



**WARATAH  
WYNYARD**  
COUNCIL

# ANNUAL PLAN & BUDGET ESTIMATES 2021/22

As presented to Council for adoption  
21 June 2021



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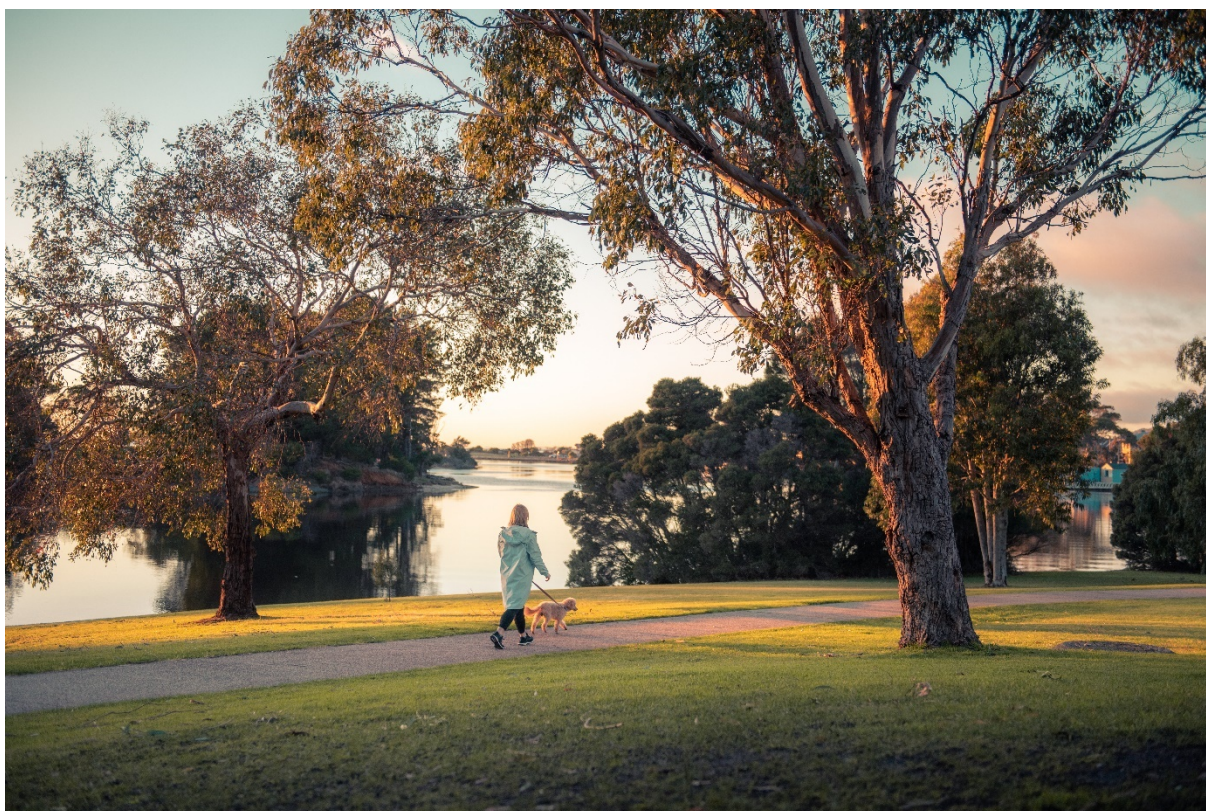
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Section 71 of the *Local Government Act 1993* requires Council to produce an Annual Plan for the municipal area each financial year.

## WARATAH-WYNYARD COUNCIL – ANNUAL PLAN & BUDGET ESTIMATES: 1 JULY 2021 TO 30 JUNE 2022

### *Photographs:*

*Cover Page-Boat Harbour Beach – Red Shed Photographs*

*Page 20 – Waratah Wheel – Red Shed Photographs*

*Page 29 –Gutteridge Gardens Misty – Catherine Gale-Stanton*

*Page 48 – Sunset Birds at Somerset – Catherine Gale-Stanton*

*Page 53 – Cows and Tulips – Leanne Marshall*



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# MESSAGE FROM THE MAYOR



The Annual Plan & Budget Estimates 2021/22 reflects Council's commitment to being financially, socially, and environmentally responsible.

Decisions made by Council today will not provide a burden or surprises to the community in the future.

## **Financial Responsibility**

Council continues to focus on delivering affordable services to the community without the need for significant changes to service delivery.

Through its Financial Management Strategy, Council recognises that incremental rises in rates and charges in line with rising costs are essential.

The 2021/22 budget has a focus on ensuring that Council's service rates cover the cost of service provision. Council has a three-year strategy to reach full cost recovery for its waste services. The cost of waste service is directly impacted by the amount of waste that we produce as a community. I encourage the community to think about waste and join Council in its goal to reduce the amount of waste to landfill.

Council is in the delivery phase of a range of strategies and master plans. Council's decisions to construct new and improved infrastructure are carefully considered. The financial impacts are known and planned.

## **Social Responsibility**

The community continues to use its voice to shape its future alongside a strong Council willing to listen. Council will continue its commitment to community engagement throughout 2021/22.

Council is continuing in its delivery of the Health and Wellbeing Plan, Age-Friendly Communities Plan, Youth Plan, and the Healthy Tasmania Breathe, Eat, Move and Relax for a Healthy Lifestyle project.

Council is committed to delivering its Open Space, Sport and Recreation Plan and will complete the new Wynyard Yacht Club and Multi-Use Facility later this year.

The much-anticipated ANZAC Park All Abilities Playground in Somerset will be constructed throughout 2021/22. It is set to become a destination playground for all.

Council will also continue to work with other Councils in the region and Cradle Coast Authority to ensure opportunities are maximised for the North West Coast and Waratah-Wynyard residents.

## **Environmental Responsibility**

The natural environment is one of Waratah-Wynyard's most important assets. Council accepts the science behind climate change and is doing its best to work with the community to understand and reduce risks where possible. Council will continue to implement the Integrated Community Environment Plan (iCEP).

In 2021/22 Council will undertake coastal erosion works at Somerset and Boat Harbour Beach to protect community assets and will complete flood mitigation works at Big Creek and Port Creek in Wynyard.

I thank my fellow Councillors and Council staff for their contribution to this budget. Look forward to a positive and rewarding year ahead and commend the Annual Plan and Budget Estimates 2021/22 to you all.

**Acting Mayor, Dr Mary Duniam**

*(Mayor Robbie Walsh on leave of absence from 20 April 2021 to 31 July 2021)*





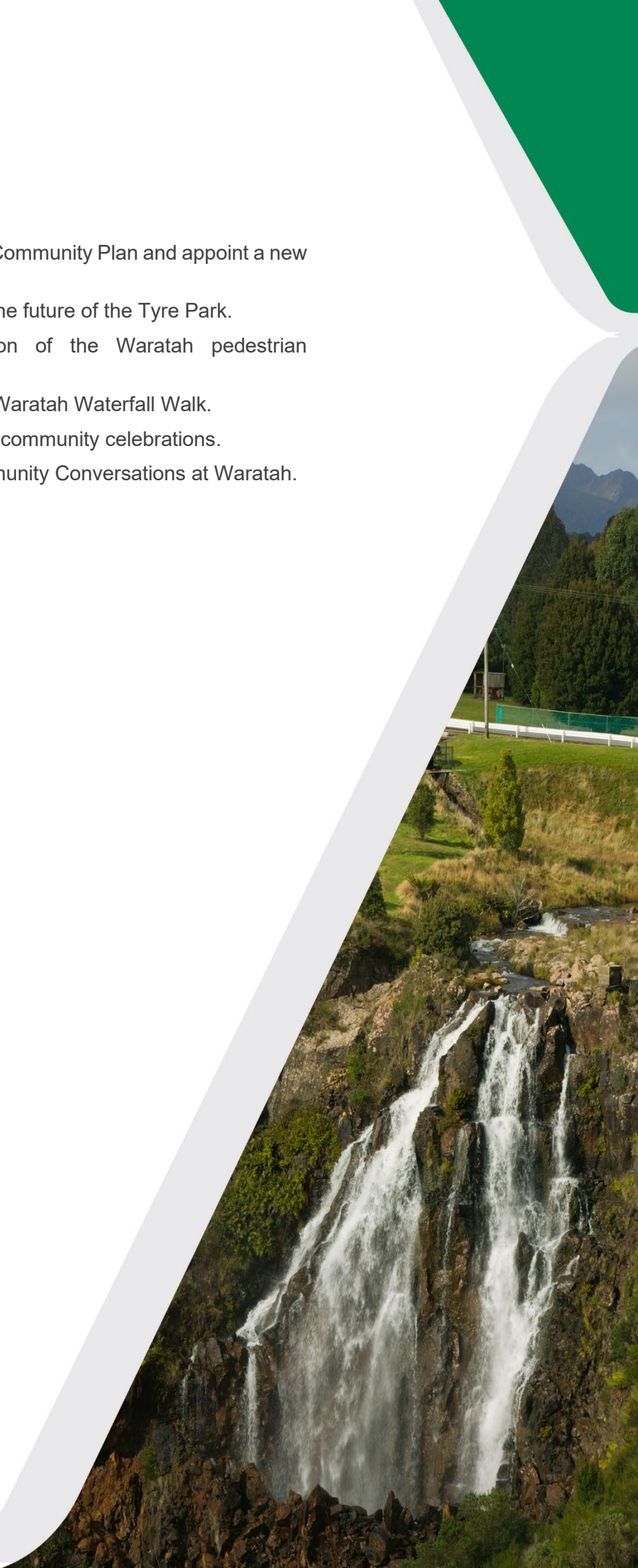
## Rural Highlights

- Construct a public toilet at Yolla.
- Two new footpaths in Yolla.
- Contribute towards new playground equipment in consultation with the Yolla District School.
- Seek funding for improved digital connectivity in rural areas.
- \$0.815m in gravel re-sheeting.
- Continuation of Community Conversations at Yolla.



## Waratah Highlights

- Review the Waratah Community Plan and appoint a new Board.
- Review and plan for the future of the Tyre Park.
- Complete construction of the Waratah pedestrian bridge.
- Seek funding for the Waratah Waterfall Walk.
- Support the 150-year community celebrations.
- Continuation of Community Conversations at Waratah.





## Boat Harbour & Sisters Beach Highlights

- Replacement of stairway adjacent to 276 Port Road, Boat Harbour.
- Repair western seawall at Boat Harbour.
- Port Road drainage works.
- Continue to progress the Boat Harbour Beach Master Plan in conjunction with the working group and the Boat Harbour Beach Surf Life Saving Club.
- Review and plan for the future of the playground at Sisters Beach.
- Continuation of Community Conversations at Boat Harbour and Sisters Beach.



## Somerset Highlights

- Progression of the construction of the Coastal Pathway – Cooee to Wynyard.
- Complete construction of the ANZAC Park All Abilities Playground.
- Continue to partner with Wynyard Landcare to undertake Frenchs Road Nature Reserve Master Plan actions.
- Undertake coastal erosion mitigation works to protect Council assets from sea level rise at ANZAC Park.
- Deliver lighting and fencing upgrades at the Cardigan Street Recreation Ground and seek funding for the final stage of the upgrades.
- Work with the Department of State Growth to provide the connecting footpath between Cam River Reserve and ANZAC Park.
- Implement the actions of the Cam River Reserve Master Plan.
- Open the new community hub.
- Continuation of Community Conversations at Somerset.





## Wynyard Highlights

- Completion of Port Creek and Big Creek flood mitigation works.
- Implement the Fossil Bluff Plan in collaboration with Wynyard Landcare.
- Provide for safety improvements at Inglis and Church Street junctions in collaboration with West End IGA Supermarket.
- Complete construction of the Wynyard Yacht Club and Multi-Use Facility.
- Commence the Geological Trail Plan.
- Final remediation of Camp Creek.
- Upgrades to existing public toilet facilities.
- Continuation of Community Conversations at Wynyard.



# MESSAGE FROM THE GENERAL MANAGER



Council and staff have worked hard to successfully deliver a budget that is balanced and financially responsible.

Council's Financial Management Strategy (FMS) sets the parameters for Council's ongoing financial sustainability and guides decision making particularly when setting the annual plan and budget estimates.

The budget achieves the targets and philosophies contained in the FMS and therefore Council can demonstrate that it is sustainable both now and in the medium to long term.

## Rates & Charges

### General Rate

The Council has endorsed a general rate price increase of 1.9%. This is a modest increase in context of a 0% increase last year.

### Stormwater Service Charge

The Stormwater Service Charge covers the cost of maintenance and upgrades of connections, drainage from roads and stormwater removal systems. It also covers flood mitigation works, a growing area of cost for the Council due to changes in the climate. Council only charges what it needs, and the charges are set at an amount equal to the cost of providing services to each community.

Previously the Charge applied to ratepayers falling within the stormwater districts of Wynyard and Somerset only. Other areas within the municipal area are also provided stormwater services. Boat Harbour and Sisters Beach are localities defined as urban areas under Council's Stormwater System Management Plan and the *Urban Drainage Act 2013*.

To provide greater equity in the application of the Charge, Council has introduced a Stormwater Service Charge for Boat Harbour and the Sisters Beach communities from 1 July 2021.

The amount will be less than that paid by the larger urban centres of Wynyard and Somerset to reflect the different and lower cost of services provided.

### Waste Charges

Waste charges cover waste collection, including recycling and running the waste management centre and other municipal waste services.

Council is working towards ensuring that the cost of providing waste services is fully funded by the Waste Charges. The cost of waste services is directly impacted by the amount of waste that is produced as a community.

For those that live within the waste collection areas, the increase this year is - 75 cents per week (\$39 for the year). Those ratepayers who do not receive a collection service will receive a lower increase.

Council has decided to continue free entry to the Waste Transfer Station for all residents.





## State Fire Levies

State Fire Levies are set by the State Government. Council collects on behalf of the State and passes the amount collected on in full. Fire Levies will increase by 2.6%.

## Payment Terms

Rates are levied in early July each year and will this year be payable by four equal instalments. The instalments due dates are:

- 1st Instalment – 31 August 2021
- 2nd Instalment – 31 October 2021
- 3rd Instalment – 31 January 2022
- 4th Instalment – 31 March 2022

The discount for early payment will continue if payment is received in full by 31 August 2021.

From 1 July 2021, daily interest penalties will apply on overdue rates and charges.

## Capital Works Program

This year's capital works expenditure is \$10.010m which includes \$4.339m in new infrastructure spending, \$3.255m in asset renewals, and \$2.416m on upgrading existing assets.

In line with Council's Asset Management Strategy, renewal expenditure has been prioritised ensuring that current services provided are maintained to the standard that residents are accustomed.

	Estimate 2021 \$
Parks & Open Spaces	3,154,477
Transport	3,856,633
Stormwater Services	1,235,850
Sporting Facilities	508,205
Buildings	473,172
Plant & Equipment	781,650
<b>Total Capital Works</b>	<b>10,009,987</b>

## Operational Budget

Council is expected to show an underlying surplus of \$0.309m in 2021/22.

Council operations are currently back to business as usual following COVID-19. Councils' operating performance continues to be subject to changes as a result of changes in the COVID-19 environment.

## Financial Position

Council's financial position continues to be strong and Council will be well placed to meet its financial commitments. The net worth of Council is expected to increase by \$4.431m to \$261.363m. This is attributable to Council's capital grants and ongoing capital works program.

## Cash & Investments

A key principle of the FMS is to maintain a cash balance above \$4.000m. The estimated cash and cash investments as at June 2022 is \$5.472m, higher than the target set in the FMS.

## Conclusion

I would like to express my thanks to staff for their dedication and effort during the budget process and acknowledge the contribution by Councillors.

I look forward to the delivery of the goals set by Council and to ensure projects are delivered within budget.



**Shane Crawford**  
**General Manager**

# OUR COUNCIL

## Vision, Mission & Values

Council's Mission, Vision and Values are embedded through all planning processes to enable a high level of strategic alignment while pursuing best possible outcomes for the community. Guiding principles should guide and inform decision-making priorities and behaviours across the organisation. Key focus areas inform actions to deliver desired outcomes and strategies.

### Council's Mission

Building our Community and region, providing leadership, a strong voice and delivering outcomes based on value for money.

### Council's Vision

To deliver innovative, sustainable services to our Community through strong leadership, clear direction and collaborative relationships.

### Council's Values

Our work and decisions are guided by our Values.

Our Values underpin our actions and dealings with each other and the Community we serve.

As representatives of Waratah-Wynyard Council, together we deliver important services to our great Community, we are committed to deliver quality outcomes by creating a workplace culture where people enjoy their work, feel valued and are proud to work to serve our Community.

RESPECT	PRIDE	CONNECTION	SUSTAINABILITY	LEARNING
People are heard, valued & respected. We are fair & equitable in all our practices.	We take pride in the quality of our service & standard of work we deliver. We serve each other & our community with integrity.	People are at the heart of all we do. We are inclusive & build relationships that foster trust & belonging.	The impact we have on people & our environment is important to us. We make integrated & sustainable choices.	We are a learning organisation. We embrace opportunities for continuous improvement & innovation.





## Elected Members



Mayor Robby Walsh



Deputy Mayor Dr Mary Duniam



Cr Maureen Bradley



Cr Gary Bramich



Cr Andrea Courtney



Cr Celisa Edwards



Cr Darren Fairbrother



Cr Kevin Hyland

## Executive Management Team



**Shane Crawford**  
**General Manager**

- Civic & Ceremonial
- Elected Members
- Executive Management
- Human Resource Management
- Workplace Health & Safety



**Tracey Bradley**  
**Director Community & Engagement**

- Children's Services
- Communications
- Community Activation
- Customer Service
- Emergency Management
- Events
- Tourism Development
- Wonders of Wynyard



**Daniel Summers**  
**Director Infrastructure & Development Services**

- Asset Management
- Buildings & Compliance
- Building & Plumbing Permits
- Civil Works
- Cleaning
- Environmental Health
- Infrastructure Operations
- Land Use Planning
- Natural Resource Management
- Parks & Recreation
- Plant & Equipment
- Projects
- Regulations



**Sam Searle**  
**Director Organisational Performance**

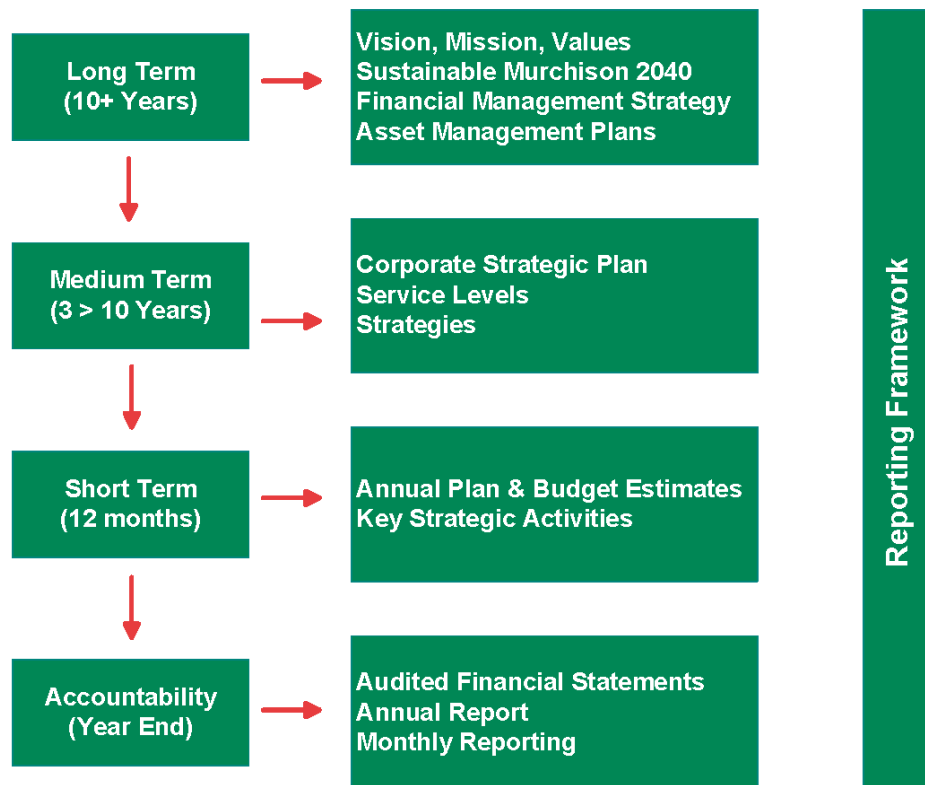
- Cemetery Management
- Economic Development
- Financial Management
- Information Management
- Information Technology
- Organisational Performance
- Risk & Insurance
- Strategy & Governance



## Council's Strategic Planning Framework

Council's strategic planning framework guides Council in identifying community needs and aspirations over the long-term (Our Vision), medium-term (Strategic Plan) and short-term (Annual Plan & Budget Estimates). It is accountable and transparent through the Audited Financial Statements and Annual Report.

Councils' 10 Year Corporate Strategic Plan 2017/27 embodies the aspirations of our community and is a shared vision that informs Council action. It gives Council a solid foundation to deliver services.



# BUDGET ESTIMATES

## Estimated Statement of Comprehensive Income

	Forecast 2021 \$	Estimate 2022 \$	Strategic Projections		
			2023 \$	2024 \$	2025 \$
<b>Recurrent Income</b>					
Rates & Charges	11,462,914	12,046,053	12,319,499	12,599,152	12,885,152
User Charges	2,551,285	2,779,866	2,832,683	2,886,504	2,941,348
Reimbursements/Contributions	588,964	788,355	696,339	709,569	723,051
Grants	3,407,848	3,479,313	3,453,292	3,518,905	3,585,764
Interest	86,862	74,000	131,000	167,000	182,000
Distributions from Water Corporation	140,500	562,000	562,000	562,000	562,000
	<b>18,238,193</b>	<b>19,729,587</b>	<b>19,994,813</b>	<b>20,443,130</b>	<b>20,879,315</b>
<b>Recurrent Expenses</b>					
Employee Costs	7,317,110	8,047,404	8,275,146	8,509,333	8,750,147
State Levies	525,776	630,703	642,686	654,897	667,340
Remissions & Discounts	444,135	411,436	420,776	430,327	440,095
Materials & Contracts	5,424,691	5,237,270	5,095,778	5,043,598	5,094,427
Depreciation	4,466,666	4,695,237	5,105,955	5,336,860	5,459,007
Gain/(Loss) on Disposal of Assets	127,102	74,102	127,000	127,000	127,000
Borrowing Costs	24,307	48,307	41,815	35,158	28,330
Other Expenses	371,565	276,450	281,703	287,055	292,509
	<b>18,701,352</b>	<b>19,420,909</b>	<b>19,990,859</b>	<b>20,424,228</b>	<b>20,858,855</b>
<b>Underlying Surplus/(Deficit)</b>	<b>(463,159)</b>	<b>308,678</b>	<b>3,954</b>	<b>18,902</b>	<b>20,460</b>
<b>Capital Income</b>					
Capital Grants	4,850,823	4,122,120	2,315,000	4,065,000	5,065,000
<b>Comprehensive Result</b>	<b>4,387,664</b>	<b>4,430,798</b>	<b>2,318,954</b>	<b>4,083,902</b>	<b>5,085,460</b>
<b>Operating Margin Ratio</b>	<b>0.97</b>	<b>1.02</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>





## Estimated Statement of Financial Position

	Forecast 2021 \$	Estimate 2022 \$	2023 \$	Strategic Projections 2024 \$      2025 \$	
<b>Current Assets</b>					
Cash & Cash Equivalents	6,576,363	5,472,471	8,621,208	10,183,032	10,350,540
Receivables	880,000	899,977	920,406	938,815	957,591
Inventories	110,804	113,319	115,585	117,897	120,255
Other	193,800	198,199	202,163	206,206	210,330
	<b>7,760,967</b>	<b>6,683,966</b>	<b>9,859,364</b>	<b>11,445,950</b>	<b>11,638,716</b>
<b>Non-Current Assets</b>					
Property, Plant & Equipment	216,664,050	221,904,698	220,793,492	223,032,098	227,662,037
Investment in Water Corporation	39,684,454	39,684,454	39,684,454	39,684,454	39,684,454
	<b>256,348,504</b>	<b>261,589,152</b>	<b>260,477,946</b>	<b>262,716,552</b>	<b>267,346,491</b>
<b>Total Assets</b>	<b>264,109,471</b>	<b>268,273,118</b>	<b>270,337,310</b>	<b>274,162,502</b>	<b>278,985,207</b>
<b>Current Liabilities</b>					
Payables	1,867,516	1,909,908	1,953,265	1,997,602	2,042,948
Financial Liabilities	353,319	359,810	366,467	373,295	380,299
Provisions	1,859,708	1,896,903	1,950,016	2,004,617	2,060,746
	<b>4,080,543</b>	<b>4,166,621</b>	<b>4,269,748</b>	<b>4,375,514</b>	<b>4,483,993</b>
<b>Non-Current Liabilities</b>					
Financial Liabilities	2,796,993	2,437,182	2,070,715	1,697,420	1,317,121
Provisions	299,782	306,364	314,942	323,761	332,826
	<b>3,096,775</b>	<b>2,743,546</b>	<b>2,385,657</b>	<b>2,021,181</b>	<b>1,649,947</b>
<b>Total Liabilities</b>	<b>7,177,318</b>	<b>6,910,167</b>	<b>6,655,405</b>	<b>6,396,695</b>	<b>6,133,940</b>
<b>Net Assets</b>	<b>256,932,153</b>	<b>261,362,951</b>	<b>263,681,905</b>	<b>267,765,807</b>	<b>272,851,267</b>
<b>Equity</b>					
Accumulated Surplus	162,085,571	166,516,369	168,835,323	172,919,225	178,004,685
Reserves	94,846,582	94,846,582	94,846,582	94,846,582	94,846,582
<b>Total Equity</b>	<b>256,932,153</b>	<b>261,362,951</b>	<b>263,681,905</b>	<b>267,765,807</b>	<b>272,851,267</b>
<b>Current Ratio</b>	<b>1.90</b>	<b>1.60</b>	<b>2.31</b>	<b>2.62</b>	<b>2.60</b>



## Estimated Statement of Cash Flows

	Forecast 2021 \$	Estimate 2022 \$	Strategic Projections		
			2023 \$	2024 \$	2025 \$
<b>Cashflows from operating activities</b>					
Employee Costs	(7,252,581)	(8,003,627)	(8,213,455)	(8,445,915)	(8,684,951)
Materials & Contracts	(5,562,510)	(5,201,792)	(5,058,654)	(5,005,613)	(5,055,563)
State Levies	(525,776)	(630,703)	(642,686)	(654,897)	(667,340)
Other Expenses	(713,525)	(687,886)	(702,478)	(717,382)	(732,605)
Rates & Charges	11,462,914	12,026,076	12,299,069	12,580,743	12,866,376
User Charges	3,379,983	2,779,866	2,832,683	2,886,504	2,941,348
Interest	86,682	74,000	131,000	167,000	182,000
Reimbursements/Contributions	588,964	788,355	696,339	709,569	723,050
Grants	3,407,848	3,479,313	3,453,292	3,518,905	3,585,764
<b>Net cash provided by operating activities</b>	<b>4,871,999</b>	<b>4,623,602</b>	<b>4,795,111</b>	<b>5,038,914</b>	<b>5,158,079</b>
<b>Cash flows from investing activities</b>					
Payments for Property, Plant & Equipment	(17,962,250)	(10,009,987)	(4,121,749)	(7,702,465)	(10,215,946)
Distributions from Water Corporation	140,500	562,000	562,000	562,000	562,000
Sale of Property, Plant & Equipment	395,700	-	-	-	-
Capital Grants	4,850,823	4,122,120	2,315,000	4,065,000	5,065,000
<b>Net cash provided by investing activities</b>	<b>(12,575,227)</b>	<b>(5,325,867)</b>	<b>(1,244,749)</b>	<b>(3,075,465)</b>	<b>(4,588,946)</b>
<b>Cash flows from financing activities</b>					
Loan Drawdowns	2,400,000	-	-	-	-
Borrowing Costs	(24,307)	(48,307)	(41,815)	(35,158)	(28,330)
Loan Repayments	(171,946)	(353,320)	(353,320)	(366,467)	(373,295)
<b>Net cash provided by financing activities</b>	<b>2,203,747</b>	<b>(401,627)</b>	<b>(401,625)</b>	<b>(401,625)</b>	<b>(401,625)</b>
Net (Decrease) in Cash Held	(5,499,481)	(1,103,892)	3,148,737	1,561,824	167,508
Cash at the beginning of the year	12,075,844	6,576,363	5,472,471	8,621,208	10,183,032
<b>Cash at end of year</b>	<b>6,576,363</b>	<b>5,472,471</b>	<b>8,621,208</b>	<b>10,183,032</b>	<b>10,350,540</b>





## Estimated Statement of Capital Expenditure

	Carry Forward \$	Estimate 2022 \$	Renewal \$	Upgrade \$	New \$
<b>Buildings</b>					
Amenities	-	366,959	-	259,928	107,031
Community Facilities	-	18,061	14,316	3,745	-
Childcare	-	16,585	16,565	-	-
Council Operational Buildings	-	71,567	71,567	-	-
<b>Total Buildings</b>	-	<b>473,172</b>	<b>102,468</b>	<b>263,673</b>	<b>107,031</b>
<b>Parks &amp; Open Spaces</b>					
Other Infrastructure	-	1,376,507	429,557	-	946,950
Playgrounds	-	1,244,678	-	-	1,244,678
Recreational Reserves	-	533,292	51,681	476,791	4,820
<b>Total Parks &amp; Open Spaces</b>	-	<b>3,154,477</b>	<b>481,238</b>	<b>476,791</b>	<b>2,196,448</b>
<b>Plant &amp; Equipment</b>					
Other Plant & Equipment	5,000	203,000	50,000	13,000	140,000
Plant & Vehicle Replacements	-	409,250	364,250	-	45,000
Software & IT Replacements	-	169,400	46,000	108,400	15,000
<b>Total Plant &amp; Equipment</b>	<b>5,000</b>	<b>781,650</b>	<b>460,250</b>	<b>121,400</b>	<b>200,000</b>
<b>Sporting Facilities</b>					
Indoor Recreational Facilities	-	15,796	15,796	-	-
Outdoor Sporting Facilities	-	492,409	-	-	492,409
<b>Total Sporting Facilities</b>	-	<b>508,205</b>	<b>15,796</b>	-	<b>492,409</b>
<b>Stormwater</b>					
Flood Mitigation Works	-	1,203,750	-	-	1,203,750
Other Stormwater Works	-	32,100	-	32,100	-
<b>Total Stormwater</b>	-	<b>1,235,850</b>	-	<b>32,100</b>	<b>1,203,750</b>
<b>Transport</b>					
Bridge Renewals	-	1,014,747	640,247	374,500	-
Footpaths & Kerbs	-	247,017	3,275	104,286	139,456
Other Transport	-	314,872	310,875	3,997	-
Resheeting	-	815,383	815,383	-	-
Rural Upgrades	-	70,902	-	70,902	-
Strategic Projects	-	910,660	-	910,660	-
Urban Reseals	-	483,052	425,635	57,417	-
<b>Total Transport</b>	-	<b>3,856,633</b>	<b>2,195,415</b>	<b>1,521,762</b>	<b>139,456</b>
<b>Total Estimated Capital Expenditure</b>	<b>5,000</b>	<b>10,009,987</b>	<b>3,255,167</b>	<b>2,415,726</b>	<b>4,339,094</b>



# ANNUAL PLAN





## Thematic Goal 1: Leadership & Governance

*Waratah-Wynyard Council will deliver an openly transparent, inclusive, community focussed governing body. We will pride ourselves on a strong sense of belonging and fairness based on trust, honesty and approachability.*

### **Desired Outcomes**

- We make publicly transparent decisions on spending and future directions while encouraging community feedback.
- We maintain and manage our assets sustainably.
- We encourage broad community input to create a focussed and strong sense of belonging.
- We cherish fairness, trust and honesty in our conduct and dealings with all.
- We highly value the use of an evidence-based approach to the development and implementation of strategies and policies that support and strengthen our decision making.
- We are recognised for proactive and engaged leadership.

### **Annual Actions**

- 1.1.1.1 Review the Waratah Community Plan and appoint a new Board.
- 1.1.1.2 Conduct a community satisfaction survey.
- 1.2.1.1 Review Asset Management Plan for parks, reserves and recreational assets.
- 1.2.1.2 Review Asset Management Plan for footpaths and review service levels.
- 1.3.1.1 Undertake a review of the Sustainable Murchison 2040 Community Plan.
- 1.5.1.1 Undertake agreed annual actions arising from Councils' Asset Maturity Assessment.

## Thematic Goal 2: Organisational Support

***Waratah-Wynyard Council will provide relevant information, training and development to our people in a timely manner, supporting great leadership to deliver services to the community.***

### ***Desired Outcomes***

- We are a knowledgeable organisation—we demonstrate best practices in our business processes.
- We are technology-enabled with information available on demand on different levels.
- We are focused on the needs of our internal customers.
- We have a learning culture that embraces the development and growth of our people.
- We are future-focussed and value continuous improvement.
- We attract, retain and develop the workforce we need.

### ***Annual Actions***

- 2.2.1.1 Implement corporate system improvements in line with the Digital Strategy.
- 2.2.2.1 Investigate opportunities to include smart technology in Council's waste management practices.
- 2.3.1.2 Undertake and complete negotiation of the new staff enterprise agreement.



## Thematic Goal 3: Connected Communities

*Waratah-Wynyard community members will feel a sense of inclusion, belonging and value within a thriving, innovative and diverse population. They will be actively engaged in developing Council facilities, services and programs, and will be encouraged to provide input to planning for community needs.*

### Desired Outcomes

- Waratah-Wynyard is a modern community—moving forward but not forgetting where it started.
- We listen and engage with our community in decision making.
- Our natural and built environment aids the community with an active and healthy lifestyle.
- Our strong local economy allows for the development of affordable services and programs for all ages.
- Our community uses its voice to shape its future alongside a strong Council willing to listen and implement where reasonable and practical.

### Annual Actions

- 3.1.1.1 Implement the 'Little Boxes' literacy project.
- 3.1.1.2 Work with Wildcare, Landcare and the Crown to enhance the natural values of adjoining land to Cam River Reserve that is not managed by the Council.
- 3.1.2.1 Implementation of the Community Connections Warawyn Program.
- 3.2.1.1 Review and update the Communication and Engagement Strategy 2019/21.
- 3.3.1.1 Complete construction of ANZAC Park All Abilities Playground.
- 3.3.1.2 Review and plan for the future of the Sisters Beach Playground.
- 3.3.1.3 Review and plan for the future of the Waratah Tyre Park Playground.
- 3.3.2.1 Construction of a public toilet at Yolla.
- 3.3.2.2 Implement the actions arising from the Cemetery Strategy.
- 3.3.2.3 Refurbish public toilet facilities.
- 3.4.1.1 Secure funding for improvements to Warawyn Early Learning Centre.
- 3.5.1.1 Deliver Year 2 Implementation Plan for Health and Wellbeing Plan.
- 3.5.1.2 Deliver Year 2 Implementation Plan for Age Friendly Communities Plan.
- 3.5.1.3 Deliver Year 2 Implementation Plan for Youth Plan.
- 3.5.1.4 Implement Healthy Tasmania *Breathe, Eat, Move and Relax for a Healthy Lifestyle* project.
- 3.5.1.5 Implement Public Art projects in consultation with the Public Art Advisory Group.



## Thematic Goal 4: Community Recreation & Wellbeing

*Waratah-Wynyard will be a healthy community with access to more recreational choices in safe and welcoming environments. It will enjoy programs and recreational spaces that are inclusive, thriving and energetic, and will have access to high quality facilities, services and equipment.*

### Desired Outcomes

- Our community is welcoming and supportive.
- Our community values, encourages and supports physical, social and cultural activities.
- We provide recreational opportunities to the community for all ages and abilities.
- Our community enjoys access to visually appealing safe spaces and facilities for recreation.

### Annual Actions

- 4.1.1.1 Implementation of formal fees and charges agreements.
- 4.1.1.2 Continue to progress the Boat Harbour Beach Master Plan in conjunction with the working group and Boat Harbour Beach Surf Life Saving Club.
- 4.1.2.1 Implement year 4 deliverables for Warawyn Early Years Reconciliation Plan.
- 4.3.1.1 Seek and secure funding for the final stage of Cardigan Street Recreation upgrades.
- 4.3.1.3 Detailed planning and design for the future implementation of the East Wynyard Foreshore Master Plan.
- 4.3.1.4 Undertake coastal erosion works to protect Council assets from sea level rise at ANZAC Park, Somerset.
- 4.4.1.1 Detailed planning and design for the future implementation of the Fossil Bluff Plan.
- 4.4.2.1 Complete construction of the Waratah Rail Bridge.



## Thematic Goal 5: Economic Prosperity

*Waratah-Wynyard will have a sustainable economy that creates jobs and delivers long-term regional and local benefits which are environmentally aware and improve liveability.*

### **Desired Outcomes**

- We understand our local and regional potential, and we plan for and encourage investment in it.
- Education and training opportunities are available and targeted.
- Long-term sustainable economic growth is achieved through adaptability and innovation.
- Pathways to improve liveability now and in the future are provided.

### **Annual Actions**

- 5.1.1.1 Complete year 1 actions of the Tourism Plan 2020/25.
- 5.1.3.1 Seek funding for the Waratah Waterfall Walk.
- 5.2.1.1 Continue to support and participate in the Australian School-based Apprenticeship Program.
- 5.4.2.1 Implementation of the Settlement Strategy.
- 5.4.2.2 Continue development and introduction of the new Tasmanian Planning Scheme.
- 5.4.2.3 In collaboration with Cradle Coast Authority, participate in the update of the Regional Land Use Strategy.



## Thematic Goal 6: Transport & Access

*Waratah-Wynyard's roads, traffic management and infrastructure will be sustainable and fit for purpose, facilitating the transport of goods and enabling people to undertake their daily activities.*

### **Desired Outcomes**

- Our transport and access network can accommodate the changing needs of our industry and community.
- Our transport and access network is sustainable, affordable and fit for purpose.
- We represent our community and are a strong advocate for contemporary regional transport and access network needs.

### **Annual Actions**

- 6.1.1.1 Provide for intersection safety improvements in collaboration with West End IGA Supermarket including reconfiguration of the car park.
- 6.2.1.1 Continue to lobby and advocate for the delivery of the proposed improvements to the Bass Highway from Wynyard to Marrawah.
- 6.3.2.1 In collaboration with Circular Head Council, seek funding for improved connectivity and to ensure rural communities across Murchison are digitally connected.

## Thematic Goal 7: Environment

*Waratah-Wynyard will be an environment where green meets blue; where natural beauty and heritage values are appreciated and managed through best practice.*

### **Desired Outcomes**

- Council and the community minimise its resource consumption and carbon footprint.
- The community understands its vulnerabilities and strengths when it comes to climate change adaptation and resilience.
- Our natural environment, unique surroundings and community assets are future ready in a changing climate.
- The natural environment is shared, and land use conflict is reduced through sustainable development.
- Stewardship of our land, water and marine ecosystems respects past, present and future generations.

### **Annual Actions**

- 7.1.1.1 Implement the actions of the Waste and Resource Recovery Strategy 2014/24.
- 7.1.1.3 Establish an Environmental Advisory Committee and develop relevant establishment documents including terms of reference.
- 7.3.1.1 Implement the actions of the Geological Trail Plan.
- 7.3.1.2 Implement the actions of the Integrated Council Environment Plan (iCEP).
- 7.3.1.3 Develop a Council funded grant program to assist community groups to implement renewable energy solutions for community facilities.



## Public & Environmental Health Goals & Objectives

Council has a responsibility under various legislation such as the *Local Government Act 1993*, *Public Health Act 1997*, *Food Act 2003* and the *Environmental Management and Pollution Control Act 1994*, to promote and support a healthy environment and lifestyle for residents and visitors to our area.

The goal is to provide our community with the appropriate education and an environment in which risks to health, including air, water and noise, are mitigated.

Officers also endeavour to maintain a high standard for the food prepared and sold within our area through the education of Food Business Operators and the assessment of Food Premises.

These standards are met by the on-going inspection, licensing and registration of the relevant businesses and temporary food stalls involved, and the promotion of education programs, especially for food handlers.

The quality of water for human consumption is monitored and sampled for analysis by those responsible for that particular water supply.

The quality of water used for recreational purposes is also monitored, regularly sampled during the warmer months, and investigated whenever concerns are evident or raised.

A school immunisation program is carried out in conjunction with the Department of Health and Human Services and an adjoining contractual Council.

A sharps container disposal system is provided by Council to help promote the proper disposal of needles and syringes, and therefore reduce the adverse effects of potentially spreading a communicable disease.

Council has an ongoing commitment to minimising the adverse effect of pollution and/or nuisances by preventing and controlling those incidents, wherever possible. Officers regularly carry out investigations regarding noise, smoke, and dumping of waste when it is reported, and work with the relevant parties involved to educate them and resolve issues in breach of the relevant legislation.

Officers also continue developing information sheets which help provide guidance to the general public in avoiding or reporting where necessary. These documents are made available on the Council web site.

### **The public health goals for 2021/22 are as follows:**

- Promote public health education and community engagement opportunities;
- Review relevant service delivery standards;
- To better assess and manage health and environmental threats arising from human activities;
- Review the suite of Public and Environmental Health documents on display and on Council's website, which provide information on a variety of matters; and
- Share information with the community to assist them in dealing with the COVID-19 pandemic.



# BUDGET ESTIMATES ANALYSIS



## Analysis of Operating Estimates

This section analyses the operating estimates including expected revenues and expenses of Council for the 2021/22 year.

### Underlying Result

The underlying operating result is a measure of financial sustainability of the Council.

Council has been able to recover from the impacts of COVID-19 and is budgeting an operating surplus in 2021/22. Council's budgeted underlying surplus is \$0.308m compared with a forecast deficit in the current financial year of \$0.463m.

Operations are currently largely back to business as usual however Councils' operating performance continues to be subject to changes as a result of changes in the COVID-19 environment.

The underlying surplus is equal to the comprehensive result adjusted for capital contributions, proceeds and written down value of non-operating assets sold and other one-off adjustments such as revaluation adjustments, unfunded superannuation liabilities etc.

	Forecast 2021 \$	Estimate 2022 \$	Increase/ (Decrease) \$
<b>Underlying Result</b>			
Comprehensive Surplus/(Deficit)	4,387,664	4,430,798	43,134
Less: Capital Items	(4,850,823)	(4,122,120)	728,703
<b>Underlying Result</b>	<b>(463,159)</b>	<b>308,678</b>	<b>771,837</b>

Source: Estimated Financial Statements

Council continues to focus on delivering affordable services to the community without the need for significant changes to service delivery.

Through its Financial Management Strategy, Council recognises that incremental rises in rates and charges in line with rising costs are essential.

The 2021/22 budget has a focus on ensuring that Council's service rates cover the cost of service provision.

Council is in the delivery phase of a range of strategies and master plans. Council's decisions to construct new and improved infrastructure is carefully considered. The financial impacts are known and planned.

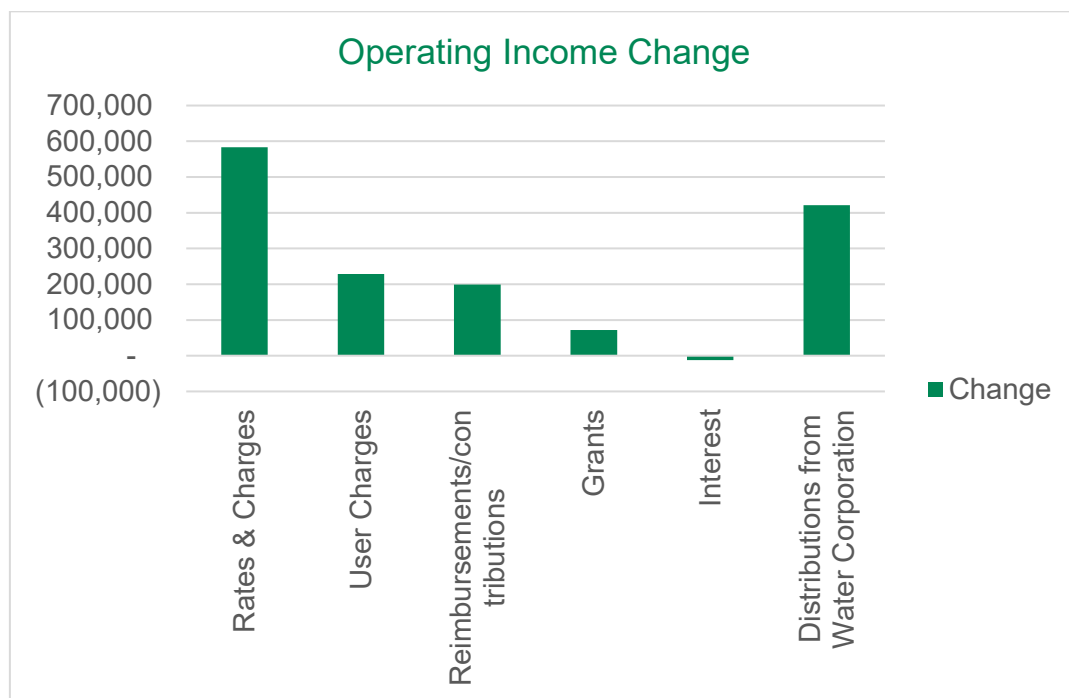
Council is expected to have increased operational cost due to capital works over the next three years. It is expected that Council will need to find operational improvements of approximately \$1 million over the three-year forward estimates in order to fund these additional costs. This could be achieved by way of decreasing expenditure or increasing revenue streams (by way of development and population growth or rate increases).

## Recurrent Income

The total budgeted operating income for 2021/22 is \$19.730m, an increase of \$1.491m compared with the operating income forecast for 2020/21. Key changes in income are outlined below.

Income Type	Forecast 2021	Estimate 2022	Increase/ (Decrease)	Change %
Rates & Charges	11,462,914	12,046,053	583,139	5.1%
User Charges	2,551,285	2,779,866	228,581	9.0%
Reimbursements/contributions	588,964	788,355	199,391	33.9%
Grants	3,407,848	3,479,313	71,465	2.1%
Interest	86,682	74,000	(12,682)	-14.6%
Distributions from Water Corporation	140,500	562,000	421,500	300.0%
<b>Total Income</b>	<b>18,238,193</b>	<b>19,729,587</b>	<b>1,491,394</b>	<b>8.2%</b>

Source: Estimated Financial Statements



Source: Estimated Financial Statements

### Rates & Charges (increase \$0.583m)

Rates and Charges are an important source of revenue for Council representing some 61% of the total revenue estimated to be received by Council in 2021/22.

Further details of Council's rates and charges for 2021/22 can be found in the Analysis of Rates and Charges chapter on page 46.



The following table outlines the rates and charges budgeted to be levied by Council in the 2021/22 year:

<b>Rates &amp; Charges</b>	<b>Base 2021</b>	<b>Estimate 2022</b>	<b>Change %</b>
General Rate	8,255,804	8,425,417	2.1%
Waste Service Charges	1,875,435	2,161,704	15.3%
Fire Levies	477,141	490,320	2.8%
Stormwater Service Charges	854,534	903,612	5.7%
<b>Total base rates &amp; charges</b>	<b>11,462,914</b>	<b>11,981,053</b>	<b>4.5%</b>
Add: Supplementary Rates Allowance		65,000	
<b>Total Estimated Rates &amp; Charges per Comprehensive Income Statement</b>		<b>12,046,053</b>	

Source: Estimated Financial Statements

#### User Charges (increase \$0.229m)

User Charges relate to the recovery of service delivery costs through the charging of fees to users of Council's services. Some charges are levied in accordance with legislative requirements. They include childcare fees, building fees, planning fees, animal registrations, and the hire of public halls and sporting grounds.

A number of fees and charges have been increased for the 2021/22 year, a detailed listing of fees and charges is available in Appendix B. The listing is also available on Council's website and can be inspected at Council's customer service desk.

Council has recently undertaken a structural review of its fees and charges for users of its facilities (the OSSR fees and charges review). The purpose of the review was to provide greater consistency and transparency of fees and charges across all facility users. There is no increase in the overall level of revenue collected as a result of this review.

#### Reimbursements-contributions (increase \$0.199m)

Reimbursements for the 2021/22 financial year will be higher than 2020/21 by \$0.199m. Reimbursements income includes resource sharing reimbursements from other Councils and subsidies received for the employment of workers on traineeships.

#### Operating Grants (increase \$0.071m)

The main source of recurrent grant revenue is from the State Grants Commission (SGC) in the form of Financial Assistance Grants (FAG). Significant changes are only likely to occur where there is a change in population. It has been assumed that the population will remain constant and the current base funding will continue.

<b>Grants</b>	<b>Forecast 2021</b>	<b>Estimate 2022</b>	<b>Increase/ (Decrease)</b>	<b>Change %</b>
Financial Assistance Grants - General	1,755,766	1,790,881	35,115	2.0%
Financial Assistance Grants - Transport	1,473,277	1,502,743	29,466	2.0%
Youth Week	1,000	-	(1,000)	-100.0%
Australia Day	4,389	-	(4,389)	-100.0%
Year Round Care SNSS	1,250	2,500	1,250	100.0%
Boat Harbour Sustainability	4,000	-	(4,000)	-100.0%
Tulip Festival	5,000	20,000	15,000	300.0%
Health & Wellbeing	90,369	90,410	41	0.0%
Heavy Vehicle Tax	72,797	72,779	(18)	0.0%
<b>Total Grants &amp; Subsidies</b>	<b>3,407,848</b>	<b>3,479,313</b>	<b>71,465</b>	<b>2.1%</b>

Source: Estimated Financial Statements

#### Interest (decrease \$0.013m)

Interest on investments has been calculated based on the estimated average level of investments held during the year. Interest revenue is expected to decrease due to lower interest rates.

Interest revenue is affected by the cashflows of the Council over the course of the year. In estimating interest revenue, it has been assumed that 60% of rates revenue will be paid in full by the end of August and that the 2021/22 capital works program will be completed in full by 30 June 2022.

#### Dividends from Water Corporation (increase \$0.421m)

Council owns a 2.78% equity interest in the Tasmanian Water and Sewerage Corporation (TasWater).

Council is reliant on this revenue stream as a funding source for its operations. If there are any material changes to the distribution, this will impact on Council operating results. The level of dividend usually provided from Council's investment in TasWater is \$0.562m.

The level of distribution is outside the control of Council and there is some risk that dividends will not be paid in line with the entity's Corporate Plan.

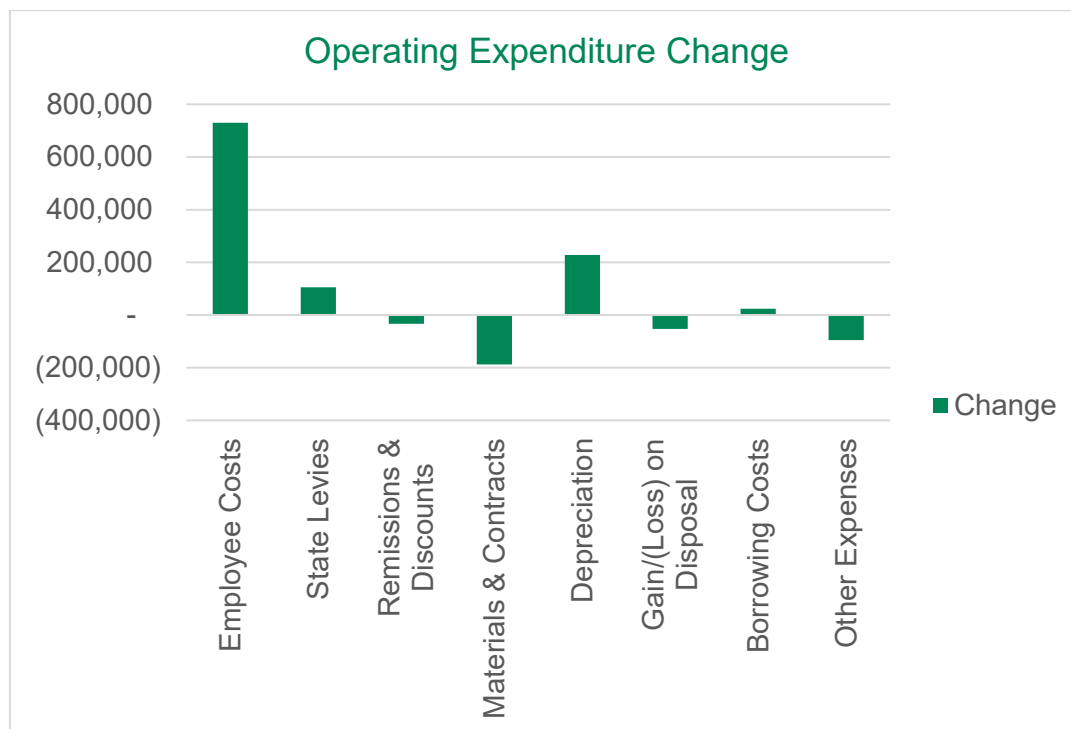
The dividends for the 2019/20 and 2020/21 financial years were lower than forecast in TasWater's Corporate Plan due to the support TasWater provided the community during the COVID-19 pandemic. It is expected that the full dividend stream will return to Council in the 2021/22 financial year and the budget estimates have been prepared on that basis.

## Recurrent Expenses

The total budgeted operating expenses for 2021/22 is \$19.421m, an increase of \$0.720m compared with the operating income forecast for 2020/21. Key changes in income are outlined below.

Expenditure Type	Forecast 2021	Estimate 2022	Increase/ (Decrease)	Change %
Employee Costs	7,317,110	8,047,404	730,294	10.0%
State Levies	525,776	630,703	104,927	20.0%
Remissions & Discounts	444,135	411,436	(32,699)	-7.4%
Materials & Contracts	5,424,691	5,237,270	(187,421)	-3.5%
Depreciation	4,466,666	4,695,237	228,571	5.1%
Gain/(Loss) on Disposal	127,102	74,102	(53,000)	-41.7%
Borrowing Costs	24,307	48,307	24,000	98.7%
Other Expenses	371,565	276,450	(95,115)	-25.6%
<b>Total Expenditure</b>	<b>18,701,352</b>	<b>19,420,909</b>	<b>719,557</b>	<b>3.8%</b>

Source: Estimated Financial Statements



Source: Estimated Financial Statements

### Employee Costs (increase \$0.730m)

Council's current Enterprise Agreement (EA) is effective until 2022. An increase of 2.80% has been allowed for in the budget estimates in line with the current agreement. An allowance of 0.50% for the legislated increase in the super guarantee charge on 1 July 2021.



Employee Costs by service are summarised below:

	Estimate 2021	Estimate 2022	Change \$	%
<b>Community &amp; Engagement</b>				
Children's Services	1,095,746	1,236,422	140,676	12.8%
Community Activation	524,929	449,857	-75,072	-14.3%
Community Support	330,837	349,542	18,705	5.6%
Tourism & Marketing	394,503	357,197	-37,306	-9.5%
<b>Total</b>	<b>2,346,015</b>	<b>2,393,018</b>	<b>47,003</b>	<b>2.0%</b>
<b>Office of the General Manager</b>				
General Manager's Office	305,417	343,390	37,973	12.4%
Human Resources	241,604	252,413	10,809	4.5%
<b>Total</b>	<b>547,021</b>	<b>595,803</b>	<b>48,782</b>	<b>8.9%</b>
<b>Infrastructure &amp; Development Services</b>				
Asset Services	457,225	531,676	74,451	16.3%
Development Services	722,499	809,470	86,971	12.0%
Engineering Support Services	468,388	738,179	269,791	57.6%
Works & Services	2,436,535	2,825,924	389,389	16.0%
<b>Total</b>	<b>4,084,647</b>	<b>4,905,249</b>	<b>820,602</b>	<b>20.1%</b>
<b>Organisational Performance</b>				
Digital Innovation	194,340	215,715	21,375	11.0%
Financial Services	370,974	498,463	127,489	34.4%
Organisational Performance	308,513	319,670	11,157	3.6%
<b>Total</b>	<b>873,827</b>	<b>1,033,848</b>	<b>160,021</b>	<b>18.3%</b>
<b>Total Employee Costs*</b>	<b>7,851,510</b>	<b>8,927,918</b>	<b>1,076,408</b>	<b>13.7%</b>

Council is budgeted to employ 100.3 full time equivalent (FTE) staff (compared to 96.3 in 2020/21). This includes staff that are employed by Council and resource shared with Circular Head Council. The increase in FTE's is due to the employment of additional trainee positions. Trainees were previously externally employed and recorded as contractors. One additional role has been added in the Engineering Support Services area.

Disclosures above do not equal employee costs disclosure in the Statement of Comprehensive Income due to staff costs associated with delivering the Capital Works Program (refer table below).

<b>Reconciliation of Salaries &amp; Wages to the Statement of Comprehensive Income Statement</b>	Estimate 2021	Estimate 2022	Increase/ (Decrease)
Total Salaries & Wages	7,851,510	8,927,918	1,076,408
Less: Amounts Allocated to Capital	737,148	880,514	143,366
<b>Employee Costs per Comprehensive Income Statement</b>	<b>7,114,362</b>	<b>8,047,404</b>	<b>933,042</b>

#### State Levies (increase \$0.105m)

State Fire Levies are set by the State Government. Council collects on behalf of the State and passes the amount collected on in full. Fire Levies will increase by 2.6%.



### Remissions & Discounts (decrease \$0.033m)

The remissions and discounts relate to the early payment discount granted to ratepayers paying rates prior to the specified discount date.

The early payment discount period has been retained for 2021/22 for rates which are paid in full by 31 August 2021.

It is expected that the number of people who take up the early payment discount will be lower than in 2020/21 due to the extension of the discount date to 31 October 2020 in that year. The cost of the early payment discount has been based on the cost in the 2019/20 year.

The cost of remissions and discounts will be impacted by the capacity of ratepayers to pay and the number of ratepayers taking advantage of Councils' Financial Hardship Policy.

### Materials & Contracts (decrease \$0.187m)

Materials and Contracts expense is directly linked to service levels provided to the community. They include consumables, payments to contractors for the provision of services, insurances, and utility costs.

The budget estimates assume that most contracts and utilities will increase by CPI. Overall materials and contracts expenditure is expected to be \$0.187m lower than 2020/21 due to a reduction in special projects expenditure and staff previously engaged as contractors, now directly employed by Council.

### Depreciation & Amortisation (increase 0.229m)

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life. It is the financial representation of the annual increase in the value of, or consumption of the service inherent in Council's assets. Annual depreciation therefore is an estimate of funds that will need to be spent at some time in the future to renew Councils' existing assets.

The budget estimates allow for additional depreciation for expenditure on newly constructed capital assets.

The factors affecting the 'consumption' of an asset and depreciation expense include:

- the quality of the original asset;
- the wear and tear to which the asset is subjected;
- the environment in which the asset is operated or constructed;
- the maintenance provided to the asset;
- technical obsolescence; and
- commercial obsolescence.

### Borrowing Costs (increase \$0.024m)

Borrowing costs relate to interest charged by financial institutions on funds borrowed. The level of borrowings and the level of interest rates influence borrowing costs.

The increase in borrowing costs relates to interest on a \$2.4m loan expected to be drawn down in June 2021 under the State Government's Local Government Loans Program. The loan interest will be paid for by the State Government for the first three years of the ten-year loan. The reimbursement of interest is shown as reimbursements/contributions in recurrent income.

### Other Expenses (decrease \$0.095m)

Other expenses include elected member expenses, audit costs and operational grant expenditure. It has been assumed that expenses will increase by CPI. Other expenses have reduced by \$95k due to a one off COVID-19 community support program ran in 2020/21.



## Analysis of Cash Position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2021/22 year.

Estimating cash flows for Council is a key factor in setting the estimates and provides a guide to the level of capital expenditure that can be sustained. Council needs to make sure that enough funds are on hand at year end to meet all current liabilities.

There are three main categories of cash flows:

**Operating activities** – Refers to cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works or repayment of debt.

**Investing activities** – Refers to cash generated or used in the enhancement or creation of infrastructure assets and other assets. These activities also include capital grants and proceeds from the sale of property, infrastructure, plant and equipment.

**Financing activities** – Refers to cash generated or used in the financing of Council functions and include borrowings and repayment of borrowings and any associated costs.

	Forecast 2021	Estimate 2022	Increase/ (Decrease)
<b>Cash flows from operating activities</b>			
Employee Costs	(7,252,581)	(8,003,627)	(751,046)
Materials & Contracts	(5,562,510)	(5,201,792)	360,718
State Levies	(525,776)	(630,703)	(104,927)
Other Expenses	(713,525)	(687,886)	25,639
Rates & Charges	11,462,914	12,026,076	563,162
User Charges	3,379,983	2,779,866	(600,117)
Interest	86,682	74,000	(12,682)
Reimbursements/Contributions	588,964	788,355	199,391
Grants	3,407,848	3,479,313	71,465
<b>Net cash provided by (Used in) operating activities</b>	<b>4,871,999</b>	<b>4,623,602</b>	<b>(248,397)</b>
<b>Cash flows from investing activities</b>			
Payments for Property, Plant & Equipment	(17,962,250)	(10,009,987)	7,952,263
Distributions from Water Corporation	140,500	562,000	421,500
Proceeds from Sale of Property, Plant & Equipment	395,700	-	(395,700)
Capital Grants	4,850,823	4,122,120	(728,703)
<b>Net cash provided by (Used in) investing activities</b>	<b>(12,575,227)</b>	<b>(5,325,867)</b>	<b>7,249,360</b>
<b>Cash flows from financing activities</b>			
Loan Drawdowns	2,400,000	-	(2,400,000)
Borrowing Costs	(24,307)	(48,307)	(24,000)
Loan Repayments	(171,946)	(353,320)	(181,374)
<b>Net cash provided by financing activities</b>	<b>2,203,747</b>	<b>(401,627)</b>	<b>(2,605,374)</b>
<b>Net (decrease) in cash held</b>	<b>(5,499,481)</b>	<b>(1,103,892)</b>	<b>4,395,589</b>
Cash at Beginning of Year	12,075,844	6,576,363	(5,499,481)
<b>Cash at end of year</b>	<b>6,576,363</b>	<b>5,472,471</b>	<b>(1,103,892)</b>

Source: Estimated Financial Statements



### Cash flows provided by operating activities (\$0.248m decrease)

The net cash flows from operating activities are estimated to decrease by \$0.248m in 2021/22.

The net cash flows provided by operating activities do not equal the operating result for the year due to the expected revenues and expenses including non-cash items which have been excluded from the Estimated Statement of Cash Flows. The following table is a reconciliation of cash provided from operating activities to the operating surplus/(deficit) for the year as included in the Estimated Comprehensive Income Statement:

	Estimate 2022 \$
<b>Reconciliation of Cash to Comprehensive Income Statement</b>	
<b>Comprehensive result</b>	<b>4,430,798</b>
<b>Items not involving cash</b>	
Gain/(Loss) on Disposal of Assets	74,102
Depreciation & Amortisation	4,695,237
<b>Change in operating assets &amp; liabilities</b>	
Receivables	(19,977)
Inventories	(2,515)
Other	(4,399)
Payables	42,392
Employee Provisions	43,777
<b>Investing activities</b>	
Borrowing Costs	48,307
Capital Grants	(4,122,120)
Distributions from Water Corporation	(562,000)
<b>Net cash provided by (used in) operating activities</b>	<b>4,623,602</b>

### Cash flows used for investing activities (\$7.249m decrease)

The decrease in cash used for investing activities is attributable to an increase in the level of capital expenditure in 2021/22.

Capital grants received in any given year are used to fund specific capital projects. Council is estimating to receive \$4.122m in capital grants.

### Cash flows provided from financing activities (\$2.605m decrease)

The decrease in cash provided from financing activities relates to the planned borrowing of \$2.400m in June 2021, no new borrowings have been included in the 2021/22 budget estimates.

Council is estimating to repay loan principal of \$0.353m and \$0.048m in borrowing costs associated with its existing borrowings.

### Cash at end of year (\$1.104m decrease)

Council's total cash is forecast to decrease by \$1.104m to \$5.472m as at 30 June 2022. Influencing factors on the forecast estimates are budgetary control, timing of the completion of the capital works program, timing of cash flows, credit policies and collection of debts.

A key principle of Council's Financial Management Strategy (FMS) is to maintain a cash balance of \$4.000m. Some cash held at year end is restricted and must be used to meet grant funding obligations. The FMS target of \$4.000m relates to cash in excess of unspent grant funds as at 30 June each year. The forecast unrestricted cash balance as at 30 June 2022 is expected to be within the FMS target.





## Analysis of Financial Position

This section analyses the estimated movement in assets, liabilities and equity between 2021 and 2022.

	Forecast 2021	Estimate 2022	Increase/ (Decrease)
<b>Current Assets</b>			
Cash & Cash Equivalents	6,576,363	5,472,471	(1,103,892)
Receivables	880,000	899,977	19,977
Inventories	110,804	113,319	2,515
Other	193,800	198,199	4,399
	<b>7,760,967</b>	<b>6,683,966</b>	<b>(1,077,001)</b>
<b>Non-Current Assets</b>			
Property, Plant & Equipment	216,664,050	221,904,698	5,240,648
Investment in Water Corporation	39,684,454	39,684,454	-
	<b>256,348,504</b>	<b>261,589,152</b>	<b>5,240,648</b>
<b>Total Assets</b>	<b>264,109,471</b>	<b>268,273,118</b>	<b>4,163,647</b>
<b>Current Liabilities</b>			
Payables	1,867,516	1,909,908	42,392
Financial Liabilities	353,319	359,810	6,491
Provisions	1,859,708	1,896,903	37,195
	<b>4,080,543</b>	<b>4,166,621</b>	<b>86,078</b>
<b>Non-Current Liabilities</b>			
Financial Liabilities	2,796,993	2,437,182	(359,811)
Provisions	299,782	306,364	6,582
	<b>3,096,775</b>	<b>2,743,546</b>	<b>(353,229)</b>
<b>Total Liabilities</b>	<b>7,177,318</b>	<b>6,910,167</b>	<b>(267,151)</b>
<b>Net Assets</b>	<b>256,932,153</b>	<b>261,362,951</b>	<b>4,430,798</b>
<b>Equity</b>			
Accumulated Surplus	162,085,571	166,516,369	4,430,798
Reserves	94,846,582	94,846,582	-
<b>Total Equity</b>	<b>256,932,153</b>	<b>261,362,951</b>	<b>4,430,798</b>

Source: Estimated Financial Statements

### Current Assets (\$1.077m decrease) & Non-Current Assets (\$5.241m increase)

Cash and Cash Equivalents include cash at bank and short-term investments held at year end.

Cash and Cash Equivalents are forecast to decrease by \$1.104m in 2021/22 mainly as a result of planned capital expenditure through 2021/22.

Receivables include monies owed to Council by ratepayers and others and relate to money that is required to be paid in the next 12 months. Non-Current Receivables are those that are not due to Council in the next 12 months. Receivables are not expected to change significantly in the estimates.

Property, infrastructure, plant and equipment is the largest component of Council's assets and represents the value of all Council's physical assets and infrastructure including roads, drainage, buildings, land, vehicles and equipment. The total value of property, infrastructure, plant and equipment as at 30 June 2022 is estimated to be \$221.905m, an increase of \$5.241m compared with 30 June 2021.

A detailed reconciliation of the movement in property, infrastructure, plant and equipment is provided below:

	<b>Estimate 2022 \$</b>
<b>Reconciliation of Property, Plant &amp; Equipment</b>	
Opening Balance	216,664,050
Add: Asset Renewals & Upgrades	4,339,094
Add: New Assets	5,670,593
Add: Revaluation Increment	-
Less: Depreciation & Amortisation	(4,695,237)
Less: WDV of Asset Sold	(74,102)
<b>Closing Balance</b>	<b>221,904,698</b>

#### Current Liabilities (\$0.086m increase) & Non-Current Liabilities (\$0.353m decrease)

Payables represent amounts owed by Council at year end. It has been assumed that payables as at 30 June 2022 will stay consistent with the 2020/21 year.

It has been assumed that the level of staff positions will remain constant and that the value of employee leave provisions will be contained to 2.80% (equivalent to EBA increase for 2021/22).

Council's total borrowings as at 30 June 2022 are expected to be \$2.797m. Based on current loans, Council's borrowings will decrease and be repaid in full by 2027.

#### Working Capital (\$1.163m decrease)

Working capital is the excess of current assets above current liabilities. This calculation recognises that although Council has current assets (including cash on hand at year end), some of those assets are already committed to the future settlement of liabilities in the following 12 months, and therefore are not available for discretionary spending.

Council also needs to fund any carry forwards budgets for capital projects from working capital. It is assumed that there will be no carry forward budgets as at 30 June 2022.

Councils' working capital as at 30 June 2022 is expected to be \$2.517m which represents a decrease of \$1.163m.

#### Equity (\$4.431m increase)

Equity represents the total net worth of Council to the Community and it is the value of total assets less total liabilities.

The accumulated surplus represents the total cumulative amount of surplus/(deficit) that Council has retained and reinvested in its operations.

Equity includes assets revaluations reserves which represent the difference between what Council paid for non-current infrastructure assets held at fair value and their current valuations.

The increase in equity is a result of the estimated comprehensive result for the year of \$4.431m.

# Analysis of Capital Estimates

## Program Overview

This section analyses the planned capital expenditure of \$10.010m for the 2021/22 financial year.

Waratah-Wynyard Council is responsible for the acquisition, operation, maintenance, renewal and disposal of an extensive range of physical assets with a replacement value in excess of \$250.000m. These assets include roads, bridges, buildings, open space and recreation, footpaths and other associated operating assets.

Our Capital Works Program aim to provide the services needed by the community in a financially sustainable manner. Achieving financial sustainability requires balancing service levels and performance with cost and risk.

Council does not retain and quarantine money for future purposes unless required by legislation or agreement with other parties. Capital expenditure decisions are made based on:

- identified community need and benefit relative to other expenditure options;
- cost effectiveness of the proposed means of service delivery; and
- affordability of proposals having regard to Council's long-term financial sustainability.

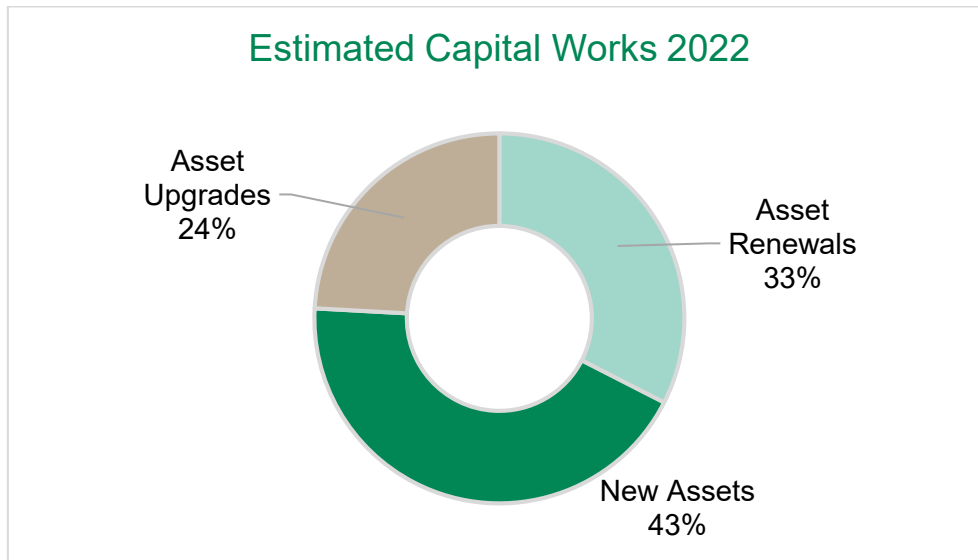
Drivers affecting demand for assets include population change, changes in demographics, seasonal factors, climate change and environmental awareness, vehicle ownership rates, consumer preferences and expectations, government decisions, technological changes, economic factors etc.

## Estimated Capital Works Statement

	Estimate 2022 \$
<b>Capital Works Areas</b>	
Parks & Open Spaces	3,154,477
Transport	3,856,633
Stormwater Services	1,235,850
Sporting Facilities	508,205
Buildings	473,172
Plant & Equipment	781,650
<b>Total Capital Works</b>	<b>10,009,987</b>
Represented by:	
Asset Renewals	3,255,167
New Assets	4,339,094
Asset Upgrades	2,415,726
<b>Total Capital Works</b>	<b>10,009,987</b>

Source: Estimated Financial Statements





*Source: Estimated Financial Statements*

A distinction is made between expenditure on asset renewal, upgrades and expenditure on new assets. Asset renewal expenditure is expenditure on an existing asset which reinstates the existing service potential or the life of an asset up to that which it had originally. It may reduce future operating and maintenance expenditure if completed at the optimum time.

Asset upgrades are carried out to address deficiencies in current service levels or to meet new standards or statutory requirements.

Expenditure on new assets in most cases will result in future costs for operation, maintenance and capital renewal expenditure and add to current service levels being provided to the community.

#### **Parks & Open Spaces (\$3.154m)**

The program for 2021/22 will have a strong focus on improving the lifestyle of residents and in creating inclusive spaces with \$3.154m planned to be spent.

The budget estimates include:

- construction of the of the ANZAC Park All Abilities Playground;
- erosion mitigation works at ANZAC Park;
- final remediation of Camp Creek; and
- repair of the western seawall at Boat Harbour.

#### **Transport (\$3.857m)**

Transport includes local roads, bridges and culverts, traffic devices, traffic signs and street lighting.

\$3.857m will be spent on transport assets with a heavy focus on renewal of our existing transport asset network. The program includes:

- \$0.070m on rural upgrades;
- \$0.226m on urban reseals;
- \$0.219m on urban upgrades;
- \$0.247m on footpaths and kerbs; and
- \$0.815m resheeting program.

Major projects include the upgrade of the IGA intersection at Wynyard and pavement rehabilitations on George Street Somerset and Deep Creek Road Wynyard.



### *Stormwater Services (\$1.236m)*

Stormwater infrastructure assets include drains in road reserves, gully pits, manholes and mains and waterways.

The stormwater program includes an additional \$1.000m in funding to complete flood mitigation works at Port, Big and Camp Creeks.

### *Sporting Facilities (\$0.508m)*

Council will continue to invest in its sporting facilities and plans to spend \$0.508m on improvements to its indoor and outdoor recreational facilities.

Key projects include significant upgrades to the fencing, carpark and lighting towers at Cardigan Street Somerset.

### *Buildings (\$0.473m)*

A total of \$0.473m will be spent on improving community building assets in the 2021/22 financial year, including \$0.233m for public toilet upgrades.

### *Plant & Equipment (\$0.782m)*

Plant, equipment and other infrastructure includes computer equipment, furniture and fittings, plant, vehicles and heritage assets such as public art works.

The following table provides a summary of the program planned expenditure by Community:

#### **Estimated Capital Expenditure by Community**

	<b>Carry Forward</b>	<b>Total Estimate</b>	<b>Renewal</b>	<b>Upgrade</b>	<b>New</b>
All Areas	-	1,039,834	464,557	405,277	170,000
Boat Harbour	-	737,354	603,604	-	133,750
Rural	-	1,795,534	1,455,630	159,578	180,326
Somerset	-	2,920,562	205,659	47,924	2,666,979
Waratah	-	387,086	8,841	378,245	-
Wynyard	5,000	3,129,617	516,876	1,424,702	1,188,039
<b>Total</b>	<b>5,000</b>	<b>10,009,987</b>	<b>3,255,167</b>	<b>2,415,726</b>	<b>4,339,094</b>

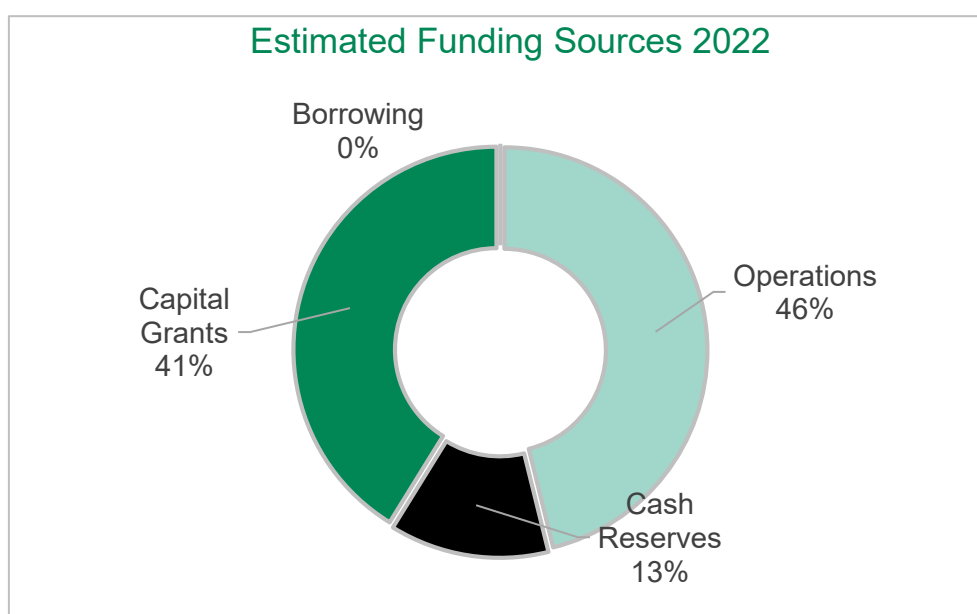
## Funding Sources

This section analyses the sources of funding for the capital estimates for 2021/22 year.

### Estimated Funding Source Statement

Sources of Funding	Estimate 2022 \$
Asset Renewals	3,255,167
New & Upgrade Assets	6,754,820
<b>Total Funding Requirement</b>	<b>10,009,987</b>
<b>Internal Funding</b>	
Operations	4,623,602
Cash Reserves	1,264,265
<b>Total Internal Funding</b>	<b>5,887,867</b>
<b>External Funding</b>	
Capital Grants	4,122,120
Borrowing	-
<b>Total External Funding</b>	<b>4,122,120</b>
<b>Total Funding Sources</b>	<b>10,009,987</b>

Source: Estimated Financial Statements



Source: Estimated Financial Statements

### Operating Activities

Council generates cash from its operating activities each year which is used as a funding source for the capital works program. It is forecast that \$4.624m will be provided by operating activities during 2021/22.

### Cash Reserves

Council needs to fund any capital expenditure projects for which it does not receive external funding from its cash reserves. \$1.264m of Council's cash reserves will be used to fund Council's capital works program for 2021/22.

### Capital Grants

Capital Grants include all monies received from State and Federal government or other external parties for the purpose of funding the capital works program.

Council is mindful of its use of ratepayer money for infrastructure projects, and actively seeks funding for key projects.

The budget estimates include \$4.122m in capital grant funding from the State and Federal government which will fund the following projects.

<b>Capital Grants</b>	<b>Estimate 2022</b>
ANZAC Park	1,160,250
LRCI Funding	740,000
Roads to Recovery	564,684
Cardigan Street Fencing & Carpark	117,186
IGA Intersection	290,000
Waratah Bridge	200,000
Community Solar Program	50,000
Flood Mitigation Works	1,000,000
<b>Total Capital Grants</b>	<b>4,122,120</b>

### Borrowings

No new borrowings have been included in the 2021/22 budget estimates.

## Analysis of Rates & Charges

This section provides an overview of Council's rates and charges assumptions and any increases.

### Current Year Rates & Charges Increases

Rates and Charges are an important source of revenue for Council representing some 61% of the total revenue estimated to be received by Council in 2020/21.

Through its Financial Management Strategy, Council recognises that incremental rises in rates and charges in line with rising costs are essential.

### General Rate

The Council has endorsed a general rate price increase of 1.9%. This is a modest increase in context of a 0% increase last year.

### Stormwater Service Rate

The Stormwater Service Rate covers the cost of maintenance and upgrades of connections, drainage from roads and stormwater removal systems. It also covers flood mitigation works, a growing area of cost for the Council due to changes in our climate. Council only charges what it needs, and the charges are set at an amount equal to the cost of providing services to each community.

Previously the Rate is applied to ratepayers falling within the stormwater districts of Wynyard and Somerset only. Other areas within the municipal area are also provided stormwater services. Boat Harbour and Sisters Beach are localities defined as urban areas under Council's Stormwater System Management Plan and the *Urban Drainage Act 2013*.

The aim of the Rates and Charges decision making of Council is to spread the burden fairly across the community.

To provide greater equity in the application of the Rate, Council has introduced a Stormwater Service Rate for Boat Harbour and the Sisters Beach communities from 1 July 2021.

The amount will be less than that paid by the larger urban centres of Wynyard and Somerset to reflect the different and lower cost of services provided.

### Waste Charges

Waste charges cover waste collection, including recycling and running the waste management centre and other municipal waste services.

Council is working towards ensuring that the cost of providing waste services is fully funded by the Waste Charges. The cost of waste services is directly impacted by the amount of waste that we produce as a community.

For those that live within the waste collection areas, the increase this year is 75 cents per week (\$39 for the year). Those ratepayers who do not receive a collection service will receive a lower increase.

Council has decided to continue free entry to the Waste Transfer Station for all residents.

### State Fire Levies

State Fire Levies are set by the State Government. Council collects on behalf of the State and passes the amount collected on in full. Fire Levies will increase by 2.6%.



## Payment Terms

Rates are levied in early July each year and will this year be payable by four equal instalments. The instalment due dates are:

- 1st Instalment – 31 August 2021
- 2nd Instalment – 31 October 2021
- 3rd Instalment – 31 January 2022
- 4th Instalment – 31 March 2022

The discount for early payment will continue if payment is received in full by 31 August 2021.

From 1 July 2021, daily interest penalties will apply on overdue rates and charges.

The following table summarises the rates to be made for the 2021/22 year. A more detailed analysis of the Rates and Charges calculation is contained in Appendix A: Rates Resolution.

Rate Type	How Applied	2021	2022	Change	% Increase
General Rate*	Cents in \$ of AAV	6.8600	6.9938	0.1338	1.9%
Municipal Waste Management Charge	\$ per property	\$100.00	\$127.00	27.00	27.0%
Kerbside Garbage Collection	\$ per property	\$155.00	\$165.00	10.00	6.5%
Kerbside Recycling Collection	\$ per property	\$65.00	\$67.00	2.00	3.1%
Stormwater Service Rate - Wynyard	Cents in \$ of AAV	1.4000	1.4000	0.00	0.0%
Stormwater Service Rate - Somerset	Cents in \$ of AAV	1.3700	1.4000	0.03	2.2%
Stormwater Service Rate – Sisters Beach	Cents in \$ of AAV	N/A	0.6500	0.65	100.0%
Stormwater Service Rate – Boat Harbour Beach	Cents in \$ of AAV	N/A	0.6500	0.65	100.0%
Fire Service Levy - Somerset & Wynyard**	Cents in \$ of AAV	0.385	0.395	0.010	2.6%
Fire Service Levy - All General Land**	Cents in \$ of AAV	0.368	0.378	0.010	2.6%

Notes:

\* Minimum of \$200 applies per property (\$195 in 2020/21)

\*\* Minimum of \$42 applies per property (\$41 in 2020/21)

Fire Levies are set by the State Fire Commission and outside Councils' control

## Rating Strategy

Council ensures it only raises the revenue it needs and does so in the most efficient and equitable manner possible. Council must balance its service levels with the needs and expectations of the community and set appropriate levels of tax to adequately fulfil its role and responsibilities.

Council seeks to achieve equity across generations by ensuring that rates are set at a level that ensures each generation pays its way with respect to recurrent expenses being met from recurrent revenue (the full cost of the service it consumes).

Council will ensure efficiency in its operations by ensuring that operating costs are reasonable relative to the services that it provides. Council will benchmark its Rates and Charges against other Tasmanian Councils to ensure that it continues to provide affordable services.

Council will ensure it maintains its rate per head of population at a lower rate than urban centres and well below the state average.



The following factors influence the level of rates and charges:

- Distribution and level of Commonwealth and State funding;
- Socio-economic profile of the area (capacity to pay);
- User-pays policies;
- Level and range of services including the level of regional responsibility; and
- Current economic environment.

In determining its rates each year Council considers the current economic climate and capacity to pay for services and will always minimise any increase in rates and charges by managing costs where possible throughout the annual budget deliberation process.

The aim of rates and charges decisions-making is to spread the burden fairly across the community with those that have the greatest capacity to pay paying more than those with a lesser capacity to pay.

When considering how the rate burden will be distributed, Council must balance capacity to pay with the benefit principle acknowledging there are some groups of the community that have more access to and benefit from specific services.

More information regarding how Council determines Rates and Charges is contained in Council's Rates and Charges Policy (FIN.005) which is available on Council's web site.

Benchmarking of Councils' performance against its strategy for Rates and Charges can be found in Council's Financial Management Strategy which includes the following targets:

	Financial Strategy	Target
Operating Costs Per Property	Council will ensure efficiency in its operations by ensuring that operating costs are reasonable relative to the services that it provides.	Average Operating Costs per Rateable Property = Less than Average for All Tasmanian Councils & = Less than Average for Urban Small Councils.
Average Rate Per Head	Council will benchmark its Rates and Charges against other Tasmanian Councils to ensure that it continues to provide affordable services.  Council will ensure it maintains its rate per head of population at a lower rate than urban centres & well below the state average.	Average Rate per Head of Population = 20% or more below Average for All Tasmanian Councils & = Less than Average Rate per Head for Small Urban Councils.

# LONG TERM STRATEGIES



## Financial Sustainability Indicators

The Waratah-Wynyard's Financial Management Strategy (FMS) is critical to Council's strategic planning process. It underpins our long-term financial sustainability while meeting the needs and expectations of our communities in delivering Council's strategic priorities.

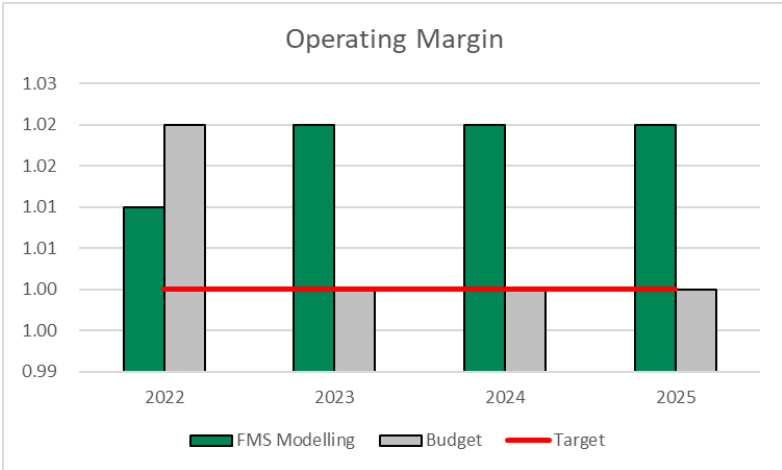
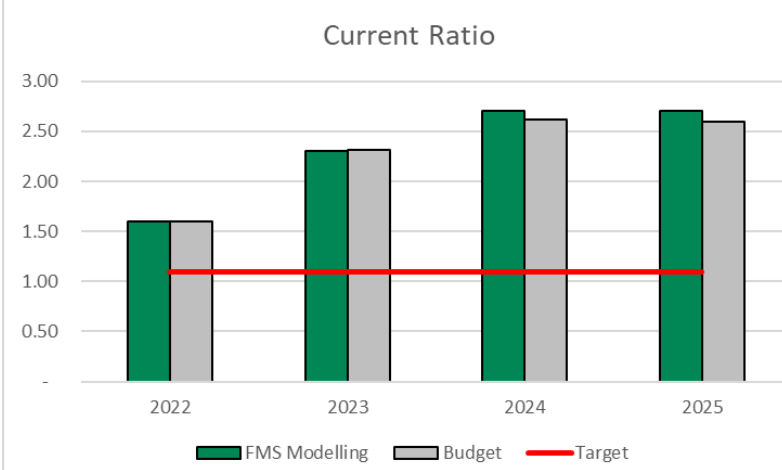
If Council follow the parameters of the modelling when setting its annual plan and budget, it will demonstrate a strong financial position and financial sustainability into the future.

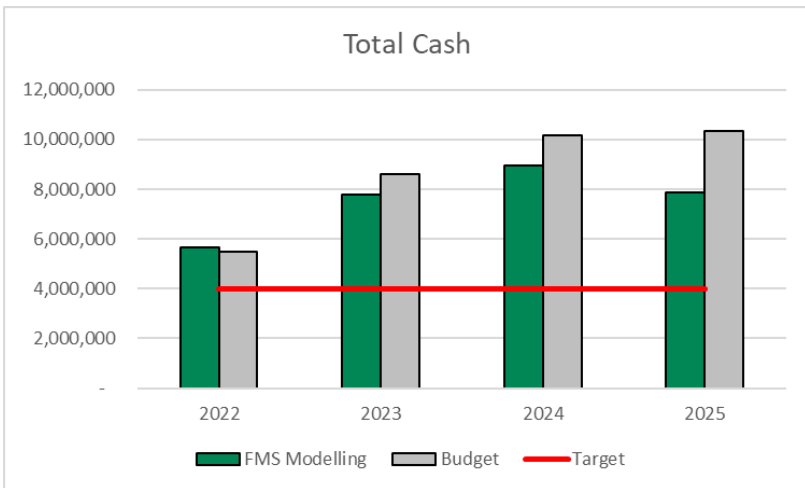
The following table provides a summary of the key financial sustainability targets that Council has set in its Financial Management Strategy and how the budget estimates compare to the strategies and targets set.

Explanatory notes on each of the targets is provided below.

Financial Strategy	Budget Results	Target Achieved																				
<p><b>Asset Renewal Funding</b> Council will fully fund its asset renewal program through cash provided from operating activities where possible. If Council does not maintain capacity to fund future asset renewals, there could be debt consequences. It could result in increased maintenance costs &amp;/or a reduction in service levels. <i>Target = At Least 90%</i></p>	<p>Asset Renewal Ratio</p> <table><thead><tr><th>Year</th><th>FMS Modelling (%)</th><th>Budget (%)</th><th>Target (%)</th></tr></thead><tbody><tr><td>2022</td><td>100</td><td>100</td><td>90</td></tr><tr><td>2023</td><td>100</td><td>100</td><td>90</td></tr><tr><td>2024</td><td>100</td><td>100</td><td>90</td></tr><tr><td>2025</td><td>100</td><td>100</td><td>90</td></tr></tbody></table>	Year	FMS Modelling (%)	Budget (%)	Target (%)	2022	100	100	90	2023	100	100	90	2024	100	100	90	2025	100	100	90	<p>✓</p>
Year	FMS Modelling (%)	Budget (%)	Target (%)																			
2022	100	100	90																			
2023	100	100	90																			
2024	100	100	90																			
2025	100	100	90																			



Financial Strategy	Budget Results	Target Achieved																				
<div>Operating Margin</div> <div>Council will seek to achieve equity across generations by ensuring that rates are set at a level that ensures each generation pays its way with respect to recurrent expenses being met from recurrent revenue (the full cost of the service it consumes.) Target = Greater than zero.</div>	<div><div>Operating Margin</div><table><thead><tr><th>Year</th><th>FMS Modelling</th><th>Budget</th><th>Target</th></tr></thead><tbody><tr><td>2022</td><td>1.01</td><td>1.02</td><td>1.00</td></tr><tr><td>2023</td><td>1.02</td><td>1.00</td><td>1.00</td></tr><tr><td>2024</td><td>1.02</td><td>1.00</td><td>1.00</td></tr><tr><td>2025</td><td>1.02</td><td>1.00</td><td>1.00</td></tr></tbody></table><div>Council will meet its target of an operating margin ratio greater than 1.00 in the four years of the forward estimates.</div><div>The forward projections factor in Council needing to make operational improvements of \$1 million over three years in order to fund additional operational costs of capital works.</div><div>If the operational improvements are not found Council may be required to increase rates &amp; charges by higher than CPI.</div></div>	Year	FMS Modelling	Budget	Target	2022	1.01	1.02	1.00	2023	1.02	1.00	1.00	2024	1.02	1.00	1.00	2025	1.02	1.00	1.00	<div>✓</div>
Year	FMS Modelling	Budget	Target																			
2022	1.01	1.02	1.00																			
2023	1.02	1.00	1.00																			
2024	1.02	1.00	1.00																			
2025	1.02	1.00	1.00																			
<div>Current Ratio</div> <div>Council will maintain liquidity to ensure that it can meet its financial obligations as &amp; when they fall due. It will do so by ensuring its short-term assets held are greater than its short-term liabilities as at 30 June each year. Target = Greater than 1.1</div>	<div><div>Current Ratio</div><table><thead><tr><th>Year</th><th>FMS Modelling</th><th>Budget</th><th>Target</th></tr></thead><tbody><tr><td>2022</td><td>1.6</td><td>1.6</td><td>1.1</td></tr><tr><td>2023</td><td>2.3</td><td>2.3</td><td>1.1</td></tr><tr><td>2024</td><td>2.7</td><td>2.6</td><td>1.1</td></tr><tr><td>2025</td><td>2.7</td><td>2.6</td><td>1.1</td></tr></tbody></table></div>	Year	FMS Modelling	Budget	Target	2022	1.6	1.6	1.1	2023	2.3	2.3	1.1	2024	2.7	2.6	1.1	2025	2.7	2.6	1.1	<div>✓</div>
Year	FMS Modelling	Budget	Target																			
2022	1.6	1.6	1.1																			
2023	2.3	2.3	1.1																			
2024	2.7	2.6	1.1																			
2025	2.7	2.6	1.1																			

Financial Strategy	Budget Results	Target Achieved																				
<p><b>Minimum Cash</b> Council will ensure it retains enough cash in reserve to respond to volatility. Council will ensure it accumulates &amp; maintains enough financial resources to deal with volatility &amp; unexpected events. Target = Cash of at least \$4m as at 30 June each year</p>	<p>Total Cash</p>  <table><caption>Total Cash Data</caption><thead><tr><th>Year</th><th>FMS Modelling</th><th>Budget</th><th>Target</th></tr></thead><tbody><tr><td>2022</td><td>\$5,500,000</td><td>\$5,500,000</td><td>\$4,000,000</td></tr><tr><td>2023</td><td>\$7,800,000</td><td>\$8,500,000</td><td>\$4,000,000</td></tr><tr><td>2024</td><td>\$9,000,000</td><td>\$10,000,000</td><td>\$4,000,000</td></tr><tr><td>2025</td><td>\$7,800,000</td><td>\$10,200,000</td><td>\$4,000,000</td></tr></tbody></table>	Year	FMS Modelling	Budget	Target	2022	\$5,500,000	\$5,500,000	\$4,000,000	2023	\$7,800,000	\$8,500,000	\$4,000,000	2024	\$9,000,000	\$10,000,000	\$4,000,000	2025	\$7,800,000	\$10,200,000	\$4,000,000	<p>✓</p>
Year	FMS Modelling	Budget	Target																			
2022	\$5,500,000	\$5,500,000	\$4,000,000																			
2023	\$7,800,000	\$8,500,000	\$4,000,000																			
2024	\$9,000,000	\$10,000,000	\$4,000,000																			
2025	\$7,800,000	\$10,200,000	\$4,000,000																			

# APPENDICES



## A. Rates Resolution

1. Adoption of the Annual Plan
  - 1.1 In accordance with Section 71 of the *Local Government Act 1993* (as amended), Council adopts the Annual Plan for 2021/22 and instructs the General Manager to:
    - 1.1.1 make a copy of the Annual Plan available for public inspection at the Council office; and
    - 1.1.2 provide a copy of it to the Director of Local Government and the Director of Public Health.
2. Adoption of the Annual Estimates
  - 2.1 In accordance with Section 82 of the *Local Government Act 1993* (as amended), the Council adopts the estimates of revenue and expenditure (including estimated capital works) as detailed in the Annual Plan and Budget Estimates 2021/22.
  - 2.2 Authorises the General Manager in accordance with Section 82(6) of the *Local Government Act 1993*, to make minor adjustments up to \$20,000 to any individual estimate item as deemed necessary during the financial year so long as the total amount of the estimate is not altered.
3. Fees & Charges
  - 3.1 In accordance with Section 205 of the *Local Government Act 1993*, and other relevant Acts as detailed in the fees and charges schedule, the Council imposes the fees and charges within the Annual Plan and Budget Estimates 2021/22 financial year.
4. Rates Resolution
  - 4.1 That in accordance with the provisions of Part 9 of the *Local Government Act 1993* ("the Act") and the *Fire Service Act 1979*, the Council makes the following Rates and Charges for land within the Council's municipal area for the period 1 July 2021 to 30 June 2022.
    - 4.1.1 Definitions Used in this Resolution
      - (a) 'AAV' means the assessed annual value as defined in the Act and adjusted under Sections 89 and 89A of the Act.
      - (b) 'land' means a parcel of land which is shown as being separately valued in the valuation list prepared under the Land Valuation Act 1971;
      - (c) 'General Land' means all land within the municipal area of Waratah-Wynyard (the municipal area) that is not within the township of Somerset or the township of Wynyard.
      - (d) 'The Act' means the *Local Government Act 1993*.
      - (e) Terms used in this resolution have the same meaning as given to them in Part 9 of the Act, unless it is inconsistent with the context of this resolution.
      - (f) Each of the rates and charges made by this Resolution may be cited by reference to the heading immediately preceding the clause.





## 4.2 General Rate

4.2.1 Council makes a General Rate under Section 90 of the Act of 6.9938 cents in the dollar on all land (excluding land which is exempt pursuant to the provision of Section 87 of the Act) within the Waratah-Wynyard municipal area.

4.2.2 Council sets a minimum amount payable in respect of that rate of \$200 in accordance with Section 90(4) of the Act.

4.2.3 Council elects the AAV to be the basis of the general rate for the purpose of this Rates Resolution.

## 4.3 Fire Levies

In accordance with the provisions of Section 93, 93(a) and 94 of the Act, the Council makes the following Fire Service Rates:

4.3.1 (a) A rate of 0.3950 cents in the dollar of AAV for all land within the township of Somerset and Wynyard; and

(b) a rate of 0.3780 cents in the dollar of AAV on all General Land.

4.3.2 With a minimum amount payable of \$42 for all land.

In accordance with the provisions of Section 107 of the Act and, by an absolute majority, the Council declares that the Fire Service Rate is varied within the municipal area by reason of the location of the land.

## 4.4 Waste Management Charges

In accordance with the provisions of Section 93, 93(a) and 94 of the Act the Council makes the following Waste Management Charges:

4.4.1 \$127 for all land (other than land classified by the Valuer-General as land use code “bush or forestland (L3)” and land that is not used for any purpose listed in Section 107(2) of the Act) for waste management services (other than kerbside collection) provided in the municipal area.

4.4.2 \$165 for all land to which the Council provides a kerbside garbage collection.

4.4.3 \$67 for all land to which Council provides a kerbside recyclables collection service.

In accordance with the provisions of Section 94(3)(a) and Section 107 of the Act and by an absolute majority, the Council declares that the Waste Management Charges are varied within the municipal area according to the level of services provided.

## 4.5 Stormwater Service Rates

In accordance with the provisions of Section 93, 93(a) and 94 of the Act, the Council makes the following Stormwater Service Rates:

4.5.1 (a) For land within the hatched area shown on the map marked “Wynyard” (*Map 1 in Notes below*) (the location), 1.4000 cents in the dollar of the AAV; and

(b) For land within the hatched area shown on the map marked “Somerset” (*Map 2 in Notes below*) (the location), 1.4000 cents in the dollar of the AAV; and

(c) For land within the hatched area shown on the map marked “Sisters Beach” (*Map 3 in Notes below*) (the location), 0.6500 cents in the dollar of the AAV; and



- (d) For land within the hatched area shown on the map marked “Boat Harbour” (*Map 4 in Notes below*) (the location), 0.6500 cents in the dollar of the AAV; and

In accordance with the provisions of Section 107 of the Act and, by an absolute majority, the Council declares that the Stormwater Service Rate is varied within the municipal area by reason of the location of the land.

#### 4.6 Payment Options

##### 4.6.1 Due Dates

In accordance with the provisions of Section 124 of the Act, Council determines that all rates and charges are payable by four instalments, (calculated to the nearest cent) the due date by which they are to be paid being:

1st Instalment - 31 August 2021

2nd Instalment – 31 October 2021

3<sup>rd</sup> Instalment – 31 January 2022

4<sup>th</sup> Instalment – 31 March 2022

##### 4.6.2 Discount for Early Payment

In accordance with the provisions of Section 130 of the Act the Council will provide a discount of 5.0% on the total current rates and charges specified in a rates notice, for payment of the total rates and charges (including all arrears) that are paid by 31 August 2021 but excluding the fire service rate.

##### 4.6.3 Defaults & Penalties

In accordance with the provisions of Section 128(2) of the Act if any rates and charges or instalment of rates and charges are not paid on or before the date they fall due, then daily interest charged monthly, at the prescribed percentage, is payable from the date they fell due to the date of payment.

In accordance with Section 124(5) of the Act if any instalment is not paid within 21 days of the due date, then the rates and charges for the whole year becomes due and Council may take recovery action without further notice.

#### 4.7 Supplementary Rates

- 4.7.1 In accordance with the provisions of Section 92 of the Act the Council delegates to the General Manager the power to adjust a rate as a result of a supplementary valuation.



**Stormwater Service Rates Map 1 – Wynyard Stormwater District**  
 (Includes properties within 30m of stormwater infrastructure)





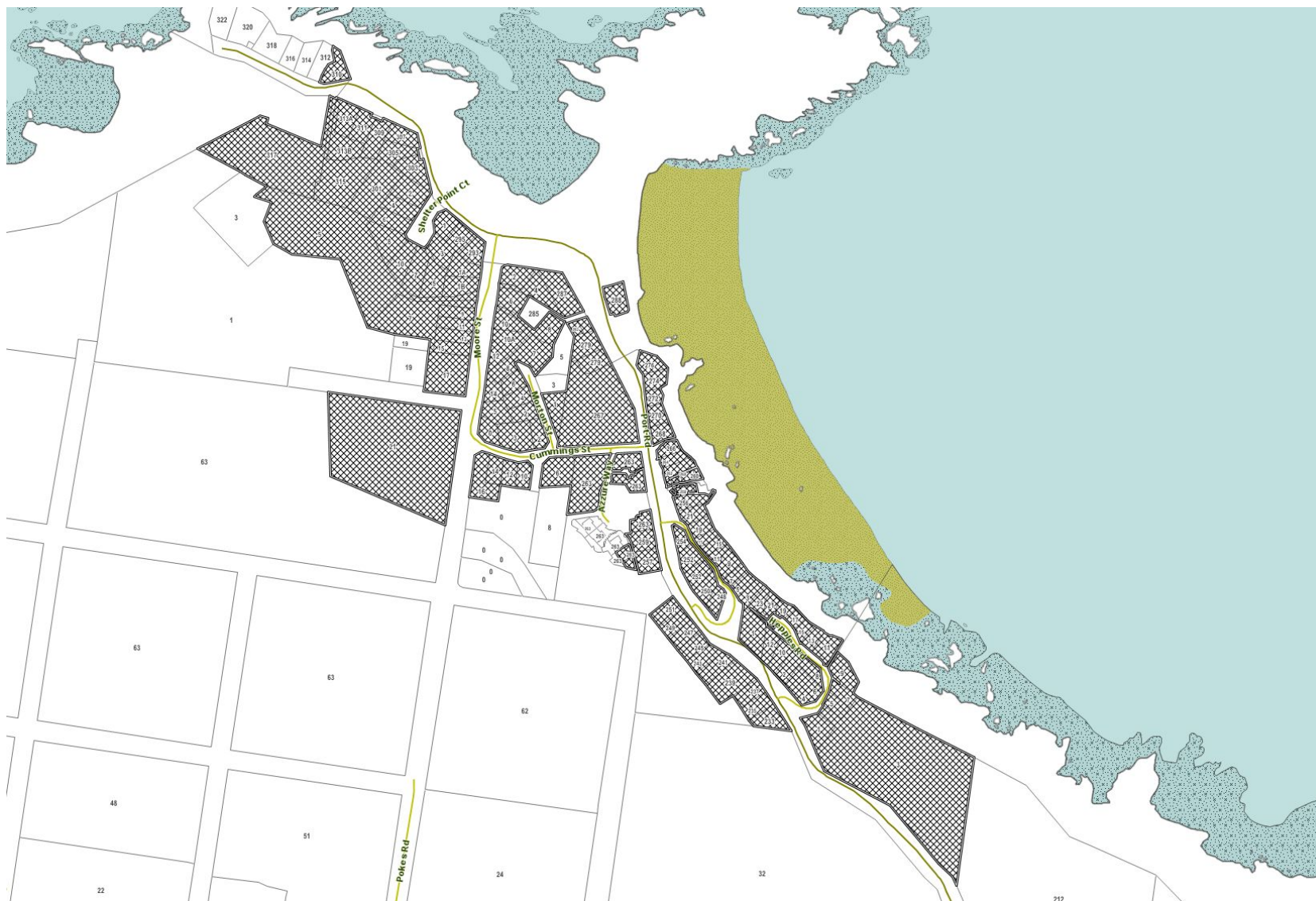
**Stormwater Service Rates - Map 2 – Somerset Stormwater District**  
 (Includes properties within 30m of stormwater infrastructure)





**Stormwater Service Rates - Map 3 - Sisters Beach Stormwater District**  
 (Includes properties within 30m of stormwater infrastructure)





**Stormwater Service Rates - Map 4 - Boat Harbour Beach Stormwater District**  
 (Includes properties within 30m of stormwater infrastructure)

## B. Fees & Charges Schedule

FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	PROPOSED 2021/22	% Increase
<b>CORPORATE SERVICES</b>					
<b>Administration</b>					
Photocopying A4	per side	\$0.30	\$1.00	\$1.00	Nil
Photocopying A3	per side	\$0.60	\$2.00	\$2.00	Nil
Photocopying - Agenda & Minutes Extracts (set by regulation per 5 pages)	per 5 pages	\$1.62	\$1.62	\$1.65	1.85%
Right to Information Request (set by Regulation - 25 fee units @\$1.65)	per application	\$40.50	\$40.50	\$41.25	1.85%
Code of Conduct Complaints (set by regulation - 50 fee units @\$1.65)	per complaint	\$81.00	\$81.00	\$82.50	1.85%
<b>Finance</b>					
132 Certificates (set by Regulation - 30 fee units @\$1.65)	each	\$48.60	\$48.60	\$49.50	1.85%
337 Certificates (set by Regulation - 132.5 fee units @\$1.65)	each	\$214.65	\$214.65	\$218.63	1.85%
Rural Transaction Centre - Printing A4 Colour	each	\$0.40	\$0.40	\$0.40	Nil
Rural Transaction Centre - Printing A4 Black/White	each	\$0.30	\$0.30	\$0.30	Nil
<b>CHILDREN/YOUTH SERVICES</b>					
Wynyard Child Care Centre - Weekly	per week	\$380.00	\$380.00	\$392.00	3.16%
Wynyard Child Care Centre - (7:30am to 5:30pm) - Day	per day	\$95.00	\$95.00	\$98.00	3.16%
Wynyard Child Care Centre - (7:00am to 1:00pm)	per session	\$62.00	\$62.00	\$64.00	3.23%
Wynyard Child Care Centre - (1:00pm to 6:30pm)	per session	\$57.00	\$57.00	\$59.00	3.51%
Wynyard Child Care Centre - Before School	per session	\$22.00	\$22.00	\$22.00	Nil
Wynyard Child Care Centre - After School	per session	\$32.00	\$32.00	\$32.00	Nil
Wynyard Child Care Centre - Cancellation	cancellation Fee		standard fee for the session or service cancelled	standard fee for the session or service cancelled	standard fee for the session or service cancelled
					Nil
School Holiday Programme Fees	per day	\$60.00	\$60.00	\$60.00	Nil
After School Hours Care	per session	\$32.00	\$32.00	\$32.00	Nil
<b>EXHIBITION &amp; INFORMATION CENTRE</b>					
Adult Entry	per person	\$8.50	\$8.50	\$9.00	5.88%
Concession Entry	per person	\$7.50	\$7.50	\$8.00	6.67%
Child Entry under 15 free (must be accompanied by an adult)	per person	\$0.00	\$0.00	\$0.00	Nil
School Groups (For up to 2 adults & 30 children)	per group	\$40.00	\$40.00	\$50.00	25.00%
Annual Pass	per person	\$17.00	\$17.00	\$17.00	0.00%
Group (15 people or more)	per person	\$6.00	\$6.00	\$7.00	16.67%
<b>PUBLIC HALLS</b>					
Hall/room - Private Function eg meetings, forums, parties	per day	\$130.00	\$130.00	\$135.00	3.85%
Hall/room - Private Function eg meetings, forums, parties	per hour	\$30.00	\$30.00	\$32.00	6.67%
Hall/room Hire - Private Function - Damage Bond	per use	\$765.00	\$765.00	\$780.00	1.96%
Hall/room Hire - Key Bond - applies to all hirers	per use	\$65.00	\$65.00	\$67.50	3.85%
Hall/room hire - Not for Profit Groups	per day	\$50.00	\$50.00	\$52.00	4.00%
Hall/room hire - Not for Profit Groups	Per hour	\$15.00	\$15.00	\$16.00	6.67%



FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	PROPOSED 2021/22	% Increase
<b>TOURISM</b>					
Camping Ground - Unpowered Site	per day	\$22.00	\$22.00	\$24.00	9.09%
Camping Ground - Powered Site	per day	\$28.00	\$28.00	\$30.00	7.14%
Self-Contained Campers	per day	\$6.00	\$6.00	\$10.00	66.67%
Camping Ground - Facilities Use	per day	\$16.00	\$16.00	\$14.00	-12.50%
<b>TULIP FESTIVAL</b>					
Market Stall Holder Fee - Non-Powered Site		\$16.00	\$16.00	\$20.00	25.00%
Market Stall Holder Fee - Powered Site		\$45.00	\$45.00	\$50.00	11.11%
Market Prepaid Reserved Powered Site - Annual Fee		\$650.00	\$650.00	\$675.00	3.85%
Market Prepaid Reserved Non-Powered Site - Annual Fee		\$280.00	\$280.00	\$300.00	7.14%
Market Stall Holder Food Van Fee - Non-Powered Site		\$35.00	\$35.00	\$40.00	14.29%
Market Stall Holder Food Van Fee - Non-Powered Site - 6 months		\$350.00	\$350.00	\$370.00	5.71%
Festival Holders Fee 3x3 - Powered Site Own Marquee/Van (food & drink & corporate)		\$170.00	\$170.00	\$220.00	29.41%
Festival Holders Fee 3x3 - Powered Site Supplied Marquee (food & drink & corporate)		\$200.00	\$200.00	\$250.00	25.00%
Festival Holders Fee 3x3 - Non-Powered Site Own Marquee/Van (food & drink & corporate)		\$150.00	\$150.00	\$180.00	20.00%
Festival Holders Fee 3x3 - Non-Powered Site Supplied Marquee (food & drink & corporate)		\$180.00	\$180.00	\$210.00	16.67%
Festival Holders Fee 6x3 - Powered Site Own Marquee/Van (food & drink & corporate)		\$190.00	\$190.00	\$250.00	31.58%
Festival Holders Fee 6x3 - Powered Site Supplied Marquee (food & drink & corporate)		\$240.00	\$240.00	\$300.00	25.00%
Festival Holders Fee 6x3 - Non-Powered Site Own Marquee/Van (food & drink & corporate)		\$170.00	\$170.00	\$220.00	29.41%
Festival Holders Fee 6x3 - Non-Powered Site Supplied Marquee (food & drink & corporate)		\$230.00	\$230.00	\$250.00	8.70%
Entertainment Site		\$220.00	\$220.00	\$250.00	13.64%
Festival Holders Fee 3x3 - Powered Site Own Marquee/Van (craft)		\$130.00	\$130.00	\$150.00	15.38%
Festival Holders Fee 3x3 - Powered Site Supplied Marquee (Craft)		\$160.00	\$160.00	\$180.00	12.50%
Festival Holders Fee 3x3 - Non-Powered Site Own Marquee/Van (craft)		\$110.00	\$110.00	\$120.00	9.09%
Festival Holders Fee 3x3 - Non-Powered Site Supplied Marquee (craft)		\$140.00	\$140.00	\$150.00	7.14%
Festival Holders Fee 6x3 - Powered Site Own Marquee/Van (craft)		\$150.00	\$150.00	\$180.00	20.00%
Festival Holders Fee 6x3 - Powered Site Supplied Marquee (craft)		\$190.00	\$190.00	\$220.00	15.79%
Festival Holders Fee 6x3 - Non-Powered Site Own Marquee/Van (craft)		\$130.00	\$130.00	\$140.00	7.69%
Festival Holders Fee 6x3 - Non-Powered Site Supplied Marquee (craft)		\$170.00	\$170.00	\$180.00	5.88%
Cool Room Hire		\$260.00	\$260.00	\$300.00	15.38%





FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	PROPOSED 2021/22	% Increase
<b>DEVELOPMENT SERVICES</b>					
<b>Building</b>					
<b>Building Act 2016 - Permit Authority</b>					
Building Permit (<\$25,000 value) All Permits inclusive					
Category 1		\$0.00	\$0.00	\$0.00	Nil
Category 2 - Filing Fee		\$60.00	\$60.00	\$60.00	0.00%
Category 3 - Filing Fee		\$210.00	\$210.00	\$215.00	2.38%
Category 4		\$420.00	\$420.00	\$430.00	2.38%
Renewal/Extension of Building or Plumbing Permit		\$210.00	\$210.00	\$215.00	2.38%
Amend Building or Plumbing Permit		\$420.00	\$420.00	\$430.00	2.38%
Temporary Occupancy Permit		\$210.00	\$210.00	\$215.00	2.38%
Permit of Substantial Compliance		\$365.00	\$365.00	\$375.00	2.74%
Plumbing Permit (All Permits inclusive of Certificate of Completion)					
Category 1 - Low Risk Plumbing Work (Owner, Competent Person)		\$0.00	\$0.00	\$0.00	Nil
Category 2A - Low Risk Non-Notifiable Plumbing Work (Licenced Plumber)		\$0.00	\$0.00	\$0.00	Nil
Category 2B - Low Risk Post Notifiable Plumbing Work (Licenced Plumber)		\$60.00	\$60.00	\$60.00	0.00%
Category 3 - Notifiable Plumbing Work (Licensed Plumber)		\$735.00	\$735.00	\$750.00	2.04%
Category 4 - Plumbing Permit Work (Licensed Plumber)		\$945.00	\$945.00	\$960.00	1.59%
Building Certificate		\$210 + \$210/hr inspection & report	\$210 + \$210/hr inspection & report	\$215 + \$215/hr inspection & report	2.38%
Training Levy Collection		0.2% of Building Value	0.2% of Building Value	0.2% of Building Value	Nil
Building Permit Levy		0.1% of Building Value	0.1% of Building Value	0.1% of Building Value	Nil
Building Inspection & Report		\$210/hr	\$210/hr	\$215/hr	2.38%
Search & Copying of Building Plans		\$155 + copy fees per page	\$155 + copy fees per page	\$155 + copy fees per page	Nil
Environmental Health Officer Report		\$420.00	\$420.00	\$430.00	2.38%
<b>Health</b>					
Food Business Registration	annum	\$190.00	\$0.00	\$195.00	2.63%
Registration of Temporary Food Premises inc markets (Not Charged for charities & Not for Profit)	Restricted timeframes	\$85.00	\$0.00	\$90.00	5.88%
State-wide Registration of a Mobile Business		\$190.00	\$0.00	\$195.00	2.63%
All one-off Temporary Food Stall permits (Not for Profit no fee applicable)		\$30.00	\$0.00	\$32.00	6.67%
Registration of Public Health Risk Premises	annum	\$190.00	\$0.00	\$195.00	2.63%
Registration of Regulated System	annum	\$190.00	\$0.00	\$195.00	2.63%
Registration of User/Supplier of Private Water Supply (N/A if Registered Food Business)	annum	\$190.00	\$0.00	\$195.00	2.63%
Place of Assembly Licence - Specific Event	day	\$190.00	\$0.00	\$195.00	2.63%
Transfer of Registration Fee		\$40.00	\$0.00	\$45.00	12.50%
Additional Inspections		\$210/hr	\$210/hr	\$215/hr	2.38%



FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	PROPOSED 2021/22	% Increase
<b>Planning</b>					
<b>Planning Permit Application Fees</b>					
Assessment & determination of a permit application under s58 <i>Land Use Planning &amp; Approvals Act 1993</i> (Permitted application)	application	\$250 plus \$1.15 per \$1,000 of value for use or development	\$250 plus \$1.15 per \$1,000 of value for use or development	\$250 plus \$1.20 per \$1,000 of value for use or development	4.35%
Assessment & determination of a permit application under s57 <i>Land Use Planning &amp; Approvals Act 1993</i> (Discretionary application)	application	\$350 plus \$1.50 per \$1,000 of value for use or development	\$350 plus \$1.50 per \$1,000 of value for use or development	\$350 plus \$1.55 per \$1,000 of value for use or development	4.29%
Assessment & determination of a subdivision application for 1 to 5 lots under s57 or s58 <i>Land Use Planning &amp; Approvals Act 1993</i>	application	N/A	N/A	\$350 plus \$1.50 per \$1,000 of value for use or development	New Fee
Assessment & determination of a subdivision application for more than 5 lots under s57 or s58 <i>Land Use Planning &amp; Approvals Act 1993</i>	application	N/A	N/A	\$700 plus \$2.00 per \$1,000 of value for use or development	New Fee
No Permit Required or Exemption certificates		\$60.00	\$60.00	\$60.00	0.00%
Level 2 Environmental Activity - Additional charge to permit application		\$460.00	\$460.00	\$470.00	2.17%
Visitor Accommodation application (in accordance with Interim Planning Directive no.6)		\$250.00	\$250.00	\$250.00	0.00%
Extension of Time	application	\$180.00	\$180.00	\$185.00	2.78%
Minor Amendment Application Fees		\$200.00	\$200.00	\$205.00	2.50%
<b>Request to Initiate a Draft Scheme Amendment</b>					
Request under <i>Land Use Planning &amp; Approvals Act 1993</i> to initiate a draft scheme amendment	application	\$2,200 + notification fee	\$2,200 + notification fee	\$2,300 + notification fee	4.55%
Request under <i>Land Use Planning &amp; Approvals Act 1993</i> to initiate a draft scheme amendment & under s43A to concurrently consider a permit application	application	\$2,200 + notification fee + permit application fee	\$2,200 + notification fee + permit application fee	\$2,300 + notification fee + permit application fee	4.55%
<b>Other</b>					
Consolidation	application	\$315.00	\$315.00	\$320.00	1.59%
Sealing of Final Plan	application	\$180.00	\$180.00	\$185.00	2.78%
Petition to amend a Sealed Plan	application	\$300 + \$500 if a hearing is required	\$300 + \$500 if a hearing is required	\$315 + \$525 if a hearing is required	5.00%
Part 5 Agreement (Lodgement & Stamp Duty Additional)	application	\$330.00	\$330.00	\$340.00	3.03%
Strata Titles	application	\$220 + \$50/unit	\$220 + \$50/unit	\$220 + \$55/unit	2.27%
Adhesion Orders	application	\$330.00	\$330.00	\$335.00	1.52%
Advertising - Level 2 Activity & Planning Scheme Amendment	application	By Quote	By Quote	By Quote	Nil
Printing of plans & documentation where application lodged electronically		By Quote	By Quote	By Quote	Nil
Search & Copying of Planning Permits including Plans & Certificates - A3		\$65 + copy fees/page	\$65 + copy fees/page	\$65 + copy fees/page	3.08%



FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	PROPOSED 2021/22	% Increase
<b>ENGINEERING SERVICES</b>					
Assess Construction Plans for Subdivisions (>3 lots) - Roadworks		\$810 + \$13 per lot	\$810 + \$13 per lot	\$825 + \$14 per lot	1.85%
Assess Construction Plans for Subdivisions (>3 lots) - Drainage Works		\$385 + \$16 per lot	\$385 + \$16 per lot	\$395 + \$17 per lot	2.60%
<b>Road Reservation Permit Fees:</b>					
Application to Open Road		\$130.00	\$130.00	\$135.00	3.85%
Inspection Fees		\$130.00	\$130.00	\$135.00	3.85%
New Crossover Application Fee		\$130.00	\$130.00	\$135.00	3.85%
Sight Distance Assessment Fee		\$130.00	\$130.00	\$135.00	3.85%
Location Charges (during bus hours)		\$130.00	\$130.00	\$135.00	3.85%
Hawkers & Street Vendor Licence	licence	\$190.00	\$190.00	\$195.00	2.63%
Supply plans of Council infrastructure - A4 (Colour)	per page	\$30.00	\$30.00	\$32.00	6.67%
Supply of digital GIS data	per theme	\$95.00	\$95.00	\$100.00	2.63%
Supply of Property Drainage Plans	copy	\$25.00	\$25.00	\$26.00	4.00%
New traffic counter information	per count	\$275.00	\$275.00	\$285.00	3.64%
<b>Animal Control</b>					
<b>Registration Renewal Discount Period (closes 31/08/2021)</b>					
Dogs - Domestic Unsterilised	per dog	\$50.00	\$50.00	\$52.00	4.00%
Dogs - Working Dog	per dog	\$25.00	\$25.00	\$26.00	4.00%
Dogs - Registered Breeder	per dog	\$25.00	\$25.00	\$26.00	4.00%
Dogs - Registered Greyhound	per dog	\$25.00	\$25.00	\$26.00	4.00%
Dogs - Sterilised	per dog	\$25.00	\$25.00	\$26.00	4.00%
Dogs - Pensioner (applies to first dog only, additional dogs at standard applicable rate)	per dog	\$12.50	\$12.50	\$13.00	4.00%
Dogs - Guide Dog	per dog	\$0.00	\$0.00	\$0.00	Nil
Dogs - Dangerous Dog	per dog	\$300.00	\$300.00	\$315.00	5.00%
<b>Registration Renewal Non-Discount Period</b>					
Dogs - Domestic Unsterilised	per dog	\$100.00	\$100.00	\$105.00	5.00%
Dogs - Working Dog	per dog	\$50.00	\$50.00	\$52.00	4.00%
Dogs - Registered Breeder	per dog	\$50.00	\$50.00	\$52.00	4.00%
Dogs - Registered Greyhound	per dog	\$50.00	\$50.00	\$52.00	4.00%
Dogs - Sterilised	per dog	\$50.00	\$50.00	\$52.00	4.00%
Dogs - Pensioner 1 dog (applies to first dog only, additional dogs at standard applicable rate)	per dog	\$25.00	\$25.00	\$26.00	4.00%
Dogs - Guide Dog	per dog	\$0.00	\$0.00		Nil
Dogs - Dangerous Dog	per dog	\$300.00	\$300.00	\$315.00	5.00%
<b>New Registration</b>					
Dogs - Domestic Unsterilised	per dog	\$50.00	\$50.00	\$52.00	4.00%
Dogs - Working Dog	per dog	\$25.00	\$25.00	\$26.00	4.00%
Dogs - Registered Breeder	per dog	\$25.00	\$25.00	\$26.00	4.00%
Dogs - Registered Greyhound	per dog	\$25.00	\$25.00	\$26.00	4.00%
Dogs - Sterilised	per dog	\$25.00	\$25.00	\$26.00	4.00%
Dogs - Pensioner 1 dog (applies to first dog only, additional dogs at standard applicable rate)	per dog	\$12.50	\$12.50	\$13.00	4.00%



FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	PROPOSED 2021/22	% Increase
Dogs - Guide Dog	per dog	\$0.00	\$0.00		Nil
Dogs - Dangerous Dog	per dog	\$300.00	\$300.00	\$315.00	5.00%
<b>Licences &amp; Fees</b>					
Dogs - Kennel Licence	per licence	\$195.00	\$195.00	\$200.00	2.56%
Dogs - Renewal of Kennel Licence	per licence	\$50.00	\$50.00	\$52.00	4.00%
Replacement Tags	each	\$6.00	\$6.00	\$6.50	8.33%
Impounding of Animals other than dogs	Each impounding	Cost plus 20%	Cost plus 20%	Cost plus 20%	Nil
Maintenance of Animals other than dogs	per animal	Cost plus 20%	Cost plus 20%	Cost plus 20%	Nil
Dogs - Impounding Fee - 1st offence dog registered		\$70.00	\$70.00	\$73.00	4.29%
Dogs - Impounding Fee - 1st offence dog not registered		\$105.00	\$105.00	\$110.00	4.76%
Dogs - Impounding Fee - 2nd & subsequent offence		\$150.00	\$150.00	\$155.00	3.33%
Investigation & report fee		\$210/hr	\$210/hr	\$215/hr	Nil
Barking Dog Investigation fee		\$75.00	\$75.00	\$75.00	0.00%
<b>Cemetery Fees</b>					
Exhumation	Per exhumation	\$2,105.00	\$2,105.00	\$2,200.00	4.51%
Reservation of Wynyard memorial wall lot	per burial	\$420.00	\$420.00	\$430.00	2.38%
Wynyard Lawn cemetery interment - full size	per burial	\$1,965.00	\$1,965.00	\$2,050.00	4.33%
Wynyard Lawn interment - under 5 years	per burial	\$840.00	\$840.00	\$860.00	2.38%
Other interments	per burial	\$2,525.00	\$2,525.00	\$2,600.00	2.97%
Ashes in wall or reservation or existing grave	per burial	\$475.00	\$475.00	\$490.00	3.16%
Record search fee	per record	\$28.00	\$28.00	\$29.00	3.57%
<b>Parks &amp; Reserves</b>					
Key Bond	Per key	\$50.00	\$50.00	\$52.00	4.00%
Asset Protection Bond		Based on requested use	Based on requested use	Based on requested use	Nil
Community Use		No fees unless power is required	No fees unless power is required	No fees unless power is required	Nil
Commercial Use eg Circus			Fee based on requested use	Fee based on requested use	Nil
Access to electricity for small event - eg wedding	Per use	\$50.00	\$50.00	\$52.00	4.00%
Access to electricity for large event - eg festival, concert or commercial activity such as a circus	Per kWh	\$1.00	\$1.00 per kWh (min charge \$50.00)	\$1.10 per kWh (min charge \$50.00)	10.00%
<b>Solid Waste</b>					
Disposal of Car Bodies - contact Council offices	each	Free	Free	Free	Nil
<b>Sporting Grounds &amp; Facilities</b>					
Bond	Per use	\$730.00	\$730.00	\$730.00	Nil
Key Bond	Per key	\$50.00	\$50.00	\$50.00	Nil
Line-marking - Estimates provided	At cost	At cost	POA	POA	Nil
Synthetic wicket levy	annum	N/A	N/A	\$400.00	New Fee
Power or gas usage	At cost	N/A	N/A	Agreed %	New Fee
Phone & ISP charges	At cost	N/A	N/A	Agreed %	New Fee
Kitchen licencing (to be paid via licencing process)	per licence	N/A	N/A	\$190.00	New Fee





FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	PROPOSED 2021/22	% Increase
<b>Regular Users - Regional Facilities</b>					
Facility Hire	annum	N/A	N/A	\$1,250.00	New Fee
Playing Surface	annum	N/A	N/A	\$1,250.00	New Fee
Exclusive social or meeting space	annum	N/A	N/A	\$250.00	New Fee
Shared social or meeting space	annum	N/A	N/A	\$150.00	New Fee
Exclusive kitchen or canteen	annum	N/A	N/A	\$250.00	New Fee
Shared kitchen or canteen	annum	N/A	N/A	\$150.00	New Fee
Exclusive storage	annum	N/A	N/A	\$250.00	New Fee
Shared storage	annum	N/A	N/A	\$150.00	New Fee
<b>Regular Users - Local Facilities</b>					
Facility Hire	annum	N/A	N/A	\$750.00	New Fee
Playing Surface	annum	N/A	N/A	\$750.00	New Fee
Exclusive social or meeting space	annum	N/A	N/A	\$200.00	New Fee
Shared social or meeting space	annum	N/A	N/A	\$100.00	New Fee
Exclusive kitchen or canteen	annum	N/A	N/A	\$200.00	New Fee
Shared kitchen or canteen	annum	N/A	N/A	\$100.00	New Fee
Exclusive storage	annum	N/A	N/A	\$200.00	New Fee
Shared storage	annum	N/A	N/A	\$100.00	New Fee
<b>Casual Users - Local Facilities - Not for profit entity</b>					
Internal or external playing surface, public hall or open space for sport, recreation or community activity ( <i>Hire of SIRC's Western Wing is 50% less than its main hall but lighting coast are common</i> )	per hour	N/A	N/A	\$30.00	New Fee
Internal or external playing surface for sport or recreation or community activity involving sports lighting ( <i>Covers hire of Squash Centre but not squash tokens</i> )	per hour	N/A	N/A	\$40.00	New Fee
Community meeting or forum only	per hour	N/A	N/A	\$20.00	New Fee
Internal or external playing surface, public hall or open space for sport, recreation or community activity ( <i>Hire of SIRC's Western Wing is 50% less than its main hall but lighting coast are common</i> )	per day	N/A	N/A	\$150.00	New Fee
Internal or external playing surface for sport or recreation or community activity involving sports lighting ( <i>Covers hire of Squash Centre but not squash tokens</i> )	per day	N/A	N/A	\$200.00	New Fee
Community meeting or forum only	per day	N/A	N/A	\$100.00	New Fee
<b>Casual Users - Local Facilities - Private or Commercial uses</b>					
Internal or external playing surface, public hall or open space. ( <i>Hire of SIRC's Western Wing is 50% less than its main hall but lighting coast are common</i> )	per hour	N/A	N/A	\$40.00	New Fee
Internal or external playing surface for activity involving sports lighting ( <i>Covers hire of Squash Centre but not squash tokens</i> )	per hour	N/A	N/A	\$50.00	New Fee



FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	PROPOSED 2021/22	% Increase
Meeting or forum only	per hour	N/A	N/A	\$30.00	New Fee
Internal or external playing surface, public hall or open space. (Hire of SIRC's Western Wing is 50% less than its main hall but lighting coast are common)	per day	N/A	N/A	\$200.00	New Fee
Internal or external playing surface for activity involving sports lighting (Covers hire of Squash Centre but not squash tokens)	per day	N/A	N/A	\$250.00	New Fee
Meeting or forum only	per day	N/A	N/A	\$150.00	New Fee
<b>Casual Users - Regional Facilities - Not for profit entity</b>					
Internal or external playing surface, public hall or open space for sport, recreation or community activity (Hire of SIRC's Western Wing is 50% less than its main hall but lighting coast are common)	per hour	N/A	N/A	\$40.00	New Fee
Internal or external playing surface for sport or recreation or community activity involving sports lighting.	per hour	N/A	N/A	\$50.00	New Fee
Community meeting or forum only	per hour	N/A	N/A	\$30.00	New Fee
Internal or external playing surface, public hall or open space for sport, recreation or community activity (Hire of SIRC's Western Wing is 50% less than its main hall but lighting coast are common)	per day	N/A	N/A	\$200.00	New Fee
Internal or external playing surface for sport or recreation or community activity involving sports lighting.	per day	N/A	N/A	\$250.00	New Fee
Community meeting or forum only	per day	N/A	N/A	\$150.00	New Fee
<b>Casual Users - Regional Facilities - Private or Commercial uses</b>					
Internal or external playing surface, public hall or open space. (Hire of SIRC's Western Wing is 50% less than its main hall but lighting coast are common)	per hour	N/A	N/A	\$50.00	New Fee
Internal or external playing surface for activity involving sports lighting	per hour	N/A	N/A	\$60.00	New Fee
Meeting or forum only	per hour	N/A	N/A	\$40.00	New Fee
Internal or external playing surface, public hall or open space. (Hire of SIRC's Western Wing is 50% less than its main hall but lighting coast are common)	per day	N/A	N/A	\$250.00	New Fee
Internal or external playing surface for activity involving sports lighting	per day	N/A	N/A	\$300.00	New Fee
Meeting or forum only	per day	N/A	N/A	\$200.00	New Fee
Squash Centre	Token (20 mins)	\$6.00	\$6.00	\$7.00	16.67%
Wynyard Wharf Berthing Fees - Commercial	Per metre	\$145.00	\$145.00	\$150.00	3.45%
- Gated Pontoon		\$1,336.00	\$1,336.00	\$1,400.00	4.79%
>8m up to 10m		\$1,604.00	\$1,604.00	\$1,700.00	5.99%
>10m up to 16m		\$2,008.00	\$2,008.00	\$2,100.00	4.58%
>16m		\$2,685.00	\$2,685.00	\$2,800.00	4.28%
casual	Per week	\$145.00	\$145.00	\$150.00	3.45%

All fees GST inclusive if applicable



FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	PROPOSED 2021/22	% Increase
<b>Waste Charges</b>					
<b>WWC Residents</b>					
Cars/Station Wagons	per vehicle	\$6.00	Free	Free	Nil
Utilities/Vans/Trailers (less than 2.4m x 1.5m & maximum of 3.6m³ volume)	per vehicle	\$12.00	Free	Free	Nil
Utilities/Vans/Trailers (greater than 2.4m x 1.5m & maximum of 3.6m³ volume)	per vehicle	\$24.00	Free	Free	Nil
Wheelie Bin	per bin	\$6.00	Free	Free	Nil
Additional Waste Bin Collection	per bin	\$155.00	\$155.00	\$165.00	6.45%
Additional Recycling Collection	per bin	\$65.00	\$65.00	\$67.00	3.08%
Clean Green Waste	50% of standard charge		Free	Free	Nil
Clean Builder Rubble	50% of standard charge		Free	Free	Nil
<b>Other Residents</b>					
Cars/Station Wagons	per vehicle	\$6.00	\$6.00	\$6.50	8.33%
Utilities/Vans/Trailers (less than 2.4m x 1.5m & maximum of 3.6m³ volume)	per vehicle	\$12.00	\$12.00	\$13.00	8.33%
Utilities/Vans/Trailers (greater than 2.4m x 1.5m & maximum of 3.6m³ volume)	per vehicle	\$24.00	\$24.00	\$26.00	8.33%
Wheelie Bin	per bin	\$6.00	\$6.00	\$6.50	8.33%
Clean Green Waste	50% of standard charge		50% of standard charge	50% of standard charge	Nil
Clean Builder Rubble	50% of standard charge		50% of standard charge	50% of standard charge	Nil
<b>Trucks/Other Waste</b>					
Trucks <5t GVM	per vehicle	\$212.00	\$212.00	\$215.00	1.42%
Trucks 6-12t GVM	per vehicle	\$844.00	\$844.00	\$850.00	0.71%
Trucks 13-16t GVM	per vehicle	\$1,265.00	\$1,265.00	\$1,300.00	2.77%
Trucks 17-23t GVM	per vehicle	\$1,685.00	\$1,685.00	\$1,725.00	2.37%
Car Tyres	per tyre	\$10.00	\$10.00	\$11.00	10.00%
Truck & Larger Tyres	per tyre	\$30.00	\$30.00	\$32.00	6.67%
Tractor tyres	per tyre	\$49.00	\$49.00	\$50.00	2.04%
Refrigerators/Freezers - uncertified		\$39.00	\$39.00	\$40.00	2.56%
Refrigerators/Freezers - certified gas free		Free	Free	Free	Nil
Sort recyclables		Free	Free	Free	Nil



## C. Overhead Allocation Model

### Introduction

To manage ongoing financial sustainability effectively, Council aims to understand the total cost of delivering each service. Understanding the full cost of delivering a service helps ensure that where possible, costs are appropriately recovered via a user pays mechanism (that is, fees and charges), competitive neutrality obligations are met for business activities, and the net cost of service delivery recovered via rates and charges is fully understood.

Service costing information incorporates all costs of delivering the service. This includes both direct and indirect (or overhead) costs. Council uses costing systems in its budget preparation processes to identify the full cost of delivering each service. A reasonable proportion of indirect costs is allocated to each service.

The methodology adopted is reviewed annually to ensure the assumptions and principles remain relevant.

### National Competition Policy

National Competition Policy (NCP) requires that local government authorities comply with competitive neutrality principles. The *Local Government Act 1993* also imposes obligations on local government authorities to adhere to competitive neutrality principles.

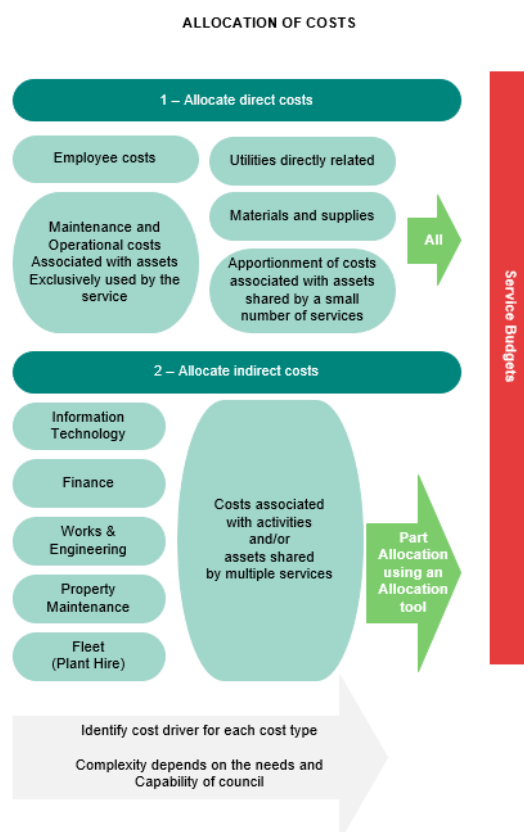
NCP requires that government businesses should not enjoy a competitive advantage simply as a result of their public sector ownership. This is the competitive neutrality principle.

Under full cost attribution Councils are required to identify the full cost of providing a business activity. It must be ensured that the prices charged for goods and services of significant business activities reflect full cost attribution for these activities as well as taking into account expenses that the private sector would normally be subject where appropriate.

Council is therefore required to distribute costs that have been incurred as a necessary part of running its significant business activities to the service delivery units to which they relate as they would apply to the private sector. Council's business activities receive support through Council's internal support units and therefore the cost of running those support services need to be allocated across Council's activities in a way that most fairly reflects the utilisation of those services.



Costs can be split broadly into two types:



## Direct Costs

Direct costs are those that can be fully allocated to one service. Direct costs include:

- employee costs attributable to the service
- materials and service costs (including operating and maintenance costs, and utility costs such as electricity, and water) attributable to the service
- depreciation expense for single assets used to deliver the service.

Where possible direct costs are allocated directly to the relevant business unit. Direct allocation of costs reduces the amount of pooled expenses and provides managers with the most accurate financial information.

### Allocation of costs associated with assets

The following rules have been applied when attributing costs associated with assets to services:

Assets used exclusively by a single service	The depreciation & other costs associated with the asset are included as a direct cost to a service (for example a vehicle, a childcare centre, road).
Assets used by many services	If an asset is used by multiple service & the costs are not easily allocated directly for example an IT system, the administration building, the costs associated with the asset are included as an indirect overhead allocation. The allocation methodology applied to other indirect costs will apply.

## Indirect Costs

Indirect costs are not always easily associated with just one business unit and therefore they are captured separately by internal support units. Each internal support unit has a distinct driver that is used to determine the manner of apportionment. Before the driver is applied, the cost pools are assessed and in some instances a governance discount is applied.

### Corporate Internal Support Units

All expenses associated with internal support units are apportioned across **all** services provided by Council. The table below is a summary of the internal support units and the allocation drivers used to apportion costs.

Corporate Internal Support Unit	Overhead Cost Centre	Driver
Information Technology	Provides oversight to Council's Information Technology including management of records, provision of equipment, helpdesk support & management of Council's software & systems.	<p>All other costs are allocated based on the number of devices used by the cost centre (networked PC's &amp; mobile devices).</p> <ul style="list-style-type: none"><li>→ 80% based on number of PCs</li><li>→ 20% based on number of mobile devices utilised</li></ul> <p>An additional charge is applied Governance (Organisational performance) in recognition of corporate systems that would not ordinarily be required by business units (i.e. Interplan, ECM etc).</p>
Finance	Finance controls & maintains Council's financial management systems & provides accounting support including transactional processing, accounts payable & receivable & financial reporting. Costs include the cost of Council's corporate software system, Authority.	Total direct budgeted operational expenditure, less depreciation & internal charges for each service/departmental unit.

## Departmental Specific Internal Support Units

All expenses associated with **departmental** support units are distributed primarily to users of the service. The table below is a summary of departmental support units and the allocation drivers used to apportion costs.

Departmental Internal Support Unit	Overhead Cost Centre	Driver
Works & Engineering	<p>Provides engineering &amp; technical advice, design &amp; management toward the maintenance &amp; construction of assets including asset management &amp; project management.</p> <p>Costs incurred in running the Depot facility &amp; managing resources required to achieve operational &amp; capital programs.</p>	<p><u>Capital Overhead Recovery</u></p> <p>7% applied to all infrastructure projects (excludes plant &amp; equipment).</p> <p>The capital overhead recovery covers both project management &amp; design time for each project.</p> <p><u>Operational Overhead Recovery</u></p> <p>The remainder of costs are allocated based on total expenditure less depreciation &amp; internal charges.</p> <p>The Depot overhead component is not attributed to Waste Services due to the service not being supported directly by the depot (service provided by contractors managed by the Engineering department).</p>
Property Maintenance	<p>Facilities management costs managed centrally by the Infrastructure &amp; Development Services department. i.e. grass care, building maintenance, vandalism costs, security &amp; other building contracts (fire alarms, air conditioning etc).</p> <p>Business units pay for a range of their accommodation costs directly (utilities, cleaning, rates &amp; taxes, &amp; depreciation).</p>	<p>Council business units delivering services from the facility.</p> <p>Where a facility is shared the costs are split on an area occupied basis.</p>
Fleet (Hire Plant)	<p>Plant items are often used over several projects &amp;/or locations. Lifecycle costs associated with hire plant including depreciation, fuel, insurance &amp; repairs are captured centrally by plant number.</p>	<p>An hourly rate is assigned to each plant item at a rate that is expected to recover the full annual cost of the item.</p> <p>Plant rates are reviewed periodically &amp; may be adjusted from time to time to ensure full cost recovery.</p> <p>Cost are attributed based on every hour of use.</p>



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