00		N	Council
Functions - With Alcohol	Session		\$700.50		N	Council
<b>Meeting Room</b>						
Community Group Hire (not-for-profit)	Hour		\$13.00		Y	Council
Commercial	Hour		\$26.00		Y	Council
<b>Recreation Reserves</b>						
Recreation Reserve Licence Fees	Min Fee	\$133.00	\$137.00	3.0%	N	Council
<b>Community &amp; Civic Precinct Recreation Facility (Banyul-Warri Fields)</b>						
<b>Commercial Use and Non Surf Coast Shire Club/Group/School (Per Court/Field):</b>						
- Oval or Synthetic/Grass Pitch	Half Day	\$318.00	\$327.50	3.0%	Y	Council
- Oval or Synthetic/Grass Pitch	Full Day	\$506.00	\$521.00	3.0%	Y	Council
- Oval or Synthetic/Grass Pitch	Hour	\$36.00	\$37.00	2.8%	Y	Council
- Oval or Synthetic/Grass Pitch with lights	Night/4 Hours	\$440.00	\$453.00	3.0%	Y	Council
- Oval or Synthetic/Grass Pitch with lights	Night / Hour	\$65.00	\$67.00	3.1%	Y	Council
- Netball Court	Half Day	\$130.00	\$134.00	3.1%	Y	Council
- Netball Court	Full Day	\$234.00	\$241.00	3.0%	Y	Council
- Netball Court	Hour	\$36.00	\$37.00	2.8%	Y	Council
<b>Community Hub Change Rooms (NB: Fee Applies to Each Pair of Change Rooms)</b>						
Incorporated Community Club/Group/School - Based in Surf Coast Shire	Cleaning Fee	\$64.00	\$66.00	3.1%	Y	Council
Surf Coast Shire Residents - Individual or Group (Non-Commercial Activity)	Cleaning Fee	\$64.00	\$66.00	3.1%	Y	Council
Commercial Use and Non Surf Coast Shire Club/Group/School (Per Court/Field):	Cleaning Fee	\$194.00	\$200.00	3.1%	Y	Council
<b>Grant Pavilion - Peter Troy and China Gilbert Meeting Rooms</b>						
Incorporated Community Club/Group/School - Based in Surf Coast Shire	Hour	\$12.80	\$13.00	1.6%	Y	Council
Incorporated Community Club/Group/School - Based in Surf Coast Shire	Half Day / 4 Hours	\$51.50	\$53.00	2.9%	Y	Council
Incorporated Community Club/Group/School - Based in Surf Coast Shire	Full Day / 8 Hours	\$88.00	\$91.00	3.4%	Y	Council
Surf Coast Shire Residents - Individual or Group (Non-Commercial Activity)	Hour	\$25.00	\$26.00	4.0%	Y	Council
Surf Coast Shire Residents - Individual or Group (Non-Commercial Activity)	Half Day / 4 Hours	\$75.00	\$77.00	2.7%	Y	Council
Surf Coast Shire Residents - Individual or Group (Non-Commercial Activity)	Full Day / 8 Hours	\$140.00	\$144.00	2.9%	Y	Council
Commercial Use or Non Surf Coast Shire Club/Group/School	Hour	\$46.00	\$47.50	3.3%	Y	Council
Commercial Use or Non Surf Coast Shire Club/Group/School	Half Day / 4 Hours	\$151.00	\$155.50	3.0%	Y	Council
Commercial Use or Non Surf Coast Shire Club/Group/School	Full Day / 8 Hours	\$290.00	\$299.00	3.1%	Y	Council
<b>Grant Pavilion – Tantau and Cooper Function Rooms</b>						
Note Whole 2nd Level Available by Booking Both Rooms						
Tenant/Anchor Club - Free access for Surf Coast Football (Soccer Club) for home games and for up to 6 bookings per year. Other tenant clubs have up to 6 bookings per year. Cleaning undertaken by volunteers or by contractor paid by hirer \$160.00 per function.		No charge	No charge		N/A	Council
Incorporated Community Club/Group/School - Based in Surf Coast Shire	Hour	\$25.80	\$26.50	2.7%	Y	Council
Incorporated Community Club/Group/School - Based in Surf Coast Shire	Half Day	\$75.00	\$77.00	2.7%	Y	Council
Incorporated Community Club/Group/School - Based in Surf Coast Shire	Full Day	\$140.00	\$144.00	2.9%	Y	Council
Surf Coast Shire Residents - Individual or Group (Non-Commercial Activity)	Hour	\$31.50	\$32.50	3.2%	Y	Council
Surf Coast Shire Residents - Individual or Group (Non-Commercial Activity)	Half Day	\$102.00	\$105.00	2.9%	Y	Council
Surf Coast Shire Residents - Individual or Group (Non-Commercial Activity)	Full Day	\$192.00	\$198.00	3.1%	Y	Council
Commercial Use or Non Surf Coast Shire Club/Group/School	Hour	\$64.00	\$66.00	3.1%	Y	Council
Commercial Use or Non Surf Coast Shire Club/Group/School	Half Day	\$255.00	\$262.00	2.7%	Y	Council
Commercial Use or Non Surf Coast Shire Club/Group/School	Full Day	\$439.00	\$452.00	3.0%	Y	Council
<b>Grant Pavilion</b>						
Grant Pavilion Function Cleaning		\$198.00	\$204.00	3.0%	Y	Council
Event Logistics Crew - Staff Member	Hour	\$37.00	\$38.00	2.7%	Y	Council
Waste Removal 240L Recycling Bin	Each	\$24.00	\$25.00	4.2%	Y	Council

Description	Unit	2019-20	2020-21	Annual % Change	Includes GST (Y/N)	Fee Type
<b>Family &amp; Children Services</b>						
<b>Family Day Care</b>						
Family Day Care Administration Levy	Hour	\$3.00	\$3.00	0.0%	N	Council
<b>Occasional Care (from 1 July 2020)</b>						
Torquay Children's Hub Occasional Care 4 Hour Session	Session	\$46.40	\$48.60	4.7%	N	Council
Kurrambee Myaring Occasional care 4 hour session	Session	\$46.40	\$48.60	4.7%	N	Council
<b>Kindergarten (Effective from Jan 2021)</b>						
4 Year Old Program : 15 Hours per week (Jan Juc, Torquay, Kurrambee Myaring, Lorne, Anglesea and Winchelsea)	Term	\$390.00	\$400.00	2.6%	N	Council
3 Year Old Program (Torquay)	Term	\$348.00	N/A		N	Council
3 Year Old Program (Lorne) (5 Hour Session)	Term	\$540.00	N/A		N	Council
3 year Old Program (Jan Juc) (3 Hour Session)	Term	\$348.00	N/A		N	Council
3 year Old Program (Jan Juc) (4 Hour Session)	Term	\$464.00	N/A		N	Council
3 year Old Program (Winchelsea) (4 Hour Session)	Term	\$464.00	N/A		N	Council
3 year Old Program (Anglesea) (4 Hour Session)	Term	\$464.00	N/A		N	Council
3 year Old Program (Kurrambee Myaring) (3 Hour Session) - Commencing 2018	Term	\$348.00	N/A		N	Council
<b>Kindergarten - Per Hour Fee (Effective from Jan 2021)</b>						
3 Year Old Program (Torquay) (3hours)	Per Hour	\$11.60	\$11.80	1.7%	N	Council
3 Year Old Program (Lorne) (5 Hours)	Per Hour	\$10.80	\$11.80	9.3%	N	Council
3 year Old Program (Jan Juc) (4 hours)	Per Hour	\$11.60	\$11.80	1.7%	N	Council
3 year Old Program (Anglesea) 3 Hours	Per Hour	\$11.60	\$11.80	1.7%	N	Council
3 year Old Program (Kurrambee Myaring) (4 hours)	Per Hour	\$11.60	\$11.80	1.7%	N	Council
<b>Torquay Children's Hub Room hire : Commercial Rates</b>						
<b>Playgroup / Multipurpose Room/ Occasional Care Room</b>						
Commercial rate - Business Hours ( 8.30 - 5.30pm )	Hour	\$34.00	\$34.00	0.0%	Y	Council
Commercial rate - After Hours ( 5.30 - 11 pm and Weekends)	Hour	\$50.00	\$50.00	0.0%	Y	Council
Commercial rate - Daily rate - ( 8.30 - 5.30 )	Day	\$112.00	\$112.00	0.0%	Y	Council
Bond for multi purpose room hire afterhours only		\$300.00	\$300.00	0.0%	Y	Council
Cleaning Fee		\$120.00	\$124.00	3.3%	Y	Council
<b>Torquay Children's Hub Room hire : Non- Profit Organisation Rates</b>						
<b>Playgroup / Multipurpose Room/ Occasional Care Room</b>						
Non- Profit Rate - Business Hours ( 8.30 - 5.30pm )	Hour	\$17.00	\$17.00	0.0%	Y	Council
Non- Profit rate - After Hours ( 5.30 - 11 pm and weekends)	Hour	\$27.00	\$27.00	0.0%	Y	Council
Non- Profit rate - Daily rate - ( 8.30 - 5.30 )	Day	\$80.00	\$80.00	0.0%	Y	Council
Playgroups	Hour	\$8.70	\$8.70	0.0%	Y	Council
Bond for multi purpose room hire afterhours only		\$300.00	\$300.00	0.0%	Y	Council
Cleaning Fee			\$124.00		Y	Council
Playgroups	Hour	\$8.70	\$8.70	0.0%	Y	Council
<b>Kurrambee Myaring Community Centre Room Hire: Commercial Rates</b>						
<b>Consulting Room/ Multipurpose Room (charged per room)</b>						
Commercial rate - Business Hours ( 8.30 - 5.30pm )	Hour	\$34.00	\$34.00	0.0%	Y	Council
Commercial rate - After Hours ( 5.30 - 11 pm and weekends)	Hour	\$50.00	\$50.00	0.0%	Y	Council
Commercial rate - Daily rate - ( 8.30 - 5.30 )	Day	\$112.00	\$112.00	0.0%	Y	Council
Bond for multi purpose room hire afterhours only		\$300.00	\$300.00	0.0%	Y	Council
Cleaning Fee			\$124.00		Y	Council
<b>Kurrambee Myaring Community Centre Room Hire : Non- Profit Organisation Rates</b>						
<b>Consulting Room/ Multipurpose Room (charged per room)</b>						
Non- Profit Rate - Business Hours ( 8.30 - 5.30pm )	Hour	\$17.00	\$17.00	0.0%	Y	Council
Non- Profit rate - After Hours ( 5.30 - 11 pm and weekends )	Hour	\$27.00	\$27.00	0.0%	Y	Council
Non- Profit rate - Daily rate - ( 8.30 - 5.30 )	Day	\$80.00	\$80.00	0.0%	Y	Council
Playgroups	Hour	\$8.70	\$8.70	0.0%	Y	Council
Bond for multi purpose room hire afterhours only		\$300.00	\$300.00	0.0%	Y	Council
Cleaning Fee			\$124.00		Y	Council
<b>Children's Services, Community Groups &amp; Non-Profit Organisations</b>						
<b>Business Hours (8:30am - 5:30pm)</b>						
Single Room (consulting, multipurpose, meeting room)	Hour	\$17.00	N/A		Y	Council
Playgroups	Hour	\$8.70	N/A		Y	Council
<b>After Hours (5.30pm – 10pm)</b>						
Single Room ( Consulting, Multipurpose, Meeting Room)	Hour	\$27.00	N/A		Y	Council
Bond for multi purpose room hire afterhours only (cover additional cleaning, loss of swipe card and damage to facility/equipment)		\$300.00	N/A		Y	Council
Non-Profit Organisations (single room)	Day	\$80.00	N/A		Y	Council
<b>Torquay Children's Hub and Kurrambee Myaring Community Centre - continued</b>						
<b>Commercial Use</b>						
<b>Business Hours</b>						
Single Room ( Consulting, Multipurpose, Meeting Room)	Hour	\$34.00	N/A		Y	Council
<b>After Hours (5.30pm – 10pm)</b>						
Single Room	Hour	\$50.00	N/A		Y	Council
For-Profit Organisations	Day	\$112.00	N/A		Y	Council



Description	Unit	2019-20	2020-21	Annual % Change	Includes GST (Y/N)	Fee Type
<b>Arts and Culture</b>						
Arts Space Room Hire	Week	\$110.00	\$110.00	0.0%	Y	Council
Arts Space Room Hire	Hour	\$22.00	\$22.00	0.0%	Y	Council
Arts Space Sales Commission	per sales		20% of sales when sales exceed \$2,000		Y	Council
<b>Arts Trail</b>						
Registration Fee for Arts Trail - Individual	Annum	\$50.00	\$50.00	0.0%	Y	Council
Registration Fee for Arts Trail - Community Group	Annum	\$150.00	\$165.00	10.0%	Y	Council
Registration Fee for Arts Trail - Organisations with 10 Artists or more	Annum	\$500.00	\$500.00	0.0%	Y	Council
<b>Aged &amp; Disability Services</b>						
<b>Commonwealth Home Support Program, Home Community Care Program for Younger People and Home Care Package Clients Commonwealth Home Support Program</b>						
Delivered Meal - CHSP - Low Fee - 3 Course & Juice	Meal	\$10.00	\$10.00	0%	N	Council
Delivered Meal - CHSP - Medium Fee - 3 Course & Juice	Meal	\$12.00	\$12.00	0%	N	Council
Delivered Meal - CHSP - High Fee - 3 Course & Juice	Meal	\$18.50	\$18.50	0%	N	Council
Domestic Assistance - CHSP - Low Fee	Hour	\$6.50	\$6.50	0%	N	Council
Domestic Assistance - CHSP - Medium Fee	Hour	\$16.50	\$16.50	0%	N	Council
Domestic Assistance - CHSP - High Fee	Hour	\$48.00	\$48.00	0%	N	Council
Personal Care - CHSP - Low Fee	Hour	\$6.50	\$6.50	0%	N	Council
Personal Care - CHSP - Medium Fee	Hour	\$10.00	\$10.00	0%	N	Council
Personal Care - CHSP - High Fee	Hour	\$48.00	\$48.00	0%	N	Council
Respite - CHSP - Low Fee	Hour	\$3.30	\$3.30	0%	N	Council
Respite - CHSP - Medium Fee	Hour	\$5.10	\$5.10	0%	N	Council
Respite - CHSP - High Fee	Hour	\$48.00	\$48.00	0%	N	Council
Property Maintenance - CHSP - Low Fee	Hour	\$13.00	\$13.00	0%	N	Council
Property Maintenance - CHSP - Medium Fee	Hour	\$19.00	\$19.00	0%	N	Council
Property Maintenance - CHSP - High Fee	Hour	\$50.00	\$50.00	0%	N	Council
Shopping Trips - CHSP	Per Outing	\$11.00	\$11.00	0%	N	Council
Musical Mornings GPAC - CHSP	Per Season	\$175.00	\$175.00	0%	N	Council
Client Travel Charge - CHSP	Km	\$0.80	\$0.80	0%	N	Council
Café Program (Social Support) - CHSP	Per Outing	Range 5 - 20	Range 5 - 20		N	Council
<b>Home Community Care Program for Younger People</b>						
Delivered Meal - HACC PYP - Low Fee - 3 Course & Juice	Meal	\$10.00	\$10.00	0%	N	Council
Delivered Meal - HACC-PYP - Medium Fee - 3 Course & Juice	Meal	\$12.00	\$12.00	0%	N	Council
Delivered Meal - HACC - PYP - High Fee - 3 Course & Juice	Meal	\$18.50	\$18.50	0%	N	Council
Domestic Assistance - HACC- PYP - Low Fee	Hour	\$6.50	\$6.50	0%	N	Council
Domestic Assistance - HACC-PYP - Medium Fee	Hour	\$16.50	\$16.50	0%	N	Council
Domestic Assistance - HACC -PYP- High Fee	Hour	\$48.00	\$48.00	0%	N	Council
Personal Care - HACC PYP - Low Fee	Hour	\$6.50	\$6.50	0%	N	Council
Personal Care - HACC PYP - Medium Fee	Hour	\$10.00	\$10.00	0%	N	Council
Personal Care - HACC PYP - High Fee	Hour	\$48.00	\$48.00	0%	N	Council
Respite - HACC PYP- Low Fee	Hour	\$3.30	\$3.30	0%	N	Council
Respite - HACC PYP - Medium Fee	Hour	\$5.10	\$5.10	0%	N	Council
Respite - HACC PYP - High Fee	Hour	\$48.00	\$48.00	0%	N	Council
Property Maintenance - HACC PYP - Low Fee	Hour	\$13.00	\$13.00	0%	N	Council
Property Maintenance - HACC PYP - Medium Fee	Hour	\$19.00	\$19.00	0%	N	Council
Property Maintenance - HACC PYP - High Fee	Hour	\$50.00	\$50.00	0%	N	Council
Client Travel Charge - CHSP	Km	\$0.80	\$0.80	0%	N	Council
Café Program (Social Support) - CHSP	Per Outing	Range 5 - 20	Range 5 - 20		N	Council
<b>Aged and Disability Services - Brokerage Fees</b>						
Delivered Meals - Broker	Hour	\$25.00	N/A		N	Council
Shopping Trip - Broker	Per Outing	\$76.65	N/A		N	Council
Café Program - Broker	Per Outing	\$25.00	N/A		N	Council
Musical Mornings - Broker	Per Season	\$300.00	N/A		N	Council
Client Travel Charge - Broker	Km	\$1.50	N/A		N	Council
Domestic Assistance - 7am - 7pm (Mon-Fri)	Hour	\$65.00	N/A		N	Council
Domestic Assistance - Outside Standard Hours	Hour	\$130.00	N/A		N	Council
Personal Care - Broker - 7am-7pm (Mon-Fri)	Hour	\$65.00	N/A		N	Council
Personal Care - Outside Standard Hours	Hour	\$130.00	N/A		N	Council
Respite Care - Broker - 7am-7pm Mon-Fri	Hour	\$65.00	N/A		N	Council
Respite Care - Outside Standard Hours	Hour	\$130.00	N/A		N	Council
After Hours Care Coordination - Broker	Hour	\$100.00	N/A		N	Council
Home Safety Check - Broker	Hour	\$80.00	N/A		N	Council



Description	Unit	2019-20	2020-21	Annual % Change	Includes GST (Y/N)	Fee Type
<b>Aged &amp; Disability Services</b>						
<b>Aged and Disability Services - Home Care Packages</b>						
Delivered Meals	Hour	\$25.00	N/A		N	Council
Shopping Trip	Per Outing	\$76.65	N/A		N	Council
Café Program	Per Outing	\$25.00	N/A		N	Council
Musical Morninings	Per Season	\$300.00	N/A		N	Council
Client Travel Charge	Km	\$1.50	N/A		N	Council
Domestic Assistance - 7am-7pm (Mon-Fri)	Hour	\$65.00	N/A		N	Council
Domestic Assistance -Outside standard hours	N/A	\$130.00	N/A		N	Council
Personal Care - Broker - 7am-7pm (Mon-Fri)	Hour	\$65.00	N/A		N	Council
Personal Care -Outside standard hours	Hour	\$130.00	N/A		N	Council
Respite Care - Broker - 7am-7pm Mon-Fri	Hour	\$65.00	N/A		N	Council
Respite Care -Outside standard hours	Hour	\$130.00	N/A		N	Council
Home Safety Check	Hour	\$80.00	N/A		Y	Council
<b>After Hours Care Coordination</b>						
Level 1 - Standard case management	Per Year	\$412.50	N/A		N	Council
Level 1 - High case management	Per Year	\$618.75	N/A		N	Council
Level 1 - Administration Fee	Per Year	20%	N/A		N	Council
Level 2 - Standard case management	Per Year	\$750.00	N/A		N	Council
Level 2 - High case management	Per Year	\$1,125.00	N/A		N	Council
Level 2 - Administration Fee	Per Year	20%	N/A		N	Council
Level 3 - Standard case management	Per Year	\$1,650.00	N/A		N	Council
Level 3 - High case management	Per Year	\$2,475.00	N/A		N	Council
Level 3 - Administration Fee	Per Year	20%	N/A		N	Council
Level 4 - Standard case management	Per Year	\$2,513.00	N/A		N	Council
Level 4 - High case management	Per Year	\$3,769.00	N/A		N	Council
Level 4 - Administration Fee	Per Year	20%	N/A		N	Council
Package Exit Fee		\$500.00	N/A		N	Council
<b>Veterans</b>						
Veterans Home Care		Set and Fixed by Veterans Home Care	N/A		N	Veteran Home Care
Veterans travel		Set and Fixed by Veterans Home Care	N/A		N	Veteran Home Care
<b>NDIS</b>						
NDIS Home Care		Set and Fixed by NDIS	N/A			NDIS
NDIS Travel Charge		\$1.50	N/A		N	Council
<b>CORPORATE</b>						
<b>Financial Services</b>						
<b>Rate Administration</b>						
Rate Searches – Hard Copy	Hour	\$127.00	\$127.00	0.0%	N	Council
Rate Searches – Computer Records		\$27.00	\$27.00	0.0%	N	Council
Sales Register (Issued Quarterly not Including Names and Addresses)		\$246.00	\$254.00	3.3%	N	Council
Payment Rejection Administration Fee - Rates and Debtors		\$45.00	\$45.00	0.0%	N	Council
Land Information Certificate		\$27.00	\$27.00	0.0%	N	Statutory
Recovery Referral Fee		\$38.00	\$38.00	0.0%	N	Council
Interest on Sundry Debtors (Penalty Interest Act)		10.00%	10.00%	0.0%	N	Statutory
<b>Information Services</b>						
<b>Freedom of Information</b>						
Freedom of Information Fee		\$29.60	\$29.60	0.0%	N	Statutory
Administration Cost for FOI Searches	Hour	\$22.20	\$22.20	0.0%	N	Statutory
<b>Risk Management</b>						
<b>Insurance</b>						
<b>Contents Insurance for Approved Community Groups</b>						
Contents up to \$10,000	Council	\$44.00	N/A		Y	Council
Each Additional \$10,000 Contents or Part Thereof	Council	\$44.00	N/A		Y	Council
<b>GIS IMAGES</b>						
Job specific mapping (Including Digital Data Supply)	Hour	\$56.00	N/A		N	Council
<b>PLANNING &amp; ENVIRONMENT</b>						
<b>Visitor Centres</b>						
Marketing display fee - Lorne Visitor Centre A3 Display	Week	\$10.00	\$10.00	0.0%	Y	Council
Marketing display fee - Lorne Visitor Centre Light Box	Week	\$23.00 - \$37.00	\$23.00 - \$37.00		Y	Council
Marketing display fee - Lorne Visitor Centre Floor Display	Week	\$26.00 - \$74.00	\$26.00 - \$74.00		Y	Council
Marketing display fee - Lorne Visitor Centre Local Arts Display	Week	\$13.00	\$13.00	0.0%	Y	Council
Marketing display Fee - Torquay Visitor Centre Local Arts	Week	\$13.00	N/A		Y	Council
<b>Tourism</b>						
<b>Commercial Tour Operator Licenses</b>						
Annual Fee – Standard One Year Licence	Licence	\$300.30	\$300.30	0.0%	N	Statutory
Annual Fee – More than One Year Licence (Currently 3 year)	Licence	\$227.00	\$227.00	0.0%	N	Statutory
Use Fee – General Visitor	Visitor	\$2.40	\$2.40	0.0%	N	Statutory
Use Fee – School Student and Child	Visitor	\$1.60	\$1.60	0.0%	N	Statutory
Use Fee Cap (Maximum)		\$14,720.00	\$0.00	-100.0%	N	Statutory
Tourism Signage Assessment and Installation	Minimum Cost	\$495.00	N/A		N	Council

Description	Unit	2019-20	2020-21	Annual % Change	Includes GST (Y/N)	Fee Type
<b>Australian National Surfing Museum</b>						
Theatre Hire Day Rate	Hour	\$73.00	\$73.00	0.0%	Y	Council
Theatre Hire Night Rate	Hour	\$134.00	\$134.00	0.0%	Y	Council
Whole Facility (Day or Night)	Hour	\$158.00	\$158.00	0.0%	Y	Council
Bond (Only for Whole Facility and Dependent on Group)		\$1,000.00	\$1,000.00	0.0%	N	Council
Bond (for Hiring of Theatre Room Alone)		\$400.00	\$400.00	0.0%	N	Council
Adult Entry	Visit	\$12.00	\$12.00	0.0%	Y	Council
Child Entry	Visit	\$8.00	\$8.00	0.0%	Y	Council
Children Under 5yrs	Visit	Free	Free			Council
Concession Entry	Visit	\$8.00	\$8.00	0.0%	Y	Council
Family Entry	Visit	\$25.00	\$25.00	0.0%	Y	Council
School Groups Entry	Visit	\$6.50	\$6.50	0.0%	Y	Council
Bells Tour School Groups	Visit	\$9.00	\$9.00	0.0%	Y	Council
Theatre Hire Day Rate (Community Group)	Hour	\$52.00	\$52.00	0.0%	Y	Council
Theatre Hire Night Rate (Community Group)	Hour	\$109.00	\$109.00	0.0%	Y	Council
Research Fee without Museum Officer	Hour	\$12.00	\$12.00	0.0%	Y	Council
Research Fee with Museum Officer	Hour	\$45.00	\$45.00	0.0%	Y	Council
<b>Copying / Image Reproduction</b>						
Books, Magazines, Newspapers and Journals (PDF)	Per 10 Pages	\$20.00	\$20.00	0.0%	Y	Council
Books, Magazines, Newspapers and Journals (TIFF)	Page	\$17.00	\$17.00	0.0%	Y	Council
Pictures and Photographs	Each	\$22.00	\$22.00	0.0%	Y	Council
<b>Local Laws</b>						
<b>Dog &amp; Cat Registrations</b>						
Dog or Cat Eligible for Reduced Rate Under the Domestic Animals Act 1994. Includes:						
- Sterilised Dog & Cat						
- Dog or Cat kept for Breeding in Registered Domestic Business						
- Cat Registered with Prescribed Feline Association						
- Dogs Registered with Prescribed Canine Association		\$67.00	\$69.00	3.0%	N	Council
- Dogs that have Undergone Obedience Training which Complies with Regulations						
- Working Dog						
- Dogs Older than 10 Years Old						
Dangerous, Menacing or Restricted Breed Dogs		\$480.00	\$495.00	3.1%	N	Council
Dangerous, Menacing or Restricted Breed Dogs that have Undergone Proective Training or is a Guard Dog		\$200.00	\$205.00	2.5%	N	Council
All Other Dogs & Cats (e.g. Non Desexed Animal)		\$200.00	\$205.00	2.5%	N	Council
Late Payment Surcharge		\$9.20	\$9.50	3.3%	N	Council
<b>Dog &amp; Cat Fees</b>						
Cat Cage Hire	Week	\$39.00	\$40.00	2.6%	Y	Council
Cat Cage Deposit		\$65.00	\$65.00	0.0%	N	Council
Dogs Citronella Collar Hire		\$47.50	\$48.50	2.1%	Y	Council
Dogs Citronella Collar Deposit		\$67.00	\$69.00	3.0%	N	Council
Dogs Citronella Collar Refill		\$19.50	\$20.00	2.6%	Y	Council
Domestic Animal Business		\$553.00	\$570.00	3.1%	N	Council
Excess Dog Application and Inspection Fee		\$239.00	\$245.00	2.5%	N	Council
Pound Release Fee		\$175.00	\$180.00	2.9%	Y	Council
Cat Pound Release Fee		\$175.00	N/A		Y	Council
Pound release (Unregistered Animal Surcharge)		\$27.00	\$28.00	3.7%	N	Council
Replacement Dog/Cat Tags		\$3.30	\$3.40	3.0%	N	Council
<b>Impounding of Livestock (Other Than Dogs/Cats)</b>						
Impounding of Livestock	Head	\$230.50	\$237.00	2.8%	Y	Council
Sheep, Pigs and Goats (Varies to Market Price)	Head	\$230.50	N/A		Y	Council
Others (Varies to Market Price)	Head	\$15.30	N/A		Y	Council
After Hours Call Out		\$355.00	\$365.00	2.8%	N	Council
Sustenance	Head	\$78.50	\$80.50	2.5%	N	Council
<b>Penalties</b>						
Parking for a period longer than fixed		\$155.00	N/A		N	Statutory
Parking for a period longer than fixed in a Council controlled area		\$165.00	\$165.00	0.0%	N	Statutory
Road Safety Act Parking Enforcement		Various	Various		N	Statutory
Release fee for impounded goods		\$105.00	\$108.00	2.9%	N	Council
Towing of Abandoned Vehicles		\$205.00	\$211.00	2.9%	N	Council
<b>Permits</b>						
<b>Shopfront 'Street' Trading Permits</b>						
A Frame Inspection and Application Fee		\$75.50	N/A		N	Council
A Frame Permit		\$228.00	\$235.00	3.07%	N	Council
Permit Inspection and Application Fee		\$39.00	N/A		N	Council
To Occupy Public Place to Sell Merchandise – Winchelsea, Deans Marsh and Moriac	m2 of Used Space	\$56.00	\$57.50	2.68%	N	Council
To Occupy Public Place to Sell Merchandise – All Other Areas	m2 of Used Space	\$75.50	\$77.50	2.65%	N	Council
Street Furniture (Alfresco Dining) – Annual Permit – Winchelsea, Deans Marsh and Moriac	m2 of Used Space	\$109.00	\$112.00	2.75%	N	Council
Street Furniture (Alfresco Dining) – Annual Permit – All Other Areas	m2 of Used Space	\$142.00	\$146.00	2.82%	N	Council
<b>Miscellaneous Permits</b>						
Disabled Parking Permits		No Charge	No Charge		N	Council
Open for Inspection Signage Permit		\$248.00	\$255.00	2.8%	N	Council
Camping Permit Fee (Private Property)		\$206.00	\$212.00	2.9%	N	Council
Occupy Temp Accommodation on Land	6 Months	\$275.00	\$283.00	2.9%	N	Council
Occupy Road	Day	\$206.00	\$212.00	2.9%	N	Council
Waste Bin (Regardless of Size) < 30 Days		\$108.00	\$111.00	2.8%	N	Council
Wedding Application Permit Fee - Conduct a Wedding on Council Land and Reserves		\$206.00	\$213.00	3.4%	N	Council

Description	Unit	2019-20	2020-21	Annual % Change	Includes GST (Y/N)	Fee Type
<b>Statutory Planning</b>						
Town Planning Application Fees		Various	Various		N	Statutory
Advertising of Application – Up to first 15 Properties.		\$132.50	\$136.50	3.0%	N	Council
Advertising of Application - Subsequent Properties.		\$9.50	\$10.00	5.3%	N	Council
Erect Public Notice on a property (Per Notice)		\$206.00	\$212.50	3.2%	N	Council
Request Extension of Time to Planning Permit		\$322.00	\$332.00	3.1%	N	Council
Amendment of Plans/Permits		\$315.00	N/A		N	Council
Secondary Consent Applications		\$315.00	\$324.50	3.0%	N	Council
Subdivision Applications		Various	N/A		N	Statutory
Subdivision Certification		Various	Various		N	Statutory
Building Approvals for Properties Search		\$48.60	N/A		N	Statutory
Plans for Approval		\$315.00	\$324.50	3.0%	N	Council
Statutory Planning Written Advice		\$138.50	\$143.00	3.2%	N	Council
<b>Copy of Plans</b>						
Copy of Planning Permit - A3 or A4 size		\$12.00	\$12.50	4.2%	N	Council
Copy of Planning Permit - A0 or A1 size		\$23.50	\$24.50	4.3%	N	Council
Copy of Planning Permit		\$50.00	\$51.50	3.0%	N	Council
<b>Strategic Planning</b>						
Strategic Planning Written Advice			\$143.00		Y	Council
Strategic Planning Publications - Surf Coast Environmental History		\$20.00	\$20.00	0.0%	N	Council
Strategic Planning Publications - Sustainable Design Guide			\$20.00		N	Council
Strategic Planning Publications - Farmland Forest and Surf Environmental History			\$20.00		N	Council
<b>Building Control - Building Charges</b>						
Copy of Plans		\$175.00	\$180.00	2.9%	N	Council
Copy of Building Approval/Certificate of Occupancy		\$75.00	\$77.00	2.7%	N	Council
Variation of Regulations		\$290.40	\$290.40	0.0%	N	Statutory
Building over Easement		\$290.40	N/A		N	Council
Lodgement Fee		\$121.90	\$121.90	0.0%	N	Statutory
Property Information Request		\$47.20	\$47.20	0.0%	N	Statutory
Council Consultation Fee	Hour	\$150.00	\$150.00	0.0%	N	Council
Hoarding Application Fee		\$294.70	\$294.70	0.0%	N	Statutory
Hoarding (fence of barrier) Permit Fee	per m2 per week	\$3.80	\$3.90	2.6%	N	Council
Council Comments (if Report and Consent not obtained)		\$405.00	\$410.00	1.2%	N	Council
Place of Public Entertainment		\$600.00	\$615.00	2.5%	N	Council
Temporary Structure (Siting) Permit		\$300.00	\$310.00	3.3%	N	Council
Swimming Pool and/or Spa registration		\$31.85	\$31.85	0.0%	N	Statutory
Swimming Pool and/or Spa archive search fee	Fee Units	\$47.25	\$47.25	0.0%	N	Statutory
Lodgement of Certificate of Compliance (Pool and/or Spa)		\$20.45	\$20.45	0.0%	N	Statutory
Lodgement of Certificate of Non-Compliance (Pool and/or Spa)		\$385.10	\$385.10	0.0%	N	Statutory
Property Enquiries		\$48.50	N/A		N	Council
Demolition Consent Permit		\$85.20	\$85.20	0.0%	N	Statutory
Stormwater Application (Legal Point of Discharge)		\$115.50	\$130.00	12.6%	N	Statutory
Legal Point of Discharge, additional data request			\$40.00	New	Y	Council
Stormwater Connection Permit			\$132.00		Y	Council
<b>Environment Protection Act 1970</b>						
<b>Septic Tanks</b>						
Septic Tank Application Fee – Install		\$626.00	\$645.00	3.0%	N	Council
Septic Tank Application Fee – Alter		\$276.00	\$284.50	3.1%	N	Council
Building Regulation 801 Consent Request		\$250.00	\$257.50	3.0%	N	Council
Septic Tank File Request		\$34.00	\$35.00	2.9%	N	Council
Urgent Septic Tank File Request		\$136.00	\$140.00	2.9%	N	Council
<b>Food Act 1984</b>						
<b>New Registration</b>						
Class 1 Premises (Aged Care/Hospitals) & Class 2 Large (Supermarkets, licensed hotel, resort, large manufacturers)		\$1,340.00	\$1,380.00	3.0%	N	Council
Class 1 Small Premises (Child Care & Delivered Meals Organisation)		\$910.00	\$937.50	3.0%	N	Council
Class 2 Premises (includes mobile & temporary food premises)		\$725.00	\$747.00	3.0%	N	Council
Class 2 - Each Additional Mobile and Temporary Food Premises		\$115.00	\$118.50	3.0%	N	Council
Class 3 Premises & Class 2 Small Premises (includes mobile & temporary food premises)		\$425.00	\$438.00	3.1%	N	Council
Class 3 - Each Additional Mobile and Temporary Food Premises		\$60.00	\$62.00	3.3%	N	Council
Class 3 Small Premises & Class 2 Community Groups (includes mobile & temporary food premises)		\$203.00	\$209.00	3.0%	N	Council
Class 3 Minor Premises & Class 3 Community Groups (includes mobile & temporary food premises)		\$125.00	\$129.00	3.2%	N	Council
Mobile and Temporary Food Premises - Once Off Event		25% of New Registration Fee	25% of New Registration Fee		N	Council
Mobile and Temporary Food Premises Not for Profit/Community Group (< 12 single events per year)		No Charge	No Charge		N	Council
<b>Renewal of Registration</b>						
Class 1 Premises (Aged Care/Hospitals) & Class 2 Large (Supermarkets, licensed hotel, resort, large manufacturers)		\$890.00	\$917.00	3.0%	N	Council
Class 1 Small Premises (Child Care & Delivered Meals Organisation)		\$610.00	\$628.50	3.0%	N	Council
Class 2 Premises (includes mobile & temporary food premises)		\$485.00	\$500.00	3.1%	N	Council
Class 2 - Each Additional Mobile and Temporary Food Premises		\$115.00	\$118.50	3.0%	N	Council

Description	Unit	2019-20	2020-21	Annual % Change	Includes GST (Y/N)	Fee Type
<b>Food Act 1984 - Continued</b>						
Class 3 Premises & Class 2 Small Premises (includes mobile & temporary food premises)		\$280.00	\$288.50	3.0%	N	Council
Class 3 - Each Additional Mobile and Temporary Food Premises		\$60.00	\$62.00	3.3%	N	Council
Class 3 Small Premises & Class 2 Community Groups (includes mobile & temporary food premises)		\$135.00	\$138.00	2.2%	N	Council
Class 3 Minor Premises & Class 3 Community Groups (includes mobile & temporary food premises)		\$80.00	\$82.00	2.5%	N	Council
Mobile and Temporary Food Premises Not for Profit/Community Group (< 12 single events per year)		No Charge	No Charge		N	Council
Mobile and Temporary Food Premises - Once Off Event		25% of New Registration Fee	25% of New Registration Fee		N	Council
<b>Renewal of Registration - 5 Star Rating</b>						
Class 1 Premises(Aged Care/Hospitals) & Class 2 Large (Supermarkets, licensed hotel, resort, large manufacturers)		\$805.00	N/A		N	Council
Class 1 Small Premises (Child Care & Delivered Meals Organisation)		\$550.00	N/A		N	Council
Class 2 Premises (includes mobile & temporary food premises)		\$440.00	N/A		N	Council
<b>Renewal of Registration - 2 Star Rating</b>						
Class 1 Premises(Aged Care/Hospitals) & Class 2 Large (Supermarkets, licensed hotel, resort, large manufacturers)		\$1,155.00	N/A		N	Council
Class 1 Small Premises (Child Care & Delivered Meals Organisation)		\$790.00	N/A		N	Council
Class 2 Premises (includes mobile & temporary food premises)		\$625.00	N/A		N	Council
<b>Renewal of Registration - 1 Star Rating</b>						
Class 1 Premises(Aged Care/Hospitals) & Class 2 Large (Supermarkets, licensed hotel, resort, large manufacturers)		\$1,245.00	N/A		N	Council
Class 1 Small Premises (Child Care & Delivered Meals Organisation)		\$845.00	N/A		N	Council
Class 2 Premises (includes mobile & temporary food premises)		\$675.00	N/A		N	Council
<b>Transfer of Registration</b>						
Application for Transfer of Registration		50% Renewal of Registration Fee	50% Renewal of Registration Fee		N	Council
<b>Health / Accommodation Requests for Inspection</b>						
Request for Inspection/Assessment and Report Fee		\$270.00	\$278.00	3.0%	N	Council
Urgent request for Inspection/assessment and report fee (within 2 working days)		\$525.00	\$541.00	3.0%	N	Council
<i>Note: Food premises are classed in accordance with section 19c of the Food Act 1984</i>						
<b>Public Health and Wellbeing Act 2008</b>						
<b>Registered Premises – New Application:</b>						
<b>Hairdressing and/or Temporary Make Up</b>						
New Application Once off Application		\$160.00	\$165.00	3.1%	N	Council
Transfer		\$160.00	\$165.00	3.1%	N	Council
<b>Beauty Therapy (excl. Temporary Make Up)</b>						
New Application		\$160.00	\$165.00	3.1%	N	Council
Renewal		\$160.00	\$165.00	3.1%	N	Council
Transfer		\$85.00	\$87.50	2.9%	N	Council
<b>Aquatic Facilities</b>						
New Application			\$185.00		N	Council
Renewal			\$185.00		N	Council
Transfer			\$93.00		N	Council
<b>Skin Penetration, Tattooing, Colonic Irrigation</b>						
New Application		\$220.00	\$226.50	3.0%	N	Council
Renewal		\$220.00	\$226.50	3.0%	N	Council
Transfer		\$105.00	\$108.00	2.9%	N	Council
<b>Prescribed Accommodation – New Application / Renewal</b>						
6-15 people		\$310.00	\$319.50	3.1%	N	Council
16-25 people		\$440.00	\$453.00	3.0%	N	Council
26-50 people		\$560.00	\$577.00	3.0%	N	Council
> 50 people		\$750.00	\$772.50	3.0%	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>						
<b>Caravan Parks (Fee Per Unit Set By State Government)</b>						
Caravan Park Registration - Maximum fee set under the Residential Tenancies (Caravan Parks and Movable Dwellings Registration and Standards) Regulations 2010	Site	N/A	N/A		N	Statutory
Transfer of Caravan Park Registration	Fee Units	5 fee units	5 fee units		N	Statutory
<b>Immunisations</b>						
Immunisation (Vaccines)		At Cost per Dose plus 30%	N/A		N	Council
Immunisation History Search		24.00	\$25.00	4.2%	N	Council
<b>Fire Prevention (Fee Per Unit Set By State Government)</b>						
CFA Act Infringement Notice (legislated fee)	10 Penalty Units	\$1,652.00	\$1,652.00	0.0%	N	Statutory
Block Clearing		Cost + \$170	Cost + \$175		N	Council
Application for Permit to Burn		No Charge	N/A		N	Council
<b>INFRASTRUCTURE</b>						
<b>Infrastructure Administration</b>						
Vehicle Crossings (Non-Utilities)		\$185.00	\$190.00	2.7%	N	Council
Additional Inspection		\$80.00	\$85.00	6.3%	N	Council
Memorandum of Authorisation (Traffic Management Plan Approval)		\$100.00	N/A		N	Council
Asset Protection Permit		\$185.00	\$190.00	2.7%	N	Council
Building over Easement		\$290.40	\$300.00	3.3%	N	Council

Description	Unit	2019-20	2020-21	Annual % Change	Includes GST (Y/N)	Fee Type
<b>Road Works Permits (Fee Per Unit Set By State Government)</b>						
Arterial Road – Works, Other than Minor Works on Roadway, Shoulder or Pathway	Fee Units	43.2 fee units	43.2 fee units		N	Statutory
Arterial Road – Works, Other than Minor Works not on Roadway, Shoulder or Pathway	Fee Units	30.2 fee units	30.2 fee units		N	Statutory
Arterial Road – Minor Works on Roadway, Shoulder or Pathway	Fee Units	16 fee units	16 fee units		N	Statutory
Arterial Road – Minor Works not on Roadway, Shoulder or Pathway	Fee Units	9.5 fee units	9.5 fee units		N	Statutory
Other Roads Speed Over 50km/h –Works, Other than Minor Works on Roadway, Shoulder or Pathway	Fee Units	43.1 fee units	43.1 fee units		N	Statutory
Other Roads Speeds Over 50km/h –Works, Other than Minor Works not on Roadway, Shoulder or Pathway	Fee Units	23.5 fee units	23.5 fee units		N	Statutory
Other Roads Speeds Over 50km/h – Minor Works on Roadway, Shoulder or Pathway	Fee Units	9.3 fee units	9.3 fee units		N	Statutory
Other Roads Speeds Over 50km/h – Minor Works not on Roadway, Shoulder or Pathway	Fee Units	6 fee units	6 fee units		N	Statutory
Other Roads Speed Under 50km/h –Works, Other than Minor Works on Roadway, Shoulder or Pathway	Fee Units	23.5 fee units	23.5 fee units		N	Statutory
Other Roads Speeds Under 50km/h –Works, Other than Minor Works not on Roadway, Shoulder or Pathway	Fee Units	6 fee units	6 fee units		N	Statutory
Other Roads Speeds Under 50km/h – Minor Works on Roadway, Shoulder or Pathway	Fee Units	9.3 fee units	9.3 fee units		N	Statutory
Other Roads Speeds Under 50km/h – Minor Works not on Roadway, Shoulder or Pathway	Fee Units	6 fee units	6 fee units		N	Statutory
<b>Developer Levies</b>						
Non-Standard Public Lighting Levy		\$320.00	\$330.00	3.1%	N	Council
Admin. Fee – Special Rate Projects	Percentage	6.00%	N/A		N	Council
Subdivision Supervision Fees	Percentage	2.50%	2.50%	0.0%	N	Statutory
Subdivisions Plan - Checking Fees	Percentage	0.75%	0.75%	0.0%	N	Statutory
Drainage Investigation for Unit Developments (Up-to Three Units)		\$440.00	N/A		N	Council
Drainage Investigation Hourly Rate		\$130.00	N/A		N	Council
<b>Water Permits</b>						
Water Permits - Minimum Charge Includes First 3,000 Litres	First 3,000 Litres	\$22.50	\$23.20	3.1%	N	Council
Water Permits - Cost per Kilolitre Above 3,000 litres	Per Kilolitre Above 3,000 Litres	\$2.50	\$2.60	4.0%	N	Council
<b>Waste Disposal</b>						
Domestic Garbage - Uncompacted Waste	Cubic Metre	\$86.00	\$88.00	2.3%	Y	Council
Domestic Hard Waste - Uncompacted Waste	Cubic Metre	\$86.00	\$88.00	2.3%	Y	Council
Commercial Garbage – Compacted Waste	Tonne	\$163.80	\$196.00	19.7%	Y	Council
Commercial Garbage - Uncompacted Waste	Cubic Metre	\$86.00	\$88.00	2.3%	Y	Council
Commercial Hard Waste – Uncompacted Waste	Cubic Metre	\$86.00	\$88.00	2.3%	Y	Council
Clean Fill (Anglesea Only - Subject to Demand)	Tonne	\$23.50	\$24.00	2%	Y	Council
Construction & Demolition – Waste Mixed	Tonne	\$163.80	\$196.00	19.7%	Y	Council
Construction & Demolition – Recycle Clean Plaster (Anglesea)	Tonne	\$32.00	\$33.00	3.1%	Y	Council
Construction & Demolition – Recyclable Concrete/Bricks (Anglesea )	Tonne	\$64.50	\$66.00	2.3%	Y	Council
Construction & Demolition – Recyclable Concrete/Bricks (Lorne)	Cubic Metre	\$102.00	\$104.00	2.0%	Y	Council
Recyclable Material (if more than 0.5m3)	Cubic Metre	\$14.00	\$14.40	2.9%	Y	Council
Green Waste	Cubic Metre	\$31.00	\$32.00	3.2%	Y	Council
Tree stumps (Anglesea only)	Tonne	\$42.00	\$43.00	2.4%	Y	Council
<b>General Items</b>						
Car Tyres	Each	\$8.50	\$9.00	5.9%	Y	Council
Light Truck/4wd Tyres	Each	\$10.00	\$10.50	5.0%	Y	Council
Truck Tyres	Each	\$21.50	\$22.00	2.3%	Y	Council
Car Bodies & Caravans	Each	\$60.00	\$62.00	3.3%	Y	Council
Mattresses (& Bases)	Each	\$23.50	\$24.00	2.1%	Y	Council
Sale of Mulch (Subject to Availability)	Cubic Metre	\$15.00	\$15.00	0.0%	Y	Council
Sale of Second Hand Bins (Anglesea only – Subject to Availability)	Each	\$15.50	\$16.00	3.2%	Y	Council
Sale of Compost Bins	Each	\$56.00	N/A		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	\$15.00	\$16.00	6.7%	Y	Council
<b>Kerbside Waste Collection</b>						
Residential Garbage Service Upgrade - each additional 120L per week capacity equivalent	Year	\$190.00	\$130.00	-31.6%	N	Council
Additional Residential Recycle Service – 120L, 240L or 360L Bin	Year	\$69.00	\$70.00	1.4%	N	Council
Upgrade Residential Recycle Service to 360L Bin	Occasion	\$64.00	\$65.00	1.6%	N	Council
Additional Residential Green Waste Service – 120L, 240L or 360L Bin	Year	\$74.00	\$90.00	21.6%	N	Council
Upgrade Residential Green Waste Service to 360L Bin	Year	\$63.00	\$65.00	3.2%	N	Council
Additional Residential Glass Waste Service – 140L or 240L Bin	Year		\$40.00	-100.0%	N	Council
Upgrade Residential Glass Waste Service to 240L Bin	Occasion		\$65.00	-100.0%	N	Council
Event Bin Hire	Each	\$19.50	\$20.00	2.6%	Y	Council
Infrequently Occupied Residence Bin Placement Fee	Occasion	\$7.00	\$7.20	2.9%	N	Council
Replacement Key	Each	\$2.50		-100.0%	N	Council
Safe Waste bin strap	Each	\$3.50	\$4.00	14.3%	Y	Council
Bin Springs	Each		\$27.50		Y	Council

Description	Unit	2019-20	2020-21	Annual % Change	Includes GST (Y/N)	Fee Type
<b>S86 Committee Fees and Charges</b>						
<b>Anderson Roadknight Reserve</b>						
Main Hall - Community	Hour	\$16.50	N/A		Yes	Council
Main Hall - Commercial	Hour	\$22.00	N/A		Yes	Council
Main Hall - use of kitchen with booking	Hour	\$5.50	\$15.00	173%	Yes	Council
Meeting Room - Community	Hour	\$16.50	\$15.00	-9%	Yes	Council
Courtyard with Access to toilets	Hour		\$10.00	Yes	Yes	Council
Kitchen only	Hour		\$15.00	Yes	Yes	Council
Meeting Room - Private Hirers/Classes	Hour	\$22.00	N/A		Yes	Council
Major Functions - Private	Day	\$220.00	\$200.00	-9%	Yes	Council
Major Functions Private (up tp 4 hours)	Half Day		\$100.00	Yes	Yes	Council
Major Functions - Community	Day	\$110.00	\$100.00	-9%	Yes	Council
Outdoor Areas - Required by Major Function	Hour	\$5.50	N/A		Yes	Council
Children's Birthday Party	2 Hours	\$22.00	N/A		Yes	Council
Children's Birthday Party - use of kitchen with booking	Hour	\$5.50	N/A		Yes	Council
<b>Connewarre Reserve</b>						
Main Hall - 2-5 hours	Half Day	\$77.00	\$77.00	0%	Yes	Council
Main Hall - 5-8 hours	Day	\$154.00	\$154.00	0%	Yes	Council
Main Hall - 5pm-midnight	Evening	\$275.00	\$275.00	0%	Yes	Council
Oval	Half Day	\$55.00	\$55.00	0%	Yes	Council
Oval	Day	\$99.00	\$99.00	0%	Yes	Council
<b>Deans Marsh Memorial Park</b>						
Main Hall - Community	Hour	\$16.50	\$16.50	0%	Yes	Council
Main Hall - Commercial	Hour	\$22.00	\$22.00	0%	Yes	Council
Main Hall - Community	Half Day	\$165.00	\$165.00	0%	Yes	Council
Main Hall - Commercial	Half Day	\$275.00	\$275.00	0%	Yes	Council
Main Hall - Community	Day	\$330.00	\$330.00	0%	Yes	Council
Main Hall - Commercial	Day	\$550.00	\$550.00	0%	Yes	Council
Main Hall - Wedding	Day	\$550.00	\$550.00	0%	Yes	Council
Football Shed	Day	\$110.00	\$110.00	0%	Yes	Council
Oval	Day	\$110.00	\$110.00	0%	Yes	Council
<b>Eastern Reserve</b>						
Members Room Only - Community - Non Catered	Hour	\$12.50	\$12.50	0%	Yes	Council
Members Room Only - Commercial - Non Catered	Hour	\$25.00	\$25.00	0%	Yes	Council
Members Room Only - Community - Catered	Half Day	\$110.00	\$130.00	18%	Yes	Council
Members Room Only - Commercial - Catered	Half Day	\$210.00	\$210.00	0%	Yes	Council
Members Room Only - Community - Catered	Day	\$160.00	\$160.00	0%	Yes	Council
Members Room Only - Commercial - Catered	Day	\$260.00	\$260.00	0%	Yes	Council
Multipurpose Room Only - Community	Hour	\$10.50	\$10.50	0%	Yes	Council
Multipurpose Room Only - Commercial	Hour	\$10.50	\$10.50	0%	Yes	Council
Bendigo Bank Room - Non Catered	Half Day	\$220.00	\$220.00	0%	Yes	Council
Bendigo Bank Room - Non Catered	Day	\$330.00	\$330.00	0%	Yes	Council
Bendigo Bank Room - Community - Catered	Half Day	\$330.00	\$340.00	3%	Yes	Council
Bendigo Bank Room - Commercial - Catered	Half Day	\$440.00	\$450.00	2%	Yes	Council
Bendigo Bank Room - Community - Catered	Day	\$440.00	\$450.00	2%	Yes	Council
Bendigo Bank Room - Commercial - Catered	Day	\$650.00	\$660.00	2%	Yes	Council
Room Set Up / Pack Up		\$120.00	\$120.00	0%	Yes	Council
Administration	Hour	\$50.00	\$50.00	0%	Yes	Council
Oval Only	Hour	\$35.00	\$35.00	0%	Yes	Council
Ground - Community (including change rooms, training lights)	Hour	\$90.00	\$90.00	0%	Yes	Council
Ground - Commercial (including change rooms, training lights)	Hour	\$225.00	\$225.00	0%	Yes	Council
Oval Lighting Hire - 75 Lux (Training) - Community	Hour		\$55.00		Yes	Council
Oval Lighting Hire - 75 Lux (Training) - Commercial	Hour		\$137.50		Yes	Council
Oval Lighting Hire - 200 Lux (Training) - Community	Hour		\$88.00		Yes	Council
Oval Lighting Hire - 200 Lux (Training) - Commercial	Hour		\$220.00		Yes	Council

Description	Unit	2019-20	2020-21	Annual % Change	Includes GST (Y/N)	Fee Type
<b>Globe Theatre</b>						
Main Hall - Community	Hour	\$10.00	\$10.00	0%	Yes	Council
Main Hall - Commercial	Hour	\$20.00	\$20.00	0%	Yes	Council
Main Hall - 2 hours	Quarter Day	\$70.00	\$70.00	0%	Yes	Council
Main Hall - 2-5 hours	Half Day	\$120.00	\$120.00	0%	Yes	Council
Main Hall - 5-8 hours	Day	\$160.00	\$160.00	0%	Yes	Council
Cleaning Fee		\$180.00	\$180.00	0%	Yes	Council
Bond- Function without alcohol			\$200.00		Yes	Council
Bond- Functions with alcohol			\$400.00		Yes	Council
<b>Modewarre Hall &amp; Reserve</b>						
Main Hall - Community	Hour	\$30.00	\$30.00	0%	Yes	Council
Main Hall & Playground - Morning	Half Day	\$55.00	\$55.00	0%	Yes	Council
Main Hall & Playground - Afternoon	Half Day	\$65.00	\$65.00	0%	Yes	Council
Main Hall - Afternoon	Half Day	\$132.00	\$132.00	0%	Yes	Council
Main Hall - Evening	Half Day	\$275.00	\$275.00	0%	Yes	Council
Main Hall - Wedding	Day	\$440.00	\$440.00	0%	Yes	Council
Main Hall - Function - Evening	Half Day	\$330.00	\$330.00	0%	Yes	Council
<b>Stribling Reserve</b>						
Meeting Room - Community	Quarter Day	\$15.00	\$15.00	0%	Yes	Council
Kitchen	Half Day	\$50.00	\$50.00	0%	Yes	Council
Main Room - Function	Half Day	\$400.00	\$400.00	0%	Yes	Council
Main Room - Children's Birthday Party	Half Day	\$50.00	\$50.00	0%	Yes	Council
Oval	Hour	\$66.00	\$66.00	0%	Yes	Council
Netball Court	Hour	\$66.00	\$66.00	0%	Yes	Council



## Appendix B – Cash Reserves

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

### Accumulated Unallocated Cash Reserve

#### Purpose

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

#### Typical Sources of Inflows and Outflows:

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

Forecast Balance as at 30 June 2020:	\$3,006,000
Budgeted Balance as at 30 June 2021:	\$3,317,000

### Adopted Strategy Implementation Reserve

#### Purpose

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

#### Typical Sources of Inflows and Outflows:

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

Forecast Balance as at 30 June 2020:	\$5,847,000
Budgeted Balance as at 30 June 2021:	\$5,769,000

### Aireys Inlet Units Reserve (legislative)

#### Purpose

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

#### Typical Sources of Inflows and Outflows:

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

Forecast Balance as at 30 June 2020:	\$310,000
Budgeted Balance as at 30 June 2021:	\$317,000

### Asset Renewal Reserve

#### Purpose

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

#### Typical Sources of Inflows and Outflows:

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

Forecast Balance as at 30 June 2020:	\$783,000
Budgeted Balance as at 30 June 2021:	\$786,000



### Carried Forward Capital Works Reserve

#### Purpose

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

#### Typical Sources of Inflows and Outflows:

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

Forecast Balance as at 30 June 2020:	\$17,976,000
Budgeted Balance as at 30 June 2021:	\$13,338,000

### Carried Forward Operational Projects Reserve

#### Purpose

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

#### Typical Sources of Inflows and Outflows:

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

Forecast Balance as at 30 June 2020:	\$895,000
Budgeted Balance as at 30 June 2021:	\$147,000

### Defined Benefits Superannuation Reserve

#### Purpose

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

#### Typical Sources of Inflows and Outflows:

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

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

Forecast Balance as at 30 June 2020:	\$1,124,000
Budgeted Balance as at 30 June 2021:	\$1,174,000

### Developer Contributions Reserve (legislative)

#### Purpose

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

#### Typical Sources of Inflows and Outflows:

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

Forecast Balance as at 30 June 2020:	\$843,000
Budgeted Balance as at 30 June 2021:	\$908,000

### Gherang Gravel Pits Reserve

#### Purpose

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

#### Typical Sources of Inflows and Outflows:

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

Outflows from this reserve were previously for road improvements for Council roads and pathways, since 1 July 2020 funds have been earmarked for rehabilitation of the gravel pits reserve site.

Forecast Balance as at 30 June 2020:	\$2,335,000
Budgeted Balance as at 30 June 2021:	\$2,335,000

### Home Care Packages Reserve (closed 30 June 2020)

#### Purpose

The purpose of this reserve was to meet Council's obligation under Commonwealth Government legislation to carry any unspent individual client funds into future periods. Home care packages are now managed by alternative providers and the reserve was closed as at 30 June 2020.

### Main Drainage Reserve (legislative)

#### Purpose

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

#### Typical Sources of Inflows and Outflows:

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

Forecast Balance as at 30 June 2020:	\$210,000
Budgeted Balance as at 30 June 2021:	\$210,000

### Open Space Reserve

#### Purpose

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

#### Typical Sources of Inflows and Outflows:

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

Outflows have been limited to capital works on parks, playgrounds, and both active and passive recreation reserves. The level of anticipated growth in this reserve is not fully allocated in the capital works program over the life of the SRP. On the basis of our knowledge to-date, it is difficult to predict requirements beyond the short term. For this reason, limited allocation of reserves has been made in later years of the SRP.

Forecast Balance as at 30 June 2020:	\$2,508,000
Budgeted Balance as at 30 June 2021:	\$2,209,000

**Torquay Jan Juc DCP Contributions**

**Purpose**

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

**Typical Sources of Inflows and Outflows:**

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

Forecast Balance as at 30 June 2020:	\$3,653,000
Budgeted Balance as at 30 June 2021:	\$3,782,000

**Trust and Deposits Reserve (contractual)**

**Purpose**

Whilst not technically a reserve, Trust and Deposits represent cash that Council holds under a contractual agreement, and therefore should be considered part of restricted cash holdings. Council has decided to utilise a reserve for this purpose to provide clarity.

**Typical Sources of Inflows and Outflows:**

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

Forecast Balance as at 30 June 2020:	\$3,820,000
Budgeted Balance as at 30 June 2021:	\$2,882,000

**Waste Reserve**

**Purpose**

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

**Typical Sources of Inflows and Outflows:**

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

Forecast Balance as at 30 June 2020:	\$9,644,000
Budgeted Balance as at 30 June 2021:	\$9,370,000

**Winchelsea Infrastructure Plan Allocation Reserve**

**Purpose**

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

**Typical Sources of Inflows and Outflows:**

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

Forecast Balance as at 30 June 2020:	\$869,000
Budgeted Balance as at 30 June 2021:	\$1,305,000

## Appendix C – Council Contributions to External Parties

Category / Organisation	2020-21 (\$)
<b>Business / Tourism / Traders Associations</b>	<b>148,333</b>
Great Ocean Road Regional Tourism	138,333
Lorne Business and Tourism Association	2,000
Aireys Inlet Tourism and Traders Association	2,000
Anglesea Business and Tourism Association	2,000
Torquay Commerce and Tourism Association	2,000
Growing Winchelsea	2,000
<b>Early Years / Education Providers</b>	<b>23,625</b>
Torquay College Stadium Joint Use Agreement	19,625
Moriac Kindergarten	4,000
<b>Funding Programs</b>	<b>261,000</b>
Minor Community Grants	76,500
Major Events Program	68,500
Signature Events Program	50,000
Community Events Program	19,500
Welcome Wave Event	16,500
Community Art Seed Funding	15,000
Torquay RSL - ANZAC Day	10,000
Other RSL Events - ANZAC Day	2,000
Winchelsea RSL - ANZAC Day	2,000
Modewarre RSL - ANZAC Day	1,000
<b>Local Government</b>	<b>118,455</b>
G21 Regional Alliance	63,000
Municipal Association of Victoria	31,000
Peri Urban Group of Councils	15,000
Committee for Geelong	3,600
Geelong Chamber of Commerce	3,355
LG Pro	2,200
Australian Local Government Womens Association	300
<b>Other Programs &amp; Services</b>	<b>823,945</b>
Geelong Regional Library Corporation (Council Service)	721,317
Life Saving Victoria - Professional Life Guard Services	59,571
Barwon South West Waste & Resource Recovery Group - Regional Waste Program	16,500
TX Australia Pty Ltd - Anglesea TV Blackspot	15,043
Barwon Sports Academy	5,714
Corangamite Catchment Management Authority Barwon River Flood Warning Network	4,300
Mt Gellibrand Fire Tower Lookout Committee	1,500
<b>Senior Citizens / Community Houses &amp; Groups</b>	<b>54,500</b>
Winchelsea Community House	6,000
Deans Marsh Community Cottage	6,000
Spring Creek Community House	6,000
Anglesea Community House	6,000
Lorne Community House	6,000
Moriac and District Seniors Citizens Club	4,400
Torquay Senior Citizens Centre	4,400
Winchelsea Senior Citizens Centre	4,400
Anglesea and Aireys Inlet Senior Citizens Club	4,400
Lorne Senior Citizens Centre	4,400
Barwon Neighbourhood House Network	2,500
<b>Total Contributions</b>	<b>1,429,858</b>

## Appendix D – Renewal Backlog

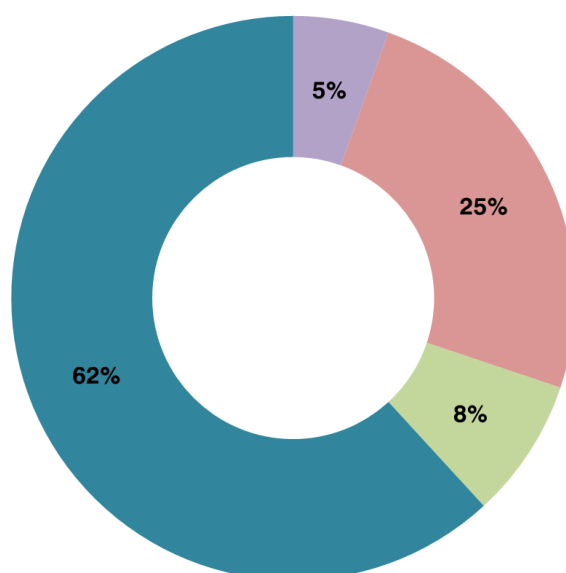
The asset renewal backlog lists assets that have reached the service level at which Council renews assets, but at this stage has not been allocated funding. These items will be prioritised for consideration in Council's 2021-22 draft budget.

Council undertook a condition audit on its unsealed road shoulder inventory for the first time in 2019-20. Through the audit it identified a high volume of shoulders at intervention and requiring gravel resheeting at an estimated cost of \$3.4 million. Council has neither the financial nor the workforce capacity to bring all these shoulders within intervention within the 2020-21 financial year and is therefore programming works over the upcoming financial years. Although the shoulders have reached Council's renewal intervention they are not deemed to be unsafe.

Township	Asset Location	Works Description	Estimated Replacement Cost \$	Reason on Backlog
<b>Unsealed Roads</b>				
Aireys Inlet	Gilbert Street, Aireys Inlet - Unnamed Rd RHS To Ch 5000m	Gravel Resheet	27,000	Service Decision Needed
Anglesea	Gum Flats Road - 0361	Gravel Resheet	113,982	Delivery Capacity Constraint
Bambra	Bambra-Boonah Road - 0057	Gravel Resheet	29,615	
Bellbrae	Cemetery Road - 0170	Gravel Resheet	12,245	
Gherang	Tanners Road - 0815	Gravel Resheet	14,399	
Inverleigh	Peels Road - 0654	Gravel Resheet	36,300	
Inverleigh	Thomas Road - 0830	Gravel Resheet	74,960	
Winchelsea	Kellys Lane, Winchelsea - 0453	Gravel Resheet	62,194	
Winchelsea	McCallums Lane - 0531	Gravel Resheet	18,604	
Winchelsea	Shelford Road - 0768	Gravel Resheet	104,209	
Wurdi Boluc	Wormbete Station Road - 0907	Gravel Resheet	30,649	
Various	Various small resheet segments	Gravel Resheet	58,110	
<b>Unsealed Shoulders</b>				
Lorne	Albert Street - 0009	Shoulder Resheet	14,499	Delivery Capacity Constraint
Barrabool	Andersons Road - 0027	Shoulder Resheet	299,623	
Winchelsea	Armytage Road - 0037	Shoulder Resheet	100,426	
Barrabool	Barrabool Road - 0066	Shoulder Resheet	124,693	
Torquay	Blackgate Road - 0106	Shoulder Resheet	260,010	
Modewarre	Buckley Road South - 0140	Shoulder Resheet	79,254	
Winchelsea	Cape Otway Road, Winchelsea - 0154	Shoulder Resheet	324,156	
Connewarre	Charlemont Road - 0175	Shoulder Resheet	85,346	
Lorne	Charles Street, Lorne - 0178	Shoulder Resheet	23,305	
Modewarre	Considines Road - 0200	Shoulder Resheet	100,760	
Winchelsea	Cressy Road, Winchelsea - 0209	Shoulder Resheet	352,630	
Torquay	Dickins Road - 0234	Shoulder Resheet	86,595	
Jan Juc	Duffields Road - 0245	Shoulder Resheet	97,532	
Inverleigh	Flemings Road - 0296	Shoulder Resheet	113,925	
Paraparap	Forest Road - 0304	Shoulder Resheet	98,018	
Lorne	Francis Street - 0309	Shoulder Resheet	22,001	
Torquay	Ghazepore Road - 0327	Shoulder Resheet	12,852	
Gnarwarre	Gnarwarre Road - 0336	Shoulder Resheet	70,819	
Torquay	Grossmans Road - 0357	Shoulder Resheet	104,082	
Anglesea	Gum Flats Road - 0361	Shoulder Resheet	103,387	
Torquay	Horseshoe Bend Road - 0412	Shoulder Resheet	143,695	
Moraic	Hunts Road - 0416	Shoulder Resheet	97,209	
Winchelsea	Mercer Street - 0557	Shoulder Resheet	26,388	
Jan Juc	Ocean Boulevard - 0610	Shoulder Resheet	23,533	
Winchelsea	Ondit Road - 0622	Shoulder Resheet	170,217	
Lorne	Otway Street - 0629	Shoulder Resheet	21,152	
Gherang	Prices Road - 0686	Shoulder Resheet	17,136	
Lorne	Smith Street, Lorne - 0782	Shoulder Resheet	47,828	
Bellbrae	Vickers Road - 0858	Shoulder Resheet	223,348	
Barrabool	Wedgetail Lane - 1282	Shoulder Resheet	12,376	
Wensleydale	Wensleydale Station Road - 0880	Shoulder Resheet	83,166	
Wurdi Boluc	Wormbete Station Road - 0907	Shoulder Resheet	10,567	
Various	Various small shoulder resheet segments	Shoulder Resheet	87,329	
<b>Sealed Roads</b>				
Torquay	Grossmans Road	Pavement Renewal	12,870	Heavy Construction / Development Works are Occuring and Impacting Road Performance
Torquay	Merrijig Drive	Pavement Renewal	120,813	
Torquay	Darian Road	Surface Renewal	145,458	
<b>Kerb</b>				
	Nil at intervention			
<b>Buildings</b>				
Winchelsea	Hesse Street Reserve - Tennis Clubroom	Replace Building	200,000	Service Decision Pending
Various	Various Bus Shelters	Replace Bus Shelter	160,000	Delivery Capacity
Various	Various Small Building Components	Replace Component	21,910	Constraint

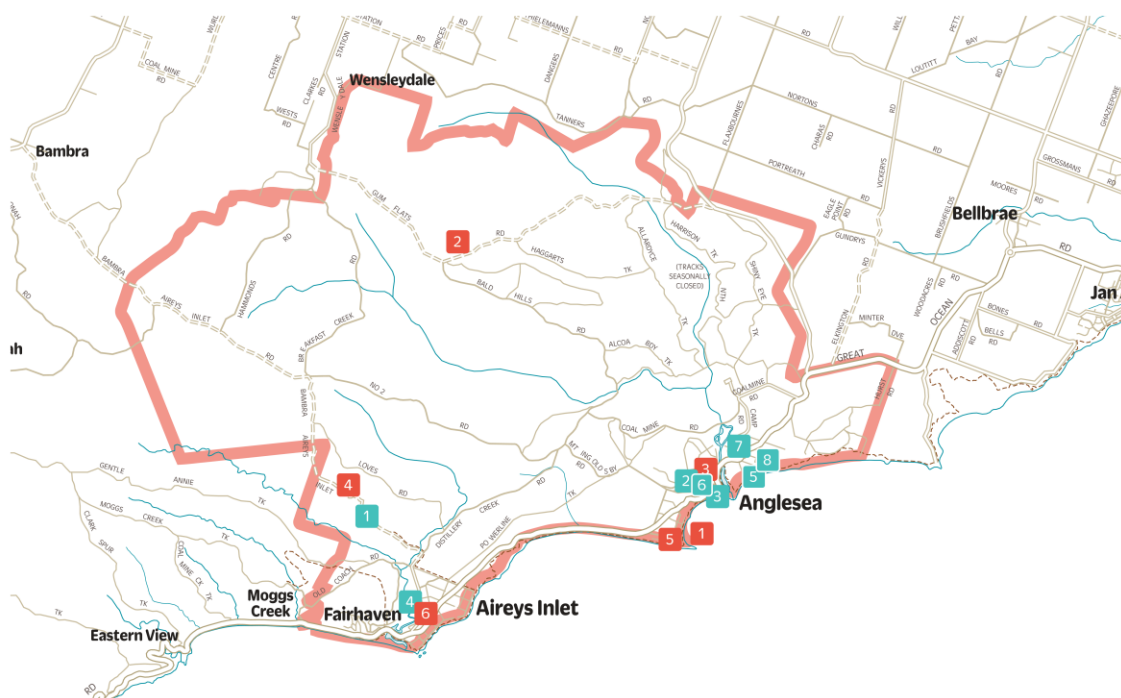
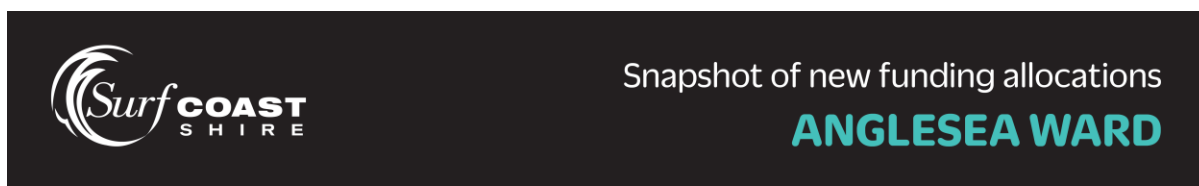
Township	Asset Location	Works Description	Estimated Replacement Cost \$	Reason on Backlog
<b>Footpaths (Roads and Parks)</b>				
Lorne	Ocean Road	Footpath Replacement	13,164	Delivery Capacity Constraint
Lorne	Smith Street, Lorne	Footpath Replacement	10,707	
Torquay	Point Impossible Linear Reserve	Footpath Replacement	27,702	
Lorne	Otway Street	Footpath Replacement	14,935	
Torquay	Deep Creek Nature Reserve	Footpath Replacement	10,207	
Winchelsea	Beal Trebeck Linear Reserve	Footpath Replacement	40,069	
Anglesea	Kuarka Dorla Nature Reserve	Footpath Replacement	12,557	
Connewarre	Connewarre Reserve	Footpath Replacement	10,807	
Aireys Inlet	Painkalac Creek Nature Reserve	Footpath Replacement	14,013	
Anglesea	Ellimatta Reserve	Footpath Replacement	10,854	
Various	Various small pathway segments	Footpath Replacement	393,830	
<b>Open Space</b>				
Aireys Inlet	Painkalac Creek Nature Reserve	Renewal of Open Space Items	70,486	Delivery Capacity Constraint
Anglesea	Anglesea Bike Park	Renewal of Open Space Items	63,750	
Anglesea	Anglesea Lions Park	Renewal of Open Space Items	321,750	
Anglesea	Anglesea Lions Park	Renewal of Open Space Items	10,000	
Anglesea	Anglesea McMillan Precinct	Renewal of Open Space Items	10,000	
Bellbrae	Bellbrae Reserve	Renewal of Open Space Items Court Surface	253,000	
Mount Moriac	Mount Moriac Reserve	Renewal of Open Space Items	30,000	
Torquay	Spring Creek Recreation Reserve	Renewal of Open Space Items	44,820	
Torquay	Spring Creek Recreation Reserve	Renewal of Open Space Items	17,576	
Torquay	Alleyne Avenue	Renewal of Open Space Items	33,012	
Torquay	Hilltop Reserve	Renewal of Open Space Items	42,000	
Torquay	Ocean Acres Recreation Reserve	Renewal of Open Space Items	42,000	
Torquay	Torquay Childrens Service Hub	Renewal of Open Space Items	42,000	
Winchelsea	Eastern Reserve	Renewal of Open Space Items	10,462	
Various	Various Other Reserves	Renewal of Open Space Items	723,425	
<b>Total Assets</b>			<b>6,954,299</b>	

**Asset Renewal Backlog as at 1 July 2019**



■ Buildings (\$0.38 million)   
 ■ Open Space (\$1.71 million)  
■ Pathways (\$0.56 million)   
 ■ Roads (\$4.3 million)

## Appendix E – Budget Highlights by Ward



### CAPITAL AND OPERATIONAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Bamba Aireys Inlet Road - Road Safety Improvements (Roads to Recovery)	0	135,000	135,000
2 McMillan St Car Park Upgrade	80,400	0	80,400
3 Anglesea Hall Sound and Lighting Project	54,149	0	54,149
4 Walk the Painkalac Stage 1 (Lower Valley Incl. Rear of Bottom Shops) Detailed Design	50,875	0	50,875
5 Pop Up Arts Space	35,000	4,000	39,000
6 CPP54 Anglesea & District Historical Society Building - Storage Improvements	15,000	0	15,000
7 Anglesea and District War Memorial	12,500	0	12,500
8 Anglesea Art House Landscaping	10,000	0	10,000
<b>Total Capital and Operational Projects</b>	<b>257,924</b>	<b>139,000</b>	<b>396,924</b>

### RENEWAL PROJECTS

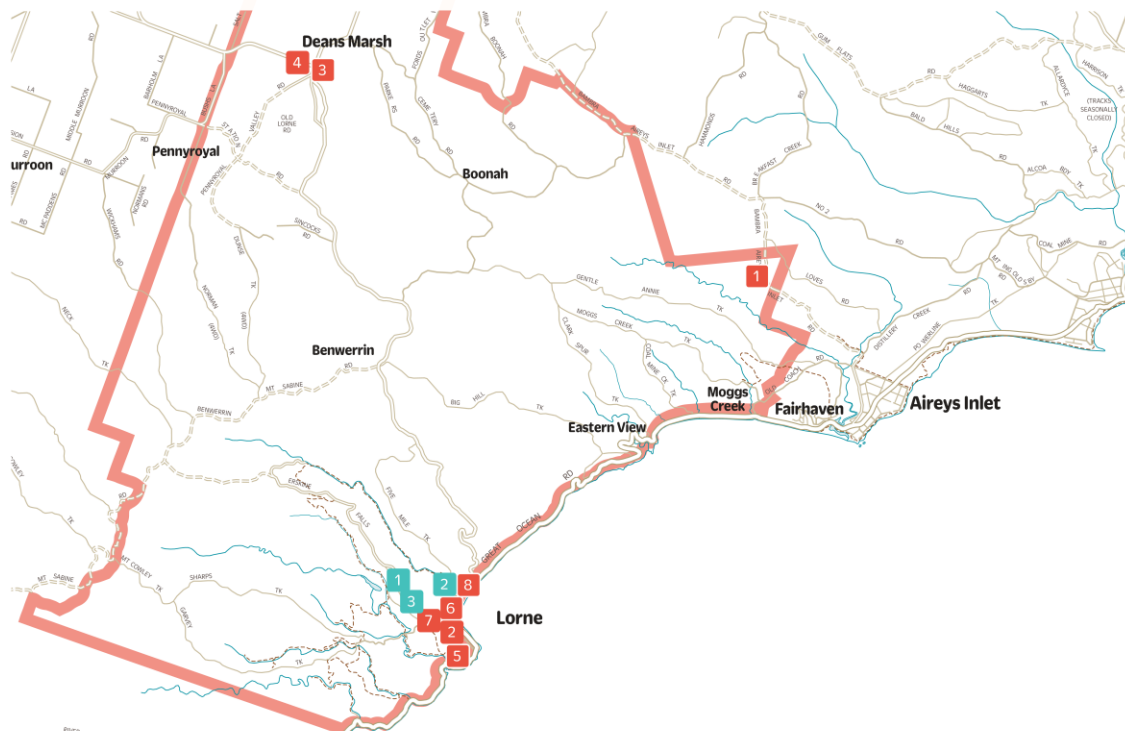
PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Point Roadknight Drainage Outfall Renewal	637,500	0	637,500
2 Unsealed Road Renewal - Gum Flats Rd - West of Forest Rd to Bald Hills Trk	448,000	0	448,000
3 McMillan St Car Park Renewal	114,500	0	114,500
4 Unsealed Road Renewal - Bamba-Aireys Inlet Rd - Painkalac Reserve to Breakfast Creek Rd	108,000	0	108,000
5 Kerb Renewal Program - Eighth Ave - Roundabout at Sixth Ave	40,000	0	40,000
6 Water Sensitive Urban Design Drainage Renewal - Allen Noble Reserve	35,000	0	35,000
<b>Other Renewal Projects</b>	<b>91,600</b>	<b>0</b>	<b>91,600</b>
<b>Total Renewal Projects</b>	<b>1,474,600</b>	<b>0</b>	<b>1,474,600</b>

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





Snapshot of new funding allocations  
**LORNE WARD**



**CAPITAL AND OPERATIONAL PROJECTS**

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Lorne Transfer Station Upgrade	1,600,000	0	1,600,000
2 Lorne Historical Society - Facade Stage 2	50,000	0	50,000
3 Lorne Transfer Station Drainage Upgrade	15,000	0	15,000
<b>Total Capital and Operational Projects</b>	<b>1,665,000</b>	<b>0</b>	<b>1,665,000</b>

**RENEWAL PROJECTS**

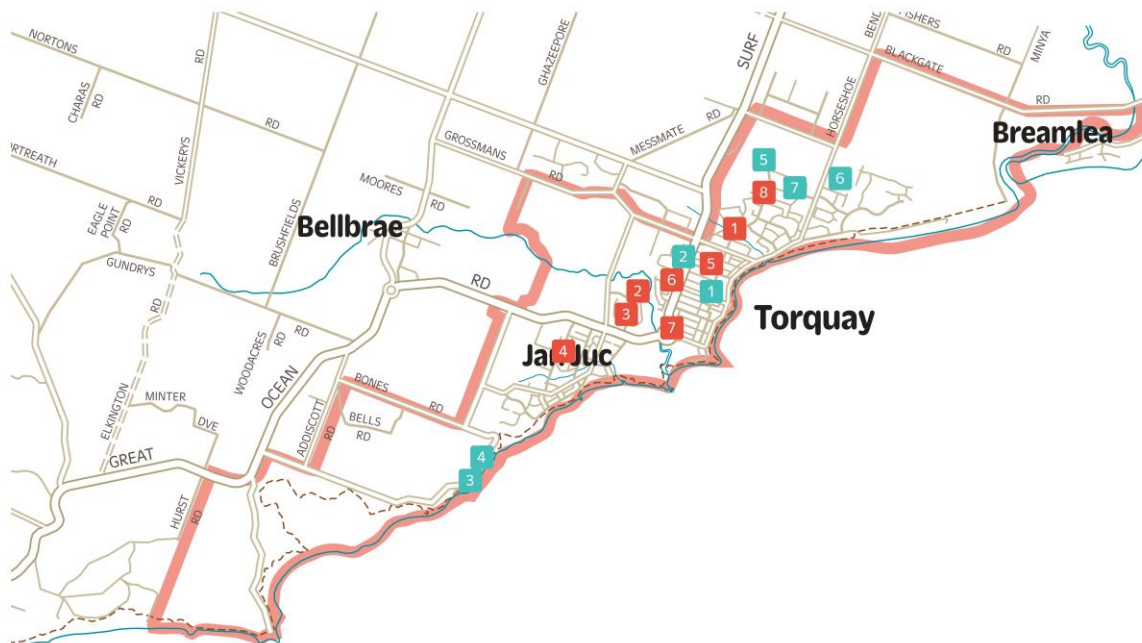
PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Unsealed Road Renewal - Bambra-Aireys Inlet Rd - Painkalac Reserve to Breakfast Creek Rd	145,000	0	145,000
2 Footpath Renewal - Mountjoy Parade - Beal St to Francis St	84,000	0	84,000
3 Deans Marsh Community Hall - Kitchen Refurbishment	60,000	0	60,000
4 Facility Fencing Renewal - Deans Marsh Recreation Reserve	54,500	0	54,500
5 Footpath Renewal - Mountjoy Parade Service Road	22,000	0	22,000
6 Building Renewal - Lorne Visitor Information Centre Electrical Rewiring	15,000	0	15,000
7 Footpath Renewal - Otway St - Mountjoy Parade to Lower Otway St	15,000	0	15,000
8 Bridge Decking Renewal - Lorne Visitor Information Centre Footbridge	15,000	0	15,000
<b>Other Renewal Projects</b>	<b>82,300</b>	<b>0</b>	<b>82,300</b>
<b>Total Renewal Projects</b>	<b>492,800</b>	<b>0</b>	<b>492,800</b>

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



Snapshot of new funding allocations

## TORQUAY WARD



### CAPITAL AND OPERATIONAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Zeally Bay Road Car Park Upgrade	277,750	0	277,750
2 Concept Design - Cultural Facility and Library	180,000	0	180,000
3 Bells Beach Coastal & Marine Management Plan	110,000	0	110,000
4 Upgrade Bells Beach Reserve (OR10) - Gross Pollutant Traps Installation	90,100	0	90,100
5 Surf Coast Football Club - Grant Pavilion Upgrade Project Shortfall	50,000	0	50,000
6 Zeally Sands Playground Upgrade	42,675	0	42,675
7 Nautical Rise Linear Park Indigenous Edible Orchard Garden	19,431	0	19,431
<b>Other Capital and Operational Projects</b>	<b>3,482,500</b>	<b>0</b>	<b>3,482,500</b>
<b>Total Capital and Operational Projects</b>	<b>4,252,456</b>	<b>0</b>	<b>4,252,456</b>

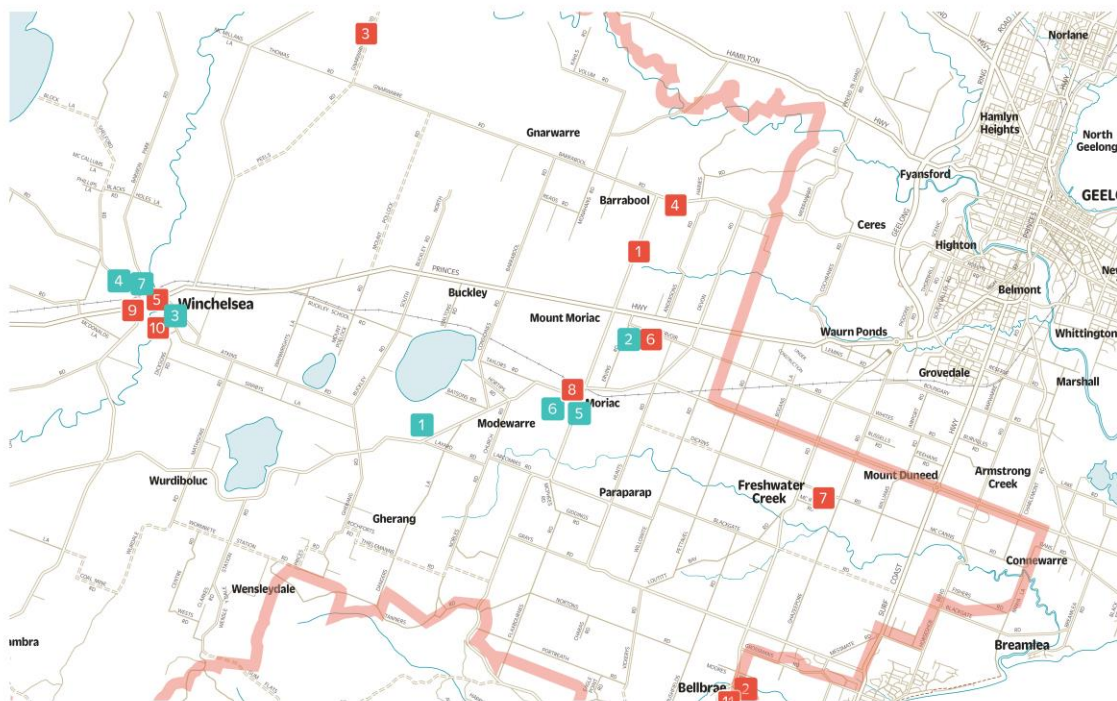
### RENEWAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Fischer Street Rehabilitation - Highlander St to Darian Rd	765,000	0	765,000
2 Water Sensitive Urban Design Drainage Renewal - Spring Valley Dr	111,000	0	111,000
3 Great Ocean Views Reserve Playground Renewal	101,000	0	101,000
4 Drainage Renewal - Kenvarra Cres	50,000	0	50,000
5 Sealed Road Renewal - Varydale Ave - Darian Rd to Cowrie Rd	44,000	0	44,000
6 Sealed Road Renewal - Geelong Rd Service Rd - Bernell Caravan Park To Opposite Zeally Bay Rd	34,000	0	34,000
7 Sealed Road Renewal - Rudd Avenue - Bell St to Price St	23,000	0	23,000
8 Hill Top Reserve Irrigation System Renewal	17,000	0	17,000
<b>Other Renewal Projects</b>	<b>237,000</b>	<b>0</b>	<b>237,000</b>
<b>Total Renewal Projects</b>	<b>1,382,000</b>	<b>0</b>	<b>1,382,000</b>

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



## Snapshot of new funding allocations WINCHELSEA WARD



### CAPITAL AND OPERATIONAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Cape Otway Road Widening Stage 5 (Roads to Recovery)	0	791,060	791,060
2 Modewarre Netball and Tennis Pavilion	318,621	0	318,621
3 Barwon River Adventure Play Space	267,000	0	267,000
4 Winchelsea Transfer Station Backhoe	174,000	0	174,000
5 Moriac Greenfields Trail	117,429	0	117,429
6 Moriac Structure Plan	85,000	0	85,000
7 Winchelsea Men's Shed Car Park	40,000	0	40,000
<b>Other Capital and Operational Projects</b>	<b>31,000</b>	<b>0</b>	<b>31,000</b>
<b>Total Capital and Operational Projects</b>	<b>1,033,050</b>	<b>791,060</b>	<b>1,824,110</b>

### RENEWAL PROJECTS

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
1 Sealed Road Renewal - Hendy Main Road - Barrabool Rd to Princes Hwy	258,000	0	258,000
2 Bellbrae Reserve Playground Renewal	202,000	0	202,000
3 Unsealed Road Renewal - Gnarwarre Rd - Peels Rd to 1km North of Peels Rd	154,000	0	154,000
4 Sealed Road Renewal - Barrabool Road - Andersons Rd to Hendy Main Rd	110,000	0	110,000
5 Barwon River Reserve - Mud Brick Shelter Renewal	75,000	0	75,000
6 Irrigation Renewal - Mt Moriac Reserve Irrigation System	60,000	0	60,000
7 Freshwater Creek Riding Club Shed Renewal	50,000	0	50,000
8 Footpath Renewal - Greenfields Drive - Buttercup Dr to Cooks Lane	45,000	0	45,000
9 Winchelsea Kindergarten Playground Renewal	27,500	0	27,500
10 Globe Theatre - Replacement of Cooktops / Ovens	21,000	0	21,000
11 Bellbrae Hall - Septic Renewal	20,000	0	20,000
<b>Other Renewal Projects</b>	<b>577,440</b>	<b>0</b>	<b>577,440</b>
<b>Total Renewal Projects</b>	<b>1,599,940</b>	<b>0</b>	<b>1,599,940</b>

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



Snapshot of new funding allocations  
**SHIRE WIDE**



**CAPITAL AND OPERATIONAL PROJECTS**

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
Local Roads and Community Infrastructure Program	0	1,051,060	1,051,060
COVID-19 Support Allocation	1,000,000	0	1,000,000
Road Safety Program	322,500	0	322,500
Anglesea Landfill Traffic Improvements	252,000	0	252,000
Environmental Leadership	250,000	0	250,000
2020 Council Elections	246,000	0	246,000
Council Plan (Incl. Health and Wellbeing Plan) 2021-25	163,971	0	163,971
Drainage Upgrades Program	163,125	0	163,125
Solar Installations on Council Buildings (Business Case)	127,600	0	127,600
Disability Discrimination Act Implementation Plan	100,000	0	100,000
Multidisciplinary Arts Collective - Financial Assistance	60,000	0	60,000
Bulk Haulage Facility Review	31,000	0	31,000
Surf Coast Basketball Association - Financial Assistance	20,000	0	20,000
<b>Other Capital and Operational Projects</b>	<b>1,108,972</b>	<b>363,334</b>	<b>1,472,306</b>
<b>Total Capital and Operational Projects</b>	<b>3,845,168</b>	<b>1,414,394</b>	<b>5,259,562</b>

**RENEWAL PROJECTS**

PROJECT NAME	Council Funding (\$)	External Funding (\$)	Total Cost (\$)
Heavy Plant Replacement Program	1,200,000	0	1,200,000
Light Fleet Replacement Program	550,000	0	550,000
Asset Condition Audits	135,000	0	135,000
Information Technology Renewal Program	125,000	0	125,000
Small Plant Replacement Program	60,000	0	60,000
Bus Shelter Renewal	48,000	0	48,000
<b>Other Renewal Projects</b>	<b>510,160</b>	<b>0</b>	<b>510,160</b>
<b>Total Renewal Projects</b>	<b>2,628,160</b>	<b>0</b>	<b>2,628,160</b>

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



## Appendix F – Equity Considerations

### Introduction

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

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

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

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

### Equity Considerations

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

#### Category 1: General

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

Category 2: Funding

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

Category 3: Services and Assets

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

Category 4: Funding Allocations

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

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

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

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

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

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

Budget 2020-21										
Ward	Rates*		Council Funding							
			New Projects (excl. Loans)		Renewal		Year Loan Costs (P&I)		Total Council Funding	
Anglesea	\$10,830,739	23%	285,625	4%	1,547,600	30%	\$0	0%	\$1,833,225	13%
Lorne	\$6,893,824	14%	1,918,000	24%	497,800	10%	\$384,007	36%	\$2,799,807	20%
Torquay	\$21,218,429	44%	4,632,356	58%	1,466,000	29%	\$668,283	64%	\$6,766,639	48%
Winchelsea	\$8,902,072	19%	1,198,529	15%	1,630,440	32%	\$0	0%	\$2,828,969	20%
<b>Total Ward Specific</b>	<b>\$47,845,063</b>	<b>100%</b>	<b>8,034,510</b>	<b>100%</b>	<b>5,141,840</b>	<b>100%</b>	<b>\$1,052,290</b>	<b>100%</b>	<b>\$14,228,640</b>	<b>100%</b>
Whole of Shire			4,119,841		2,628,160		\$1,494,606			

Percentages may not equal 100% due to rounding.

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

This indicator demonstrates that in this year’s budget, the proportion of council funds to project allocations exceeds the proportion of rate contribution in Lorne, Torquay and Winchelsea wards, but is less than the proportion in the Anglesea ward. Prior year information is provided for comparative purposes.

Budget Year	Ward	Rates	Council Funding			
			New Projects (excl. Loan)	Renewal	Year Loan Costs (P&I)	Total Funding
2020-21	Anglesea	23%	4%	30%	0%	13%
	Lorne	14%	24%	10%	36%	20%
	Torquay	44%	58%	29%	64%	48%
	Winchelsea	19%	15%	32%	0%	20%
2019-20	Anglesea	23%	6%	8%	0%	7%
	Lorne	15%	13%	12%	0%	11%
	Torquay	44%	70%	29%	100%	52%
	Winchelsea	18%	11%	51%	0%	30%
2018-19	Anglesea	23%	10%	5%	0%	8%
	Lorne	15%	2%	13%	0%	6%
	Torquay	44%	81%	39%	100%	67%
	Winchelsea	18%	7%	43%	0%	19%
2017-18	Anglesea	23%	4%	9%	0%	6%
	Lorne	16%	6%	3%	0%	4%
	Torquay	42%	70%	28%	100%	58%
	Winchelsea	18%	19%	60%	0%	32%
2016-17	Anglesea	24%	2%	26%	0%	13%
	Lorne	16%	11%	5%	0%	7%
	Torquay	42%	75%	31%	100%	56%
	Winchelsea	18%	12%	38%	0%	23%

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

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

Budget 2020-21										
Ward	Rates*		Total Funding							
			New Projects (excl. Loan)		Renewal		Year Loan Costs (P&I)		Total Funding	
Anglesea	\$10,830,739	23%	439,625	5%	1,547,600	30%	\$0	0%	1,987,225	13%
Lorne	\$6,893,824	14%	1,918,000	21%	497,800	10%	\$370,424	36%	\$2,786,224	18%
Torquay	\$21,218,429	44%	4,632,356	51%	1,466,000	29%	\$666,461	64%	\$6,764,817	44%
Winchelsea	\$8,902,072	19%	2,069,589	23%	1,630,440	32%	\$0	0%	\$3,700,029	24%
<b>Total Ward Specific</b>	<b>\$47,845,063</b>	<b>100%</b>	<b>9,059,570</b>	<b>100%</b>	<b>5,141,840</b>	<b>100%</b>	<b>\$1,036,886</b>	<b>100%</b>	<b>\$15,238,296</b>	<b>100%</b>
Whole of Shire			5,534,235		2,628,160		\$1,385,962			

Percentages may not equal 100% due to rounding.

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

This indicator demonstrates that in this year’s budget, the proportion of total funding to project allocations exceeds the proportion of rate contribution in Lorne and Winchelsea wards, is equal in the Torquay ward, but is less than the proportion in the Anglesea ward. Prior year information is provided for comparative purposes.

Budget Year	Ward	Rates	Total Funding			
			New Projects (excl. Loan)	Renewal	Year Loan Costs (P&I)	Total Funding
2020-21	Anglesea	23%	5%	30%	0%	13%
	Lorne	14%	21%	10%	36%	18%
	Torquay	44%	51%	29%	64%	44%
	Winchelsea	19%	23%	32%	0%	24%
2019-20	Anglesea	23%	3%	5%	0%	4%
	Lorne	15%	49%	8%	0%	28%
	Torquay	44%	37%	22%	100%	33%
	Winchelsea	18%	10%	65%	0%	34%
2018-19	Anglesea	23%	10%	5%	0%	8%
	Lorne	15%	2%	13%	0%	6%
	Torquay	44%	80%	39%	100%	67%
	Winchelsea	18%	8%	43%	0%	19%
2017-18	Anglesea	23%	3%	7%	0%	4%
	Lorne	16%	3%	2%	0%	3%
	Torquay	42%	53%	21%	100%	47%
	Winchelsea	18%	40%	69%	0%	46%
2016-17	Anglesea	24%	2%	25%	0%	9%
	Lorne	16%	5%	5%	0%	5%
	Torquay	42%	71%	34%	100%	61%
	Winchelsea	18%	21%	37%	0%	25%

**Indicator 3 – Asset Distribution by Ward**

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

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

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

Percentages may not equal 100% due to rounding.

The prior year table is provided for comparative purposes.



As at 30 June 2018										
Ward	Rates & Municipal Charge		Rate Assessments		Asset Valuation					
					Road Assets		Non Road Assets		Total Assets	
Anglesea	\$10,004,136	23%	4,931	23%	\$76,396,837	15%	\$22,257,388	16%	\$98,654,225	15%
Lorne	\$6,875,690	16%	2,902	13%	\$38,241,604	8%	\$11,470,375	8%	\$49,711,979	8%
Torquay	\$18,021,836	42%	9,639	44%	\$256,151,255	50%	\$72,395,168	51%	\$328,546,423	50%
Winchelsea	\$7,839,763	18%	4,292	20%	\$138,286,593	27%	\$36,768,883	26%	\$175,055,476	27%
<b>Total Ward Specific</b>	<b>\$42,741,425</b>	<b>100%</b>	<b>21,764</b>	<b>100%</b>	<b>\$509,076,289</b>	<b>100%</b>	<b>\$142,891,814</b>	<b>100%</b>	<b>\$651,968,103</b>	<b>100%</b>
				Whole of Shire	\$0		\$8,653,323		\$8,653,323	
				Land	\$53,046,036		\$150,035,536		\$203,081,572	
				Council Corporate	\$0		\$12,804,000		\$12,804,000	
				<b>Shire Total</b>	<b>\$562,122,325</b>		<b>\$314,384,673</b>		<b>\$876,506,998</b>	

Percentages may not equal 100% due to rounding.

#### Indicator 4 – Supplementary Rates by Ward

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

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

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

Percentages may not equal 100% due to rounding.

The prior year table is provided for comparative purposes.

Budget 2019-20						
Ward	Supplementary Rates		Council Funding		Total Funding	
			New Projects (excl. Loan)		New Projects (excl. Loan)	
Anglesea	31,036	8%	\$247,290	6%	\$251,290	3%
Lorne	11,820	3%	\$521,000	13%	\$3,795,500	49%
Torquay	227,494	60%	\$2,850,480	70%	\$2,906,730	37%
Winchelsea	111,079	29%	\$448,873	11%	\$806,600	10%
<b>Total Ward Specific</b>	<b>\$381,429</b>	<b>100%</b>	<b>\$4,067,643</b>	<b>100%</b>	<b>\$7,760,120</b>	<b>100%</b>
Whole of Shire			\$3,791,392		\$4,138,916	

Percentages may not equal 100% due to rounding.

## Appendix G – Long Term Financial Plan

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	Forecast	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Recurrent EBITDA</b>											
Property Rates and Charges	46,047	48,095	49,177	50,407	51,667	52,958	54,282	55,639	57,030	58,456	59,918
Property Rates and Charges Rebate	-	(250)	-	-	-	-	-	-	-	-	-
Supplementary Property Rates and Charges	793	600	1,647	2,539	3,453	4,389	5,350	6,334	7,343	8,377	9,437
Garbage Charges	7,856	8,145	8,541	8,969	9,337	9,718	10,112	10,519	10,941	11,377	11,828
Grants	7,984	7,416	7,612	7,813	8,017	8,227	8,441	8,659	8,883	9,111	9,345
Other Revenue	11,286	11,017	11,639	11,955	12,280	12,614	12,957	13,309	13,672	14,044	14,427
<b>Total Recurrent Income</b>	<b>73,966</b>	<b>75,024</b>	<b>78,616</b>	<b>81,681</b>	<b>84,753</b>	<b>87,906</b>	<b>91,141</b>	<b>94,461</b>	<b>97,869</b>	<b>101,366</b>	<b>104,955</b>
Employee Benefits	31,479	31,821	32,653	33,629	34,635	35,670	36,737	37,691	38,670	39,675	40,706
Materials and Services	22,973	23,753	24,915	26,275	26,932	27,605	28,295	30,102	30,855	31,626	32,417
<b>Total Expenditure - Existing Operations</b>	<b>54,452</b>	<b>55,574</b>	<b>57,568</b>	<b>59,904</b>	<b>61,566</b>	<b>63,275</b>	<b>65,032</b>	<b>67,794</b>	<b>69,525</b>	<b>71,301</b>	<b>73,123</b>
<b>Financial Recurrent Savings Target</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>600</b>	<b>900</b>	<b>1,200</b>	<b>1,500</b>	<b>1,800</b>	<b>2,100</b>	<b>2,400</b>	<b>2,700</b>
Compliance Costs	-	22	300	600	900	1,200	1,500	1,800	2,100	2,400	2,700
Compliance Costs - Projects	-	-	500	500	500	500	500	500	500	500	500
Non-Discretionary Growth	-	443	300	600	1,656	2,497	2,674	2,972	3,274	3,579	3,924
Discretionary Growth Budget Year	-	-	527	540	553	567	582	596	611	626	642
Discretionary Growth	-	48	595	895	1,195	1,495	1,795	2,095	2,395	2,695	2,995
<b>Total Expenditure - New Operations</b>	<b>-</b>	<b>514</b>	<b>2,221</b>	<b>3,135</b>	<b>4,804</b>	<b>6,259</b>	<b>7,050</b>	<b>7,963</b>	<b>8,879</b>	<b>9,800</b>	<b>10,760</b>
<b>Total Recurrent EBITDA</b>	<b>19,514</b>	<b>18,936</b>	<b>19,126</b>	<b>19,243</b>	<b>19,283</b>	<b>19,571</b>	<b>20,559</b>	<b>20,505</b>	<b>21,564</b>	<b>22,664</b>	<b>23,771</b>
<b>Cash Adjustments:-</b>											
Balance Sheet Movements	819	261	165	10	4	1	()	(1)	(2)	(2)	(3)
Interest Revenue	1,255	632	770	1,358	1,305	1,322	1,330	1,311	1,283	1,212	1,226
Grants Commission funds received early	(69)	(71)	(73)	(75)	(78)	(80)	(82)	(85)	(87)	(90)	(93)
Asset sales - Plant/Fleet	480	370	380	390	390	390	390	390	390	390	390
Asset sales - Land	858	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Adjustments</b>	<b>3,343</b>	<b>1,192</b>	<b>1,242</b>	<b>1,682</b>	<b>1,622</b>	<b>1,633</b>	<b>1,638</b>	<b>1,615</b>	<b>1,584</b>	<b>1,510</b>	<b>1,520</b>
<b>Total Cash Available for Allocation</b>	<b>22,857</b>	<b>20,127</b>	<b>20,368</b>	<b>20,925</b>	<b>20,905</b>	<b>21,204</b>	<b>22,197</b>	<b>22,120</b>	<b>23,148</b>	<b>24,174</b>	<b>25,291</b>

	2019-20 Forecast \$'000	2020-21 Budget \$'000	2021-22 Strategic Resource Plan \$'000	2022-23 Strategic Resource Plan \$'000	2023-24 Strategic Resource Plan \$'000	2024-25 Forecast \$'000	2025-26 Forecast \$'000	2026-27 Forecast \$'000	2027-28 Forecast \$'000	2028-29 Forecast \$'000	2029-30 Forecast \$'000
<b>Allocations to Commitments</b>											
Debt Interest & Principal	1,641	2,188	2,144	2,111	2,077	2,043	2,010	1,976	1,943	1,909	1,875
Torquay/Jan Juc Developer Plan Allocation	2,349	2,448	2,551	2,658	2,770	2,770	2,770	2,770	2,770	1,211	
Spring Creek Infrastructure Plan Allocation	-	-	751	774	797	821	845	871	897	924	951
Winchelsea Infrastructure Plan Allocation	206	212	219	225	232	239	246	253	261	269	277
Waste Allocation	3,555	2,665	2,465	2,004	2,198	2,400	2,611	1,731	1,933	2,144	2,365
Asset Renewal Allocation	7,168	7,775	8,511	9,317	10,200	11,165	12,222	13,379	14,646	16,032	17,550
Business Case Investments	500	500	500	500	500	500	500	500	500	500	500
Council Election Year	-	472	-	-	-	500	-	-	-	500	-
Growth and Compliance Costs (Non-Recurrent)	343	326	-	-	-	-	-	-	-	-	-
<b>Total Allocations to Commitments</b>	<b>15,762</b>	<b>16,586</b>	<b>17,141</b>	<b>17,588</b>	<b>18,773</b>	<b>20,452</b>	<b>21,204</b>	<b>21,481</b>	<b>22,950</b>	<b>23,489</b>	<b>23,518</b>
<b>Discretionary Cash Available</b>	<b>7,095</b>	<b>3,542</b>	<b>3,227</b>	<b>3,337</b>	<b>2,131</b>	<b>753</b>	<b>992</b>	<b>640</b>	<b>199</b>	<b>685</b>	<b>1,773</b>
<b>Discretionary Allocations</b>											
Discretionary Operating Projects	860	441	-	-	-	-	-	-	-	-	-
Discretionary Capital Works	1,671	1,716	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Recreation & Open Space (to AUC)	825	-	-	-	-	-	-	-	-	-	-
Defined Benefits Superannuation Allocation	50	50	50	50	50	50	50	50	50	50	50
Gravel Pits Allocation	682	-	-	-	-	-	-	-	-	-	-
Aireys Inlet Aged Units	7	7	7	8	8	8	9	9	9	10	10
Towards Environmental Leadership	250	250	250	250	250	250	250	250	250	250	250
COVID-19 Support Allocation	-	1,000	-	-	-	-	-	-	-	-	-
<b>Total Discretionary Allocations</b>	<b>4,344</b>	<b>3,464</b>	<b>2,307</b>	<b>2,308</b>	<b>2,308</b>	<b>2,308</b>	<b>2,309</b>	<b>2,309</b>	<b>2,309</b>	<b>2,310</b>	<b>2,310</b>
<b>Unallocated Cash Surplus / (Deficit)</b>	<b>2,751</b>	<b>78</b>	<b>920</b>	<b>1,029</b>	<b>(177)</b>	<b>(1,556)</b>	<b>(1,316)</b>	<b>(1,669)</b>	<b>(2,111)</b>	<b>(1,624)</b>	<b>(537)</b>
<b>Accumulated Unallocated Cash</b>											
Opening Balance	1,085	3,006	3,317	4,238	5,267	5,090	3,534	2,218	549	(1,562)	(3,186)
Annual Surplus/(Deficit)	2,751	78	920	1,029	(177)	(1,556)	(1,316)	(1,669)	(2,111)	(1,624)	(537)
Net Allocations During the Year	(1,025)	-	-	-	-	-	-	-	-	-	-
Transfer for Projects Funded in Prior Year	925	234	-	-	-	-	-	-	-	-	-
Transfer for Digital Transformation	(730)	-	-	-	-	-	-	-	-	-	-
<b>Closing Balance</b>	<b>3,006</b>	<b>3,317</b>	<b>4,238</b>	<b>5,267</b>	<b>5,090</b>	<b>3,534</b>	<b>2,218</b>	<b>549</b>	<b>(1,562)</b>	<b>(3,186)</b>	<b>(3,723)</b>