

ANNUAL PLAN & BUDGET ESTIMATES 2023/24

As adopted by Council

19 June 2023



WARATAH
WYNYARD
COUNCIL



Table Cape Lighthouse, Table Cape

Modern image: Photographer unknown

Historical image: Photographer unknown (Courtesy of Burnie Museum)

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MESSAGE FROM THE MAYOR



In my first year as Mayor, and as we come together as a new council team, I am proud that we are putting in place plans and strategies to set the groundwork for action to drive our council and our community forward over our four-year term and beyond.

Our key focus since the election has been ensuring our new Councillors are fully educated on council's budgeting and financial processes. We have worked through the budget for the coming financial year in great detail to ensure that we, as a council, are making good financial decisions and that these decisions are in the best interest of the whole community and take into account the snowballing challenges of increasing council costs and cost of living challenges.

Some of the work to be completed in the coming year of which I am particularly proud includes the implementation of a new Accessibility Strategy and formation of a new Accessibility working group. We are also exploring options for increased youth participation with council, the

establishment of a Local Heritage Register, the development of a Reconciliation Action Plan and an ongoing focus on environmental guardianship where we are entering the fourth year of implementation of our award-winning Integrated Council Environmental Plan (iCEP), with the Strategic Environmental Advisory Group now established and providing key recommendations to inform Council decision-making.

This coming year will see key projects completed to make our community safer, with significant spending on major flood mitigation works.

As a learning organisation, committed to embracing opportunities for continuous improvement and innovation, staff and councillors are kept informed about the most recent advances and knowledge to help Council make the best decisions on any matter before it. We also are committed to learning by continuing to include the community in the development of our plans and strategies.

A key focus of the next six months will be Council's ongoing advocacy for positive outcomes for the Waratah-Wynyard community in Local Government reform discussions, ensuring local representation and service levels are maintained and the financial status of the community is strengthened. Maintaining local identity and working together for the common good will be critical.

Council is open to exploring and discussing all structural reform options proposed by the State government for Local Government and welcomes changes that result in positive outcomes for the Waratah-Wynyard community that include socio-economic security and maintaining service levels that enhance and strengthen health and wellbeing within our community and build community capacity for the future. Council already works with its neighbouring councils to maintain efficiencies and attract and retain experienced staff and it is hoped that any reform will enhance these processes and strengthen these collaborations.



As a council, our core values drive us to build community relationships that foster trust and belonging with our community which is at the heart of everything we do. I encourage everyone to be informed about the Local Government Reform process and read the materials and information provided on the Future of Local Government Website, to have input and make public comment on the current process and decisions to be made for our future.

Our industry-leading financial strategy has kept our spending within sustainable limits, while we deliver significant capital projects that will undoubtedly benefit our community for many years to come.

A key part of our responsible and sustainable budget is the recognition that rates and charges revenue must increase in line with the rising cost of service delivery. This year, Council is proud to deliver a budget that ensures the decisions that Council makes today will not burden the community in the future.

This ongoing focus on sustainable financial decisions and making the right decision as opposed to the expected decisions, has ensured that council is able to keep the rates increase for our community as low as possible, well below the current CPI rates.

The plan for the coming year will combine the completion of projects established and driven by the previous council and commence new and exciting programs under the auspice of our new council, and this year's budget and annual plan will deliver key community led projects such as:

- Stage 1 of the Wynyard Sporting Precinct.
- Final detailed design of the Boat Harbour Beach Masterplan.
- The long-awaited Coastal Pathway between Cooee and Wynyard.
- Further progression of the Cam River Reserve Master Plan which will complement the new Cam River Bridge and Anzac Park; and

- Installation of the new Waratah Bridge and viewing platform at the Waratah Falls will be completed to add and improve tourist attractions in the town.

These projects and many others will continue to build a community that makes our municipal area an even better place to live than it is now. Our focus is to celebrate our history and drive our future.

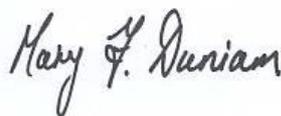
My goal going into our first budget as a new council is that, as a Council, we deliver a financially and environmentally sustainable budget for 2023/24 that provides positive, future-proof outcomes for the whole Waratah-Wynyard community and I think we have achieved that.

I am confident that Council is in a strong and sustainable financial position and that the 2023/24 budget delivers positive outcomes with a diverse range of projects that will benefit the whole Waratah-Wynyard community.

As we move into this era of reform, we will need to ensure there is an enduring connection to our past, present and future. That we are outward looking, engaging with the world to learn, and responsive to opportunities that benefit our community.

And, as stated in the Sustainable Murchison Community Plan 2040:

"The path to our preferred future will need to address current priorities without losing sight of long-term objectives. Today, much of our political decision-making favours short-term gain at the expense of long-term resilience. Taking a long-term view is best articulated by the Greek proverb 'A society grows great when old men plant trees whose shade they will never sit in'."



Mayor, Dr Mary Duniam



Boat Harbour & Sisters Beach Highlights

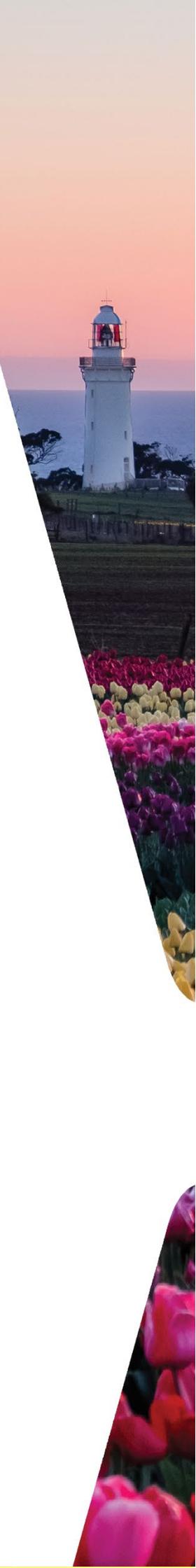
- Progress Sisters Beach estuary rehabilitation works
- Progress a new playground equipment at Sisters Beach
- Undertake Sisters Beach erosion mitigation works at the creek mouth to protect community infrastructure
- Commence Stage 2 of the Boat Harbour Beach Master Plan

Somerset Highlights

- Replace fencing at the Somerset Tennis Courts
- Construct a new stormwater outlet to assist with stormwater drainage in Somerset
- Undertake erosion mitigation works to protect community infrastructure around ANZAC Park
- Implement actions of the Cam River Master Plan

Waratah Highlights

- Undertake a review of services provided in Waratah to ensure the best value is provided for the community
- Undertake year two actions of the Waratah Community Plan 2022-2025
- Complete construction of the Waratah Bridge
- Upgrades at the Waratah Community Hub Facility
- Upgrades to the Athenaeum Hall
- Complete Stage 1 of the Waratah Falls Walk
- Progress new playground equipment at Waratah Lake playground
- Install Waratah Shelter replacements

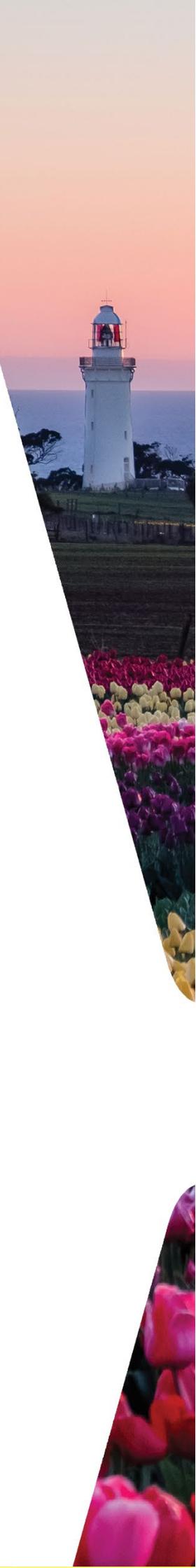


Wynyard Highlights

- Design and Planning for the Upgrade of the Warawyn Early Learning Centre
- Open an enclosed dog exercise area in Wynyard
- Develop Frederick Street Sports Complex Master Plan
- New cricket infrastructure at the Wynyard Recreation Ground and upgrades to the Wynyard High School oval to enhance football training facilities
- Complete flood mitigation works at Big and Port Creeks
- Commence construction of the Coastal Pathway between Burnie and Wynyard

Rural Highlights

- Bridge replacement at Kinch's Road
- Continue to investigate options for a public toilet at Yolla
- Seek support and funding for a detailed feasibility study for a Far Western Rail Trail
- \$0.676m in rural and urban reseals program
- \$0.392m in gravel re-sheeting



MESSAGE FROM THE GENERAL MANAGER



It is pleasing once again to deliver and prepare a budget that is balanced, financially responsible and in line with the latest version of Council's Financial Management Strategy.

Setting the budget for 2023/24 has been challenging in light of increasing costs, high inflation, and cost of living pressures but again Waratah-Wynyard Council has produced a budget that will deliver significant project delivery, maintain all existing services and position the Council for further growth into the future.

The 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. Councils discipline to set budgets in line with the targets of the FMS is the reason why it can demonstrate sustainability and has managed to maintain an underlying surplus for a number of years.

The Council Cost Index is a tool used by local government to reflect the cost increases associated with the delivery of local government services, recognising that the CPI alone does not reflect cost increases across the range of council services. The Council Cost Index for 2023 is 8.11%.

Council is conscious that this index must be considered throughout the budget process to ensure future sustainability, however, has managed to identify revenue streams and achieve efficiencies to ensure the full indexation has not been passed on through increases to the general rate.

Operating Results

Council's 2024 budget aims to deliver an underlying surplus of \$0.604m (an operating margin of 3%).

If achieved, this will be the eighth consecutive year in which Waratah-Wynyard Council has reached an underlying surplus position, despite the many and varied financial pressures throughout recent years.

An underlying surplus in 2023/24 is particularly important to ensure that future operational costs that will arise from new capital works projects committed to by Council are sufficiently funded. At the time of setting each budget, Council assesses the projected operating costs of any new projects to understand the future cost of those projects to the community and budgets accordingly.

Council's Comprehensive Result for 2023/24 is expected to be \$7.024m

Rates & Charges

Rates and charges remain the majority of Council's revenue stream and represent some 61% of the total revenue estimated to be received by Council in 2023/24.

Council's Financial Management Strategy clearly articulates that incremental rises in rates and charges revenue in line with rising costs is essential.

General Rate

Overall, Council's rates revenue in 2023/24 is projected to grow by \$780k, which takes into account movement in the general rate and growth within the community through supplementary rates.

Council has endorsed an increase in general rate revenue of 3.75%, well below the Council Cost Index of 8.11% and well below current CPI (end of March Hobart annual figure 6.9%).

This increase continues a run of modest increases in recent years.



Over the past five years, the average General Rate increase has been 2.27% compared with the Council Cost Index increasing by an average of 4.28% over the same period.

The minimum General rate payable per property will be maintained at \$250.

Council will slightly reduce the early payment discount in 2023/2024, providing ratepayers with a 3.5% discount if payment is received in full by 31 August 2023.

For the first time in 2023/24 Council will introduce a differential rate for quarrying and mining. This differential rate will bring Council in line with many other municipalities. Council expects to raise an additional 1% of general rate revenue from the new differential rate in 2023/24.

Ratepayers are reminded of Council's Financial Hardship Policy. Any ratepayer experiencing difficulty paying their rates and charges is encouraged to contact Council.

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.

Council has endorsed an increase in the service charge of 3.01% for Sisters and Boat Harbour Beaches and 2.89% for Wynyard & Somerset, both well below the Council Cost Index (8.11%).

Waste Charges

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

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

Council has seen significant cost increases in waste services and contracts over the past twelve months. These increases have been both in existing contracted collection services

but also to commence new operational management of the Waste Transfer Station.

To ensure that Council maintains its position of full cost recovery for waste services, it is proposed to increase waste charges by 75 cents per week for properties receiving a weekly waste collection & 50 cents per week for ratepayers who receive a fortnightly waste collection. Ratepayers who do not receive a waste collection service will have an increase of 25 cents per week.

State Fire Levies

The State Government sets state Fire Levies. Council collects the levies on behalf of the State and passes the amount collected on in full. Fire Levies will not increase in 2023/24.

Financial Position

The net worth of Council to the community is expected to increase by \$7.024m to \$290,776m.

This is attributable to the Council's ongoing commitment to capital improvements and capital grant funding estimates of \$6.420m.

Cash and Investments

Managing cash flow is an important element of the budget process and Council must ensure that it retains enough cash in reserve to respond to volatility. It must also ensure that it accumulates and maintains enough financial resources to pay for its financial obligations as and when they fall due.

In the most recently adopted version of the Financial Management Strategy, Council has increased its target cash balance to retain \$5m on hand as of 30 June each year. The budgeted cash on hand as of 30 June 2024 is expected to be \$5.498m.

Capital Works

This year's capital works expenditure is \$19.863m which includes \$7.281m in new infrastructure spending, \$6.072m in asset renewals, and \$6.510m on upgrading existing assets.



	Estimate 2024 \$
Parks & Open Spaces	5,791,443
Transport	3,347,786
Stormwater Services	4,820,207
Sporting Facilities	2,395,520
Buildings	1,784,928
Plant & Equipment	1,723,062
Total Capital Works	19,862,946

Annual Plan Action

Once again Council has developed an ambitious suite of annual plan actions to be delivered in 2023/24. These plans are highlighted by a focus on digital transformation, further recreational planning, establishment of an inclusion working group, delivery on Council strategies and plans and significant work on flood mitigation and environmental projects.

The community can keep updated on progress of the annual plan actions through a quarterly status update provided at Council meetings.

Conclusion

I would like to express my thanks to all staff for their dedication and effort during the budget process and all contributing to the sound financial position in which Council operates.

I would also like to acknowledge the contribution by Councillors throughout the budget process, particularly those Councillors deliberating on their first annual plan and budget. Robust discussion and well considered questions and debate has led to an annual plan and budget that will provide a high level of services to the community.

I look forward to ensuring the aims and direction set by Council are achieved in the coming twelve months and delivering our projects and services 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 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.



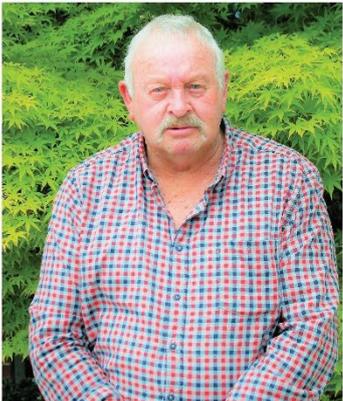
Elected Members



Mayor Dr Mary Duniam



Deputy Mayor Celisa Edwards



Cr Gary Bramich



Cr Andrea Courtney



Cr Kevin Hyland



Cr Michael Johnstone



Cr Leanne Raw



Cr Dillon Roberts



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

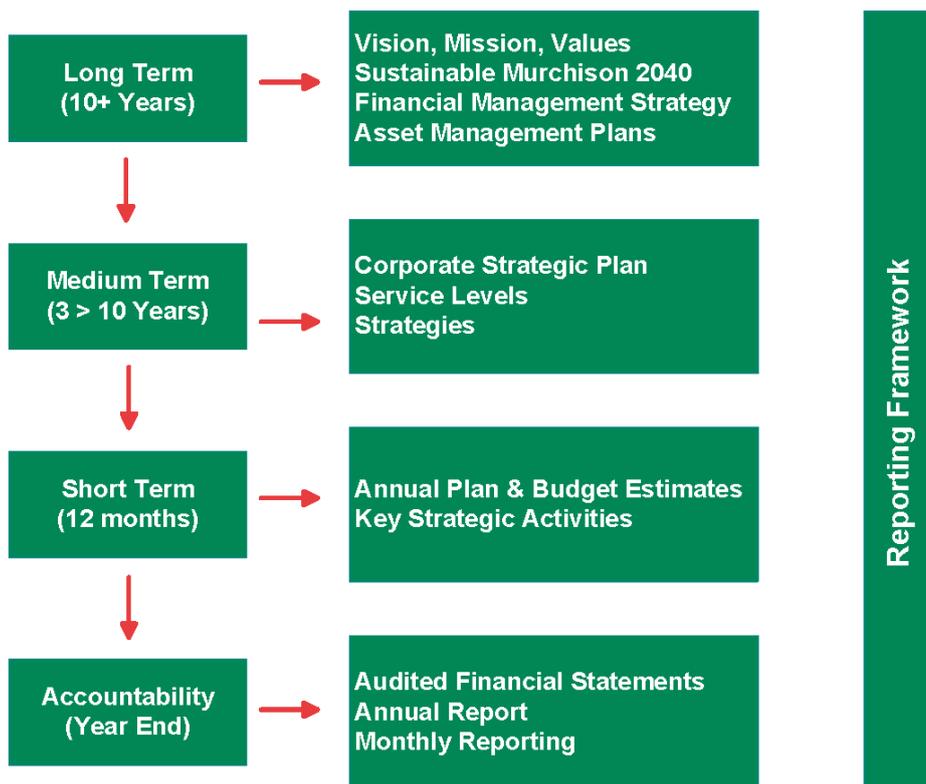
Vacant
Director Organisational Performance

- Cemetery Management
- Economic Development
- Financial 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, Sustainable Murchison), medium-term (Corporate Strategic Plan) and short-term (Annual Plan & Budget Estimates). It is accountable and transparent through the Audited Financial Statements and Annual Report.

Council's 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.



ESTIMATED FINANCIAL STATEMENTS

Estimated Statement of Comprehensive Income

	Forecast	Estimate	Strategic Projections		
	2023	2024	2025	2026	2027
	\$	\$	\$	\$	\$
Recurrent Income					
Rates & Charges	13,025,219	13,805,376	14,320,317	14,854,464	15,408,536
User Charges	2,798,030	3,016,688	3,145,802	3,280,443	3,420,846
Reimbursements-Contributions	767,813	709,744	740,121	771,798	804,831
Grants	3,467,584	3,879,155	4,045,183	4,218,317	4,398,861
Interest	505,000	447,500	447,500	447,500	447,500
Distributions from Water Corporation	674,400	674,400	674,400	674,400	562,000
	21,238,046	22,532,863	23,373,323	24,246,922	25,042,573
Recurrent Expenses					
Employee Costs	8,042,220	8,990,374	9,260,085	9,537,888	9,824,024
State Levies	690,276	724,879	755,904	788,257	821,994
Remissions & Discounts	467,261	366,588	382,278	398,639	415,701
Materials & Contracts	5,962,844	6,059,961	6,405,327	6,679,475	6,965,357
Depreciation	4,919,663	5,384,644	5,891,026	6,140,805	6,401,176
Gain/(Loss) on Disposal	42,565	45,000	75,000	75,000	75,000
Borrowing Costs	64,983	55,920	85,788	72,865	60,005
Other Expenses	291,991	301,050	313,935	327,371	341,383
	20,481,803	21,928,416	23,169,343	24,020,301	24,904,640
Underlying Surplus/(Deficit)	756,243	604,447	203,979	226,621	137,933
Capital Income					
Capital Grants	2,962,928	6,419,632	7,546,000	5,494,000	2,706,000
Comprehensive result	3,719,171	7,024,079	7,749,979	5,720,621	2,843,933
Operating Margin Ratio	1.04	1.03	1.01	1.01	1.01



Estimated Statement of Financial Position

	Forecast	Estimate	Strategic Projections		
	2023	2024	2025	2026	2027
Current Assets					
Cash and Cash Equivalents	12,097,130	5,498,842	5,888,486	5,531,195	6,177,904
Receivables	969,300	1,010,786	1,054,048	1,099,161	1,146,205
Inventories	116,192	121,165	126,351	131,759	137,398
Other	202,476	211,142	220,179	229,603	239,429
	13,385,098	6,841,935	7,289,063	6,991,717	7,700,936
Non-Current Assets					
Property, Plant and Equipment	234,650,382	249,083,684	256,069,658	261,760,853	263,617,677
Investment in Water Corporation	44,027,000	44,027,000	44,027,000	44,027,000	44,027,000
	278,677,382	293,110,684	300,096,658	305,787,853	307,644,677
Total Assets	292,062,480	299,952,619	307,385,722	312,779,570	315,345,614
Current Liabilities					
Payables	3,713,496	3,872,434	3,949,882	4,028,880	4,109,458
Financial Liabilities	357,089	449,440	462,263	416,373	428,128
Provisions	2,008,935	2,069,203	2,120,933	2,173,956	2,228,305
	6,079,520	6,391,077	6,533,078	6,619,209	6,765,891
Non-Current Liabilities					
Financial Liabilities	2,099,217	2,649,777	2,187,514	1,771,141	1,343,013
Provisions	131,445	135,388	138,773	142,242	145,798
	2,230,662	2,785,165	2,326,287	1,913,383	1,488,811
Total Liabilities	8,310,182	9,176,242	8,859,365	8,532,593	8,254,702
Net Assets	283,752,298	290,776,377	298,526,356	304,246,977	307,090,911
Equity					
Accumulated Surplus	168,982,952	176,007,031	183,757,010	189,477,631	192,321,565
Reserves	114,769,346	114,769,346	114,769,346	114,769,346	114,769,346
Total Equity	283,752,298	290,776,377	298,526,356	304,246,977	307,090,911



Estimated Statement of Cash Flows

	Forecast 2023	Estimate 2024	Strategic Projections		
			2025	2026	2027
Cash flows from operating activities					
Employee Costs	(7,916,419)	(8,926,163)	(9,204,970)	(9,481,395)	(9,766,119)
Materials and Contracts	(5,672,587)	(5,914,662)	(6,342,101)	(6,615,309)	(6,900,246)
State Levies	(690,276)	(724,879)	(755,904)	(788,257)	(821,994)
Other Expenses	(759,252)	(667,638)	(696,213)	(726,011)	(757,084)
Rates & Charges	13,157,418	13,763,890	14,277,055	14,809,351	15,361,492
User Charges	2,783,898	3,016,688	3,145,802	3,280,443	3,420,846
Interest	505,000	447,500	447,500	447,500	447,500
Reimbursements-Contributions	767,813	709,744	740,121	771,798	804,831
Grants	3,467,584	3,879,155	4,045,183	4,218,317	4,398,861
Net Cash provided by (used in) operating activities	5,643,179	5,583,635	5,656,472	5,916,437	6,188,086
Cash flows from investing activities					
Payments for PPE	(11,177,068)	(20,435,636)	(12,952,000)	(11,907,000)	(8,333,000)
Distributions from Water Corporation	674,400	674,400	674,400	674,400	562,000
Proceeds from Sale of Property, Plant and Equipment	237,690	572,690	-	-	-
Capital Grants	2,962,928	6,419,632	7,546,000	5,494,000	2,706,000
Net cash provided by (used in) investing activities	(7,302,050)	(12,768,914)	(4,731,600)	(5,738,600)	(5,065,000)
Cash flows from financing activities					
Borrowing Costs	(64,983)	(55,920)	(85,788)	(72,865)	(60,005)
Drawdown of Loan Proceeds	-	1,000,000	-	-	-
Loan Repayments	(427,166)	(357,089)	(449,440)	(462,263)	(416,373)
Net cash provided by financing activities	(492,149)	586,991	(535,228)	(535,128)	(476,378)
Net (decrease) in cash held	(2,151,020)	(6,598,288)	389,644	(357,291)	646,708
Cash at beginning of year	14,248,150	12,097,130	5,498,842	5,888,486	5,531,195
Cash at end of year	12,097,130	5,498,842	5,888,486	5,531,195	6,177,904



Estimated Statement of Capital Expenditure

	Carry Forward	Estimate 2023-24	Renewal	Upgrade	New
	\$	\$	\$	\$	\$
Buildings					
Amenities	559,600	593,600	-	-	593,600
Community Facilities	34,346	969,424	638,946	39,817	290,661
Other Buildings	-	16,417	16,417	-	-
Childcare	-	105,000	-	-	105,000
Council Operational Buildings	-	100,487	40,547	59,940	-
Total Buildings	593,946	1,784,928	695,910	99,758	989,261
Parks & Open Spaces					
Other Infrastructure	1,931,036	2,472,019	-	53,192	2,418,827
Cam River Reserve	77,770	77,770	-	-	77,770
Playgrounds	-	639,815	167,315	472,500	-
Fossil Bluff	-	52,262	8,568	-	43,694
Walkways & Tracks	200,000	1,633,007	341,414	-	1,291,593
Other Wynyard	310,000	313,675	310,000	3,675	-
Recreational Reserves	782,306	602,895	154,844	250,023	198,027
Total Parks & Open Spaces	3,301,112	5,791,443	982,142	779,390	4,029,911
Plant & Equipment					
Other Plant & Equipment	45,218	393,218	257,440	25,000	110,778
Plant & Vehicle Replacements	152,400	454,163	365,104	-	89,059
Software & IT Replacements	510,736	875,681	175,445	589,500	110,736
Total Plant & Equipment	708,354	1,723,062	797,989	614,500	310,573
Sporting Facilities					
Other Infrastructure	377,282	401,282	-	-	401,282
Indoor Recreational Facilities	20,000	20,000	-	20,000	-
Outdoor Sporting Facilities	1,562,401	1,974,238	183,165	1,639,873	151,200
Total Sporting Facilities	1,959,683	2,395,520	183,165	1,659,873	552,482
Stormwater					
Flood Mitigation	2,863,895	4,311,063	-	3,011,495	1,299,568
Other Stormwater Works	149,077	509,144	331,613	177,531	-
Total Stormwater	3,012,972	4,820,207	331,613	3,189,025	1,299,568
Transport					
Bridge Renewals	-	878,315	878,315	-	-
Footpaths & Kerbs	-	91,525	-	31,500	60,025
Other Transport	247,838	362,247	186,862	136,230	39,156
Resheeting	-	391,859	391,859	-	-
Rural Upgrades	-	-	-	-	-
Rural Reseals	-	676,172	676,172	-	-
Urban Reseals	-	947,668	947,668	-	-
Total Transport	247,838	3,347,786	3,080,875	167,730	99,181
Total Estimated Capital Expenditure	9,823,905	19,862,946	6,071,694	6,510,276	7,280,976



ANNUAL PLAN



Forest near Waratah

Modern image: Jenny Archer

Historical: John H Robinson (Courtesy Tasmanian Museum and Art Gallery)

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.

Related Plans & Strategies:

- Financial Management Strategy 2023 - 2033
- Strategic Asset Management Plan and Asset Management Strategy
- Sustainable Murchison 2040 Community Plan
- Communication and Engagement Strategy

Annual Actions

- 1.1.1.3 C/Fwd: Review and adopt a revised Communication and Engagement Strategy.
- 1.2.1.1 Upgrade Stormwater infrastructure at Somerset
- 1.2.1.2 Undertake a review of services provided in Waratah to ensure the best value is provided for the community.
- 1.3.1.1 Undertake year two actions of the Waratah Community Plan 2022-2025.
- 1.3.1.2 Advocate for positive outcomes for the Waratah Wynyard community in local government reform, including ensuring that service levels are maintained, local representation is maintained, and the financial status of the community is strengthened.
- 1.3.1.3 Investigate a Youth Council operating model to increase youth participation.
- 1.5.1.1 Undertake agreed annual actions arising from Council's Asset Maturity Assessment.
- 1.6.1.1 Implement a Councillor Professional Development Program.



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.

Related Plans & Strategies:

- Digital Transformation Strategy
- Resource Sharing Agreement
- Risk Management Framework

Annual Actions

- 2.1.1.1 Implement actions of the Digital Transformation Strategy Roadmap.
- 2.6.1.1 Develop and implement a Workforce Development Plan.



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.

Related Plans & Strategies:

- Community Health and Wellbeing Plan 2019 - 2024
- YPlan (Youth Plan) 2018 - 2023
- Age-Friendly Communities Plan 2019 - 2024
- Cemetery Strategy
- Waratah Community Plan

Annual Actions

- 3.1.1.1 Implement the agreed actions arising from the Settlement Strategy.
- 3.3.1.1 Design and Planning for the Upgrade of the Warawyn Early Learning Centre.
- 3.3.1.2 C/Fwd: Upgrade of Waratah Community Hub facility.
- 3.3.2.1 C/Fwd: Construction of Public Toilet at Yolla
- 3.3.2.1 C/Fwd: Implement actions of the Cemetery Strategy.
- 3.3.2.1 C/Fwd: Establish an enclosed dog exercise area in Wynyard.
- 3.5.1.1 Deliver year four actions of the Health and Wellbeing Plan.
- 3.5.1.2 Deliver year four actions of the Age-Friendly Communities Plan.
- 3.5.1.3 Deliver year four actions of the Youth Plan.
- 3.5.1.4 Implement Public Art projects in consultation with the Public Art Advisory Group.
- 3.5.2.1 Enhance and promote the online calendar.



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.

Related Plans & Strategies:

- Open Space, Sport and Recreation Plan 2017 - 2027
- Fossil Bluff and Surrounding Trails Master Plan
- East Wynyard Foreshore Master Plan
- Boat Harbour Beach Master Plan
- Cam River Master Plan
- Warawyn Early Years Reconciliation Plan

Annual Actions

- 4.1.1.1 Continue progressing the Boat Harbour Beach Master Plan in conjunction with the working group and Boat Harbour Beach Surf Life Saving Club.
- 4.1.1.2 Undertake consultation and determine the future direction for the Somerset Sports Precinct.
- 4.1.2.1 Review and develop a new WaraWyn Early Years Reconciliation Action Plan.
- 4.1.2.2 Development of a Council Reconciliation Action Plan (RAP).
- 4.3.1.1 C/Fwd: Undertake Erosion Mitigation Works at ANZAC Park to protect Council assets from sea level rise.
- 4.3.1.2 Establish an inclusion group to support the Implementation of the Accessibility Strategy.
- 4.3.1.3 Develop Frederick Street Sports Complex Master Plan.
- 4.3.1.4 Undertake consultation and construction for the renewal of the Sisters Beach Playground.
- 4.3.1.5 Undertake consultation and construction for the upgrade of the Waratah Lake Playground.



- 4.4.2.1 C/Fwd: Complete construction of the Waratah Rail Bridge.
- 4.4.2.1 Implement year two actions of the East Wynyard Foreshore Master Plan.
- 4.4.2.2 Implement year four actions of the Cam River Reserve Master Plan.
- 4.4.2.3 Implement actions of the Fossil Bluff and Surrounding Trails Master Plan.
- 4.4.2.4 Implement actions of the Wynyard Sporting Precinct Master Plan.



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.

Related Plans & Strategies:

- Central Area Development Strategies
- Liveable Waratah-Wynyard Settlement Strategy
- Tourism Plan 2022 - 2027

Annual Actions

- 5.1.1.1 Seek support and funding for a detailed feasibility study for a Far Western Rail Trail.
- 5.1.1.2 Seek regional support and funding in the review/development of a regional economic development plan to identify regional infrastructure priorities.
- 5.1.2.1 Promote and facilitate investment in electric car charging stations within the municipal area for public and workplace use.
- 5.1.3.1 C/Fwd: Seek funding to progress the Table Cape Lookout amenities.
- 5.4.2.1 C/Fwd: Undertake flood mitigation works at Port Creek.
- 5.4.2.2 C/Fwd: Undertake flood mitigation works at Big Creek.



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.

Related Plans & Strategies:

- Bass Highway – Wynyard to Marrawah Corridor Strategy
- Footpath Asset Management Plan
- Transport Infrastructure Asset Management Plan
- Strategic Asset Management Plan and Asset Management Strategy

Annual Actions

- 6.1.1.1 Undertake a review of the Transport Service Level and Asset Management Plan.
- 6.1.2.1 Undertake footpath linkage improvements.
- 6.2.2.1 Construction of the Coastal Pathway.



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.

Related Plans & Strategies:

- iCEP Integrated Council Environmental Plan 2020 - 2030
- Waste and Resource Recovery Strategy 2019 - 2024

Annual Actions

- 7.1.1.1 Implement Year 5 actions of the Waste and Resource Recovery Strategy.
- 7.2.1.1 Undertake Stage 2 estuary works in partnership with the Sisters Beach WildCare Group.
- 7.3.1.1 Implement agreed actions of the Integrated Council Environmental Plan (iCEP)
- 7.3.1.2 Implement action plan of the Sustainable Environmental Advisory Panel (SEAP).
- 7.3.2.1 Undertake a feasibility study to explore opportunities to improve penguin viewing experiences.
- 7.3.3.1 Undertake stormwater modelling for urban catchments in accordance with the Stormwater System Management Plan.



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.

The public health goals for 2023/24 are as follows:

- Promote public health education and achieve a high level of awareness and compliance;
- Increase monitoring and inspections of food businesses;
- Review the suite of Public and Environmental Health documents on display and on Council's website, which provide information on a variety of matters.



BUDGET ESTIMATES



Pieman River, Corinna

Modern image: Jenny Archer

Historical image: John H Robinson (Courtesy of Tasmanian Museum and Art Gallery)

BUDGET ESTIMATES

Analysis of Operating Estimates

This section analyses the operating estimates, including expected revenues and expenses of Council for the 2023/24 year.

Council is expected to show an underlying surplus of \$0.604m in 2023/24.

Council continues to carefully plan for the delivery of its master plans and strategies. At the time of setting each budget, Council assesses the projected operating costs of any new projects to understand the future cost of those projects to the community.

The underlying surplus will sufficiently cover future operational costs that will arise from new capital works projects committed to by Council in the current and 2023/24 years.

Underlying Result

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

The underlying result differs from the Comprehensive Surplus. The Comprehensive Surplus is adjusted for capital items and other one-off adjustments that are not recurrent in nature.

The underlying result intends to show the outcome of the ordinary or usual day to day operations. It removes unrelated factors that could create volatility and make it difficult for users to understand the outcome of the Council's normal operations.

Council's budgeted underlying surplus is \$0.604m for 2023/24 compared with a forecast surplus in the current financial year of \$0.756m.

	Forecast 2023 \$	Estimate 2024 \$	Increase/ (Decrease) \$
Underlying Result			
Comprehensive Surplus/(Deficit)	3,719,171	7,024,079	3,304,908
Less: Capital Items	(2,962,928)	(6,419,632)	3,456,704
Underlying Result	756,243	604,447	(151,796)

Source: Estimated Financial Statements

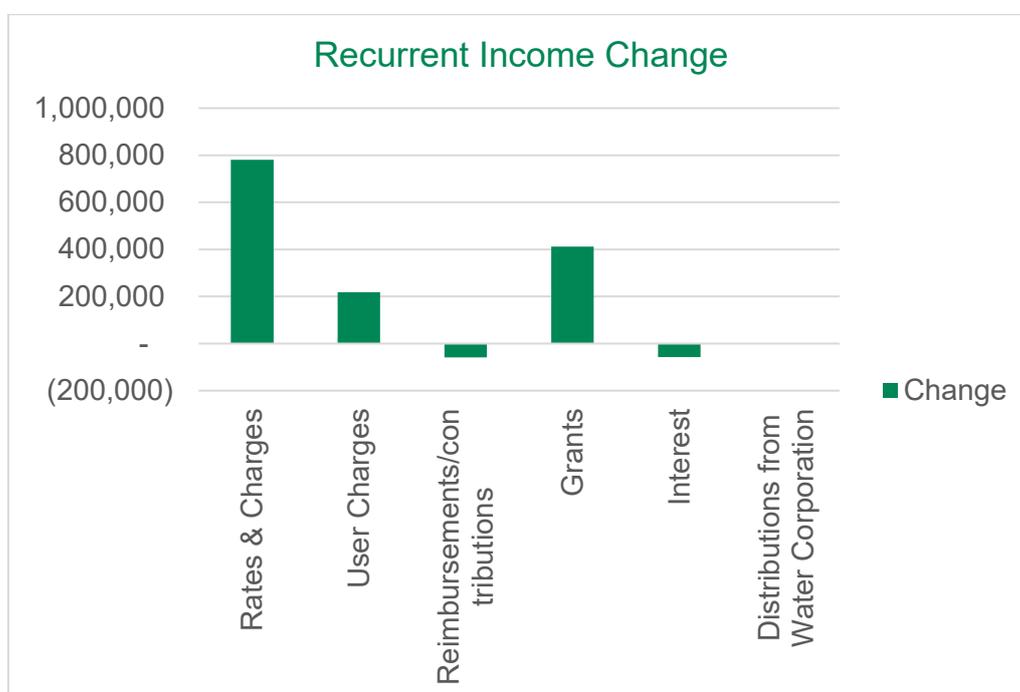
Recurrent Income

The total budgeted recurrent income for 2023/24 is \$22.533m, an increase of \$1.295m (6.1%) compared with the income forecast for 2022/23.

Key changes in income are outlined below.

Income Type	Forecast 2023	Estimate 2024	Increase/ (Decrease)	Change %
Rates & Charges	13,025,219	13,805,376	780,157	6.0%
User Charges	2,798,030	3,016,688	218,658	7.8%
Reimbursements-Contributions	767,813	709,744	(58,069)	-7.6%
Grants	3,467,584	3,879,155	411,571	11.9%
Interest	505,000	447,500	(57,500)	-11.4%
Distributions from Water Corporation	674,400	674,400	-	0.0%
Total Income	21,238,046	22,532,863	1,294,817	6.1%

Source: Estimated Financial Statements



Source: Estimated Financial Statements

Rates & Charges (increase \$0.780m)

Rates and charges are an essential source of revenue for Council, representing 61% of the total revenue estimated to be received by the Council in 2023/24. The following table outlines the rates and charges budgeted to be levied by Council in the 2023/24 year:

Rates & Charges	Base 2023	Estimate 2024	Change %
General Rate	8,995,105	9,358,407	4.0%
Waste Service Charges	2,598,304	2,843,917	9.5%
Fire Levies	495,358	521,597	5.3%
Stormwater Service Charges	953,232	981,455	3.0%
Total Base Rates & Charges	13,041,999	13,705,376	5.1%
Add: Supplementary Rates Allowance		100,000	
Total Estimated Rates & Charges per Comprehensive Income Statement		13,805,376	

Source: Estimated Financial Statements

Supplementary rates continue to be an important source of revenue for Council and assist in funding additional operational costs from new and improved infrastructure.

Further details of Council's rates and charges for 2023/24 can be found in the Analysis of Rates and Charges chapter on page 46.

User Charges (increase \$0.219m)

User charges relate to the recovery of service delivery costs by charging users of the services. They include childcare fees, building fees, planning fees, animal registrations, and the hire of public halls and sporting grounds.

Overall Council's user charges income will increase by 7.8%. This is due to increases in both the fees Council charges for its services and also the volume of services expected to be provided in 2023/24.

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.

Reimbursements-contributions (decrease \$0.058m)

Reimbursements for the 2023/24 financial year will be lower than 2022/23 by \$0.058m. This is due to lower resource sharing income from other Councils which can fluctuate depending on the number of roles which are resource shared.

Operating Grants (increase \$0.412m)

The primary 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.



Grants	Forecast 2023	Estimate 2024	Increase/ (Decrease)	Change %
Financial Assistance Grants - General	1,814,466	2,021,477	207,011	11.4%
Financial Assistance Grants - Transport	1,570,339	1,764,899	194,560	12.4%
Tulip Festival	10,000	20,000	10,000	100.0%
Heavy Vehicle Tax	72,779	72,779	-	0.0%
Total Grants	3,467,584	3,879,155	411,571	11.9%

Source: Estimated Financial Statements

Interest (decrease \$0.058m)

Interest on investments has been calculated based on the average level of investments expected to be held throughout the year. Interest revenue is expected to decrease due to lower cash levels expected during 2023/24.

Interest revenue is affected by the timing of cash flows over 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 2023/24 capital works program will be completed in full by 30 June 2024.

Changes in interest rates will also impact the amount of interest earned on Council's cash deposits.

Dividends from Water Corporation (no change)

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's operating results. The level of dividend usually provided from Council's investment in TasWater is \$0.562m. The budget estimates allow for an additional 20% in line with TasWater's intent to compensate councils for dividends forgone during 2019/20 and 2020/21. The higher than usual level of dividend is expected to continue until 2025/26.

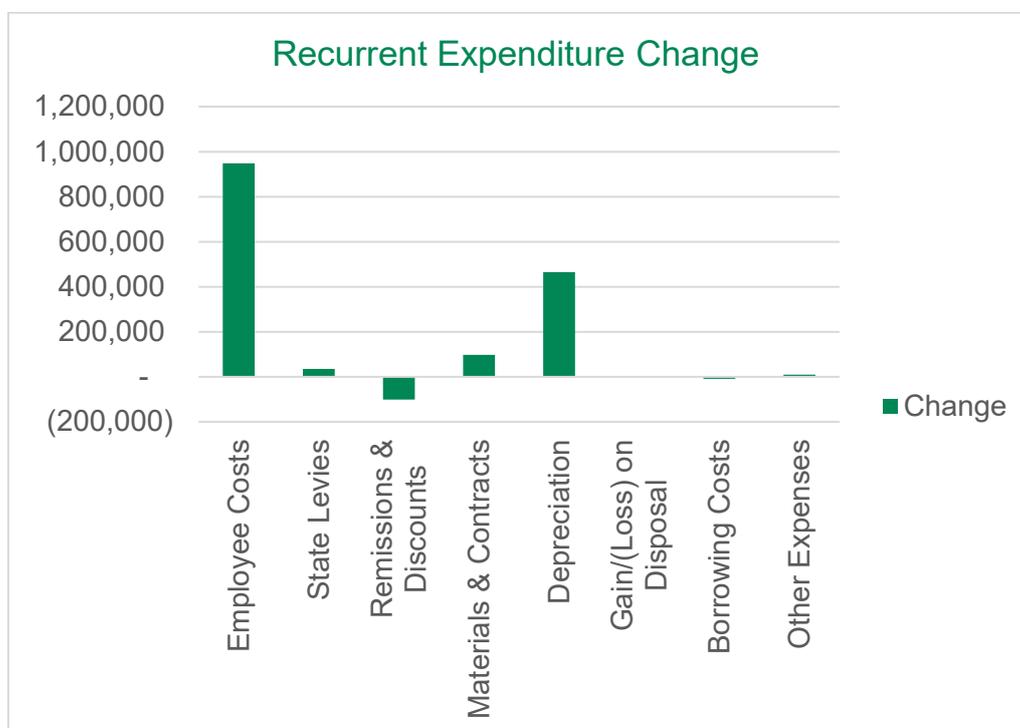
The level of distribution is outside the control of the Council, and there is some risk that dividends will not be paid in line with the entity's Corporate Plan.

Recurrent Expenses

The total budgeted recurrent expenditure for 2023/24 is \$21.928m, an increase of \$1.446m (7.1%). Like many organisations and households, Council is currently experiencing higher than usual inflationary pressures and has worked hard on trying to contain costs where possible across the budget estimates. Key changes in income are outlined below.

Expenditure Type	Forecast 2023	Estimate 2024	Increase/ (Decrease)	Change %
Employee Costs	8,042,220	8,990,374	948,154	11.8%
State Levies	690,276	724,879	34,603	5.0%
Remissions & Discounts	467,261	366,588	(100,673)	-21.5%
Materials & Contracts	5,962,844	6,059,961	97,117	1.6%
Depreciation	4,919,663	5,384,644	464,981	9.5%
Gain/(Loss) on Disposal	42,565	45,000	2,435	5.7%
Borrowing Costs	64,983	55,920	(9,063)	-13.9%
Other Expenses	291,991	301,050	9,059	3.1%
Total Expenditure	20,481,803	21,928,416	1,446,613	7.1%

Source: Estimated Financial Statements



Source: Estimated Financial Statements

Employee Costs (increase \$0.948m)

Council currently has a draft Enterprise Agreement lodged with Fair Work Australia, an increase of 3.00% has been allowed for in the budget estimates in line with the draft agreement.

An allowance of 0.50% for the legislated increase in the super guarantee charge on 1 July 2023.

Some of the increase in employee costs compared to forecast is due to a number of vacancies which are intended to be filled.



Employee Costs by service are summarised below:

	Estimate 2023	Estimate 2024	\$	Change %
Community & Engagement				
Children's Services	1,237,277	1,344,990	107,713	8.7%
Community Activation	598,058	591,594	-6,464	-1.1%
Community Support	228,819	234,420	5,601	2.4%
Tourism & Marketing	331,002	352,151	21,149	6.4%
Total	2,395,157	2,523,155	127,998	5.3%
Office of the General Manager				
General Manager's Office	351,155	372,971	21,817	6.2%
Human Resources	159,514	89,312	-70,202	-44.0%
Total	510,669	462,283	-48,386	-9.5%
Infrastructure & Development Services				
Asset Services	312,977	226,236	-86,741	-27.7%
Development Services	929,274	958,621	29,347	1.1%
Recreation Planning & Environment	285,386	512,930	227,544	79.7%
Engineering Support Services	765,136	1,053,927	288,790	37.7%
Works & Services	2,750,851	2,768,730	17,879	0.1%
Total	5,043,625	5,520,445	476,820	9.5%
Organisational Performance				
Financial Services	528,720	493,264	-35,456	-6.7%
Governance & Information Services	539,553	609,471	69,918	13.0%
Total	1,068,273	1,102,735	34,371	3.2%
Total Employee Costs*	9,017,724	9,608,618	590,894	6.6%

Based on Council's existing staffing complement, 99.3 full-time equivalents (FTE) staff have been budgeted for the 2023/24 financial year. (compared to 97.8 in 2022/23). This includes 11 employees that are employed by Council and shared with the Circular Head Council (3.84 FTE).

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 to the table below).

Reconciliation of Salaries & Wages to the Statement of Comprehensive Income Statement	Estimate 2023	Estimate 2024	Increase/ (Decrease)
Total Salaries & Wages	9,017,724	9,608,618	590,894
Less: Amounts Allocated to Capital	975,504	618,244	(357,260)
Total Operational Employee Costs	8,042,220	8,990,374	948,154

State Levies (increase \$0.035m)

The State Government sets state Fire Levies. Council collects the levies on behalf of the State and passes the amount collected on in full. Council is also charged a State Waste Levy for waste taken to landfill, this charge is passed onto ratepayers via a waste levy in their annual rates and charges.



Remissions & Discounts (decrease \$0.101m)

Council will continue its early payment discount providing ratepayers with a 3.5% discount if payment is received in full by 31 August 2023.

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

The cost of the early payment discount has been based on an estimated take-up rate of 70%, in line with the historical discounts provided and is estimated to cost Council \$0.330m.

Materials & Contracts (increase \$0.097m)

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, insurance, and utility costs.

Council is currently experiencing higher than usual inflationary pressures. CPI and rising fuel costs impact this line item. Overall materials and contracts expenditure has been managed to be contained to increase by 1.6% (CPI has increased over the same period by 6.9%).

Depreciation & Amortisation (increase 0.465m)

Depreciation is an accounting measure that 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 the 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, and overall Council's depreciation expense is expected to increase by 9.5%.

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 (decrease \$0.009m)

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

Borrowing costs have been allowed for in line with Council's existing debt arrangements. No new borrowings have been allowed for in the estimates.

Other Expenses (increase \$0.009m)

Other expenses include elected member expenses, audit costs and operational grant expenditures. It has been assumed that expenses will increase in line CPI.



Analysis of Cash Position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2023/24 year. Estimating cash flows for Council is a critical factor in setting the estimates. Council ensures that it retains enough cash in reserve to respond to volatility. It must also ensure that it accumulates and maintains enough financial resources to pay for its financial obligations as and when they fall due. When setting the budget estimates, Council has a target (set through its Financial Management Strategy) to retain \$5m on hand as of 30 June each year. There are three main categories of cash flows:

Operating activities – Refers to cash generated or used in the normal service delivery functions of the 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 to enhance or create 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 includes borrowings and repayment of borrowings and any associated costs.

	Forecast 2023	Estimate 2024	Increase/ (Decrease)
Cash flows from operating activities			
Employee Costs	(7,916,419)	(8,926,163)	(1,009,744)
Materials & Contracts	(5,672,587)	(5,914,662)	(242,075)
State Levies	(690,276)	(724,879)	(34,603)
Other Expenses	(759,252)	(667,638)	91,614
Rates & Charges	13,157,418	13,763,890	606,472
User Charges	2,783,898	3,016,688	232,790
Interest	505,000	447,500	(57,500)
Reimbursements/Contributions	767,813	709,744	(58,069)
Grants	3,467,584	3,879,155	411,571
Net cash provided by (Used in) operating activities	5,643,179	5,583,635	(59,544)
Cash flows from investing activities			
Payments for Property, Plant & Equipment	(11,177,068)	(20,435,636)	(9,258,568)
Distributions from Water Corporation	674,400	674,400	-
Proceeds from Sale of Property, Plant & Equipment	237,690	572,690	335,000
Capital Grants	2,962,928	6,419,632	3,456,704
Net cash provided by (Used in) investing activities	(7,302,050)	(12,768,914)	(5,466,864)
Cash flows from financing activities			
Borrowing Costs	(64,983)	(55,920)	9,063
Drawdown of Loan Proceeds	-	1,000,000	1,000,000
Loan Repayments	(427,166)	(357,089)	70,077
Net cash provided by financing activities	(492,149)	586,991	1,079,140
Net (decrease) in cash held	(2,151,020)	(6,598,288)	(4,447,268)
Cash at Beginning of Year	14,248,150	12,097,130	(2,151,020)
Cash at end of year	12,097,130	5,498,842	(6,598,288)

Source: Estimated Financial Statements

Cash flows provided by operating activities (\$0.060m decrease)



The net cash flows from operating activities are estimated to decrease by \$0.060m in 2023/24.

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 2024 \$
Reconciliation of Cash to Comprehensive Income Statement	
Comprehensive result	7,024,079
Items not involving cash	
Gain/(Loss) on Disposal of Assets	45,000
Depreciation & Amortisation	5,384,644
Change in operating assets & liabilities	
Receivables	(41,486)
Inventories	(4,973)
Other	(8,666)
Payables	158,938
Employee Provisions	64,211
Investing activities	
Borrowing Costs	55,920
Capital Grants	(6,419,632)
Distributions from Water Corporation	(674,400)
Net cash provided by (used in) operating activities	5,583,635

Cash flows used in investing activities (\$5.467m increase)

The increase in cash used for investing activities is attributable to an increase in the level of capital expenditure in 2023/24 of \$9.259m.

Capital grants received in any given year are used to fund specific capital projects. Council is estimated to receive \$6.420m in capital grants.

Cash flows used in financing activities (\$1.079m decrease)

The decrease in cash used for financing activities relates to Council's financial liabilities movements. \$1.000m of new borrowings have been included in the 2023/24 budget estimates.

Council is estimating to repay loan principal of \$0.357m and \$0.056m in borrowing costs associated with its existing borrowings.

Cash at the end of the year (\$6.598m decrease)

Council's total cash is forecast to decrease by \$6.598m to \$5.499m as of 30 June 2024. Influencing factors on the forecast estimates are budgetary control, the timing of the completion of the capital works program, the timing of cash flows, credit policies and collection of debts.

Some cash held at year-end is restricted and must be used to meet grant funding obligations. The Financial Management Strategy (FMS) target of \$5m relates to cash in excess of unspent grant funds as of 30 June each year. The forecast unrestricted cash balance as of 30 June 2024 is expected to be within the FMS target.



Analysis of Financial Position

This section analyses the estimated assets, liabilities, and equity movement between 2023 and 2024.

	Forecast 2023	Estimate 2024	Increase/ (Decrease)
Current Assets			
Cash & Cash Equivalents	12,097,130	5,498,842	(6,598,288)
Receivables	969,300	1,010,786	41,486
Inventories	116,192	121,165	4,973
Other	202,476	211,142	8,666
	13,385,098	6,841,935	(6,543,163)
Non-Current Assets			
Property, Plant & Equipment	234,650,382	249,083,684	14,433,302
Investment in Water Corporation	44,027,000	44,027,000	-
	278,677,382	293,110,684	14,433,302
Total Assets	292,062,480	299,952,619	7,890,139
Current Liabilities			
Payables	3,713,496	3,872,434	158,938
Financial Liabilities	357,089	449,440	92,351
Provisions	2,008,935	2,069,203	60,268
	6,079,520	6,391,077	311,557
Non-Current Liabilities			
Financial Liabilities	2,099,217	2,649,777	550,560
Provisions	131,445	135,388	3,943
	2,230,662	2,785,165	554,503
Total Liabilities	8,310,182	9,176,242	866,060
Net Assets	283,752,298	290,776,377	7,024,079
Equity			
Accumulated Surplus	168,982,952	176,007,031	7,024,079
Reserves	114,769,346	114,769,346	-
Total Equity	283,752,298	290,776,377	7,024,079

Source: Estimated Financial Statements

Current Assets (\$6.543m decrease) & Non-Current Assets (\$14.433m increase)

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

Cash and Cash Equivalents are forecast to decrease by \$6.598m in 2023/24, mainly due to planned capital expenditure throughout 2023/24.

Receivables include monies owed to Council by ratepayers and others and relate to the money 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 the 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 of 30 June 2024 is estimated to be \$249,084m, an increase of \$14.433m compared with 30 June 2023.

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

	Estimate 2024 \$
Reconciliation of Property, Plant & Equipment	
Opening Balance	234,650,382
Add: Capital Expenditure	19,862,946
Add: Revaluation Increment	-
Less: Depreciation & Amortisation	(5,384,644)
Less: WDV of Asset Sold	(45,000)
Closing Balance	249,083,684

Current Liabilities (\$0.312m increase) & Non-Current Liabilities (\$0.555m increase)

Payables represent amounts owed by Council at year-end. It has been assumed that payables as of 30 June 2024 will stay consistent with the 2022/23 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 3.00% (equivalent to the increase in Council's draft EBA).

Council's total borrowings as of 30 June 2023 are expected to be \$3.099m, including \$1.00m of new borrowings in 2023/24. Council will make repayments on current borrowings of \$0.359m in 2023/24.

Working Capital (\$6.855m 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.

Councils' working capital as of 30 June 2024 is expected to be \$0.451m, representing a decrease of \$6.855m.

Equity (\$7.025m increase)

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

The accumulated surplus represents the total cumulative 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 net worth of the Council to the community is expected to increase by \$7.025m to \$290.795m. This is attributable to the Council's ongoing commitment to capital improvements and capital grant funding estimates of \$6.420m.



Analysis of Capital Estimates

Program Overview

This section analyses the planned capital expenditure of \$19.863m for the 2023/24 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 \$240m. 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:

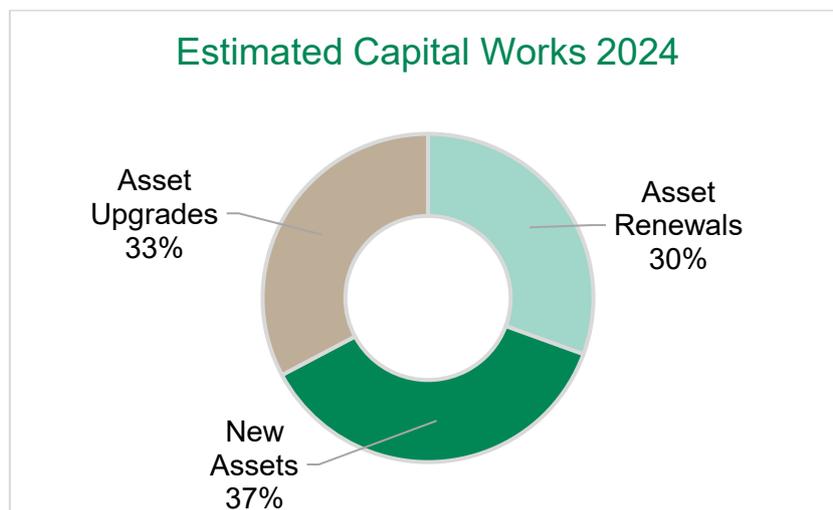
- identified community need and benefit relative to other expenditure options;
- cost-effectiveness of the proposed means of service delivery; and
- affordability of proposals having regard to the Council's long-term financial sustainability.

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 Expenditure	
	Estimate 2024 \$
Capital Works Areas	
Parks & Open Spaces	5,791,443
Transport	3,347,786
Stormwater Services	4,820,207
Sporting Facilities	2,395,520
Buildings	1,784,928
Plant & Equipment	1,723,062
Total Capital Works	19,862,946
Represented by:	
Asset Renewals	6,071,694
New Assets	7,280,976
Asset Upgrades	6,510,276
Total Capital Works	19,862,946

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 (\$5,791m)

The program for 2023/24 will have a strong focus on improving the lifestyle of residents and in creating inclusive spaces with \$5.791m planned to be spent.

The budget estimates include:

- Playground upgrades at Waratah & Sister's Beach
- Deliver a public toilet and RV dump point at Yolla
- East Wynyard Foreshore Boardwalk Renewal
- Progress Sisters Beach estuary rehabilitation works
- Undertake Sisters Beach erosion mitigation works at the creek mouth to protect community infrastructure
- Undertake erosion mitigation works to protect community infrastructure around Anzac Park
- Commence construction of the Coastal pathway from Somerset to Wynyard
- Complete Stage 1 of the Waratah Falls Walk

Transport (\$3.348m)

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

\$3.348m will be spent on transport assets with a heavy focus on renewal of our existing transport asset network. The program includes:

- Bridge replacement at Kinch's Road
- Bridge replacement at Mt Hicks Road
- \$0.384m in gravel re-sheeting
- \$0.929m on urban reseals



→ \$0.663m on rural reseals

Stormwater Services (\$4.820m)

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

Key projects include flood mitigation works at Big & Port creeks and a new stormwater outlet at Somerset to improve stormwater drainage.

Sporting Facilities (\$2.396m)

Council will continue to invest in its sporting facilities and plans to spend \$2.396m on improvements to its indoor and outdoor recreational facilities.

Key projects include new cricket infrastructure at the Wynyard recreation ground and upgrades to the Wynyard High School oval to enhance football training facilities.

Buildings (\$1.785m)

A total of \$1.785m will be spent on improving community building assets in the 2023/24 financial year, commencing planning for the Boat Harbour Masterplan and upgrades to the Athenaeum Hall in Waratah.

Plant & Equipment (\$1.723m)

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				
	Total Estimate	Renewal	Upgrade	New
All Areas	2,662,497	1,716,892	736,090	209,514
Boat Harbour	611,828	192,797	156,531	262,500
Sisters Beach	1,089,380	-	367,500	721,880
Rural	2,245,946	1,946,346	-	299,600
Somerset	2,527,262	291,849	20,000	2,215,413
Waratah	1,990,127	707,302	393,048	889,777
Wynyard	8,735,907	1,216,508	4,837,107	2,682,292
Total	19,862,946	6,071,694	6,510,276	7,280,976



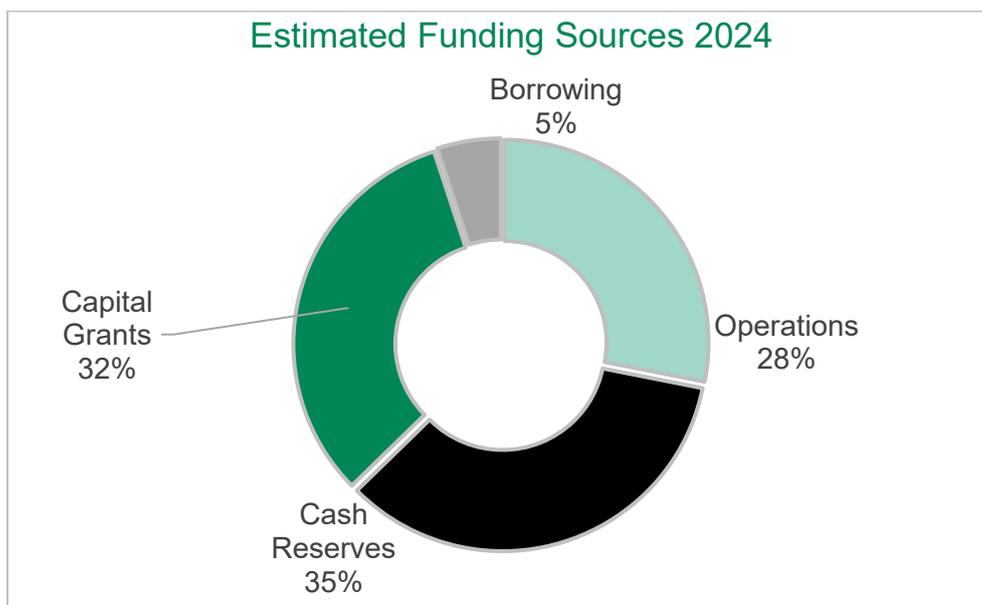
Funding Sources

This section analyses the sources of funding for the capital estimates for 2023/24 year.

Estimated Funding Source Statement

	Estimate 2024 \$
Sources of Funding	
Asset Renewals	6,071,694
New & Upgrade Assets	13,791,253
Total Funding Requirement	19,862,946
Internal Funding	
Operations	5,583,635
Cash Reserves	6,859,679
Total Internal Funding	12,443,314
External Funding	
Capital Grants	6,419,632
Borrowing	1,000,000
Total External Funding	7,419,632
Total Funding Sources	19,862,946

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 \$5.583m will be provided by operating activities during 2023/24.

Cash Reserves

Funding for new and improved infrastructure is partly funded from cash reserves held by Council. New and improved infrastructure is made possible from external funding (Capital Grants – refer below). Of the total \$13.791m planned in new and improved infrastructure, Council will use \$6.860m from its own cash reserves.

Borrowings



The 2023/24 estimates include \$1 million of new borrowings to upgrade stormwater infrastructure in Somerset.

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 \$6.420m in capital grant funding from the State and Federal government which will fund the following projects.

Capital Grants	Estimate 2024
Boat Harbour Masterplan	900,000
Port Creek Flood Mitigation	957,335
Roads to Recovery	564,864
Dog Park & Freedom Camping – Wynyard	160,000
Mt Hicks Road Bridge Replacement	458,252
James Philosopher Smith Statue	110,000
Boating, Camping Fishing Grant Program	30,000
Calder Bridge Replacement	427,994
ANZAC Park All Abilities Playground	136,500
Waterfront Masterplan	320,601
Table Cape Lookout	302,967
LRCI Funding	2,051,119
Total Capital Grants	6,419,632



Analysis of Rates & Charges

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

Current Year Rates & Charges Increases

Rates and Charges are an essential source of revenue for Council, representing 61% of the total revenue estimated to be received by the Council in 2023/24.

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 an increase in general rate revenue of 3.75%, which is significantly below both the Council Cost Index (8.11%) and the Consumer Price Index for Hobart (7.70%). The minimum General rate payable per property is \$250.

Council has this year introduced a differential rate for properties used for mining and quarrying purposes in Savage River & Guildford.

Stormwater Service Rate

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.

Council has endorsed an increase in its stormwater service charges for Wynyard/Somerset & Sisters Beach/Boat Harbour Beach of 3.01% and 2.89% respectively, which is significantly below both the Council Cost Index (8.11%).

Waste Charges

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

The proposed increase in waste charges equates to:

- 75 cents per week for properties who receive a weekly collection
- 50 cents per week for properties who receive a fortnightly collection
- 25 cents per week for other properties

These increases include an increase in the landfill levy collected on behalf of the state government, which came into effect on 1 July 2022. Council has decided to continue free entry to the Waste Transfer Station for all residents.

State Fire Levies

The State Government sets state Fire Levies. Council collects the levies on behalf of the State and passes the amount collected on in full. Fire Levies will not increase in 2023/24.



Payment Terms

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

- 1st instalment – 31 August 2023
- 2nd instalment – 31 October 2023
- 3rd instalment – 31 January 2024
- 4th instalment – 31 March 2024

Council will continue its early payment discount providing ratepayers with a 3.5% discount if payment is received in full by 31 August 2023.

The following table summarises the rates for the 2023/24 year. Council's rates resolution is contained in Appendix A.

Rate Type	How Applied	2023	2024	Change	% Increase
General Rate*	Cents in \$ of AAV	5.9426	6.1654	0.2228	3.75%
General Rate – Mining & Quarrying	Cents in \$ of AAV	5.9426	15.6806	9.7400	163.90%
Municipal Waste Management Charge	\$ per property	\$150.00	\$162.00	12.00	8.00%
Kerbside Garbage Collection - Urban	\$ per property	\$165.00	\$190.00	25.00	15.15%
Kerbside Garbage Collection – Rural	\$ per property	\$130.00	\$142.00	12.00	9.23%
Kerbside Recycling Collection	\$ per property	\$67.00	\$68.00	1.00	1.49%
Stormwater Service Rate - Wynyard	Cents in \$ of AAV	1.2620	1.3000	0.0380	3.01%
Stormwater Service Rate - Somerset	Cents in \$ of AAV	1.2620	1.3000	0.0380	3.01%
Stormwater Service Rate – Sisters Beach	Cents in \$ of AAV	0.5540	0.5700	0.0160	2.89%
Stormwater Service Rate – Boat Harbour	Cents in \$ of AAV	0.5540	0.5700	0.0160	2.89%
Fire Service Levy - Somerset & Wynyard**	Cents in \$ of AAV	0.362	0.362	0.0000	0.00%
Fire Service Levy - All General Land**	Cents in \$ of AAV	0.338	0.338	0.0000	0.00%
State Waste Landfill Levy	\$ per property	16.00	17.00	1.00	6.25%

Notes:

* Minimum of \$250 applies per property (\$250 in 2022/23)

** Minimum of \$48 applies per property (\$44 in 2022/23)

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

Rating Strategy

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

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 decision-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 website.

Benchmarking of Councils' performance against its strategy for Rates and Charges can be found in Councils' 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 its services.	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.

The image is a vertical composition. The top half shows a modern scene of the Inglis River at dusk or dawn. Several boats are docked at a wooden pier. A large white boat is prominent in the foreground, and a blue boat is visible behind it. The sky is a mix of blue and orange, with several birds in flight. The bottom half is a historical black and white photograph of the same location. It shows several people in rowing boats on the water. A swan is swimming in the foreground. The people are dressed in early 20th-century attire, including hats and long coats. The water is calm, and the overall atmosphere is peaceful.

LONG TERM STRATEGIES

Inglis River, Wynyard

Modern image: Jenny Archer

Historical image: Photographer unknown (Courtesy of Wynyard Historical Society)

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.

Council continues to carefully plan for the delivery of its master plans and strategies. At the time of setting each budget, Council assesses the projected operating costs of any new projects to understand the future cost of those projects to the community.

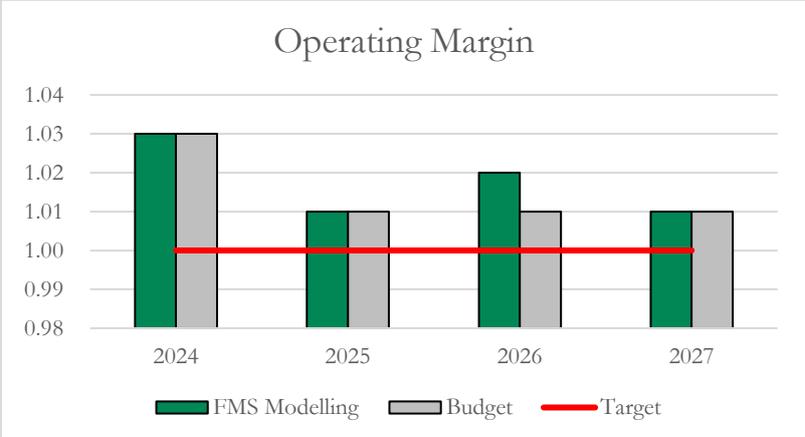
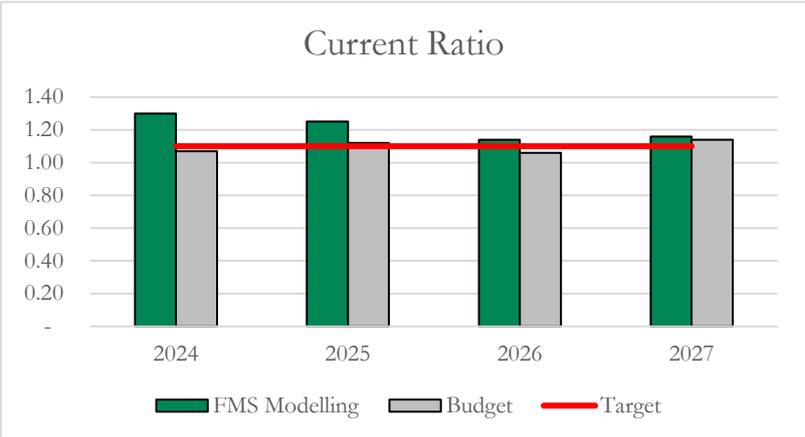
Council is expected to show an underlying surplus of \$0.604m in 2023/24. The underlying surplus will sufficiently cover future operational costs that will arise from new capital works projects committed to by Council in the current and 2023/24 years.

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. The budget estimates meet all of Council’s financial sustainability targets.

Explanatory notes on each of the targets is provided below.

Financial Strategy	Budget Results	Target Achieved																				
<p>Asset Renewal Funding 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 &/or a reduction in service levels. <i>Target = At Least 90%</i></p>	<p style="text-align: center;">Asset Renewal Ratio</p> <table border="1"> <caption>Asset Renewal Ratio Data</caption> <thead> <tr> <th>Year</th> <th>FMS Modelling (%)</th> <th>Budget (%)</th> <th>Target (%)</th> </tr> </thead> <tbody> <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> <tr> <td>2026</td> <td>100</td> <td>100</td> <td>90</td> </tr> <tr> <td>2027</td> <td>100</td> <td>100</td> <td>90</td> </tr> </tbody> </table>	Year	FMS Modelling (%)	Budget (%)	Target (%)	2024	100	100	90	2025	100	100	90	2026	100	100	90	2027	100	100	90	<p>✓</p>
Year	FMS Modelling (%)	Budget (%)	Target (%)																			
2024	100	100	90																			
2025	100	100	90																			
2026	100	100	90																			
2027	100	100	90																			



Financial Strategy	Budget Results	Target Achieved
<p>Operating Margin 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.) <i>Target = Greater than zero.</i></p>	<p style="text-align: center;">Operating Margin</p>  <p>Council will meet its target of an operating margin ratio greater than 1.00 in the four years of the forward estimates.</p> <p>The forward projections however show that Council is unlikely to meet its FMS targets without significant meeting the operational efficiencies outlined in the Financial Management Strategy.</p>	<p>✓</p>
<p>Current Ratio Council will maintain liquidity to ensure that it can meet its financial obligations as & 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.</p>	<p style="text-align: center;">Current Ratio</p> 	<p>Meet in two of the four years</p>



Financial Strategy	Budget Results	Target Achieved																				
<p>Target = Greater than 1.1</p>																						
<p>Minimum Cash Council will ensure it retains enough cash in reserve to respond to volatility. Council will ensure it accumulates & maintains enough financial resources to deal with volatility & unexpected events. Target = Cash of at least \$5m as at 30 June each year</p>	<div data-bbox="411 327 1203 808" data-label="Figure"> <table border="1"> <caption>Total Cash</caption> <thead> <tr> <th>Year</th> <th>FMS Modelling</th> <th>Budget</th> <th>Target</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>5,500,000</td> <td>5,500,000</td> <td>5,000,000</td> </tr> <tr> <td>2025</td> <td>5,500,000</td> <td>6,000,000</td> <td>5,000,000</td> </tr> <tr> <td>2026</td> <td>5,000,000</td> <td>5,500,000</td> <td>5,000,000</td> </tr> <tr> <td>2027</td> <td>5,200,000</td> <td>6,200,000</td> <td>5,000,000</td> </tr> </tbody> </table> </div>	Year	FMS Modelling	Budget	Target	2024	5,500,000	5,500,000	5,000,000	2025	5,500,000	6,000,000	5,000,000	2026	5,000,000	5,500,000	5,000,000	2027	5,200,000	6,200,000	5,000,000	<p style="text-align: center;">✓</p>
Year	FMS Modelling	Budget	Target																			
2024	5,500,000	5,500,000	5,000,000																			
2025	5,500,000	6,000,000	5,000,000																			
2026	5,000,000	5,500,000	5,000,000																			
2027	5,200,000	6,200,000	5,000,000																			

APPENDICES



Waratah Cenotaph, Waratah

Modern image: Jenny Archer

Historical image (young boy): John H Robinson (Courtesy of Tasmanian Museum and Art Gallery)

Historical image (crowd): Photographer unknown (Courtesy of Tasmanian State Archive)

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 2023/24 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 2023/24.
 - 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 2023/24 financial year.
4. Rates Resolution
 - 4.1 That in accordance with the provisions of Part 9 of the *Local Government Act 1993* (“the Act”), the *Fire Service Act 1979* and the *Waste & Resource Recovery Act 2022*, the Council makes the following Rates and Charges for land within the Council’s municipal area for the period 1 July 2023 to 30 June 2024.
 - 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 6.1654 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 Pursuant to Section 107 of the Act, and by reason of the following factors, Council declares, by absolute majority, that the General Rate in clause 4.2.1 is varied as follows:

(a) For land used for quarrying or mining purposes in Savage River and Guildford the rate is varied by increasing it by 9.5152 cents in the dollar of assessed annual value to 15.6806 cents in the dollar of assessed annual value of the land.

4.2.3 Council sets a minimum amount payable in respect of that rate of \$250 in accordance with Section 90(4) of the Act.

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

4.3 Fire Service Levy

In accordance with the requirements of s.81(c) of the *Fire Service Act* the Council levies the following fire service rates:

4.3.1 (a) A rate of 0.3620 cents in the dollar of AAV for all land within the township of Somerset and Wynyard; and

(b) a rate of 0.3380 cents in the dollar of AAV on all General Land.

4.3.2 With a minimum amount payable of \$48 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 94 of the Act the Council makes the following waste management charges:

4.4.1 \$162 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 \$190 for all land to which the Council provides a weekly urban garbage collection.

4.4.3 \$142 for all land to which the Council provides a fortnightly rural garbage collection.

4.4.4 \$68 for all land to which the Council provides a recyclables collection service.

4.4.5 \$17 for all rateable land in the municipal area for the State Government Waste Landfill Levy.

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 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), 1.3000 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), 1.3000 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), 0.5700 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), 0.5700 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.

4.6.1.1 Except where rates and charges are to be paid by instalments the rates and charges are to be paid by 31 August 2023.

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

1st Instalment - 31 August 2023

2nd Instalment – 31 October 2023

3rd Instalment – 31 January 2024

4th Instalment – 31 March 2024

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 3.5% 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 2023 but excluding the fire service rate and state waste levy.

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.

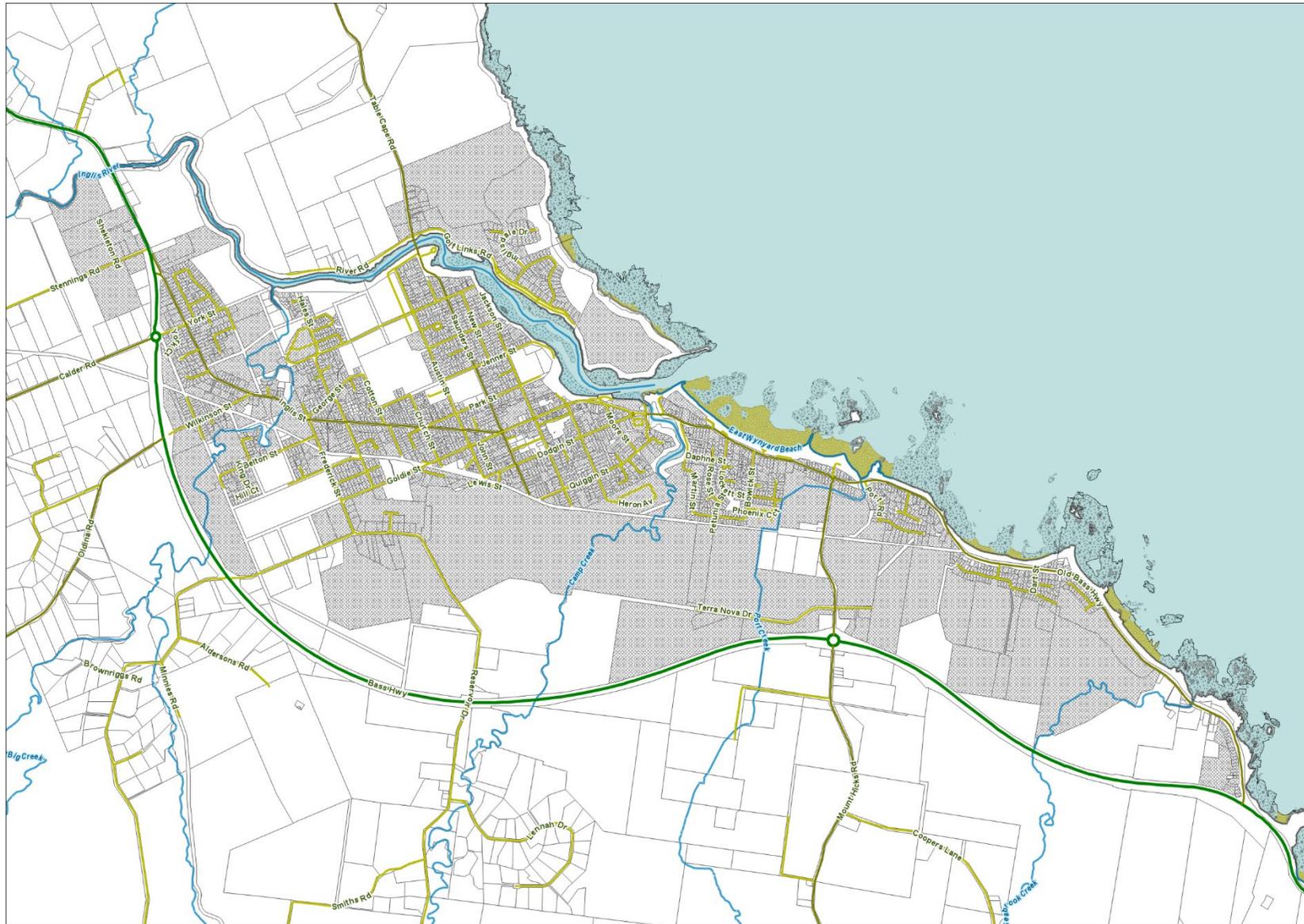
In accordance with Section 124(5) of the Act if any instalment is not paid within 21 days of the due date, then the rates and charges for the whole year becomes due and Council may take recovery action without further notice.

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)



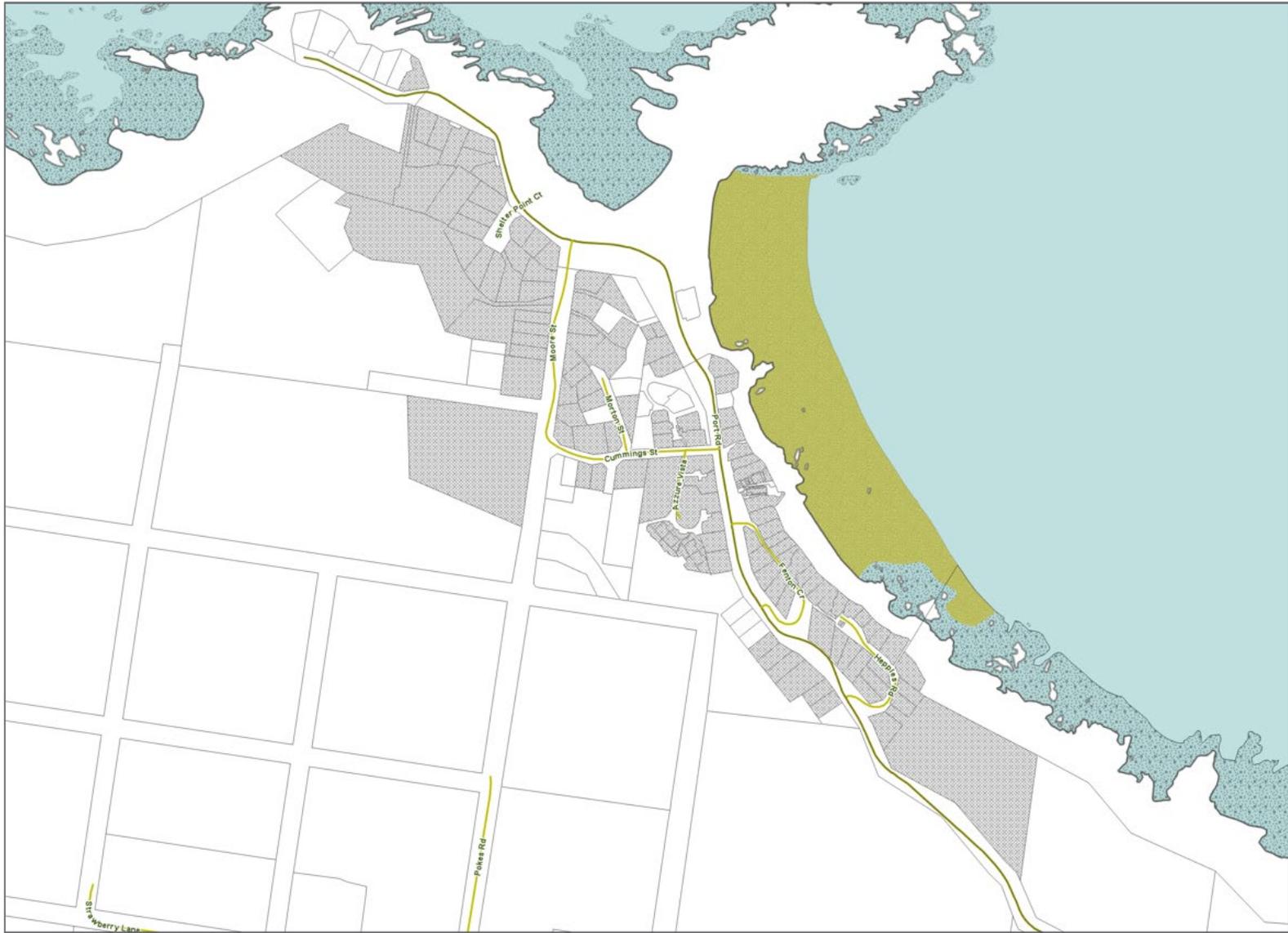


Stormwater Service Rates - Map 2 – Somerset Stormwater District
 (Includes properties within 30m of stormwater infrastructure)





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	ACTUAL 2022/23	PROPOSED 2023/24	% Increase
CORPORATE SERVICES				
<i>Administration</i>				
Photocopying A4	per side	\$1.00	\$1.10	10.00%
Photocopying A3	per side	\$2.00	\$2.15	7.50%
Photocopying - Agenda & Minutes Extracts (set by regulation per 5 pages)	per 5 pages	\$1.70	\$1.85	8.82%
Right to Information Request (set by Regulation - 25 fee units @\$1.78)	per application	\$42.50	\$44.50	4.71%
Code of Conduct Complaints (set by regulation - 50 fee units @\$1.78)	per complaint	\$85.00	\$89.00	4.71%
<i>Finance</i>				
132 Certificates (set by Regulation - 30 fee units @\$1.78)	each	\$51.00	\$53.40	4.71%
337 Certificates (set by Regulation - 132.5 fee units @\$1.78)	each	\$225.25	\$235.85	4.71%
Rural Transaction Centre - Printing A4 Colour	each	\$0.50	\$0.55	10.00%
Rural Transaction Centre - Printing A4 Black/White	each	\$0.35	\$0.40	14.29%
CHILDREN/YOUTH SERVICES				
Wynyard Child Care Centre - Weekly	per week	\$420.00	\$452.00	7.62%
Wynyard Child Care Centre - Day	per day	\$105.00	\$113.00	7.62%
Wynyard Child Care Centre - (7.30 am - 5.30 pm) - Day	per day	\$105.00	\$113.00	7.62%
Wynyard Child Care Centre - (7.00 am to 1.00 pm)	per session	\$68.00	\$73.50	8.09%
Wynyard Child Care Centre - (1.00 pm to 6.30 pm)	per session	\$63.00	\$68.00	7.94%
Wynyard Child Care Centre - Before School	per session	\$24.00	\$25.50	6.25%
Wynyard Child Care Centre - After School	per session	\$34.00	\$37.00	8.82%
Wynyard Child Care Centre - Cancellation	cancellation Fee	standard fee for the session or service cancelled	standard fee for the session or service cancelled	
School Holiday Programme Fees	per day	\$63.00	\$68.00	7.94%
After School Hours Care	per session	\$34.00	\$37.00	8.82%
EXHIBITION & INFORMATION CENTRE				
Adult Entry	per person	\$9.50	\$10.00	5.26%
Concession Entry	per person	\$8.50	\$9.00	5.88%



FEE DESCRIPTION	FEE BASIS	ACTUAL 2022/23	PROPOSED 2023/24	% Increase
Child Entry under 15 free (must be accompanied by an adult)	per person	\$0.00	\$0.00	0.00%
School Groups (For up to 2 adults and 30 children)	per family	\$52.50	\$57.00	8.57%
Annual Pass	per person	\$18.00	\$19.50	8.33%
Group (15 people or more)	per person	\$7.25	\$8.00	10.34%
PUBLIC HALLS				
Hall/room - Private Function eg meetings, forums, parties	Per day	\$140.00	\$152.00	8.57%
Hall/room - Private Function eg meetings, forums, parties	Per hour	\$33.50	\$36.00	7.46%
Hall/room Hire - Private Function - Damage Bond	Per use	\$810.00	\$880.00	8.64%
Hall/room Hire - Key Bond - applies to all hirers	Per use	\$70.00	\$76.00	8.57%
Hall/room hire - Not for Profit Groups	Per day	\$54.00	\$58.50	8.33%
Hall/room hire - Not for Profit Groups	Per hour	\$16.50	\$18.00	9.09%
TOURISM				
Camping Ground - Unpowered Site	per day	\$25.00	\$27.00	8.00%
Camping Ground - Powered Site	per day	\$31.00	\$35.00	12.90%
Self-Contained Campers	per day	\$10.50	\$15.00	42.86%
Camping Ground - Facilities Use	per day	\$14.50	\$12.00	-17.24%
TULIP FESTIVAL				
Market Stall Holder Fee - Non-Powered Site		\$21.00	\$23.00	9.52%
Market Stall Holder Fee - Powered Site		\$52.00	\$56.00	7.69%
Market Prepaid Reserved Powered Site - Annual Fee		\$700.00	\$760.00	8.57%
Market Prepaid Reserved Non-Powered Site - Annual Fee		\$315.00	\$342.00	8.57%
Market Stall Holder Food Van Fee - Non-Powered Site		\$42.00	\$45.00	7.14%
Market Stall Holder Food Van Fee - Non-Powered Site - 6 months		\$385.00	\$415.00	7.79%
Festival Holders Fee 3x3 - Powered Site Own Marquee/Van (food and drink and corporate)		\$230.00	\$260.00	13.04%
Festival Holders Fee 3x3 - Powered Site Supplied Marquee (food and drink and corporate)		\$260.00	\$300.00	15.38%
Festival Holders Fee 3x3 - Non-Powered Site Own Marquee/Van (food and drink and corporate)		\$190.00	\$205.00	7.89%



FEE DESCRIPTION	FEE BASIS	ACTUAL 2022/23	PROPOSED 2023/24	% Increase
Festival Holders Fee 3x3 - Non-Powered Site Supplied Marquee (food and drink and corporate)		\$220.00	\$280.00	27.27%
Festival Holders Fee 6x3 - Powered Site Own Marquee/Van (food and drink and corporate)		\$260.00	\$290.00	11.54%
Festival Holders Fee 6x3 - Powered Site Supplied Marquee (food and drink and corporate)		\$315.00	\$340.00	7.94%
Festival Holders Fee 6x3 - Non-Powered Site Own Marquee/Van (food and drink and corporate)		\$230.00	\$250.00	8.70%
Festival Holders Fee 6x3 - Non-Powered Site Supplied Marquee (food and drink and corporate)		\$260.00	\$320.00	23.08%
Entertainment Site		\$260.00	\$300.00	15.38%
Festival Holders Fee 3x3 - Powered Site Own Marquee/Van (craft)		\$155.00	\$190.00	22.58%
Festival Holders Fee 3x3 - Powered Site Supplied Marquee (Craft)		\$190.00	\$240.00	26.32%
Festival Holders Fee 3x3 - Non-Powered Site Own Marquee/Van (craft)		\$125.00	\$130.00	4.00%
Festival Holders Fee 3x3 - Non-Powered Site Supplied Marquee (craft)		\$155.00	\$190.00	22.58%
Festival Holders Fee 6x3 - Powered Site Own Marquee/Van (craft)		\$190.00	\$220.00	15.79%
Festival Holders Fee 6x3 - Powered Site Supplied Marquee (craft)		\$230.00	\$250.00	8.70%
Festival Holders Fee 6x3 - Non-Powered Site Own Marquee/Van (craft)		\$145.00	\$160.00	10.34%
Festival Holders Fee 6x3 - Non-Powered Site Supplied Marquee (craft)		\$190.00	\$230.00	21.05%
DEVELOPMENT SERVICES				
Building				
<u>Building Act 2016 - Permit Authority</u>				
Building Permit (<\$25,000 value) All Permits inclusive				
Category 1		\$0.00	\$0.00	0.00%
Category 2 - Filing Fee		\$62.50	\$70.00	12.00%
Category 3 - Filing Fee		\$225.00	\$245.00	8.89%
Category 4		\$450.00	\$485.00	7.78%
Renewal/Extension of Building or Plumbing Permit		\$225.00	\$245.00	8.89%



FEE DESCRIPTION	FEE BASIS	ACTUAL 2022/23	PROPOSED 2023/24	% Increase
Amend Building or Plumbing Permit		\$450.00	\$485.00	7.78%
Temporary Occupancy Permit		\$225.00	\$245.00	8.89%
Permit of Substantial Compliance		\$390.00	\$730.00	87.18%
Plumbing Permit (All Permits inclusive of Cert of Completion)				
Category 1 - Low Risk Plumbing Work (Owner, Competent Person)		\$0.00	\$0.00	Nil
Category 2A - Low Risk Non-Notifiable Plumbing Work (Licenced Plumber)		\$0.00	\$0.00	Nil
Category 2B - Low Risk Post Notifiable Plumbing Work (Licenced Plumber)		\$62.50	\$70.00	12.00%
Category 3 - Notifiable Plumbing Work (Licensed Plumber)		\$775.00	\$840.00	8.39%
Category 4 - Plumbing Permit Work (Licensed Plumber)		\$1,000.00	\$1,085.00	8.50%
Building Certificate		\$225 + \$225/hr inspection and report	\$245 + \$245/hr inspection and report	8.89%
Training Levy Collection		0.2% of Building Value	0.2% of Building Value	
Building Permit Levy		0.1% of Building Value	0.1% of Building Value	
Building Inspection and Report		\$225/hr	\$245/hr	8.89%
Search & Copying of Building Plans		\$160+copy fees per page	\$170+copy fees per page	6.25%
Environmental Health Officer Report		\$450.00	\$485.00	7.78%
Health				
Food Business Registration	annum	\$205.00	\$220.00	7.32%
Registration of Temporary Food Premises inc markets (Not Charged for charities and Not for Profit)	restricted timeframes	\$95.00	\$100.00	5.26%
State-wide Registration of a Mobile Business		\$205.00	\$220.00	7.32%
All one-off Temporary Food Stall permits (Not for Profit no fee applicable)		\$33.00	\$35.00	6.06%
Registration of Public Health Risk Premises	annum	\$205.00	\$220.00	7.32%
Registration of Regulated System	annum	\$205.00	\$220.00	7.32%
Registration of User/Supplier of Private Water Supply (N/A if Registered Food Business)	annum	\$205.00	\$220.00	7.32%
Place of Assembly Licence - Specific Event	day	\$205.00	\$220.00	7.32%
Transfer of Registration Fee		\$47.50	\$50.00	5.26%



FEE DESCRIPTION	FEE BASIS	ACTUAL 2022/23	PROPOSED 2023/24	% Increase
Additional Inspections		\$225/hr	\$245/hr	8.89%
Mobile Food Vendor Fees				
Annual Permit	application	\$550.00	\$600.00	9.09%
4 Month Permit	application	\$330.00	\$360.00	9.09%
3 Day Permit	application	\$110.00	\$120.00	9.09%
Planning				
Planning Permit Application Fees				
Assessment and determination of a permit application under s58 <i>Land Use Planning and Approvals Act 1993</i> (Permitted application)	application	\$260 plus \$1.25 per \$1,000 of value for use or development	\$280 plus \$1.35 per \$1,000 of value for use or development	7.14%
Assessment and determination of a permit application under s57 <i>Land Use Planning and Approvals Act 1993</i> (Discretionary application)	application	\$365 plus \$1.60 per \$1,000 of value for use or development	\$450 plus \$1.75 per \$1,000 of value for use or development	9.38%
Assessment and determination of a subdivision application for 1 to 5 lots under s57 or s58 <i>Land Use Planning & Approvals Act 1993</i>	application	\$365 plus \$1.55 per \$1,000 of value for use or development	\$450 plus \$1.75 per \$1,000 of value for use or development	9.68%
Assessment and determination of a subdivision application for more than 5 lots under s57 or s58 <i>Land Use Planning & Approvals Act 1993</i>	application	\$750 plus \$160 per lot	\$815 plus \$175 per lot	9.38%
No Permit Required or Exemption certificates		\$63.00	\$70.00	11.11%
Level 2 Environmental Activity - Additional charge to permit application		\$490.00	\$530.00	8.16%
Visitor Accommodation application (in accordance with Interim Planning Directive no.6)		\$270.00	\$250.00	-7.41%
Extension of Time	application	\$195.00	\$210.00	7.69%
Minor Amendment Application Fees		\$215.00	\$300.00	39.53%
Request to Initiate a Draft Scheme Amendment				
Request under <i>Land Use Planning and Approvals Act 1993</i> to initiate a draft scheme amendment	application	\$2,400 + notification fee	\$2,600 + notification fee	7.69%
Request under <i>Land Use Planning and Approvals Act 1993</i> to initiate a draft scheme amendment and under s43A to concurrently consider a permit application	application	\$2,400 + notification fee + permit application fee	\$2,600 + notification fee + permit application fee	7.69%
Other				



FEE DESCRIPTION	FEE BASIS	ACTUAL 2022/23	PROPOSED 2023/24	% Increase
Consolidation	application	\$335.00	\$360.00	7.46%
Sealing of Final Plan	application	\$335.00	\$375.00	11.94%
Petition to amend a Sealed Plan	application	\$330 + \$550 if a hearing is required	\$375 + \$600 if a hearing is required	9.09%
Part 5 Agreement (Lodgement & Stamp Duty Additional)	application	\$400.00	\$430.00	7.50%
Strata Titles	application	\$220+\$58/unit	\$240+\$63/unit	7.94%
Adhesion Orders	application	\$350.00	\$380.00	8.57%
Advertising - Level 2 Activity and Planning Scheme Amendment	application	By Quote	By Quote	
Printing of plans and documentation where application lodged electronically		By Quote	By Quote	
Search & Copying of Planning Permits including Plans & Certificates - A3		\$67.50 + copy fees/page	\$73 + copy fees/page	6.67%
ENGINEERING SERVICES				
Assess Construction Plans for Subdivisions (>3 lots) - Roadworks		\$860+\$15 per lot	\$935+\$17 per lot	8.72%
Assess Construction Plans for Subdivisions (>3 lots) - Drainage Works		\$415+\$18 per lot	\$450+\$20 per lot	8.43%
Road Reservation Permit Fees:				
Application to Open Road		\$140.00	\$150.00	7.14%
Inspection Fees		\$140.00	\$150.00	7.14%
New Crossover Application Fee		\$140.00	\$150.00	7.14%
Sight Distance Assessment Fee		\$140.00	\$150.00	7.14%
Location Charges (during bus hours)		\$140.00	\$150.00	7.14%
Hawkers & Street Vendor Licence	licence	\$203.00	\$220.00	8.37%
Supply plans of Council infrastructure - A4 (Colour)	per page	\$33.50	\$36.00	7.46%
Supply of digital GIS data	per theme	\$105.00	\$114.00	8.57%
Supply of Property Drainage Plans	copy	\$27.00	\$29.00	7.41%
New traffic counter information	per count	\$295.00	\$320.00	8.47%
Animal Control				
Registration Renewal Discount Period (closes 31/08/2022)				
Dogs - Domestic Unsterilised	per dog	\$52.00	\$56.00	7.69%
Dogs - Working Dog	per dog	\$26.00	\$28.00	7.69%



FEE DESCRIPTION	FEE BASIS	ACTUAL 2022/23	PROPOSED 2023/24	% Increase
Dogs - Registered Breeder	per dog	\$26.00	\$28.00	7.69%
Dogs - Registered Greyhound	per dog	\$26.00	\$28.00	7.69%
Dogs - Sterilised	per dog	\$26.00	\$28.00	7.69%
Dogs - Pensioner (applies to first dog only, additional dogs at standard applicable rate)	per dog	\$13.00	\$14.00	7.69%
Dogs - Guide Dog	per dog	\$0.00	\$0.00	0.00%
Dogs - Dangerous Dog		\$315.00	\$336.00	6.67%
Registration Renewal Non-Discount Period				
Dogs - Domestic Unsterilised	per dog	\$105.00	\$112.00	6.67%
Dogs - Working Dog	per dog	\$52.00	\$56.00	7.69%
Dogs - Registered Breeder	per dog	\$52.00	\$56.00	7.69%
Dogs - Registered Greyhound	per dog	\$52.00	\$56.00	7.69%
Dogs - Sterilised	per dog	\$52.00	\$56.00	7.69%
Dogs - Pensioner 1 dog (applies to first dog only, additional dogs at standard applicable rate)	per dog	\$26.00	\$28.00	7.69%
Dogs - Guide Dog	per dog	\$0.00	\$0.00	0.00%
Dogs - Dangerous Dog	per dog	\$315.00	\$336.00	6.67%
New Registration				
Dogs - Domestic Unsterilised	per dog	\$52.00	\$56.00	7.69%
Dogs - Working Dog	per dog	\$26.00	\$28.00	7.69%
Dogs - Registered Breeder	per dog	\$26.00	\$28.00	7.69%
Dogs - Registered Greyhound	per dog	\$26.00	\$28.00	7.69%
Dogs - Sterilised	per dog	\$26.00	\$28.00	7.69%
Dogs - Pensioner 1 dog (applies to first dog only, addnl dogs at standard applicable rate)	per dog	\$13.00	\$14.00	7.69%
Dogs - Guide Dog	per dog	\$0.00	\$0.00	0.00%
Dogs - Dangerous Dog	per dog	\$315.00	\$336.00	6.67%
Licences and Fees				
Dogs - Kennel Licence	per licence	\$200.00	\$214.00	7.00%
Dogs - Renewal of Kennel Licence	per licence	\$52.00	\$56.00	7.69%



FEE DESCRIPTION	FEE BASIS	ACTUAL 2022/23	PROPOSED 2023/24	% Increase
Replacement Tags	each	\$6.50	\$7.00	7.69%
Impounding of Animals other than dogs	Each impounding	Cost plus 20%	Cost plus 20%	
Maintenance of Animals other than dogs	per animal	Cost plus 20%	Cost plus 20%	
Dogs - Impounding Fee - 1st offence dog registered		\$73.00	\$79.00	8.22%
Dogs - Impounding Fee - 1st offence dog not registered		\$110.00	\$120.00	9.09%
Dogs - Impounding Fee - 2nd and subsequent offence		\$155.00	\$165.00	6.45%
Investigation and report fee		\$215/hr	\$235/hr	9.30%
Barking Dog Investigation fee		\$75.00	\$80.00	6.25%
Cemetery Fees				
Exhumation	Per exhumation	\$2,300.00	\$2,500.00	8.70%
Reservation of Wynyard memorial wall lot	per burial	\$450.00	\$485.00	7.78%
Wynyard Lawn cemetery interment - full size	per burial	\$2,125.00	\$2,310.00	8.71%
Wynyard Lawn interment - under 5 years	per burial	\$890.00	\$965.00	8.43%
Other interments	per burial	\$2,700.00	\$2,930.00	8.52%
Ashes in wall or reservation or existing grave	per burial	\$510.00	\$555.00	8.82%
Private Burial Administration Fee	per burial	\$250.00	\$270.00	8.00%
Record search fee	per record	\$30.00	\$32.50	8.33%
Parks and Reserves				
Key Bond	Per key	\$54.00	\$58.00	7.41%
Asset Protection Bond		Based on requested use	Based on requested use	0.00%
Community Use		No fees unless power is required	No fees unless power is required	0.00%
Commercial Use eg Circus		Fee based on requested use	Fee based on requested use	0.00%
Access to electricity for small event - eg wedding	Per use	\$54.00	\$58.00	7.41%
Access to electricity for large event - eg festival, concert or commercial activity such as a circus	Per kWh	\$1.15 per kWh (min charge \$50.00)	\$1.25 per kWh (min charge \$50.00)	8.70%



FEE DESCRIPTION	FEE BASIS	ACTUAL 2022/23	PROPOSED 2023/24	% Increase
Sporting Grounds and Facilities				
Bond	Per use	\$760.00	\$825.00	8.55%
Key Bond	Per key	\$50.00	\$50.00	0.00%
Line-marking - Estimates provided	At cost	POA	POA	
Synthetic wicket levy	annum	\$415.00	\$450.00	8.43%
Power or gas usage	At cost	Agreed %	Agreed %	
Phone and ISP charges	At cost	Agreed %	Agreed %	
Kitchen licencing (to be paid via licencing process)	per licence	\$200.00	\$215.00	7.50%
Regular Users - Regional Facilities				
- Facility Hire	annum	\$1,300.00	\$1,400.00	7.69%
- Playing Surface	annum	\$1,300.00	\$1,400.00	7.69%
- Exclusive social or meeting space	annum	\$260.00	\$280.00	7.69%
- Shared social or meeting space	annum	\$155.00	\$165.00	6.45%
- Exclusive kitchen or canteen	annum	\$260.00	\$280.00	7.69%
- Shared kitchen or canteen	annum	\$155.00	\$165.00	6.45%
- Exclusive storage	annum	\$260.00	\$280.00	7.69%
- Shared storage	annum	\$155.00	\$165.00	6.45%
Regular Users - Local Facilities				
- Facility Hire	annum	\$780.00	\$845.00	8.33%
- Playing Surface	annum	\$780.00	\$845.00	8.33%
- Exclusive social or meeting space	annum	\$210.00	\$225.00	7.14%
- Shared social or meeting space	annum	\$105.00	\$115.00	9.52%
- Exclusive kitchen or canteen	annum	\$210.00	\$225.00	7.14%
- Shared kitchen or canteen	annum	\$105.00	\$115.00	9.52%
- Exclusive storage	annum	\$210.00	\$225.00	7.14%
- Shared storage	annum	\$105.00	\$115.00	9.52%
Casual Users - Local Facilities - Not for profit entity				



FEE DESCRIPTION	FEE BASIS	ACTUAL 2022/23	PROPOSED 2023/24	% Increase
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 it's main hall but lighting coast are common</i>)	per hour	\$31.00	\$34.00	9.68%
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	\$42.00	\$45.00	7.14%
Community meeting or forum only	per hour	\$21.00	\$23.00	9.52%
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 it's main hall but lighting coast are common</i>)	per day	\$155.00	\$168.00	8.39%
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	\$210.00	\$228.00	8.57%
Community meeting or forum only	per day	\$105.00	\$115.00	9.52%
Casual Users - Local Facilities - Private or Commercial uses				
Internal or external playing surface, public hall or open space. (<i>Hire of SIRC's Western Wing is 50% less than it's main hall but lighting coast are common</i>)	per hour	\$42.00	\$45.00	7.14%
Internal or external playing surface for activity involving sports lighting (<i>Covers hire of Squash Centre but not squash tokens</i>)	per hour	\$52.00	\$56.00	7.69%
Meeting or forum only	per hour	\$31.00	\$34.00	9.68%
Internal or external playing surface, public hall or open space. (<i>Hire of SIRC's Western Wing is 50% less than it's main hall but lighting coast are common</i>)	per day	\$210.00	\$228.00	8.57%
Internal or external playing surface for activity involving sports lighting (<i>Covers hire of Squash Centre but not squash tokens</i>)	per day	\$260.00	\$280.00	7.69%
Meeting or forum only	per day	\$155.00	\$168.00	8.39%
Casual Users - Regional Facilities - Not for profit entity				
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 it's main hall but lighting coast are common</i>)	per hour	\$42.00	\$45.00	7.14%
Internal or external playing surface for sport or recreation or community activity involving sports lighting.	per hour	\$52.00	\$56.00	7.69%
Community meeting or forum only	per hour	\$31.00	\$34.00	9.68%
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 it's main hall but lighting coast are common</i>)	per day	\$210.00	\$228.00	8.57%



FEE DESCRIPTION	FEE BASIS	ACTUAL 2022/23	PROPOSED 2023/24	% Increase
Internal or external playing surface for sport or recreation or community activity involving sports lighting.	per day	\$260.00	\$280.00	7.69%
Community meeting or forum only	per day	\$155.00	\$168.00	8.39%
Casual Users - Regional Facilities - Private or Commercial uses				
Internal or external playing surface, public hall or open space. <i>(Hire of SIRC's Western Wing is 50% less than it's main hall but lighting coast are common)</i>	per hour	\$52.50	\$57.00	8.57%
Internal or external playing surface for activity involving sports lighting	per hour	\$62.50	\$68.00	8.80%
Meeting or forum only	per hour	\$42.00	\$45.50	8.33%
Internal or external playing surface, public hall or open space. <i>(Hire of SIRC's Western Wing is 50% less than it's main hall but lighting coast are common)</i>	per day	\$260.00	\$280.00	7.69%
Internal or external playing surface for activity involving sports lighting	per day	\$315.00	\$340.00	7.94%
Meeting or forum only	per day	\$210.00	\$230.00	9.52%
Squash Centre	Token (20 mins)	\$7.50	\$8.00	6.67%
Wynyard Wharf Berthing Fees - Commercial	Per metre	\$155.00	\$168.00	8.39%
- Gated Pontoon		\$1,450.00	\$1,575.00	8.62%
>8m up to 10m		\$1,765.00	\$1,920.00	8.78%
>10m up to 16m		\$2,200.00	\$2,400.00	9.09%
>16m		\$2,900.00	\$3,150.00	8.62%
casual	Per week	\$155.00	\$168.00	8.39%
Solid Waste				
Disposal of Car Bodies - contact Council offices	each	Free	Free	0.00%
Waste Charges				
WWC Residents				
Cars/Station Wagons	per vehicle	Free	Free	Nil
Utilities/Vans/Trailers (less than 2.4m x 1.5m and maximum of 3.6m3 volume)	per vehicle	Free	Free	Nil
Utilities/Vans/Trailers (greater than 2.4m x 1.5m and maximum of 3.6m3 volume)	per vehicle	Free	Free	Nil
Wheelie Bin	per bin	Free	Free	Nil
Clean Green Waste		Free	Free	Nil



FEE DESCRIPTION	FEE BASIS	ACTUAL 2022/23	PROPOSED 2023/24	% Increase
Clean Builder Rubble		Free	Free	Nil
Other Residents				
Cars/Station Wagons	per vehicle	\$7.00	\$7.50	7.14%
Utilities/Vans/Trailers (less than 2.4m x 1.5m and maximum of 3.6m ³ volume)	per vehicle	\$14.00	\$15.00	7.14%
Utilities/Vans/Trailers (greater than 2.4m x 1.5m and maximum of 3.6m ³ volume)	per vehicle	\$27.00	\$29.00	7.41%
Wheelie Bin	per bin	\$7.00	\$7.50	7.14%
Clean Green Waste		50% of standard charge	50% of standard charge	0.00%
Clean Builder Rubble		50% of standard charge	50% of standard charge	0.00%
Trucks/Other Waste				
Trucks <5t GVM	per vehicle	\$225.00	\$245.00	8.89%
Trucks 6-12t GVM	per vehicle	\$885.00	\$960.00	8.47%
Trucks 13-16t GVM	per vehicle	\$1,350.00	\$1,460.00	8.15%
Trucks 17-23t GVM	per vehicle	\$1,800.00	\$1,950.00	8.33%
Car Tyres	per tyre	\$11.50	\$12.50	8.70%
Truck and Larger Tyres	per tyre	\$33.00	\$35.50	7.58%
Tractor tyres	per tyre	\$52.50	\$57.00	8.57%
Refrigerators/Freezers - uncertified		\$42.00	\$45.50	8.33%
Refrigerators/Freezers - certified gas free		Free	Free	Nil
Sort recyclables		Free	Free	Nil
Additional Waste Collections				
Recycling Collection	per bin	\$67.00	\$68.00	1.49%
Urban Waste Collection (Weekly)	per bin	\$165.00	\$190.00	15.15%
Rural Waste Collection (Fortnightly)	per bin	\$130.00	\$142.00	9.23%



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

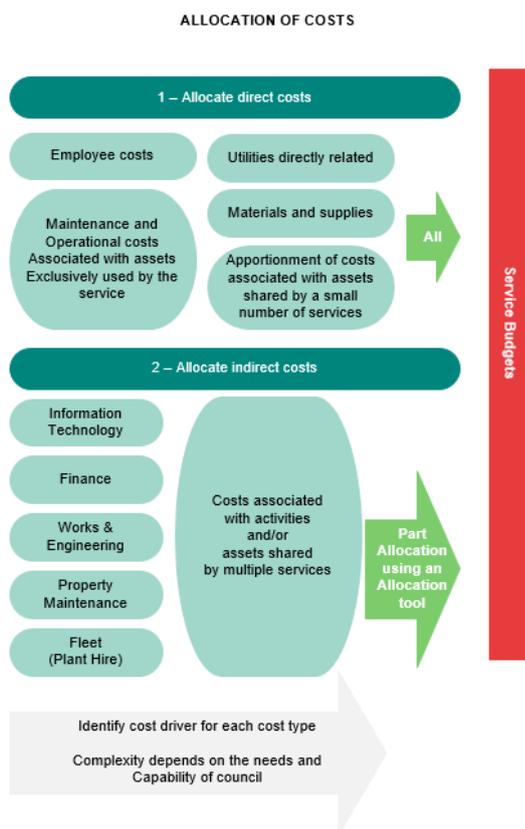
National Competition Policy (NCP) requires that local government authorities comply with competitive neutrality principles. The *Local Government Act 1993* also imposes obligations on local government authorities to adhere to competitive neutrality principles.

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 & mobile devices).</p> <ul style="list-style-type: none"> → 80% based on number of PCs → 20% based on number of mobile devices utilised <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 & technical advice, design & management toward the maintenance & construction of assets including asset management & project management.</p> <p>Costs incurred in running the Depot facility & managing resources required to achieve operational & capital programs.</p>	<p><u>Capital Overhead Recovery</u></p> <p>2-8% applied to capital projects (excludes plant & equipment) based on the level of complexity. The capital overhead recovery covers both project management & 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 & 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 & Development Services department. i.e. grass care, building maintenance, vandalism costs, security & other building contracts (fire alarms, air conditioning etc).</p> <p>Business units pay for a range of their accommodation costs directly (utilities, cleaning, rates & taxes, & 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 &/or locations. Lifecycle costs associated with hire plant including depreciation, fuel, insurance & 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 & 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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