



**WARATAH
WYNYARD**
COUNCIL

ANNUAL PLAN & BUDGET ESTIMATES 2020 / 2021

As presented to Council for adoption
22 June 2020



Cover Page Image – Eco Adventure David McCormack



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MESSAGE FROM THE MAYOR



I am delighted to present the 2020/21 Annual Plan and Budget Estimates.

This is a COVID-19 Recovery Budget, designed to support our community, our economy, protect ratepayers and rebuild our vibrant municipal area.

The budget also continues to deliver innovative, sustainable services to our community through strong leadership, clear direction and collaborative relationships.

COVID-19 Recovery

The budget contains several measures to support the community over the next 12 months without increasing the rates and charges.

Costs have been managed to provide maximum value to the community without reducing service levels. As an employer, Council aims to ensure that jobs are protected and maintained where possible.

Measures include:

- 0% rates and charges increase
- 0% increase for all user fees and charges
- Community recovery grants of \$0.100m
- Continuation of Financial Hardship Policy

- An extension of early payment discount period of 60 days (to 31 October)
- Continuation of free entry to the waste transfer station for non-commercial residents
- Waiving food licence fees for 2020/21

Council has adopted a range of master plans and strategies in consultation with the community outlining aspirations which require a capital investment of approximately \$58.000m over the next 10 years.

Economic development opportunities will be boosted as Council presses forward with this ambitious program. The 2020/21 program of \$16.230m includes \$9.644m in new construction projects and brings forward several projects to support the use of local employment and resources.

Environmental Highlights

Council's Integrated Council Environmental Plan (iCEP), developed in consultation with the community, is Council's roadmap for managing the natural environment and climate change. Council will commence the implementation of the plan in 2020/21.

Council will undertake a number of coastal erosion assessments which will inform future actions and spending requirements to protect the region's natural assets and Council assets.

The budget includes a \$2.400m investment in stormwater development projects which will not only provide increased flood protection to our community but will also make way for new property development.

Council will also continue to work in collaboration with Wynyard Landcare on developing a plan for Fossil Bluff and on the implementation of the French's Road Reserve master plan actions.

Improving the Lifestyle of Residents

Council has a strong focus on providing quality parks and recreational spaces that improve the lifestyle of residents.

2020/21 will see a number of key projects from Council's Open Space, Sport and Recreation Plan (OSSR) 2017/27 come to life.



The Yacht Club multi-use facility is scheduled for completion in 2020/21 and the long-awaited commencement of the coastal pathway is expected to be well underway.

The ANZAC Park All Abilities Playground development will also commence in partnership with The Fairy Godmothers. The new playground will provide the community with a destination play-space that will be fun, inclusive and accessible for everyone of all ages and abilities.

The community continues to use its voice to shape its future alongside a strong Council willing to listen. Council will continue its commitment to community engagement throughout 2020/21.

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

I thank my fellow Councillors and Council staff for their contribution to this budget. This Annual Plan and Budget Estimates reflects Council's commitment to being socially, environmentally and economically responsible.

I look forward to a positive and rewarding year ahead and commend the 2020/21 Annual Plan and Budget Estimates to you all.

Cr Robby Walsh
Mayor



MESSAGE FROM THE GENERAL MANAGER



Council and staff have worked hard to successfully deliver a budget that is balanced against the targets and philosophies contained in Councils Financial Management Strategy (FMS) whilst also ensuring important support and stimulus is provided to the community in the social and economic recovery of our municipal area.

Operational Budget

Council is acutely aware of the financial pressures that the community are currently facing as a result of the COVID-19 pandemic.

Councils operating income and expenses will be more volatile than usual as it supports stimulus measures whilst also endeavouring to retain as many employees as possible during a very challenging period.

Council is expected to show an underlying deficit of \$0.801m in 2020/21.

Of Councils \$0.801m deficit, \$0.556m relates to an assumption in the estimates that the Tas Water dividend \$0.556m will not occur for the 2020/21 year. It is expected that this revenue stream will return to Councils recurrent revenue streams from 2021/22.

Child care operations which are ordinarily funded from user fees and returns a profit to Council will continue to be impacted by COVID-19 in the short term and the budget estimates do not allow for a profit in the 2020/21 financial year.

Council maintains a strong balance sheet which provides flexibility in times like this and the ability to deal with potential issues that we can't necessarily predict.

Council will reassess its FMS throughout the year and develop a strategy for a return to surplus. It is expected that a return to surplus will be manageable.

Rates and Charges

Rates notices will not increase this year. Council continues to promote the Financial Hardship Policy providing relief to those in the community suffering financial hardship.

Financial Position

Council's financial position continues to be strong and Council will be well placed to meet its financial commitments comfortably.

The net worth of Council is expected to increase by \$6.607m to \$226.150m. This is attributable to Council's capital grants and ongoing commitment to the capital works program.

Cash and Investments

A key principle of the FMS is to maintain a cash balance above \$4.000m. The estimated cash and cash investments as at June 2021 is \$5.609m, higher than the target set in the FMS.

Borrowings

New borrowings of up to \$2.400m have been allowed for in the budget estimates in order to fund stormwater development projects. Council will take advantage of the state government's interest free loans to bring these projects forward and provide much needed economic stimulus.

Capital Works

This year's capital works expenditure is \$16.230m which includes \$9.644m in new infrastructure spending, \$4.058m in asset renewals, and \$2.527m on upgrading existing assets. The program includes \$4.893m relating to projects that are ongoing as 30 June 2020 that are due for completion in 2020/21 year.

Council's Asset Management Strategy ensures that renewal expenditure is prioritised ensuring that current services provided are maintained to the standard that residents are accustomed.

Estimated Capital Works Statement

	Estimate 2021 \$
Parks & Open Spaces	4,504,997
Transport	2,971,733
Stormwater Services	2,475,920
Sporting Facilities	943,631
Buildings	4,099,963
Plant & Equipment	1,233,798
Total Capital Works	16,230,042

Conclusion

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

Being a modest budget set in an environment with potential for increased volatility due to the COVID-19 pandemic it will require the constant attention of staff and Councillors throughout the year to ensure projects and targets are met within budget.

I commend the Council's 2020/21 Annual Plan and Budget Estimates and commit to the task of delivering the outcomes.



Shane Crawford
General Manager



Key Initiatives for Boat Harbour

- Masterplan – planning, survey and design
- Hepples Road stairway replacement
- Continuation of community conversations



Key Initiatives for Rural Areas

- \$0.616m rural reseals
- \$0.935m gravel re-sheeting
- Design work for rural road safety improvements
- New Public Toilet Investigation and feasibility
- Continuation of community conversations at Yolla



Key Initiatives for Sisters Beach

- Coastal erosion study to protect natural assets and Council assets
- Skate and Recreation Area completion
- Develop a Community Centre concept plan
- Continuation of community conversations



Key Initiatives for Somerset

- Implement stage one actions of the Cam River Masterplan
- Commence the Playground at ANZAC Park in consultation with the Fairy Godmothers – destination play space that will be fun, inclusive and accessible for everyone of all ages and abilities
- Cardigan Street Sports Ground improvements
- Coastal erosion assessment
- Partner with the Wynyard Landcare group for year one Frenchs Road Nature Reserve Masterplan actions
- Commence construction of the coastal pathway – Cooe to Wynyard
- Continuation of community conversations



Key Initiatives for Waratah

- Work in collaboration with the State Government on the installation of a signature story stop at Whyte Hill Lookout
- Complete a review of the Waratah Community Plan 2018/21
- Implement a strategy for the Waratah rail bridge
- Design and seek funding for the Waratah Waterfall Walk (Waratah Community Plan 2018/21)
- Install coin operated whitegoods and locking system at the camping ground
- Repairs to the Philosopher Falls walking track
- Continuation of community conversations



Key Initiatives for Wynyard

- Stormwater development projects
- Enclosed dog exercise area
- Completion of the multi-use Yacht Club facility
- Completion of the CBD Plaza
- Develop Fossil Bluff plan in collaboration with Wynyard Landcare
- Port Creek bridge replacement and sealing of parking area
- Design and planning – Inglis / Church Street junctions
- Wynyard Indoor Sports Centre – changeroom upgrades subject to external funding contribution
- Continuation of community conversations

Elected Members



Top Row:

Mayor Robby Walsh, Deputy Mayor Dr Mary Duniam

Middle Row:

Cr Gary Bramich, Cr Andrea Courtney, Cr Celisa Edwards

Bottom Row:

Cr Darren Fairbrother, Cr Kevin Hyland

Note: At the time of adopting the budget, Council had a vacancy which will be filled following a recount of votes to be conducted in late June 2020.

Executive Management Team



Shane Crawford
General Manager

- Civic & Ceremonial
- Elected Members
- Executive Management
- Human Resource Management
- Workplace Health and 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 and Compliance
- Building and Plumbing Permits
- Civil Works
- Cleaning
- Environmental Health
- Infrastructure Operations
- Land Use Planning
- Natural Resource Management
- Parks and Recreation
- Projects
- Plant & Equipment
- Regulations



Sam Searle
Director Organisational Performance

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

Integrated Planning Framework



Vision, Mission and Values

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

VISION

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

MISSION

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

VALUES

Respect – Honesty – Ethical – Pride – Fairness – Trustworthy

GUIDING PRINCIPLES

We care: Engagement
We are a team: Cooperation and collaboration are key
We find better ways: Value for money
We are professional: Ethical, honest and reliable
We are innovative: Progressive

KEY FOCUS AREAS

Leadership and Governance
Organisational Support
Connected Communities
Community Recreation and Wellbeing
Economic Prosperity
Transport and Access
Environment





ANNUAL PLAN INITIATIVES



Key Focus Area 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
1.1	We make publicly transparent decisions on spending and future directions while encouraging community feedback.
1.2	We maintain and manage our assets sustainably.
1.3	We encourage broad community input to create a focussed and strong sense of belonging.
1.4	We cherish fairness, trust and honesty in our conduct and dealings with all.
1.5	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.
1.6	We are recognised for proactive and engaged leadership.

Strategy	Action
Outcome 1.1 – We make publicly transparent decisions on spending and future directions while encouraging community feedback.	
1.1.1 Commit to best practice in community engagement.	1.1.1.1 Complete a review of the Waratah Community Plan 2018/21.
1.1.2 Strengthen our communication with the community using diverse communications channels relevant to the demographic.	1.1.2.1 Complete implementation of Public Camping Strategy.
Outcome 1.2 – We maintain and manage out assets sustainably.	
1.2.1 Review and adjust service levels to provide value for money.	1.2.1.1 C/FWD 2019/20 - Conduct internal review of the management of public halls (Asset and Facilities Group).
	1.2.1.2 C/FWD 2019/20 Undertake a review of town planning services.
	1.2.1.3 Design and Planning for lighting and design, planning & construction for playing surface reorientation at Cardigan Street Somerset in accordance with OSSRP 2017-27.
	1.2.1.4 Design, planning and construction of expanded changerooms for the Wynyard Indoor Sport centre in accordance with OSSRP 2017-27.
	1.2.1.5 Install coin operated laundry and improved locking system at the Waratah camp ground.
	1.2.1.6 Implementation of fees and charges review.



Strategy	Action
Outcome 1.3 – We encourage broad community input to create a focussed and strong sense of belonging.	
1.3.1 Facilitate the meeting of community needs through strong advocacy and local and regional collaboration for shared outcomes.	1.3.1.1 Continue to explore shared service and resource sharing opportunities and implement agreed projects.
Outcome 1.4 – We cherish fairness, trust and honesty in our conduct and dealings with all.	
1.4.1 Collaborate with, understand and satisfy our external customers' needs and values.	1.4.1.1 Investigate and report opportunities for public toilet provision in Yolla.
Outcome 1.5 – 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.	
1.5.1 Build our knowledge base to apply in decision-making processes.	1.5.1.1 Improve Asset Management Systems.
	1.5.1.2 Implement the highest priority improvements from the Strategic Asset Management Plan maturity audit.
	1.5.1.3 Update the Buildings Asset Management Plan including revaluation of all buildings and componentisation of major buildings.
1.5.2 Maintain accountability by ensuring council decisions are evidence based and meet all legislative obligations.	1.5.2.1 Create a Council enforcement policy to guide how <i>Land Use Planning and Approvals Act 1993</i> obligations of Council will be executed.
	1.5.2.2 Develop a Cemetery Master Plan identifying future service needs.
	1.5.2.3 Continue to develop and improve corporate operational financial reporting and forecasting capability.
	1.5.2.4 Continuation of Legislative Compliance Audit Program.
Outcome 1.6 – We are recognised for proactive and engaged leadership.	
1.6.1 Encourage increased participation by all stakeholders.	1.6.1.1 Continue to develop Partnership agreements with key community organisations to formalize working relationships.
1.6.2 Develop leadership that inspires and motivates, and which maintains a strong community and workplace culture.	

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

Strategy	Action
Outcome 2.1 – We are a knowledgeable organisation – we demonstrate best practices in our business processes.	
2.1.1 Develop a learning culture that ensures staff have the knowledge and skills to maximise potential, and which empowers staff to achieve and grow.	2.1.1.1 Implement online inductions for employees, contractors and volunteers.
	2.1.1.2 Review and improve the corporate training register.
Outcome 2.2 – We are technology-enabled with information available on demand and different levels.	
2.2.1 Facilitate effective knowledge management practices.	2.2.1.1 Develop an internal Information Management Strategy.
2.2.1 Review and update systems and processes to ensure best practice and customer-centric outcomes.	2.2.1.1 Undertake Digital Cyber Security Audit to identify risks and assess appropriateness of controls.
Outcome 2.3 – We are focused on the needs of our internal customers.	
2.3.1 Identify and satisfy internal customer needs by consulting and managing expectations.	2.3.1.1 Improve the quality, consistency and accessibility of corporate documents by creating a suite of templates that are in accordance with the Waratah-Wynyard brand style.
Outcome 2.4 – We have a learning culture that embraces the development and growth of our people.	
2.4.1 Lead a positive and supportive culture which is resilient and adaptive to change.	2.4.1.1 Develop an internal Digital Strategy to improve service delivery to the community.

Strategy	Action
Outcome 2.5 – We are future-focused and value continuous improvement.	
2.5.1 Maintain and develop effective collaboration and resource-sharing practices with Circular Head Council.	2.5.1.2 Map & Improve Capital Budgeting Processes.
Outcome 2.6 – We attract, retain and develop the workforce we need.	
2.6.1 Promote best practice and foster innovation.	2.6.1.1 Implement online timesheets and leave approval process.
	2.6.1.2 Complete documented audit of Work Health and Safety Management System.

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

Strategy	Action
Outcome 3.1 – Waratah Wynyard is a modern community, moving forward but not forgetting where it started.	
3.1.1. Deliver planning for activation through effective urban design and planning that promotes liveability, social gathering and connectedness, and which recognises and celebrates local history.	3.1.1.1 Implement year 1 actions identified in the Cam River Masterplan.
3.1.2 Promote and strengthen community safety to retain and attract families to live and recreate in Waratah-Wynyard.	3.1.2.1 Investigate best practice bushfire management and provide recommendations to Council.
Outcome 3.2 – We listen and engage with our community in decision making.	
3.2.1 Deliver engagement strategies that adapt to community needs to ensure effective communication and collaboration.	3.2.1.1 Implement priorities from the Communication and Engagement Strategy 2019/21.

Strategy	Action
Outcome 3.3 – Our natural and build environment aids the community with an active and healthy lifestyle.	
3.3.1 Provide high quality shared and multi-use community hubs that combine a range of recreational, sporting and educational uses.	3.3.1.1 C/FWD 2019/20 – Continuation and completion of the Wynyard Multipurpose (Yacht Club) facility.
	3.3.1.2 C/FWD 2019/20 - Plan, design and tender for the construction of the ANZAC Park All Ability Playground.
	3.3.1.3 Commence construction of ANZAC Park All Ability Playground.
	3.3.1.4 Review remaining scope of East Wynyard Foreshore masterplan.
	3.3.1.5 Boat Harbour Beach Masterplan design and planning of roadway and open space layout.
	3.3.1.6 Boat Harbour Beach Master Plan design and planning rock wall and reclamation, northern bay.
	3.3.1.7 Establish a community centre in Somerset within an existing building.
3.3.2 Facilitate activities and events that promote inclusion, health, safety and a sense of place.	3.3.2.1 Establish an enclosed dog exercise area in Wynyard.
	3.3.2.2 Enhanced Tulip Festival activities to celebrate 30 year of the event.
	3.3.2.3 Implement actions and activities from the COVID-19 Social Recovery Plan.
Outcome 3.4 – Our strong local economy allows for the development of affordable services and programs for all ages.	
3.4.1 Promote and work with stakeholders to provide affordable quality services.	3.4.1.1 Seek funding for infrastructure proposal at Warawyn Early Learning.
3.4.2 Support and promote strategies to increase the rate of volunteerism in the community.	3.4.2.1 Review Council volunteer registration and induction process and ensure best practice processes endorsed by Volunteering Tasmania are followed.
Outcome 3.5 – Our community uses its voice to shape its future alongside a strong Council willing to listen and implement where reasonable and practical.	
3.5.1 Build community capacity through services and programs that strengthen, support and care for our community.	3.5.1.1 Deliver year 2 Implementation Plan for Health and Wellbeing Plan.
	3.5.1.2 Deliver year 2 Implementation Plan for Age Friendly Communities Plan.
	3.5.1.3 Implement Healthy Tasmania <i>Breathe, Eat, Move & Relax for a Healthy Lifestyle</i> project.
3.5.2 Become a 24/7 accessible council through the use of technology.	

Key Focus Area 4: Community Recreation & Wellbeing

Waratah-Wynyard will be a healthy community with access to more recreational choices in safe and welcoming environments. The community 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
4.1	Our community is welcoming and supportive.
4.2	Our community values, encourages and supports physical, social and cultural activities.
4.3	We provide recreational opportunities to the community for all ages and abilities.
4.4	Our community enjoys access to visually appealing safe spaces and facilities for recreation.

Strategy	Action
Outcome 4.1 – Our community is welcoming and supportive.	
4.1.1 Collaborate with community organisations that provide recreation opportunities to our community.	4.1.1.1 Develop a concept plan and operational model for a community centre in Sisters Beach.
4.1.2 Encourage community providers to be welcoming, supportive and inclusive, and to provide for all ages, abilities and cultures.	4.1.2.1 Implement year 3 deliverables for Warawyn Early Years Reconciliation Action Plan.
Outcome 4.2 – Our community values, encourages and supports physical, social and cultural activities.	
4.2.1 Focus on the value of recreation in promoting the health and wellbeing of our community.	4.2.1.3 Work in collaboration with the State Government on the installation of a signature story stop at Whyte Hill Lookout.
Outcome 4.3 – We provide recreational opportunities to the community for all ages and abilities.	
4.3.1 Commit to ongoing recreation and open space planning to ensure evidence-based decisions are made about the role of Council and its partners in recreation.	4.3.1.1 Design and planning for erosion and sea level rise protection at ANZAC Park, Somerset.

Strategy	Action
Outcome 4.4 – Our community enjoys access to visually appealing safe spaces and facilitates for recreation.	
4.4.1 Employ land-use planning strategies to promote connectivity and equity in the allocation or use of open space for recreation purposes.	
4.4.2 Provide and maintain quality and safe places and spaces for physical, social and cultural activities, including shared and multi-use facilities where possible.	4.4.2.1 Design and planning for erosion and sea level rise protection at the creek mouth, Sisters Beach.
	4.4.2.2 Design and planning for Gutteridge Gardens river wall renewal with reclamation opportunities explored.
	4.4.2.3 Implement adopted strategy for the Waratah Rail Bridge.

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

Strategy	Action
Outcome 5.1 – We understand our local and regional potential, and we plan for, and encourage investment in it.	
5.1.1 Investigate and embrace new economic opportunities.	5.1.1.1 Review and Update the Tourism Plan and ensure consistent with the Regional Tourism Direction.
5.1.2 Identify and maximise current industry and resource capacities.	5.1.2.1 Continue to implement local actions identified through the Sustainable Murchison 2040 Community Plan.
5.1.3 Support existing and encourage new innovate activities / industries to the area.	5.1.3.1 Obtain quantity estimates for the Waratah Waterfall Walk and develop a funding submission for potential grant. (Waratah Community Plan)
	5.1.3.2 Develop a business plan for the Loo with a View concept.
Outcome 5.2 – Education and training opportunities are available and targeted.	
5.2.1 Support a variety of learning opportunities and encourage high school retention and pathways into college and tertiary education.	5.2.1.1 Continue to collaborate with Cradle Coast Authority (Regional Futures Plan).
5.2.2 Advocate for regional delivery of training specific to business.	
Outcome 5.3 – Long-term sustainable economic growth is achieved through adaptability and innovation.	
5.3.1 Promote value-adding to current production streams.	
5.3.2 Assess potential capability for economic expansion.	5.3.2.1 Design, consultation and planning for Public parking and intersection improvements Inglis/Church/Park St and surrounding businesses.
5.3.3 Actively manage community and economic growth through community engagement.	5.3.3.1 Develop an evidence based economic recovery plan for the municipal area in consultation with key industry stakeholders.



Strategy	Action
Outcome 5.4 – Pathways to improve liveability now and in the future are provided.	
5.4.1 Develop a recognised brand and actively market the local government area.	5.4.1.1 C/FWD 2019/20 Develop a Municipal Signage Strategy and commence renewal of signage within the municipal area.
	5.4.1.2 Continue to promote the regional investment framework and include industry promotional material on Councils web site.
5.4.2 Ensure evidence-based allocation of infrastructure and land use to enable sustainable growth.	5.4.2.1 C/FWD 2019/20 – Develop & deliver a Settlement Strategy to guide future growth and development within the municipal area.
	5.4.2.2 Undertake Port Creek flood mitigation works.
	5.4.2.3 Undertake Big Creek flood mitigation works.
	5.4.2.4 Undertake Cotton Creek flood mitigation works.

Key Focus Area 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:
6.1	Our transport and access network can accommodate the changing needs of our industry and community.
6.2	Our transport and access network is sustainable, affordable and fit for purpose.
6.3	We represent our community and are a strong advocate for contemporary regional transport and access network needs.

Strategy	Action
Outcome 6.1 – Our transport and access network can accommodate the changing needs of our industry and community.	
6.1.1 Develop service levels to inform the delivery of a transport network that affordably meets demand and transparently communicates accepted risk.	6.1.1.1 Review General Ledger Structure and Work Orders to enable service level costs to be captured and easily understood.
6.1.2 Prioritise and address service gaps with a road hierarchy.	6.1.2.1 Design & planning for widening of Table Cape & Tollymore Roads Wynyard.
Outcome 6.2 – Our transport and access network is sustainable, affordable and fit for purpose.	
6.2.1 Plan for a priority access network for freight.	6.2.1.1 Work collaboratively with the Department of State Growth to progress the Bass Highway upgrades from Wynyard to Marrawah to resolve junction conflicts.
6.2.2 Plan for all movements and modes of transport with a fit-for-purpose network.	6.2.2.1 Work collaboratively with the Department of State Growth to progress the Bass Highway upgrades from Cooeee to Wynyard.
	6.2.2.2 C/FWD 2019/20 Design, develop and implement next stage of Coastal Pathway – Cooeee to Wynyard.
Outcome 6.3 – We represent our community and are a strong advocate for contemporary regional transport and access network needs.	
6.3.1 Support air and sea infrastructure upgrades that attract visitors and industry.	6.3.1.1 Work collaboratively with the Burnie Airport Corporation to ensure air services continue post COVID-19 once travel restrictions are lifted.
6.3.2 Work with other agencies to improve telecommunications networks and provision.	6.3.2.1 Continue to work with Mobile Providers to explore how to best promote opportunities for macro and booster stations to ensure rural communities across Murchison are connected at feasible speeds and communication black spots are removed (through the Sustainable Murchison Reference Group).

Key Focus Area 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. The natural environment will be shared and enhanced through sustainable development.

	Desired Outcomes
7.1	Our community uses the renewable and natural environment to meet its energy needs and assist in reducing the effects of global warming.
7.2	Tourists and residents visit and appreciate our natural environmental attractions and unique surroundings.
7.3	Residents and visitors are provided with information and helped to access and appreciate our natural and heritage assets.
7.4	Elements of our natural environment provide opportunity for economic development through the manufacture and distribution of our renewable energy industry and reduced land use conflict.
7.5	Stewardship of our land, water and marine ecosystems respects past, present and future generations.

Strategy	Action
Outcome 7.1 – Our community uses the renewal and natural environment to meet its energy needs and assist in reducing the effects of global warming.	
7.1.1 Foster opportunity through sustainable development and community engagement.	7.1.1.1 Implement Waste Strategy 2019-2024 Year 2 actions.
Outcome 7.2 – Tourists and residents visit and appreciate our natural environmental attractions and unique surroundings.	
7.2.1 Practice effective urban and landscape design and planning that promotes liveability and connectivity and recognises local heritage.	7.2.1.1 Submit desired amendments to the Tasmanian Planning Commission.
	7.2.1.2 Undertake rezoning identified in the Central Area Development Plan.
	7.2.1.3 Develop Fossil Bluff plan in collaboration with Wynyard Landcare.
Outcome 7.3 – Residents and visitors are provided with information and helped to access and appreciate our natural and heritage assets.	
7.3.1 Provide education to facilitate awareness and appreciation of built and natural assets.	7.3.1.1 Develop and adopt a Corporate Sustainability Policy (iCEP action).
	7.3.1.2 Develop and adopt a Municipal Environmental Policy (iCEP action)
	7.3.1.3 Develop an action plan for the implementation of iCEP priorities including timeframes.
	7.3.1.4 Develop a proposal for creating a geological trail, incorporating printed material, signage and video storytelling.

Strategy	Action
Outcome 7.4 – Elements of our natural environment provide opportunity for economic development through the manufacture and distribution of our renewable energy industry and reduced land use conflict.	
7.4.1 Promote innovate sustainable design through renewable energy and resources.	
Outcome 7.5 – Stewardship of land, water and marine ecosystems respects past, present and future generations.	
Consider and encourage biodiversity through forward thinking and planning.	7.5.1.1 Partner with the Wynyard Landcare group for year 1 French's Road nature reserve masterplan actions.
	7.5.1.2 Investigate and implement Virtual fencing in areas of high sensitivity.
Facilitate monitoring of pollution trends and events by the relevant authorities in our community environment.	

Public and Environmental Health Goals and 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 regarding air, water, noise etc 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.

The above objectives 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 for testing 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.

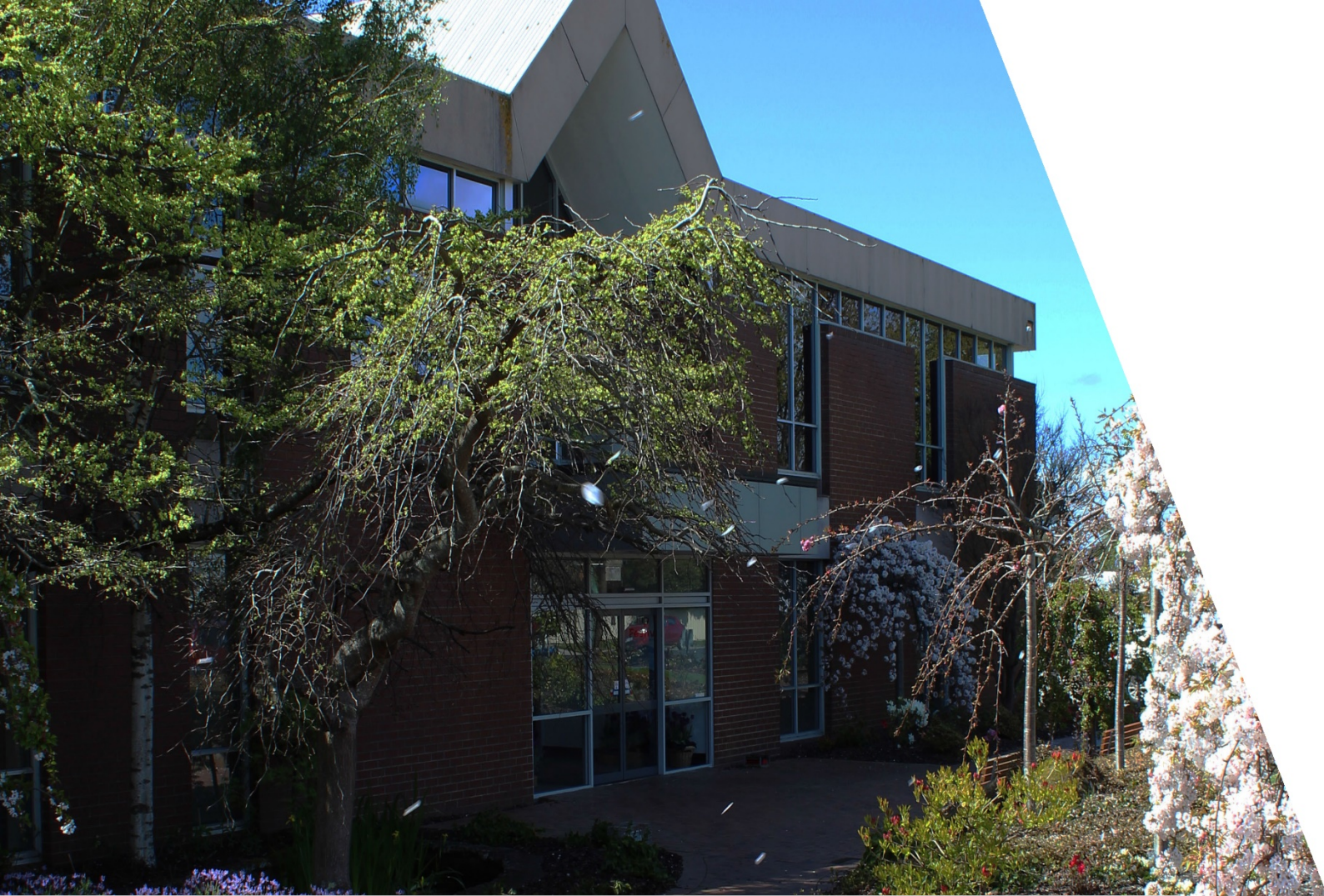
A Sharps Container Disposal System is provided by Council to help promote the proper disposal of needles and syringes etc and therefore reduce the adverse effects of potentially spreading a communicable disease.

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, dumping of wastes etc when it is reported or noted and work with the relevant parties involved to educate them and resolve issues in breach of the relevant legislation.

Officers also continue developing information sheets which help provide guidance to the general public in avoiding or reporting if necessary, the most regular raised public concerns. These documents are made available on the Council web site and on display as developed.

The public health goals for 2020/21 are as follows:

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



BUDGET ESTIMATES



Analysis of Operating Estimates

This section analyses the operating estimates including expected revenues and expenses of Council for the 2020/21 year.

Underlying Result

The underlying operating result is a measure of financial sustainability of the Council which can be masked in the surplus/(deficit) by non-recurring or capital related items. It is equal to the comprehensive result adjusted for capital contributions, proceeds and written down value of non-operating assets sold and other once-off adjustments such as revaluation adjustments, unfunded superannuation liabilities etc.

	Forecast 2020 \$'000	Estimate 2021 \$'000	Increase/ (Decrease) \$'000
Underlying Result			
Comprehensive Surplus/(Deficit)	449,420	4,050,065	3,600,645
Less: Capital Items	1,839,131	4,850,823	3,011,692
Underlying Surplus/Deficit	(1,389,711)	(800,758)	588,953
Add Back Financial Assistance Grant Received in Advance	1,546,955	-	(1,546,955)
Underlying Result	157,244	(800,758)	(958,002)

Source: Appendix B – Estimated Financial Statements

Council is expected to show an underlying deficit of \$0.801m in 2020/21.

Council is acutely aware of the financial pressures that the community are currently facing as a result of the COVID-19 pandemic and Councils operating income and expenses will be more volatile than usual as it supports stimulus measures whilst also endeavouring to retain as many employees as possible during a very challenging period.

Council maintains a strong balance sheet which provides flexibility in times like this and the ability to deal with potential issues that we can't necessarily predict.

Council will reassess its FMS throughout the year and develop a strategy for a return to surplus. It is expected that a return to surplus will be manageable with some of this year's deficit being one off in nature.

Of Councils \$0.801m deficit, \$0.556m relates to an assumption in the estimates that the Tas Water dividend of \$0.556m will not occur for the 2020/21 year. It is expected that this revenue stream will return to Council from 2021/22. Child care operations which normally return a profit to Council is also expected to continue to be impacted in the short term. The estimates do not allow for a profit in the 2020/21 financial year (impact \$0.198m).

The budget contains several measures to support the community over the next 12 months without increasing the rates and charges. Stimulus measures impacting on the operating result include:

- 0% rates and charges increase;
- 0% increase for all user fees and charges;
- community recovery grants of \$0.100m;
- continuation of Financial Hardship Policy;
- continuation of free entry to the waste transfer station for non-commercial residents;
- and
- an extension of early payment discount period of 60 days (to 31 October).
- waiving food licence fees.



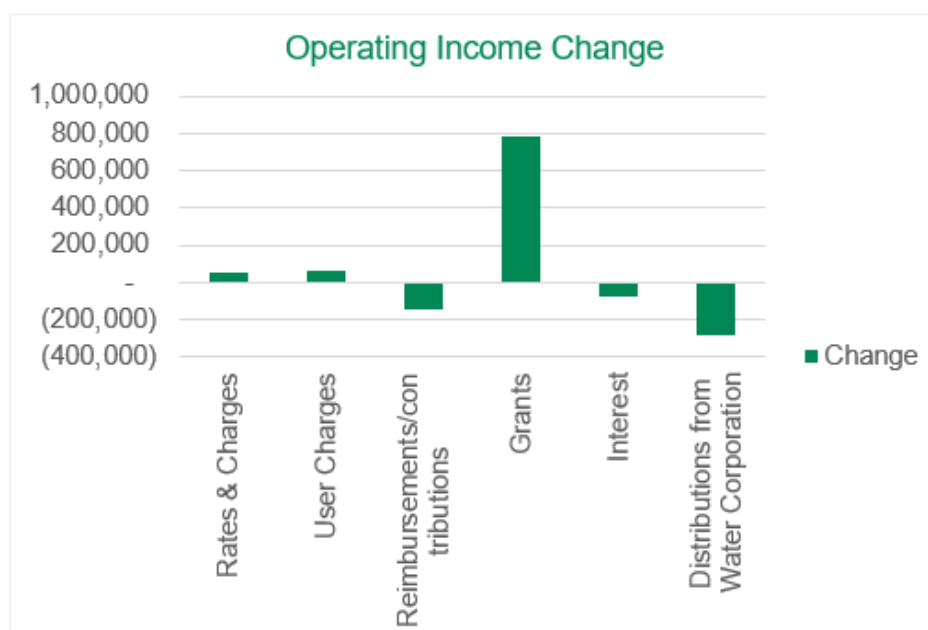
Recurrent Income

The total budgeted operating income for 2020/21 is \$17.748m, an increase of \$0.391m compared with the operating income forecast for 2019/20. Key changes in income are outlined below.

Income Type	Forecast 2020	Estimate 2021	Increase/ (Decrease)	Change %
Rates & Charges	11,387,366	11,434,382	47,016	0.4%
User Charges	2,152,599	2,213,600	61,001	2.8%
Reimbursements/contributions	665,442	519,959	(145,483)	-21.9%
Grants	2,645,974	3,429,944	783,970	29.6%
Interest	225,000	150,000	(75,000)	-33.3%
Distributions from Water Corporation	281,000	0	(281,000)	-100.0%
Total Income	17,357,381	17,747,885	390,504	2.2%

Source: Appendix B – Estimated Financial Statements

Source: Appendix B – Estimated Financial Statements



Rates and Charges (increase \$0.047m)

Rates & Charges are an important source of revenue for Council representing some 64.4% of the total revenue estimated to be received by Council in 2020/21.

Council has been mindful of the capacity for ratepayers to pay rates and charges in the current economic climate and has not increased its rates and charges pricing for the 2020/21 financial year.

The following table outlines the rates and charges budgeted to be levied by Council in the 2020/21 year:

Rates and Charges	Base 2020	Estimate 2021	Change %
General Rate	8,195,226	8,195,226	0.0%
Waste Service Charges	1,864,684	1,864,684	0.0%
Fire Levies	475,865	475,865	0.0%
Stormwater Service Charges	851,591	851,591	0.0%
Total base rates and charges	11,387,366	11,387,366	0.0%
Add: Supplementary Rates Allowance		47,016	
Total Estimated Rates and Charges per Comprehensive Income Statement		11,434,382	

Source: Appendix B – Estimated Financial Statements

User Charges (increase \$0.061m)

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

Fees and charges have not been increased in the 2020/21 financial year. A detailed listing of fees and charges is available in Appendix C. The listing is also available on Council's website and can be inspected at Council's customer service desk.

Council is currently undertaking a structural review of its fees and charges for users of its facilities (the OSSR fees and charges review). This review will aim to ensure that the overall the current level of revenue is maintained. The estimates assume that there will be no increase or decrease in the overall level of user fees as a result of the review.

Reimbursements-contributions (decrease \$0.145m)

Reimbursements for the 20/21 financial year will be lower than 2019/20 by \$0.145m.

Reimbursements received in the 2019/20 year are predominantly one-off in nature and there is also a reduction in the number of employees that are resource shared with other Councils.

Operating Grants (increase \$0.784m)

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

The change in revenue relating to the FAG grant relates to the timing of receipts for the 2019/20 financial year. \$1.547m was paid in advance in the previous financial year.



Grants	Forecast 2020	Estimate 2021	Increase/ (Decrease)	Change %
Financial Assistance Grants - General	883,273	1,749,035	865,762	98.0%
Financial Assistance Grants - Transport	732,185	1,488,720	756,535	103.3%
Youth Week	2,500	2,500	-	
Skate Competition	2,500	-	(2,500)	-100.0%
Wynyard Child Care Training Subsidy	10,000	-	(10,000)	-100.0%
Wynyard Child Care SNSS	5,000	2,500	(2,500)	
Wynyard Child Care CCCF	5,000		(5,000)	
Sustainability				
Year Round Care SNSS	2,500		(2,500)	
Boat Harbour Sustainability	4,000	4,000	-	0.0%
Other	-	-	-	
Tulip Festival	-	20,000	20,000	
Health & Wellbeing		90,410	90,410	
Seawall (Crown Asset)	828,000	-	(828,000)	-100.0%
Heavy Vehicle Tax	72,779	72,779	-	0.0%
Wynyard BMX Track (BMX Asset)	98,237	-	(98,237)	
Total Grants and Subsidies	2,645,974	3,429,944	783,970	29.6%

Source: Appendix B – Estimated Financial Statements

Interest (decrease \$0.075m)

Interest on investments has been calculated based on the estimated average level of investments held during the year.

Interest revenue is expected to decrease due to lower interest rates.

It has been estimated that 60% of rates revenue will be paid in full by the end of October.

Dividends from Water Corporation (decrease \$0.281m)

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

Council relies on this revenue stream as a funding source for recurrent expenditure and therefore if there are any material changes to the distributions planned will impact on Council operating results. The level of dividend usually provided from Councils investment in Tas Water is \$0.556m.

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

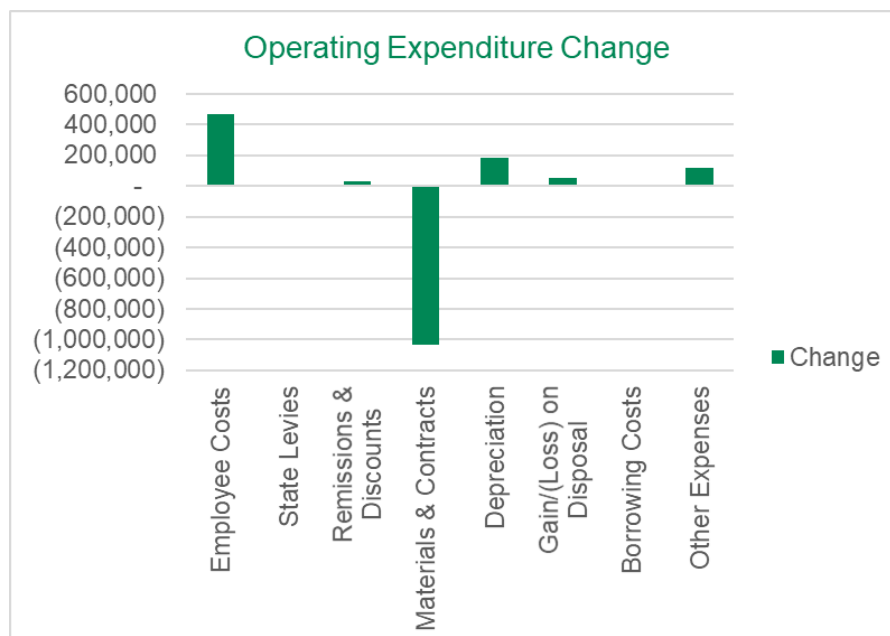
The dividends for 2019/20 were not paid in full and the estimates for 2020/21 assumes that no dividend will be paid. It is expected that the dividend stream will return to Council in the 2021/22 financial year.

Recurrent Expenses

The total budgeted operating expenses for 2020/21 is \$18.549m, a decrease of \$0.198m compared with the operating income forecast for 2019/20. Key changes in income are outlined below.

Expenditure Type	Forecast 2020	Estimate 2021	Increase/ (Decrease)	Change %
Employee Costs	6,648,127	7,114,362	466,235	7.0%
State Levies	528,650	527,426	(1,224)	-0.2%
Remissions & Discounts	417,749	447,749	30,000	7.2%
Materials & Contracts	6,496,068	5,462,966	(1,033,102)	-15.9%
Depreciation	4,285,803	4,466,666	180,863	4.2%
Gain/(Loss) on Disposal	75,480	127,102	51,622	68.4%
Borrowing Costs	32,293	24,307	(7,986)	-24.7%
Other Expenses	262,922	378,065	115,143	43.8%
Total Expenditure	18,747,092	18,548,643	(198,449)	-1.1%

Source: Appendix B – Estimated Financial Statements



Source: Appendix B – Estimated Financial Statements

Employee Costs (increase \$0.466m)

Council's current Enterprise Agreement (EA) is effective until 2022. An increase of 2.50% has been allowed for in the budget estimates in line with the current agreement.

Employee costs by service are summarised below:

	Estimate 2020	Estimate 2021	Change \$	Change %
Community & Engagement				
Children's Services	1,088,096	1,095,746	7,650	0.7%
Community Activation	396,325	524,929	128,604	32.4%
Community Support	433,367	330,837	-102,530	-23.7%
Tourism & Marketing	400,436	394,503	-5,933	-1.5%
Total	2,318,224	2,346,015	27,791	1.2%
Office of the General Manager				
General Manager's Office	294,868	305,417	10,549	3.6%
Human Resources	216,251	241,604	25,353	11.7%
Total	511,119	547,021	35,902	7.0%
Infrastructure & Development Services				
Asset Services	449,319	457,225	7,906	1.8%
Development Services	670,039	722,499	52,460	7.8%
Engineering Support Services	408,415	468,388	59,973	14.7%
Works & Services	2,296,762	2,436,535	139,773	6.1%
Total	3,824,535	4,084,647	260,112	6.8%
Organisational Performance				
Digital Innovation	146,590	194,340	47,750	32.6%
Financial Services	354,373	370,974	16,601	4.7%
Organisational Performance	322,772	308,513	-14,259	-4.4%
Total	823,735	873,827	50,092	6.1%
Total Employee Costs*	7,477,613	7,851,510	373,897	5.0%

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

Reconciliation of Salaries and Wages to the Statement of Comprehensive Income Statement	Estimate 2020	Estimate 2021	Increase/ (Decrease)
Total Salaries and Wages	7,477,613	7,851,510	373,897
Less: Amounts Allocated to Capital	829,486	737,148	-92,338
Employee Costs per Comprehensive Income Statement	6,648,127	7,114,362	466,235



Council currently employs 96.3 full time equivalent staff including staff that are resource shared with Circular Head Council.

	FTE 2020	FTE 2021	FTE Change	Change %
Community & Engagement				
Children's Services	15.0	14.7	-0.3	-2.2%
Community Activation	5.0	6.0	1.0	19.2%
Community Support	5.0	4.0	-1.0	-20.0%
Tourism & Marketing	3.9	3.9	0.0	-1.3%
Total	28.9	28.5	-0.4	-1.5%
Office of the General Manager				
General Manager's Office	2.0	2.0	0.0	0.0%
Human Resources	1.5	1.5	0.0	0.0%
Total	3.5	3.5	0.0	0.0%
Infrastructure & Development Services				
Asset Services	6.0	5.4	-0.6	-10.0%
Development Services	7.9	8.2	0.4	4.5%
Engineering Support Services	3.7	5.2	1.5	40.5%
Works & Services	36.0	36.0	0.0	0.0%
Total	53.6	54.8	1.3	2.3%
Organisational Performance				
Digital Innovation	1.7	2.5	0.9	50.6%
Financial Services	4.1	4.1	0.1	2.0%
Organisational Performance	3.0	2.8	-0.2	-6.7%
Total	8.7	9.5	0.7	8.4%
Total Employee Costs	94.7	96.3	1.6	1.6%

State Levies (decrease \$0.001m)

State levies include levies paid to the state government for land tax and fire levies. No increase is expected for the state fire levy in 2020/21.

Remissions and Discounts (increase \$0.030m)

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

The broad assumption in remissions and discounts is that the same number of people that took up the discount in 2019/20 will again pay their rates up front in future years and that the level of discount provided will remain unchanged.

The early payment discount period has been extended to from 31 August to 31 October.

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

Materials and Contracts (decrease \$1.033m)

Many of Council materials and services expense are directly linked to service levels provided to the community. They include consumables, payments to contractors for the provision of services, insurances, and utility costs.



The budget estimates assume that most contracts and utilities will increase by CPI. Council insurance expense is expected to increase by 15% in the 2020/21 financial year.

Overall materials and contracts expenditure is expected to be \$1.033m lower than 2019/20 due to a reduction in special projects expenditure and \$0.828m in non-recurrent expenditure on the waterfront seawall.

Discretionary funds for special projects expenditure have been redirected to fund Councils COVID-19 stimulus measures.

Depreciation and amortisation (increase 0.181m)

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

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

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

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

Borrowing Costs (decrease \$0.008m)

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

Costs have been allowed for in line with the terms and conditions for existing loans.

The budget estimates allow for new borrowing of \$2.400m in 2020/21 for flood mitigation works. Council intends to take advantage of the state governments interest free loan program.

Other Expenses (increase \$0.115m)

Other expenses include elected member expenses, audit costs and operational grant expenditure.

It has been assumed that expenses will increase by CPI. \$0.100m has been allowed for a COVID-19 recovery grant program.

Analysis of Cash Position

This section analyses the expected cash flows from the operating, investing and financing activities of Council for the 2020/21 year.

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

There are three main categories of cash flows:

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

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

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

	Forecast 2020	Estimate 2021	Increase/ (Decrease)
Cash Flows from Operating Activities			
Employee Costs	(6,532,496)	(7,061,692)	(529,196)
Materials and Contracts	(5,918,843)	(7,105,351)	(1,186,508)
State Levies	(528,650)	(527,426)	1,224
Other Expenses	(675,124)	(825,814)	(150,690)
Rates & Charges	11,035,423	11,434,382	398,959
User Charges	2,152,599	2,213,600	61,001
Interest	225,000	150,000	(75,000)
Reimbursements/Contributions	665,442	519,959	(145,483)
Grants	4,472,285	3,429,944	(1,042,341)
Net Cash Provided by (Used in) Operating Activities	4,895,636	2,227,602	(2,668,034)
Cash Flows from Investing Activities			
Payments for Property, Plant and Equipment	(7,189,414)	(16,230,042)	(9,040,628)
Distributions from Water Corporation	281,000	-	(281,000)
Proceeds from Sale of Property, Plant and Equipment	395,700	110,182	(285,518)
Capital Grants	1,719,311	4,850,823	3,131,512
Net Cash Provided by (Used in) Investing Activities	(4,793,403)	(11,269,037)	(6,475,634)
Cash Flows from Financing Activities			
Loan Drawdowns	-	2,400,000	2,400,000
Borrowing Costs	(32,293)	(24,307)	7,986
Loan Repayments	(115,936)	(119,862)	(3,926)
Net Cash Provided by Financing Activities	(148,229)	2,255,831	2,404,060
Net (Decrease) in Cash Held	(45,996)	(6,785,604)	(6,739,608)
Cash at Beginning of Year	12,440,924	12,394,928	(45,996)
Cash at End of Year	12,394,928	5,609,324	(6,785,604)

Source: Appendix B – Estimated Financial Statements



Cash flows provided by operating activities (\$2.668m decrease)

The net cash flows from operating activities are estimated to decrease by \$2.668m in 2020/21.

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 per the Estimated Comprehensive Income Statement:

	Estimate 2021 \$'000
Reconciliation of Cash to Comprehensive Income Statement	
Comprehensive result	4,050,065
<i>Items not involving Cash</i>	
Gain/(Loss) on disposal of assets	127,102
Depreciation & Amortisation	4,466,666
<i>Change in Operating Assets & Liabilities</i>	
Receivables	-
Inventories	(2,173)
Other	(3,800)
Payables	(1,636,412)
Provisions	52,670
Investing Activities	
Borrowing Costs	24,307
Capital Grants	(4,850,823)
Distributions from Water Corporation	-
Net Cash Provided by (Used in)	
Operating Activities	2,227,602

Cash flows used for investing activities (\$6.476m increase)

The increase in cash used for investing activities is attributable to an increase in the level of capital expenditure in 2020/21.

Capital grants received in any given year are used to fund specific capital projects and are therefore offset by capital expenditure. Council is estimating to receive \$4.851m in capital grants.

Cash flows provided from financing activities (\$2.404m increase)

The increase in cash provided from financing activities relates to the planned borrowing of \$2.400m in June 2021 in order to fund Council's contribution towards new infrastructure projects throughout 2020/21.

Council is estimating to repay loan principal of \$0.120m and \$0.024m in borrowing costs associated with its existing borrowings.

Cash at end of year (\$6.786m decrease)

Overall the total cash is forecast to decrease by \$6.786m to \$5.609m as at 30 June 2021. Influencing factors on the forecast estimates are budgetary control, timing of the completion of the capital works program, timing of cash flows, credit policies and collection of debts.

A key principle of Council's Financial Management Strategy is to maintain a cash balance of \$4.000m. Some cash held at year end is restricted and must be used to meet grant funding obligations. The FMS target of \$4.000m relates to cash in excess of unspent grant funds as at 30 June each year. The forecast unrestricted cash balance as at 30 June 2021 is expected to be within the FMS target.



Analysis of Financial Position

This section analyses the estimated movement in assets, liabilities and equity between 2020 and 2021.

	Forecast 2020	Estimate 2021	Increase/ (Decrease)
Current Assets			
Cash and Cash Equivalents	12,394,928	5,609,324	(6,785,604)
Receivables	880,000	880,000	-
Inventories	108,631	110,804	2,173
Land Held for Resale	110,182	-	(110,182)
Other	190,000	193,800	3,800
	13,683,741	6,793,928	(6,889,813)
Non-Current Assets			
Property, Plant and Equipment	161,593,419	174,845,627	13,252,208
Investment in Water Corporation	51,687,318	51,687,318	-
	213,280,737	226,532,945	13,252,208
Total Assets	226,964,478	233,326,873	6,362,395
Current Liabilities			
Payables	3,503,928	1,867,516	(1,636,412)
Financial Liabilities	123,921	353,319	229,398
Provisions	1,814,349	1,859,708	45,359
	5,442,198	4,080,542	(1,361,656)
Non-Current Liabilities			
Financial Liabilities	746,253	2,796,993	2,050,740
Provisions	292,470	299,782	7,312
	1,038,723	3,096,775	2,058,052
Total Liabilities	6,480,921	7,177,317	696,396
Net Assets	220,483,557	226,149,556	5,665,999
Equity			
Accumulated Surplus	154,560,170	158,610,235	4,050,065
Reserves	65,923,387	67,539,321	1,615,934
Total Equity	220,483,557	226,149,556	5,665,999

Source: Appendix B – Estimated Financial Statements

Current assets (\$6.890m decrease) and non-current assets (\$13.252m increase)

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

Cash and cash equivalents are forecast to decrease by \$5.609m in 2020/21 mainly as a result of planned capital expenditure through 2020/21.

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



Property, infrastructure, plant and equipment is the largest component of Council's assets and represents the value of all Council's physical assets and infrastructure including roads, drainage, buildings, land, vehicles and equipment. The total value of property, infrastructure, plant and equipment as at 30 June 2021 is estimated to be \$174.846m, an increase of \$13.252m compared with 30 June 2020.

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

	Estimate 2021 \$'000
Reconciliation of Property, Plant & Equipment	
Opening Balance	161,593,419
Add: Asset Renewals & Upgrades	6,585,906
Add: New Assets	9,644,136
Add: Revaluation Increment	1,615,934
Less: Depreciation & Amortisation	(4,466,666)
Less: WDV of Asset Sold	(127,102)
Closing Balance	174,845,627

Current liabilities (\$1.362m decrease) and non-current liabilities (\$2.058m increase)

Payables represent amounts owed by Council at year end. Payables as at 30 June 2020 includes a Financial Assistance Grant (FAG) received in advance of \$1.706m.

It has been assumed that the level of staff positions will remain constant and that the value of employee leave provisions will be contained to 2.50% (equivalent to EBA increase for 2020/21).

New borrowings of to \$2.400m have been allowed for in the budget estimates in order to fund Council's contribution towards new infrastructure projects throughout 2020/21.

Council's total borrowings as at 30 June 2021 are expected to be \$3.150m (including the \$2.400m new). Based on current loans, Council's borrowings will decrease and be repaid in full by 2027.

Working Capital (\$5.528m decrease)

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

Council also needs to fund any carry forwards budgets for capital projects from working capital. It is assumed that there will be no carry forward budgets as at 30 June 2021.

Councils working capital as at 30 June 2021 is expected to be \$2.713m which represents a decrease of \$5.528m. Cash reserves as at 30 June 2020 included \$4.989m committed to capital expenditure projects carried forward to the new financial year and also includes a grant payment received in advance of \$1.706m.

Equity (\$6.607m increase)

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

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

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

The increase in equity is a result of the estimated comprehensive result for the year of \$4.050m and asset revaluation increments of \$1.631m.



Analysis of Capital Estimates

Program Overview

This section analyses the planned capital expenditure of \$16.230m for the 2020/21 financial year. This includes an estimated \$4.894m which will be carried forward for continuing projects that were committed to in the 2019/20 budget estimates.

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

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

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

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

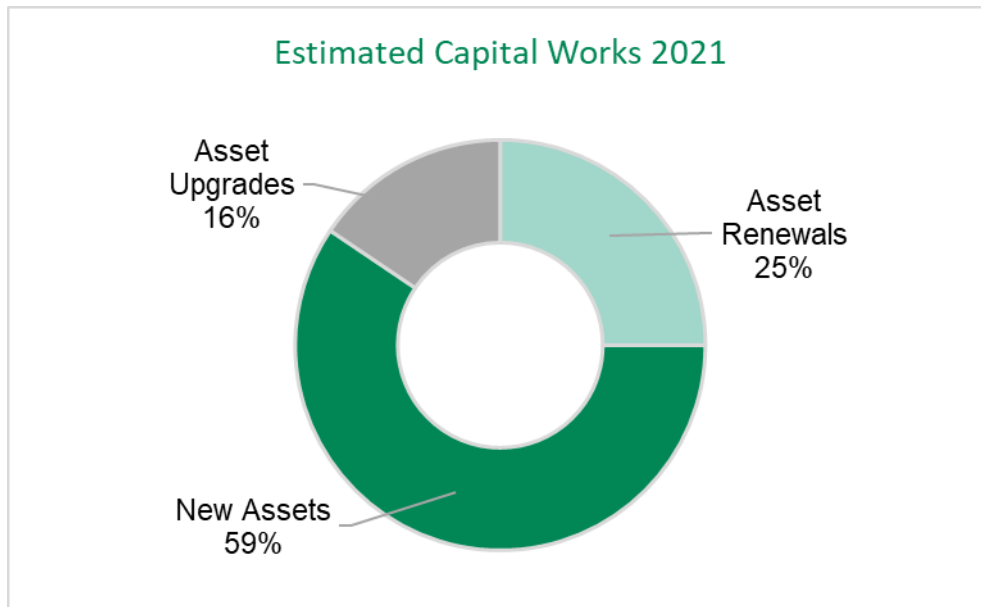
Drivers affecting demand for assets include population change, changes in demographics, seasonal factors, climate change and environmental awareness, vehicle ownership rates, consumer preferences and expectations, government decisions, technological changes, economic factors etc.

Estimated Capital Works Statement

	Estimate 2021 \$
Capital Works Areas	
Parks & Open Spaces	4,504,997
Transport	2,971,733
Stormwater Services	2,475,920
Sporting Facilities	943,631
Buildings	4,099,963
Plant & Equipment	1,233,798
Total Capital Works	16,230,042
Represented by:	
Asset Renewals	4,058,957
New Assets	9,644,136
Asset Upgrades	2,526,949
Total Capital Works	16,230,042

Source: Appendix B – Estimated Financial Statements





Source: Appendix B – 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 (\$4.505m)

The program for 2020/21 will have a strong focus on improving the lifestyle of residents and in creating inclusive spaces with \$4.505m planned to be spent.

The budget estimates include:

- year 1 actions of the Cam River Reserve (\$0.165m funded from the Local Road and Community Infrastructure Program (LRCI));
- commencement of the of the ANZAC Park All Ability Playground;
- completion of the Wynyard CBD Plaza;
- design and implementation of the Coastal Pathway from Cooe to Wynyard; and
- development of an exercise park for dogs.

The budget also allows funds for coastal geotechnical and erosion control assessments.

Transport (\$2.972m)

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

\$2.972m will be spent on transport assets with a heavy focus on renewal of our existing transport asset network. The program includes:

- \$0.616m on rural reseals;
- \$0.084m on urban reseals;
- \$0.166m on footpaths and kerbs;
- \$0.935m resheeting program

Major projects include the replacement of the Port Creek Bridge and Sealing of the Port Creek Parking area.

Stormwater Services (\$2.476m)

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

During 2020/21 \$2.476m will be spent on stormwater infrastructure. Key projects for Council in 2020/21 will be upgrade works at Big Creek, Cotton Creek, and Port Road. In addition to managing flood mitigation risks identified in Councils Stormwater Infrastructure Asset Management Plan, the works will provide local economic stimulus by way of earlier than scheduled construction. The works will also provide greater opportunities for new residential property development (Port Creek catchment).

Sporting Facilities (\$0.944m)

Council will continue to invest in its sporting facilities and plans to spend \$0.944m on improvements to its indoor and outdoor recreational facilities.

Council will upgrade the Wynyard Indoor Sports Centre changerooms. This project will be made possible through funding provided to Council from the federal governments Infrastructure Program (LRCI Program).

Other works include pitch and irrigation works and Cardigan Street and the replacement of basketball rings at the Wynyard and Somerset Indoor Sports Centres.

Buildings (\$4.100m)

A total of \$4.100m will be spent on improving community building assets in the 2020/21 financial year. \$3.881m of this is for the completion of the Yacht Club Multi Use Facility in the Wynyard Waterfront Precinct.

Plant & Equipment (\$1.234m)

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

	Carry Forward	Total Estimate	Renewal	Upgrade	New
All	251,049	1,328,140	856,841	228,751	242,548
Boat Harbour	24,320	295,128	149,325	90,803	55,000
Rural	-	712,594	646,057	10,200	56,337
Sisters Beach	54,000	85,921	-	5,000	80,921
Somerset	137,960	3,787,756	148,781	1,122,925	2,516,050
Waratah	-	45,792	18,792	3,000	24,000
Wynyard	4,426,226	9,974,710	2,239,160	1,066,270	6,669,280
Total	4,893,555	16,230,042	4,058,957	2,526,949	9,644,136



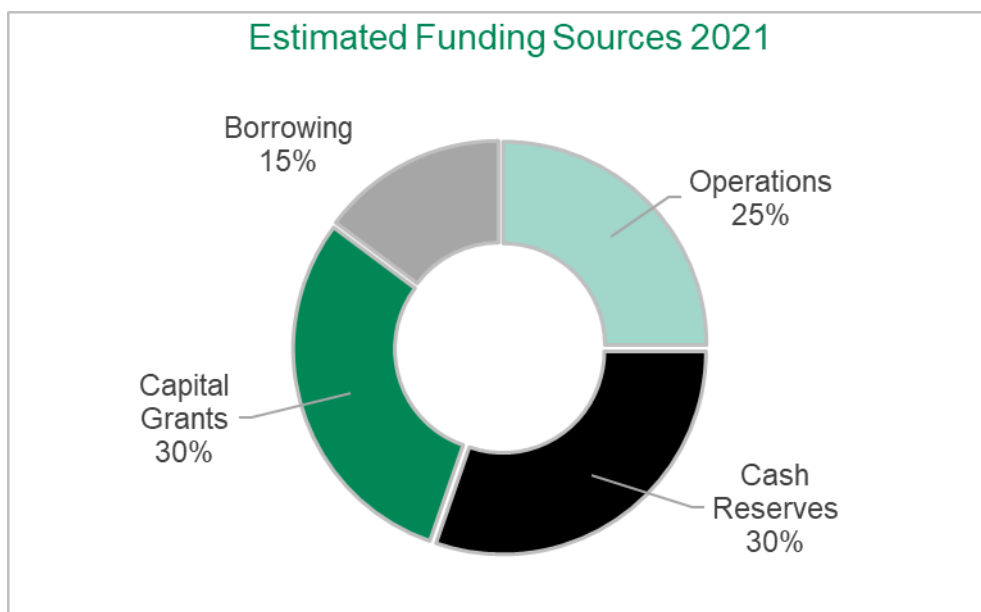
Funding Sources

This section analyses the sources of funding for the capital estimates for 2020/21 year.

Estimated Funding Source Statement

Sources of Funding	Estimate 2021 \$
Asset Renewals	4,058,957
New & Upgrade Assets	12,171,085
Total Funding Requirement	16,230,042
Internal Funding	
Operations	4,058,957
Cash Reserves	4,920,262
Total Internal Funding	8,979,219
External Funding	
Capital Grants	4,850,823
Borrowing	2,400,000
Total External Funding	7,250,823
Total Funding Sources	16,230,042

Source: Appendix B – Estimated Financial Statements



Source: Appendix B – Estimated Financial Statements

Operating Activities

Council generates cash from its operating activities each year which is used as a funding source for the capital works program. It is forecast that \$4.059m will be provided by operating activities during 2020/21 which will be used to fund the capital works program.

Cash Reserves

Council needs to fund any capital expenditure projects for which it does not receive external funding from its cash reserves. \$4.920m of Council's cash reserves will be used to fund Council's capital works program for 2020/21.

Capital Grants

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

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

The budget estimates include \$4.851m in capital grant funding from the state and federal government which will fund the following projects.

Capital Grants	Estimate 2021
Multi Use Facility	2,244,205
Anzac Park	204,750
Roads to Recovery	564,684
Coastal Pathway	1,240,000
Cam River Masterplan	164,684
Wynyard Sports Centre	400,000
Indoor Recreation - Basketball Rings	32,500
Total Capital Grants	4,850,823

Borrowings

New borrowings of up to \$2.400m have been allowed for in the budget estimates in order to fund stormwater development projects. Council will take advantage of the state government's interest free loans to bring these projects forward and provide much needed economic stimulus.

Rates and Charges

This section provides an overview of Councils rates and charges assumptions and any increases.

Current Year Rates and Charges Increases

Rates & Charges are an important source of revenue for Council representing some 64.4% of the total revenue estimated to be received by Council in 2019/20.

Council has not increased its rates and charges pricing for the 2020/21 financial year.

Council has been mindful of the capacity for ratepayers to pay rates and charges in the current economic climate and will not be increasing rates and charges in the 2020/21 financial year.

Council has been conscious of containing costs to the community whilst also funding a range of stimulus measures to aid in the community recovery of the COVID-19 pandemic.

The following table summarises the rates to be made for the 2020/21 year. A more detailed analysis of the Rates and Charges calculation is contained in Appendix A: Rates Resolution.

Rate Type	How Applied	2020	2021	Change	% Increase
General Rate*	Cents in \$ of AAV	6.8600	6.8600	0.00	0.0%
Municipal Waste Management Charge	\$ per property	\$100.00	\$100.00	0.00	0.0%
Kerbside Garbage Collection	\$ per property	\$155.00	\$155.00	0.00	0.0%
Kerbside Recycling Collection	\$ per property	\$65.00	\$65.00	0.00	0.0%
Stormwater Removal Service Charge - Wynyard	Cents in \$ of AAV	1.4000	1.3700	-0.03	-2.1%
Stormwater Removal Service Charge - Somerset	Cents in \$ of AAV	1.3700	1.3700	0.00	0.0%
Stormwater Removal Service Charge - Municipal	Cents in \$ of AAV	1.3700	1.3700	0.00	0.0%
Fire Service Levy - Somerset & Wynyard**	Cents in \$ of AAV	0.385	0.385	0.000	0.0%
Fire Service Levy - All General Land**	Cents in \$ of AAV	0.368	0.368	0.000	0.0%

Notes:

* Minimum of \$195 applies per property (\$195 in 2019-20)

** Minimum of \$41 applies per property (\$41 in 2019-20)

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

Rating Strategy

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

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

Council will ensure efficiency in its operations by ensuring that operating costs are reasonable relative to the services that it provides.

Council will benchmark its Rates and Charges against other Tasmanian Councils to ensure that it continues to provide affordable services.

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



The following factors influence the level of rates and charges:

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

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

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

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

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

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



LONG TERM STRATEGIES



Financial Sustainability Indicators

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

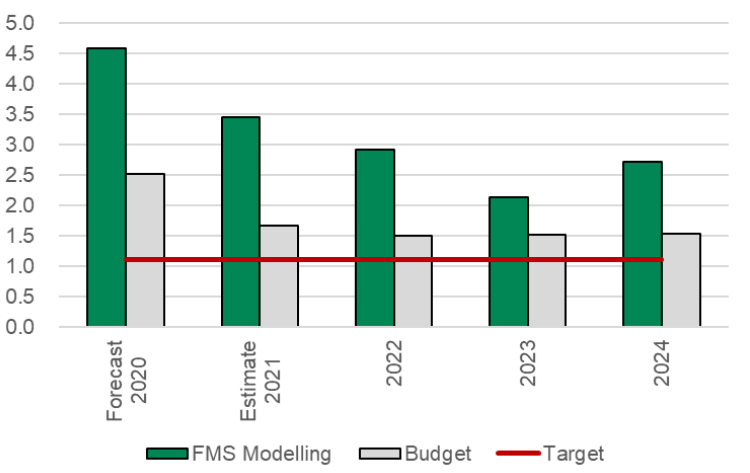
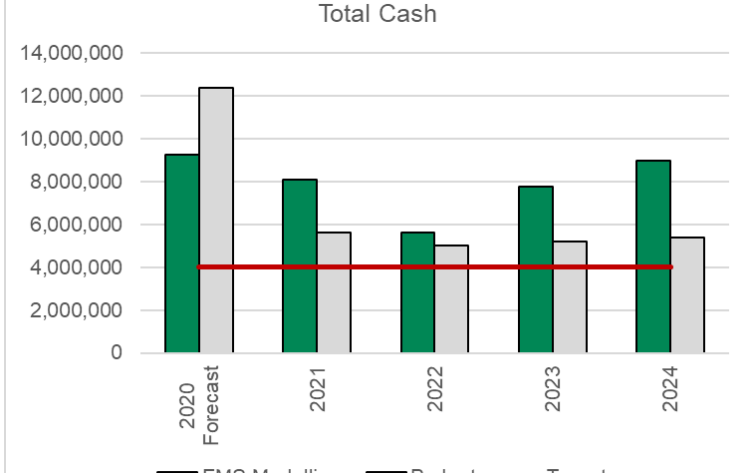
If Council follow the parameters of the modelling when setting its annual plan and budget, it will demonstrate a strong financial position and financial sustainability into the future.

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

Explanatory notes on each of the targets is provided below.

Financial Strategy	Budget Results	Target Achieved																				
<p>Asset Renewal Funding</p> <p>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 and-or a reduction in service levels.</p> <p><i>Target = At Least 90%</i></p>	<p>Asset Renewal Funding Ratio</p> <table><thead><tr><th>Year</th><th>FMS Modelling (%)</th><th>Budget (%)</th><th>Target (%)</th></tr></thead><tbody><tr><td>2021</td><td>100</td><td>91</td><td>90</td></tr><tr><td>2022</td><td>100</td><td>98</td><td>90</td></tr><tr><td>2023</td><td>100</td><td>98</td><td>90</td></tr><tr><td>2024</td><td>100</td><td>98</td><td>90</td></tr></tbody></table>	Year	FMS Modelling (%)	Budget (%)	Target (%)	2021	100	91	90	2022	100	98	90	2023	100	98	90	2024	100	98	90	<p>✓</p>
Year	FMS Modelling (%)	Budget (%)	Target (%)																			
2021	100	91	90																			
2022	100	98	90																			
2023	100	98	90																			
2024	100	98	90																			

Financial Strategy	Budget Results	Target Achieved																								
<p>Operating Margin</p> <p>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.)</p> <p><i>Target = Greater than zero.</i></p>	<div><p>Operating Margin</p><table><thead><tr><th>Year</th><th>FMS Modelling</th><th>Budget</th><th>Target</th></tr></thead><tbody><tr><td>2020 Forecast</td><td>1.008</td><td>1.010</td><td>1.000</td></tr><tr><td>2021</td><td>1.015</td><td>0.958</td><td>1.000</td></tr><tr><td>2022</td><td>1.010</td><td>0.985</td><td>1.000</td></tr><tr><td>2023</td><td>1.008</td><td>0.985</td><td>1.000</td></tr><tr><td>2024</td><td>1.008</td><td>0.982</td><td>1.000</td></tr></tbody></table></div> <p>Council is expected to show an underlying deficit of \$0.801m in 2020/21.</p> <p>Of Councils \$0.801m deficit, \$0.556m relates to an assumption in the estimates that the Tas Water dividend \$0.556m will not occur for the 2020/21 year. It is expected that this revenue stream will return to Councils recurrent revenue streams from 2021/22.</p> <p>Child care operations ordinarily return a profit to Council is also expected to continue to be impacted in the short term. The operations are fully funded from user fees and will be managed at a break-even level for the 2020/21 financial year (impact \$0.198m).</p> <p>Council maintains a strong balance sheet which provides flexibility in times like this and the ability to deal with potential issues that we can't necessarily predict.</p> <p>Council will reassess its FMS throughout the year and develop a strategy for a return to surplus. It is expected that a return to surplus will be manageable.</p>	Year	FMS Modelling	Budget	Target	2020 Forecast	1.008	1.010	1.000	2021	1.015	0.958	1.000	2022	1.010	0.985	1.000	2023	1.008	0.985	1.000	2024	1.008	0.982	1.000	<div>X</div>
Year	FMS Modelling	Budget	Target																							
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2023	1.008	0.985	1.000																							
2024	1.008	0.982	1.000																							

Financial Strategy	Budget Results	Target Achieved																								
<p>Current Ratio</p> <p>Council will maintain liquidity to ensure that it can meet its financial obligations as and 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>Target = Greater than 1.1</p>	<p>Current Ratio</p>  <table><caption>Current Ratio Data</caption><thead><tr><th>Year</th><th>FMS Modelling</th><th>Budget</th><th>Target</th></tr></thead><tbody><tr><td>Forecast 2020</td><td>4.5</td><td>2.5</td><td>1.1</td></tr><tr><td>Estimate 2021</td><td>3.4</td><td>1.7</td><td>1.1</td></tr><tr><td>2022</td><td>2.9</td><td>1.5</td><td>1.1</td></tr><tr><td>2023</td><td>2.2</td><td>1.5</td><td>1.1</td></tr><tr><td>2024</td><td>2.7</td><td>1.5</td><td>1.1</td></tr></tbody></table>	Year	FMS Modelling	Budget	Target	Forecast 2020	4.5	2.5	1.1	Estimate 2021	3.4	1.7	1.1	2022	2.9	1.5	1.1	2023	2.2	1.5	1.1	2024	2.7	1.5	1.1	<p>✓</p>
Year	FMS Modelling	Budget	Target																							
Forecast 2020	4.5	2.5	1.1																							
Estimate 2021	3.4	1.7	1.1																							
2022	2.9	1.5	1.1																							
2023	2.2	1.5	1.1																							
2024	2.7	1.5	1.1																							
<p>Minimum Cash</p> <p>Council will ensure it retains enough cash in reserve to respond to volatility. Council will ensure it accumulates and maintains enough financial resources to deal with volatility and unexpected events.</p> <p>Target = Cash of at least \$4m as at 30 June each year</p>	<p>Total Cash</p>  <table><caption>Total Cash Data</caption><thead><tr><th>Year</th><th>FMS Modelling</th><th>Budget</th><th>Target</th></tr></thead><tbody><tr><td>2020 Forecast</td><td>\$9,200,000</td><td>\$12,500,000</td><td>\$4,000,000</td></tr><tr><td>2021</td><td>\$8,100,000</td><td>\$5,600,000</td><td>\$4,000,000</td></tr><tr><td>2022</td><td>\$5,600,000</td><td>\$5,000,000</td><td>\$4,000,000</td></tr><tr><td>2023</td><td>\$7,800,000</td><td>\$5,200,000</td><td>\$4,000,000</td></tr><tr><td>2024</td><td>\$9,000,000</td><td>\$5,400,000</td><td>\$4,000,000</td></tr></tbody></table>	Year	FMS Modelling	Budget	Target	2020 Forecast	\$9,200,000	\$12,500,000	\$4,000,000	2021	\$8,100,000	\$5,600,000	\$4,000,000	2022	\$5,600,000	\$5,000,000	\$4,000,000	2023	\$7,800,000	\$5,200,000	\$4,000,000	2024	\$9,000,000	\$5,400,000	\$4,000,000	<p>✓</p>
Year	FMS Modelling	Budget	Target																							
2020 Forecast	\$9,200,000	\$12,500,000	\$4,000,000																							
2021	\$8,100,000	\$5,600,000	\$4,000,000																							
2022	\$5,600,000	\$5,000,000	\$4,000,000																							
2023	\$7,800,000	\$5,200,000	\$4,000,000																							
2024	\$9,000,000	\$5,400,000	\$4,000,000																							



APPENDICES



A Rates Resolution

1. Adoption of the Annual Plan

- 1.1 In accordance with Section 71 of the *Local Government Act 1993* (as amended), Council adopts the Annual Plan for the 2020/21 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 to 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 2020/21 Annual Plan and Budget Estimates.
- 2.2 Authorises the General Manager in accordance with section 82(6) of the act, 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 and Charges

- 3.1 In accordance with Section 205 of the Act, 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 2020/21 financial year .

4. Loan Borrowings

- 4.1 Council authorises the General Manager to negotiate a debenture loan of up to \$2.4 million in accordance with Section 78 of the Act.

5. Rates Resolution

- 5.1 That in accordance with the provisions of Part 9 of the *Local Government Act 1993* ("the Act") and the *Fire Service Act 1979*, the Council makes the following Rates and Charges for land within the Council's municipal area for the period 1 July 2020 to 30 June 2021.

5.1.1 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 as defined in the Act.
- 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 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.



5.2 General Rate

- 5.2.1 Council makes a General Rate under Section 90 of the Act of 6.86 cents in the dollar on all land (excluding land which is exempt pursuant to the provision of s87 of the Act) within the Waratah-Wynyard municipal area.
- 5.2.2 Council sets a minimum amount payable in respect of that rate of \$195 in accordance with Section 90(4) of the Act.
- 5.2.3 Council elects the AAV to be the basis of the general rate for the purpose of this Rates Resolution.

5.3 Fire Service Rates

- 5.3.1 In accordance with the provisions of s107.1 of the Act, the council declares that the general fire protection rate is varied within the municipal area as follows:
 - (a) a rate of 0.385 cents in the dollar of AAV for all land within the township of Somerset and Wynyard; and
 - (b) a rate of 0.368 cents in the dollar of AAV on all General Land.
- 5.3.2 With a minimum amount payable of \$41 for all land.

5.4 Waste Management Charges

- 5.4.1 The following waste management charges are made pursuant to s94 of the Act.
- 5.4.2 \$100 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.
- 5.4.3 \$155 for all land to which the council provides a kerbside garbage collection.
- 5.4.4 \$65 for all land to which council provides a kerbside recyclables collection service.

The waste management charges have been varied in accordance with the powers given to the council by s94(3A) of the Act, such variations made according to the level of services provided.

5.5 Stormwater Removal Service Rate

- 5.5.1 Council makes the following Stormwater Removal Service Rate under Section 93 of the Act for stormwater removal services for all land that Council supplies or makes available to which the:
 - (a) For land within the Wynyard drainage district, 1.4 cents in the dollar of the AAV; or
 - (b) For land within the Somerset district, 1.37 cents in the dollar of the AAV.



5.6 Payment Options

5.6.1 Due Dates

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

1st Instalment - 31 October 2020

2nd Instalment – 28 February 2021

5.6.2 Discount for Early Payment

In accordance with the provisions of Section 130 of the Act the Council will provide a discount of 5.0% on the total current rates and charges specified in a rates notice, for payment of the total rates and charges (including all arrears) that are paid by 31 October 2020 but excluding the fire protection service rate.

5.7 Supplementary Rates

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

B Estimated Financial Statements

Estimated Statement of Comprehensive Income

	Forecast 2020 \$	Estimate 2021 \$	2022 \$	Strategic Projections 2023 \$ 2024 \$	
Recurrent Income					
Rates & Charges	11,387,366	11,434,382	11,700,803	11,973,432	12,252,413
User Charges	2,152,599	2,213,600	2,252,559	2,292,204	2,332,547
Reimbursements/contributions	665,442	519,959	529,110	538,423	547,899
Grants	2,645,974	3,429,944	3,490,311	3,551,740	3,614,251
Interest	225,000	150,000	152,640	155,326	158,060
Distributions from Water Corporation	281,000	-	556,000	556,000	556,000
	17,357,381	17,747,885	18,681,424	19,067,126	19,461,170
Recurrent Expenses					
Employee Costs	6,648,127	7,114,362	7,313,564	7,492,015	7,674,820
State Levies	528,650	527,426	536,709	546,155	555,767
Remissions & Discounts	417,749	447,749	458,182	468,857	479,782
Materials & Contracts	6,496,068	5,462,966	5,559,114	5,656,955	5,756,517
Depreciation	4,285,803	4,466,666	4,570,739	4,677,238	4,786,217
Gain/(Loss) on Disposal	75,480	127,102	129,339	131,615	133,932
Borrowing Costs	32,293	24,307	23,058	18,453	13,700
Other Expenses	262,922	378,065	384,719	391,490	398,380
	18,747,092	18,548,643	18,975,424	19,382,778	19,799,115
Surplus/(Deficit)	(1,389,711)	(800,758)	(294,000)	(315,652)	(337,945)
Capital Income					
Capital Grants	1,839,131	4,850,823	4,039,978	564,864	564,864
Comprehensive result	449,420	4,050,065	3,745,978	249,212	226,919



Estimated Statement of Financial Position

	Forecast 2020 \$	Estimate 2021 \$	Strategic Projections		
			2022 \$	2023 \$	2024 \$
Current Assets					
Cash and Cash Equivalents	12,394,928	5,609,324	5,033,721	5,224,383	5,392,504
Receivables	880,000	880,000	897,600	915,552	933,863
Inventories	108,631	110,804	113,020	115,280	117,586
Land Held for Resale	110,182	-	-	-	-
Other	190,000	193,800	197,676	201,630	205,662
	13,683,741	6,793,928	6,242,017	6,456,845	6,649,615
Non-Current Assets					
Property, Plant and Equipment	161,593,419	174,845,627	182,955,438	186,986,308	191,106,350
Investment in Water Corporation	51,687,318	51,687,318	51,687,318	51,687,318	51,687,318
	213,280,737	226,532,945	234,642,756	238,673,626	242,793,668
Total Assets	226,964,478	233,326,873	240,884,773	245,130,471	249,443,283
Current Liabilities					
Payables	3,503,928	1,867,516	1,904,866	1,942,963	1,981,822
Financial Liabilities	123,921	353,319	359,810	366,467	373,295
Provisions	1,814,349	1,859,708	1,906,200	1,953,855	2,002,702
	5,442,198	4,080,542	4,170,877	4,263,286	4,357,819
Non-Current Liabilities					
Financial Liabilities	746,253	2,796,993	2,437,183	2,070,715	1,697,420
Provisions	292,470	299,782	307,276	314,958	322,832
	1,038,723	3,096,775	2,744,459	2,385,673	2,020,252
Total Liabilities	6,480,921	7,177,317	6,915,336	6,648,959	6,378,072
Net Assets	220,483,557	226,149,556	233,969,437	238,481,511	243,065,211
Equity					
Accumulated Surplus	154,560,170	158,610,235	162,356,213	162,605,425	162,832,344
Reserves	65,923,387	67,539,321	71,613,224	75,876,086	80,232,867
Total Equity	220,483,557	226,149,556	233,969,437	238,481,511	243,065,211

Estimated Statement of Cash Flows

	Forecast 2020 \$	Estimate 2021 \$	Strategic Projections		
			2022 \$	2023 \$	2024 \$
Cash flows from operating activities					
Employee Costs	(6,532,496)	(7,061,692)	(7,259,577)	(7,436,678)	(7,618,100)
Materials and Contracts	(5,918,843)	(7,105,351)	(5,527,856)	(5,625,071)	(5,723,996)
State Levies	(528,650)	(527,426)	(536,709)	(546,155)	(555,767)
Other Expenses	(675,124)	(825,814)	(842,900)	(860,347)	(878,162)
Rates & Charges	11,035,423	11,434,382	11,683,203	11,955,480	12,234,102
User Charges	2,152,599	2,213,600	2,252,559	2,292,204	2,332,547
Interest	225,000	150,000	152,640	155,326	158,060
Reimbursements/Contributions	665,442	519,959	529,110	538,423	547,899
Grants	4,472,285	3,429,944	3,490,311	3,551,740	3,614,251
Net Cash Provided by (Used in) Operating Activities	4,895,636	2,227,602	3,940,782	4,024,922	4,110,834
Cash Flows from Investing Activities					
Payments for Property, Plant and Equipment	(7,189,414)	(16,230,042)	(8,735,986)	(4,576,861)	(4,683,410)
Distributions from Water Corporation	281,000	-	556,000	556,000	556,000
Proceeds from Sale of Property, Plant and Equipment	395,700	110,182	-	-	-
Capital Grants	1,719,311	4,850,823	4,039,978	564,864	564,864
Net Cash Provided by (Used in) Investing Activities	(4,793,403)	(11,269,037)	(4,140,008)	(3,455,997)	(3,562,546)
Cash flows from financing activities					
Loan Drawdowns	-	2,400,000	-	-	-
Borrowing Costs	(32,293)	(24,307)	(23,058)	(18,453)	(13,700)
Loan Repayments	(115,936)	(119,862)	(353,319)	(359,810)	(366,467)
Net Cash Provided by Financing Activities	(148,229)	2,255,831	(376,377)	(378,263)	(380,167)
Net (Decrease) in Cash Held	(45,996)	(6,785,604)	(575,603)	190,662	168,121
Cash at Beginning of Year	12,440,924	12,394,928	5,609,324	5,033,721	5,224,383
Cash at End of Year	12,394,928	5,609,324	5,033,721	5,224,383	5,392,504



Estimated Statement of Capital Expenditure

	Carry Forward \$	Estimate 2021 \$	Renewal \$	Upgrade \$	New \$
Buildings					
Amenities	-	35,350	-	10,350	25,000
Community Facilities	3,594,701	3,891,203	-	10,200	3,881,003
Council Operational Buildings	-	173,410	109,410	3,000	61,000
Total Buildings	3,594,701	4,099,963	109,410	23,550	3,967,003
Parks & Open Spaces					
Child Care	60,000	60,000	60,000	-	-
Other	-	130,000	10,000	-	120,000
Other Infrastructure	54,000	55,921	-	-	55,921
Playgrounds	547,508	1,237,258	447,508	789,750	-
Recreational Reserves	-	301,340	115,450	101,563	84,327
Walkways & Tracks	-	2,714,478	168,995	66,483	2,479,000
Wynyard	-	6,000	6,000	-	-
Total Parks & Open Spaces	661,508	4,504,997	807,953	957,796	2,739,248
Plant & Equipment					
Other Plant & Equipment	66,796	172,756	45,460	60,000	67,296
Plant & Vehicle Replacements	5,700	794,641	750,541	-	44,100
Software & IT Replacements	208,401	266,401	58,000	158,401	50,000
Total Plant & Equipment	280,897	1,233,798	854,001	218,401	161,396
Sporting Facilities					
Camping	-	30,000	-	-	30,000
Indoor Recreational Facilities	57,131	654,631	-	569,631	85,000
Outdoor Sporting Facilities	-	259,000	-	215,000	44,000
Total Sporting Facilities	57,131	943,631	-	784,631	159,000
Stormwater					
Flood Mitigation Works	-	2,400,000	-	-	2,400,000
Other Stormwater Works	24,320	75,920	7,800	68,120	-
Total Stormwater	24,320	2,475,920	7,800	68,120	2,400,000
Transport					
Bridge Renewals	-	654,313	584,313	70,000	-
Footpaths & Kerbs	-	165,870	30,000	-	135,870
Other Transport	274,998	427,543	30,000	362,261	35,282
Resheeting	-	935,150	935,150	-	-
Rural Reseals	-	616,057	616,057	-	-
Strategic Projects	-	46,337	-	-	46,337
Urban Reseals	-	126,462	84,272	42,190	-
Total Transport	274,998	2,971,733	2,279,793	474,451	217,489
Total Estimated Capital Expenditure	4,893,555	16,230,042	4,058,957	2,526,949	9,644,136



Estimated Summary Operating Statement by Department

	Income 2021 \$	Expenditure 2021 \$	Net Estimate 2021 \$
Community & Engagement			
Children's Services	1,350,126	(1,351,766)	(1,640)
Community Activation	192,010	(997,713)	(805,703)
Community Support	49,960	(532,754)	(482,794)
Tourism & Marketing	167,880	(659,456)	(491,576)
Total	1,759,976	(3,541,689)	(1,781,713)
Office of the General Manager			
General Manager's Office	-	(954,230)	(954,230)
Human Resources	-	(342,406)	(342,406)
Total	-	(1,296,636)	(1,296,636)
Infrastructure & Development Services			
Asset Services	136,452	(91,668)	44,784
Cemetery Services	65,000	(163,832)	(98,832)
Development Services	392,145	(1,092,547)	(700,402)
Engineering Support Services	183,564	(72,593)	110,971
Footpaths	-	(286,870)	(286,870)
Public Halls	10,620	(203,193)	(192,573)
Public Toilets	-	(223,378)	(223,378)
Reserves	4,809	(1,212,105)	(1,307,296)
Sports	104,688	(1,040,618)	(935,930)
Stormwater Drainage	851,591	(675,741)	175,850
Transport	1,561,499	(4,804,332)	(3,242,833)
Waste	1,881,541	(2,154,519)	(272,978)
Works & Services	14,500	(62,765)	(48,265)
Total	5,206,409	(12,084,161)	(6,977,752)
Organisational Performance			
Digital Innovation	729,272	(729,272)	-
Financial Services	487,179	(417,918)	69,261
Organisational Performance	9,794,015	(607,933)	9,186,082
Total	11,010,466	(1,755,123)	9,255,343
Total	17,976,851	(18,677,609)	(800,758)



C Fees and Charges Schedule

FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	\$ Increase	% Increase
CORPORATE SERVICES					
<i>Administration</i>					
Photocopying A4	per side	\$0.30	\$1.00	New fee	
Photocopying A3	per side	\$0.60	\$2.00	New fee	
Photocopying - Agenda & Minutes Extracts (set by regulation per 5 pages)	per 5 pages	\$1.62	\$1.62	Nil	Nil
Right to Information Request (set by Regulation - 25 fee units @\$1.62)	per application	\$40.50	\$40.50	Nil	Nil
Code of Conduct Complaints (set by regulation - 50 units @\$1.62)	per complaint	\$81.00	\$81.00	Nil	Nil
<i>Finance</i>					
132 Certificates (set by Regulation - 30 fee units @\$1.62)	each	\$48.60	\$48.60	Nil	Nil
337 Certificates (set by Regulation - 132.5 fee units @\$1.62)	each	\$214.65	\$214.65	Nil	Nil
Rural Transaction Centre - Printing A4 Colour	each	\$0.40	\$0.40	Nil	Nil
Rural Transaction Centre - Printing A4 Black/White	each	\$0.30	\$0.30	Nil	Nil
CHILDREN/YOUTH SERVICES					
Wynyard Child Care Centre - Weekly	per week	\$380.00	\$380.00	Nil	Nil
Wynyard Child Care Centre - Day	per day	\$95.00	\$95.00	Nil	Nil
Wynyard Child Care Centre - (7.30 am - 5.30 pm) - Day	per day	\$95.00	\$95.00	Nil	Nil
Wynyard Child Care Centre - (7.00 am to 1.00 pm)	per session	\$62.00	\$62.00	Nil	Nil
Wynyard Child Care Centre - (1.00 pm to 6.30 pm)	per session	\$57.00	\$57.00	Nil	Nil
Wynyard Child Care Centre - Before School	per session	\$22.00	\$22.00	Nil	Nil
Wynyard Child Care Centre - After School	per session	\$32.00	\$32.00	Nil	Nil
Wynyard Child Care Centre - Cancellation	cancellation Fee	standard fee for the session or service cancelled	standard fee for the session or service cancelled	Nil	Nil
School Holiday Programme Fees	per day	\$60.00	\$60.00	Nil	Nil
After School Hours Care	per session	\$32.00	\$32.00	Nil	Nil



FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	\$ Increase	% Increase
EXHIBITION & INFORMATION CENTRE					
Adult Entry	per person	\$8.50	\$8.50	Nil	Nil
Concession Entry	per person	\$7.50	\$7.50	Nil	Nil
Child Entry under 15 free (must be accompanied by an adult)	per person	\$0.00	\$0.00	Nil	Nil
School Groups (For up to 2 adults and 30 children)	per family	\$40.00	\$40.00	Nil	Nil
Annual Pass	per person	\$17.00	\$17.00	Nil	Nil
Group (15 people or more)	per person	\$6.00	\$6.00	Nil	Nil
PUBLIC HALLS					
Hall/room - Private Function (Meetings, forum, party, wedding)	per day	\$130.00	\$130.00	Nil	Nil
Hall/room - Private Function (Meetings, forum, party, wedding)	per hour	\$30.00	\$30.00	Nil	Nil
Hall/room Hire - Private Function - Damage Bond		\$765.00	\$765.00	Nil	Nil
Hall/room Hire - Key Bond (applies to all hirers)		\$65.00	\$65.00	Nil	Nil
Hall/room hire - Not for Profit Groups - Per Day	per day	\$50.00	\$50.00	Nil	Nil
Hall/room hire - Not for Profit Groups - Per Hour	per hour	\$15.00	\$15.00	Nil	Nil
TOURISM					
Camping Ground - Unpowered Site	per day	\$22.00	\$22.00	Nil	Nil
Camping Ground - Powered Site	per day	\$28.00	\$28.00	Nil	Nil
Self-Contained Campers	per day	\$6.00	\$6.00	Nil	Nil
Camping Ground - Facilities Use	per day	\$16.00	\$16.00	Nil	Nil
TULIP FESTIVAL					
Market Stall Holder Fee - Non-Powered Site		\$16.00	\$16.00	Nil	Nil
Market Stall Holder Fee - Powered Site		\$45.00	\$45.00	Nil	Nil
Market Prepaid Reserved Powered Site - Annual Fee		\$650.00	\$650.00	Nil	Nil
Market Prepaid Reserved Non-Powered Site - Annual Fee		\$280.00	\$280.00	Nil	Nil
Market Stall Holder Food Van Fee - Non-Powered Site \$35		\$35.00	\$35.00	Nil	Nil
Market Stall Holder Food Van Fee - Non-Powered Site 6months \$350		\$350.00	\$350.00	Nil	Nil



FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	\$ Increase	% Increase
Festival Holders Fee 3x3 - Powered Site Own Marquee/Van (food and drink and corporate)		\$170.00	\$170.00	Nil	Nil
Festival Holders Fee 3x3 - Powered Site Supplied Marquee (food and drink and corporate)		\$200.00	\$200.00	Nil	Nil
Festival Holders Fee 3x3 - Non-Powered Site Own Marquee/Van (food and drink and corporate)		\$150.00	\$150.00	Nil	Nil
Festival Holders Fee 3x3 - Non-Powered Site Supplied Marquee (food and drink and corporate)		\$180.00	\$180.00	Nil	Nil
Festival Holders Fee 6x3 - Powered Site Own Marquee/Van (food and drink and corporate)		\$190.00	\$190.00	Nil	Nil
Festival Holders Fee 6x3 - Powered Site Supplied Marquee (food and drink and corporate)		\$240.00	\$240.00	Nil	Nil
Festival Holders Fee 6x3 - Non-Powered Site Own Marquee/Van (food and drink and corporate)		\$170.00	\$170.00	Nil	Nil
Festival Holders Fee 6x3 - Non-Powered Site Supplied Marquee (food and drink and corporate)		\$230.00	\$230.00	Nil	Nil
Entertainment Site		\$220.00	\$220.00	Nil	Nil
Festival Holders Fee 3x3 - Powered Site Own Marquee/Van (craft)		\$130.00	\$130.00	Nil	Nil
Festival Holders Fee 3x3 - Powered Site Supplied Marquee (craft)		\$160.00	\$160.00	Nil	Nil
Festival Holders Fee 3x3 - Non-Powered Site Own Marquee/Van (craft)		\$110.00	\$110.00	Nil	Nil
Festival Holders Fee 3x3 - Non-Powered Site Supplied Marquee (craft)		\$140.00	\$140.00	Nil	Nil
Festival Holders Fee 6x3 - Powered Site Own Marquee/Van (craft)		\$150.00	\$150.00	Nil	Nil
Festival Holders Fee 6x3 - Powered Site Supplied Marquee (craft)		\$190.00	\$190.00	Nil	Nil
Festival Holders Fee 6x3 - Non-Powered Site Own Marquee/Van (craft)		\$130.00	\$130.00	Nil	Nil
Festival Holders Fee 6x3 - Non-Powered Site Supplied Marquee (craft)		\$170.00	\$170.00	Nil	Nil
Cool Room Hire		\$260.00	\$260.00	Nil	Nil
DEVELOPMENT SERVICES					
<i>Building</i>					
<u>Building Act 2016 - Permit Authority</u>					



FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	\$ Increase	% Increase
Building Permit (<\$25,000 value) All Permits inclusive					
Category 1		\$0.00	\$0.00	Nil	Nil
Category 2 - Filing Fee		\$60.00	\$60.00	Nil	Nil
Category 3 - Filing Fee		\$210.00	\$210.00	Nil	Nil
Category 4		\$420.00	\$420.00	Nil	Nil
Renewal/Extension of Building or Plumbing Permit		\$210.00	\$210.00	Nil	Nil
Amend Building or Plumbing Permit		\$420.00	\$420.00	Nil	Nil
Temporary Occupancy Permit		\$210.00	\$210.00	Nil	Nil
Permit of Substantial Compliance		\$365.00	\$365.00	Nil	Nil
Plumbing Permit (All Permits inclusive of Cert of Completion)					
Category 1 - Low Risk Plumbing Work (Owner, Competent Person)		\$0.00	\$0.00	Nil	Nil
Category 2A - Low Risk Non-Notifiable Plumbing Work (Licenced Plumber)		\$0.00	\$0.00	Nil	Nil
Category 2B - Low Risk Post Notifiable Plumbing Work (Licenced Plumber)		\$60.00	\$60.00	Nil	Nil
Category 3 - Notifiable Plumbing Work (Licensed Plumber)		\$735.00	\$735.00	Nil	Nil
Category 4 - Plumbing Permit Work (Licensed Plumber)		\$945.00	\$945.00	Nil	Nil
Building Certificate		\$210 + \$210/hr inspection and report	\$210 + \$210/hr inspection and report	Nil	Nil
Training Levy Collection		0.2% of Building Value	0.2% of Building Value	Nil	Nil
Building Permit Levy		0.1% of Building Value	0.1% of Building Value	Nil	Nil
Building Inspection and Report		\$210/hr	\$210/hr	Nil	Nil
Search & Copying of Building Plans		\$155 + copy fees per page	\$155 + copy fees per page	Nil	Nil
Environmental Health Officer Report		\$420.00	\$420.00	Nil	Nil
Health					
Food Business Registration	annum	\$190.00	\$190.00	Nil	Nil
Registration of Temporary Food Premises inc markets (Not Charged for charities and Not for Profit)	restricted timeframes	\$85.00	\$85.00	Nil	Nil



FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	\$ Increase	% Increase
State-wide Registration of a Mobile Business		\$190.00	\$190.00	Nil	Nil
All one-off Temporary Food Stall permits (Not for Profit no fee applicable)		\$30.00	\$30.00	Nil	Nil
Registration of Public Health Risk Premises	annum	\$190.00	\$190.00	Nil	Nil
Registration of Regulated System	annum	\$190.00	\$190.00	Nil	Nil
Registration of User/Supplier of Private Water Supply (N/A if Registered Food Business)	annum	\$190.00	\$190.00	Nil	Nil
Place of Assembly Licence - Specific Event	day	\$190.00	\$190.00	Nil	Nil
Transfer of Registration Fee		\$40.00	\$40.00	Nil	Nil
Additional Inspections		\$210/hr	\$210/hr	Nil	Nil
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	\$250 plus \$1.15 per \$1,000 of value for use or development	\$250 plus \$1.15 per \$1,000 of value for use or development	Nil	Nil
Assessment and determination of a permit application under s57 <i>Land Use Planning and Approvals Act 1993</i> (Discretionary application)	application	\$350 plus \$1.50 per \$1,000 of value for use or development	\$350 plus \$1.50 per \$1,000 of value for use or development	Nil	Nil
No Permit Required or Exemption certificates		\$60	\$60	Nil	Nil
Level 2 Environmental Activity - Additional charge to permit application		\$460.00	\$460.00	Nil	Nil
Visitor Accommodation application (in accordance with Interim Planning Directive no.6)		\$250.00	\$250.00	Nil	Nil
Extension of Time	application	\$180.00	\$180.00	Nil	Nil
Minor Amendment Application Fees		\$200.00	\$200.00	Nil	Nil
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	\$2,200 + notification fee	\$2,200 + notification fee	Nil	Nil
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	\$2,200 + notification fee + permit application fee	\$2,200 + notification fee + permit application fee	Nil	Nil



FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	\$ Increase	% Increase
Other					
Consolidation	application	\$315.00	\$315.00	Nil	Nil
Sealing of Final Plan	application	\$180.00	\$180.00	Nil	Nil
Petition to amend a Sealed Plan	application	\$300 + \$500 if a hearing is required	\$300 + \$500 if a hearing is required	Nil	Nil
Part 5 Agreement (Lodgement & Stamp Duty Additional)	application	\$330.00	\$330.00	Nil	Nil
Strata Titles	application	\$220 + \$50/unit	\$220 + \$50/unit	Nil	Nil
Adhesion Orders	application	\$330.00	\$330.00	Nil	Nil
Advertising - Level 2 Activity and Planning Scheme Amendment	application	By Quote	By Quote	Nil	Nil
Printing of plans and documentation where application lodged electronically		By Quote	By Quote	Nil	Nil
Search & Copying of Planning Permits including Plans & Certificates - A3		\$65 + copy fees/page	\$65 + copy fees/page	Nil	Nil
ENGINEERING SERVICES					
Assess Construction Plans for Subdivisions (>3 lots) - Roadworks		\$810 + \$13 per lot	\$810 + \$13 per lot	Nil	Nil
Assess Construction Plans for Subdivisions (>3 lots) - Drainage Works		\$385 + \$16 per lot	\$385 + \$16 per lot	Nil	Nil
Road Reservation Permit Fees:					
Application to Open Road		\$130.00	\$130.00	Nil	Nil
Inspection Fees		\$130.00	\$130.00	Nil	Nil
New Crossover Application Fee		\$130.00	\$130.00	Nil	Nil
Sight Distance Assessment Fee		\$130.00	\$130.00	Nil	Nil
Location Charges (during bus hours)		\$130.00	\$130.00	Nil	Nil
Hawkers & Street Vendor Licence	licence	\$190.00	\$190.00	Nil	Nil
Supply plans of Council infrastructure - A4 (Colour)	per page	\$30.00	\$30.00	Nil	Nil
Supply of digital GIS data	per theme	\$95.00	\$95.00	Nil	Nil
Supply of Property Drainage Plans	copy	\$25.00	\$25.00	Nil	Nil
New traffic counter information	per count	\$275.00	\$275.00	Nil	Nil
Animal Control					



FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	\$ Increase	% Increase
Registration Renewal Discount Period (closes 31/08/2020)					
Dogs - Domestic Unsterilised	per dog	\$50.00	\$50.00	Nil	Nil
Dogs - Working Dog	per dog	\$25.00	\$25.00	Nil	Nil
Dogs - Registered Breeder	per dog	\$25.00	\$25.00	Nil	Nil
Dogs - Registered Greyhound	per dog	\$25.00	\$25.00	Nil	Nil
Dogs - Sterilised	per dog	\$25.00	\$25.00	Nil	Nil
Dogs - Pensioner (applies to first dog only, additional dogs at standard applicable rate)	per dog	\$12.50	\$12.50	Nil	Nil
Dogs - Guide Dog	per dog	\$0.00	\$0.00	Nil	Nil
Dogs - Dangerous Dog		\$300.00	\$300.00	Nil	Nil
Registration Renewal Non-Discount Period					
Dogs - Domestic Unsterilised	per dog	\$100.00	\$100.00	Nil	Nil
Dogs - Working Dog	per dog	\$50.00	\$50.00	Nil	Nil
Dogs - Registered Breeder	per dog	\$50.00	\$50.00	Nil	Nil
Dogs - Registered Greyhound	per dog	\$50.00	\$50.00	Nil	Nil
Dogs - Sterilised	per dog	\$50.00	\$50.00	Nil	Nil
Dogs - Pensioner 1 dog (applies to first dog only, additional dogs at standard applicable rate)	per dog	\$25.00	\$25.00	Nil	Nil
Dogs - Guide Dog	per dog	\$0.00	\$0.00	Nil	Nil
Dogs - Dangerous Dog	per dog	\$300.00	\$300.00	Nil	Nil
New Registration Non-Discount Period					
Dogs - Domestic Unsterilised	per dog	\$50.00	\$50.00	Nil	Nil
Dogs - Working Dog	per dog	\$25.00	\$25.00	Nil	Nil
Dogs - Registered Breeder	per dog	\$25.00	\$25.00	Nil	Nil
Dogs - Registered Greyhound	per dog	\$25.00	\$25.00	Nil	Nil
Dogs - Sterilised	per dog	\$25.00	\$25.00	Nil	Nil
Dogs - Pensioner 1 dog (applies to first dog only, addnl dogs at standard applicable rate)	per dog	\$12.50	\$12.50	Nil	Nil



FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	\$ Increase	% Increase
Dogs - Guide Dog	per dog	\$0.00	\$0.00	Nil	Nil
Dogs - Dangerous Dog	per dog	\$300.00	\$300.00	Nil	Nil
Licences and Fees					
Dogs - Kennel Licence	per licence	\$195.00	\$195.00	Nil	Nil
Dogs - Renewal of Kennel Licence	per licence	\$50.00	\$50.00	Nil	Nil
Replacement Tags	each	\$6.00	\$6.00	Nil	Nil
Impounding of Animals other than dogs	Each impounding	Cost plus 20%	Cost plus 20%	Nil	Nil
Maintenance of Animals other than dogs	per animal	Cost plus 20%	Cost plus 20%	Nil	Nil
Dogs - Impounding Fee - 1st offence dog registered		\$70.00	\$70.00	Nil	Nil
Dogs - Impounding Fee - 1st offence dog not registered		\$105.00	\$105.00	Nil	Nil
Dogs - Impounding Fee - 2nd and subsequent offence		\$150.00	\$150.00	Nil	Nil
Investigation and report fee		\$210/hr	\$210/hr	Nil	Nil
Barking Dog Investigation fee		\$75.00	\$75.00	Nil	Nil
Cemetery Fees					
Exhumation	Per exhumation	\$2,105.00	\$2,105.00	Nil	Nil
Reservation of Wynyard memorial wall lot	per burial	\$420.00	\$420.00	Nil	Nil
Wynyard Lawn cemetery interment - full size	per burial	\$1,965.00	\$1,965.00	Nil	Nil
Wynyard Lawn interment - under 5 years	per burial	\$840.00	\$840.00	Nil	Nil
Other interments (including private burial)	per burial	\$2,525.00	\$2,525.00	Nil	Nil
Ashes in wall or reservation or existing grave	per burial	\$475.00	\$475.00	Nil	Nil
Record search fee	per record	\$28.00	\$28.00	Nil	Nil
Parks and Reserves					
Key Bond		\$50.00	\$50.00	Nil	Nil
Access to reserve electricity - small event (wedding, organised picnic)	each	\$50.00	\$50.00	Nil	Nil
Access to reserve electricity - large event (festival, concert, etc) Per KW consumed minimum fee \$50	kWh	\$1.00	\$1.00	Nil	Nil



FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	\$ Increase	% Increase
Circus		Hire Fee plus electricity usage at cost	Hire Fee plus electricity usage at cost	Nil	Nil
Asset Protection Bond		To be determined on application	To be determined on application	Nil	Nil
Solid Waste					
Disposal of Car Bodies - contact Council offices	each	Free	Free	Nil	Nil
Sporting Grounds and Facilities					
Bond		\$730.00	To be determined	Nil	Nil
Key Bond		\$50.00	To be determined	Nil	Nil
Line-marking - Estimates provided	per marking per ground	at cost	To be determined	Nil	Nil
Sporting ground hire fee - club	per club per season	\$1,206.00	To be determined	Nil	Nil
Sporting ground hire fee - casual user	per day	\$199.00	To be determined	Nil	Nil
Sporting ground hire fee - casual user	per hour per ground	\$37.00	To be determined	Nil	Nil
Indoor sports centre - Adults (not including lights)	per hour per court	\$25.00	To be determined	Nil	Nil
Indoor sports centre - West Wing - Adults (not including lights)	per hour per court	\$12.00	To be determined	Nil	Nil
Indoor sports centre - Junior (not including lights)	per hour per court	\$12.00	To be determined	Nil	Nil
Indoor sports centre - full day rate adult or junior (not including lights)	per day per court	\$199.00	To be determined	Nil	Nil
Indoor sports centre - Lights	per hour per court	\$11.00	To be determined	Nil	Nil
Squash Centre	Token (20 mins)	\$6.00	To be determined	Nil	Nil
Squash Centre	per day all courts	\$111.00	To be determined	Nil	Nil
Wynyard Wharf Berthing Fees - Commercial		\$145/ metre	To be determined	Nil	Nil
- Gated Pontoon		\$1,336.00	To be determined	Nil	Nil
>8m up to 10m		\$1,604.00	To be determined	Nil	Nil
>10m up to 16m		\$2,008.00	To be determined	Nil	Nil
>16m		\$2,685.00	To be determined	Nil	Nil
casual		\$145/week	To be determined	Nil	Nil



FEE DESCRIPTION	FEE BASIS	2019/20	2020/21	\$ Increase	% Increase
All fees GST inclusive if applicable					
Wynyard Waste Transfer Station					
Cars/Station Wagons - non-commercial waste for residents	each	\$6.00	Free	Nil	Nil
Cars/Station Wagons - commercial & non-residents	each	\$6.00	\$6.00	Nil	Nil
Clean builders' rubble conc, brick etc. (if not clean standard fees will apply)		50% of standard charge	50% of standard charge	Nil	Nil
Clean Green Waste and timber (if not clean standard fees will apply)		50% of standard charge	50% of standard charge	Nil	Nil
Utilities/Vans/Trailers (Less than 2.4m X 1.5m <u>and</u> maximum of 3.6m3 volume)	each	\$12.00	\$12.00	Nil	Nil
Utilities/Vans/Trailers (Greater than 2.4m X 1.5m <u>or</u> greater than 3.6m3 volume)	each	\$24.00	\$24.00	Nil	Nil
Wheelie Bin - non-commercial waste for residents	each	\$6.00	Free	Nil	Nil
Wheelie Bin - commercial & non-residents	each	\$6.00	\$6.00	Nil	Nil
Trucks < 5t GVM	each	\$212.00	\$212.00	Nil	Nil
Trucks 6-12t GVM	each	\$844.00	\$844.00	Nil	Nil
Trucks 13-16t GVM	each	\$1,265.00	\$1,265.00	Nil	Nil
Trucks 17-23t GVM	each	\$1,685.00	\$1,685.00	Nil	Nil
Car Tyres	tyre	\$10.00	\$10.00	Nil	Nil
Truck and Larger Tyres	tyre	\$30.00	\$30.00	Nil	Nil
Tractor Tyres	each	\$49.00	\$49.00	Nil	Nil
Refrigerators/Freezers - certified gas free	each	Free	Free	Nil	Nil
Refrigerators/Freezers - uncertified	each	\$39.00	\$39.00	Nil	Nil
Sorted Recyclables		Free	Free	Nil	Nil



D 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

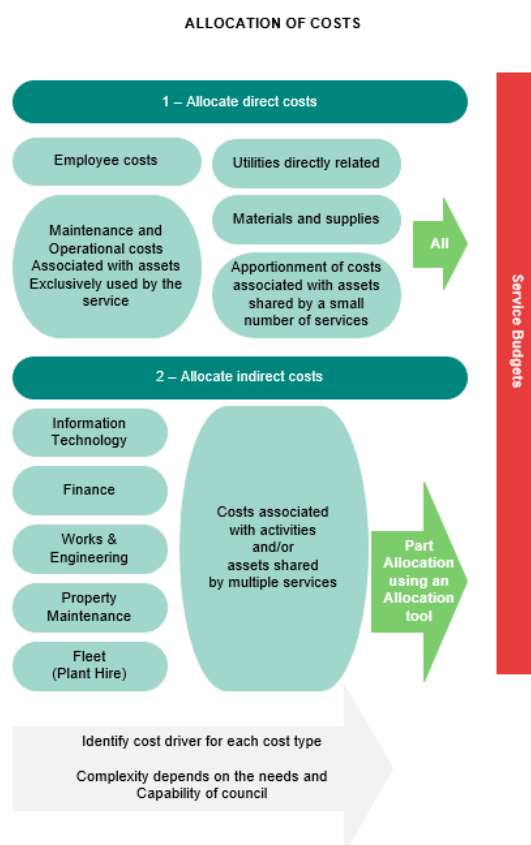
National Competition Policy (NCP) requires that local government authorities comply with competitive neutrality principles. The *Local Government Act 1993* also imposes obligations on local government authorities to adhere to competitive neutrality principles.

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 and other costs associated with the asset are included as a direct cost to a service (for example a vehicle, a child care centre, road)
Assets used by many services	If an asset is used by multiple service and 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 Councils Information Technology including management of records, provision of equipment, helpdesk support and management of Councils software and systems.	All other costs are allocated based on the number of devices used by the cost centre (networked PC's and mobile devices). <ul style="list-style-type: none">- 80% based on number of PCs- 20% based on number of mobile devices utilised 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).
Finance	Finance controls and maintains Council's financial management systems and provides accounting support including transactional processing, accounts payable and receivable and financial reporting. Costs include the cost of Council's corporate software system, Authority.	Total direct budgeted operational expenditure less depreciation and 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, other services, to the relevant capital projects, or for users of the service/facility. 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 and technical advice, design and management toward the maintenance and construction of assets including asset management and project management.</p> <p>Costs incurred in running the Depot facility and managing resources required to achieve operational and capital programs.</p>	<p><u>Capital Overhead Recovery</u> 7% applied to upgrade and renewal projects.</p> <p>Project management and design time (wages) on new capital expenditure projects will be directly attributed to the project through payroll timesheets.</p> <p>% time allocated to 'new' capital projects. Renewals and upgrades no timesheet required (time covered in the 7% recovery above).</p> <p><u>Operational Overhead Recovery</u> The remainder of costs are allocated based on total expenditure less depreciation and 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 and other building contracts (fire alarms, air conditioning etc)</p> <p>Business units pay for a range of their accommodation costs directly (utilities, cleaning, rates and taxes, and 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 and/or locations. Lifecycle costs associated with hire plant including depreciation, fuel, insurance and 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 and 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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