



## **Appendix 3a**

### **16.1 Budget 2021/22**

*Borough of Queenscliffe Budget 2021/22*

# **Ordinary Meeting of Council**

Wednesday 23 June 2021 at 7:00pm

Via videoconference (Zoom)

# Budget

## 2021–22



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## Mayor's introduction

During the height of the coronavirus pandemic, some suggested that governments would have to choose between prudent financial management and supporting communities most exposed to the crisis. I am pleased to report that the Borough of Queenscliffe has shown it is possible to do both, with our 2021–22 budget maintaining a debt-free balance sheet while allocating \$1.3 million for various new operating and capital projects.

With \$309,000 of stimulus funding set aside by Council in the previous budget, businesses and residents have continued to benefit from waivers on permit fees, direct rebates on waste charges and a more comprehensive hardship support package. While the recovery from the pandemic has allowed Council to reduce its spending on financial support in the coming financial year, we're continuing to offer support to anyone struggling to meet their rate obligations. Council staff are only a phone call away, and are always available to provide assistance.

Despite its challenges, the past year has also contained lessons, notably about the importance and value of our public spaces. With outdoor gatherings one of the safest ways to catch up during the pandemic, our beaches and parks are busier than ever. This budget responds to this increasing use with an investment in facilities for our parks and open spaces, including \$360,000 in design and renewal works for toilets and change facilities throughout the Borough. The \$60,000 allocated to scope and design works for the Royal Park Oval upgrade will also ensure our well-used sporting facilities are ready for play over the long term, while \$20,000 will support the development of a bike park concept design based on community feedback.

Looking to the long-term, the changing climate is an increasing focus for local governments all over Australia, particularly following last year's bushfires and the recent floods in New South Wales. As Council comes close to completing the development of its Climate Emergency Response Plan, this budget allocates \$150,000 to invest in the first tranche of initiatives outlined in the plan including a \$70,000 allocation for two Electrical Vehicle (EV) charging stations. This funding not only demonstrates our commitment to seriously responding to the climate crisis, but our commitment to following through on plans we develop alongside the community. I am looking forward to working with local residents and community groups to implement these initiatives over the coming year.

It's also important that Council takes the opportunity to reflect on how we're performing, and ensure we're delivering the best possible service for residents and ratepayers. This year's budget includes investments in some of our own operations – investments which help us better serve our community. This budget includes funding for a restructure of Council's operations, a revamp of the operating model of Council's tourist parks, a review of our local law program area, and a modern IT system for Council, all while maintaining the same level of financial support for our popular aged care service. Taken together, these investments will set Council on a path to greater efficiency and modernisation over the long-term.

I want to conclude by commending the outstanding work of Council's officers in preparing this budget. Their excellent management and quick thinking has not only allowed us to deliver extensive financial support to residents following the worst global economic crisis in nearly a century, but has presented a financially sustainable budget only one year later. Our Council, and our ability to support our community, is financially sustainable thanks to their skill and capability.

I am delighted to be able to recommend this budget to the community on behalf of Council.

**Cr Ross Ebbels**

Mayor

## CEO's introduction

A new Council and the ongoing economic recovery from the coronavirus pandemic finds the Borough of Queenscliffe well-placed to take a long-term view in its 2021–22 budget.

This budget is underpinned by a return to normal revenue and expenditure, resulting in a breakeven budget. While every budget contains changes year on year, the return of visitors to Council's caravan parks, and operational and administrative savings are the two main factors driving this budget's return to a stronger financial position. Responding dynamically to opportunities and challenges throughout the year has allowed Council to provide financial support to those most affected by the financial impacts of COVID without increasing spending. This continues the commitment to the model of financial prudence set out in the Council Plan.

Councils can only respond to challenges like those we saw last year when their internal operations are at their most effective. With a view to modernising and improving our service delivery capabilities, this budget allocates \$366,000 over the coming financial year to restructuring and improving Council's operations. New IT systems will bring our records management and workflow practices up to expected industry standards, while staff restructures and program area reviews will ensure staff hours are spent where they're most needed. The development of a new Council Plan and Community Vision also represents an opportune moment to better align our management practices with community priorities, and I look forward to sharing further news on how these investments will serve our community as this transformation progresses.

The pandemic has also demonstrated the importance of diverse and strong revenue sources in securing Council's financial position. Notably, Council's caravan parks are an important source of revenue that allows Council to bring visitors to our community and raise funds that we can reinvest for the benefit of local residents. Sharp falls in visitation to our caravan parks during the pandemic were a key contributor to last year's deficit, while a return in tourist numbers aided significantly in achieving this year's underlying surplus. Over the long-term, effective operation of these parks will remain a cornerstone of Council's finances, so Council is investing \$100,000 in the coming year to implement operational improvements to our tourist parks. These improvements are anticipated to generate revenues above their cost over the long-term, improving their offering and providing valuable revenues for our community.

On a sector-wide basis, the Borough of Queenscliffe continues to perform well compared to other small rural shires in Victoria. Over the short to medium-term, Council's financial position remains strong, and the balance of income and expenditure in this budget has improved Council's alignment with the long-term financial objectives outlined in the Council Plan. Long-term challenges remain, however. Notably, the Victorian Government's limitation of council revenues through rate capping while continuing to devolve responsibilities to local government is placing increasing financial pressure on councils. The implementation of new policies and regulations in line with the *Local Government Act 2020* is occupying a significant amount of staff time, and a disproportionately large amount of Council's resources when compared with larger regional and metropolitan councils. The Borough of Queenscliffe will continue to advocate alongside other rural councils for a more dynamic approach to local government regulation that recognises the unique challenges and opportunities of small rural councils and gives them the autonomy to deliver most effectively for their communities.

**Martin Gill**

Chief Executive Officer

# Executive summary

## Council Plan

Council has prepared a Budget for the 2021–22 financial year that is aligned to the vision in the current Council Plan. This vision focuses on the following five key strategic objectives:

1. Enhance community wellbeing by providing a safe environment where people are involved, healthy and active in recreation, arts and culture;
2. Play our part in protecting the local, national and globally significant values within our natural environment for future generations;
3. Foster a diverse and vibrant local economy;
4. Preserve and enhance the Borough as a special place through excellence of design and conservation of its rich culture and unique heritage; and
5. Maintain a cohesive, well governed, financially sustainable and independent Borough.

## 2021–22 Budget

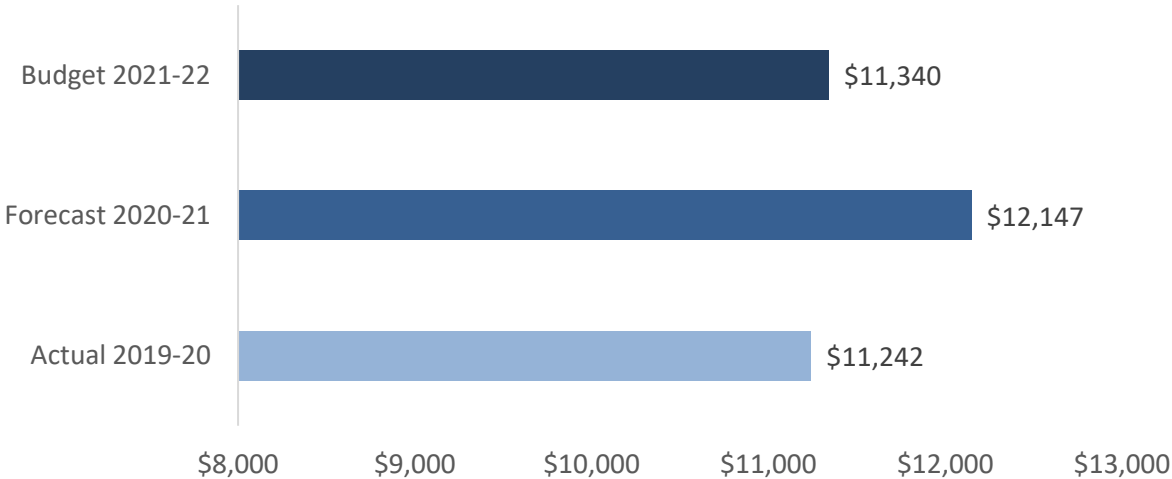
The budget details the resources required over the next year to fund the large range of services Council provide to the community. It also includes details of capital expenditure allocations to improve and renew Council’s physical infrastructure, buildings and operational assets as well as funding proposals for a range of operating projects.

The current economic environment instigated by the spread of COVID-19 globally is still highly volatile, which makes it difficult for local governments to formulate an accurate financial budget for 2021–22. The budget is prepared on several assumptions about the economic conditions and how they will affect the operation of the Borough. These assumptions will be refined and adjusted in quarterly forecast reviews when they emerge.

## Operating Income

The estimated reduction in the total operating income for 2021-22 mainly reflects \$825,000 net gain on the sale of assets (mainly the sale of Murray Road land), included in the forecast for 2020–21. Without the impact of the timing of the Financial Assistance Grant (FAG) and the assets sale, there is a net increase of \$147,000 in operating income for 2021–22.

**Operating Income (\$,000)**



### Rates and Charges

The budget includes a rate increase of 1.5 percent. This is in line with the State Government’s rate capping framework which has capped rate increases by Victorian councils. The additional income estimated due to the rate increase is \$100,000 (annualised basis). Total rates income for 2021–22 is \$6,772,000.

Waste management charges are estimated to increase by \$177,000 in 2021–22 to \$1,153,000 against the understated waste management charges for 2020–21 due to the one-off rebate offered to a total of \$130,000. If there had not been a rebate offered in 2020–21, the increase in waste management charges for 2021–22 would have been only \$47,000 (approximately \$16.30 increase per property).

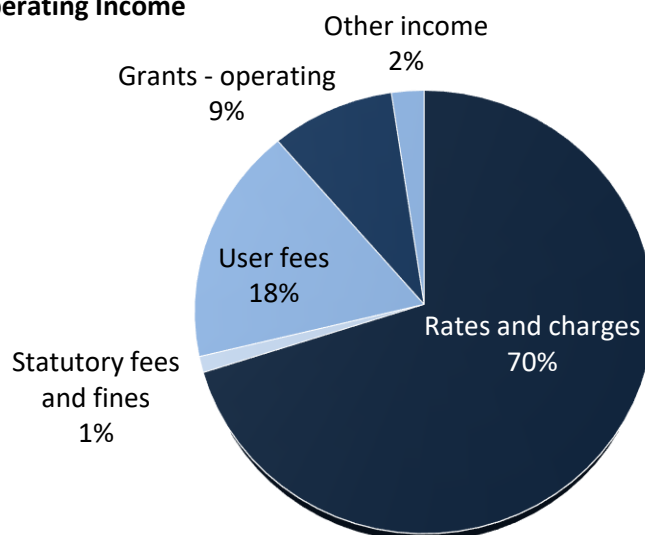
### User Fees

The fees from Council’s Tourist Parks contribute the largest portion of the user fees budget, with a total budget in 2021–22 of \$1,724,000, an increase of \$175,000 mainly due to the projected recovery of tourism activities and occupancy levels of tourist parks back to pre-COVID levels.

### Operating Grant

Total operating grant income of \$1,017,000 is estimated for 2021–22 (\$1,144,000 once adjusted for the timing of FAG), a decrease of \$556,000 mainly due to the non-recurrent operating grant received in 2020–21 under the various State Government COVID support initiatives.

### Sources of Operating Income

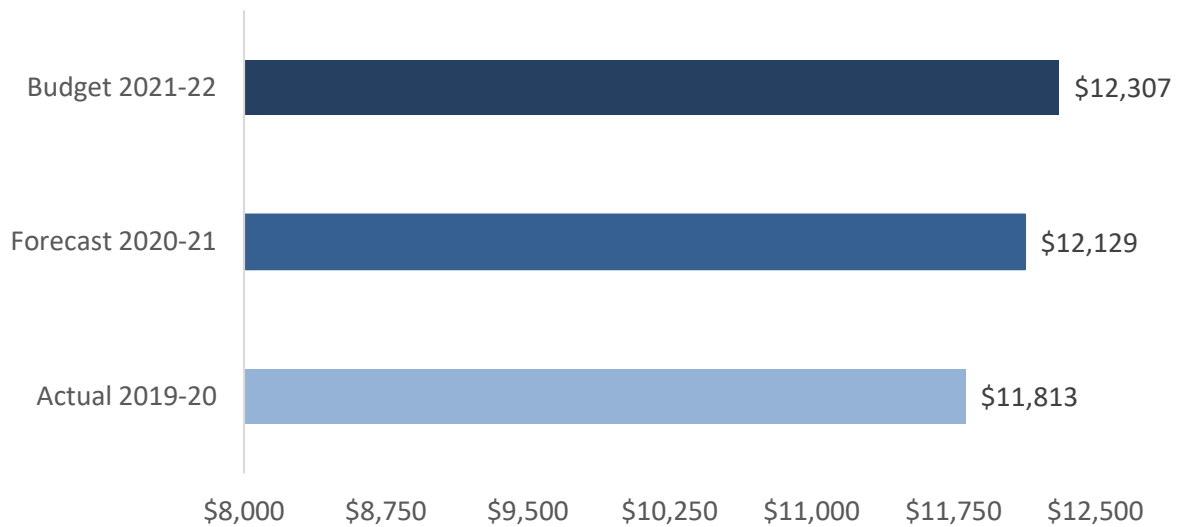


### Operating Expenses

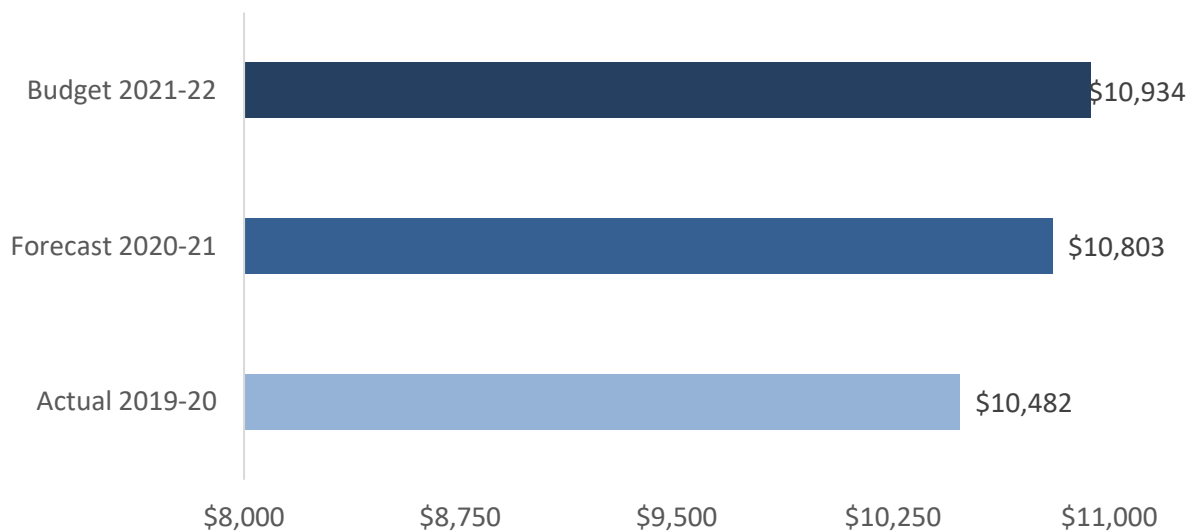
Council has been initiating various projects to achieve operational efficiencies that contribute to Council’s long-term financial sustainability. The increase in total operating expenses for 2021–22 is largely driven by the increase in employee cost.

Excluding non-recurrent operating projects, waste management expenses (linked to waste management charges under the full cost recovery strategy), and depreciation, there is a \$323,000 increase in recurrent operating expenses for 2021–22 mainly due to the increase in employee cost (staff restructures and operational improvements to tourist parks management model, additional 3.2 FTE of which 1.6 FTE under 2 year contract) and estimated incremental operational expense of the Queenscliffe Hub.

### Operating Expense incl. Depreciation (\$,000)



### Operating Expense excl. Depreciation (\$,000)



### ***New Initiatives and New Operating Cost Commitments***

The total value of new operating initiatives and new operating cost commitments included in the budget is \$490,000.

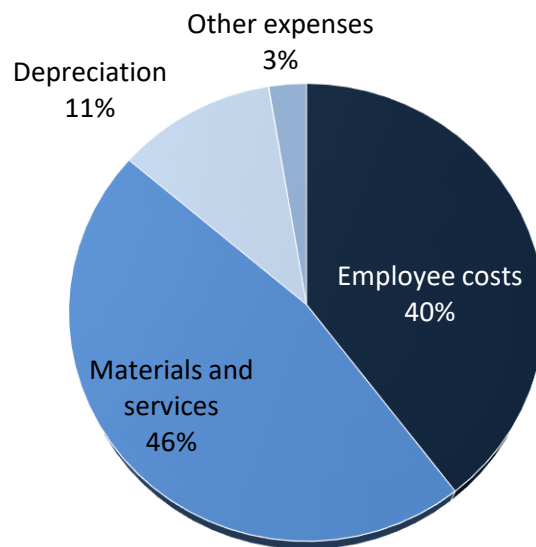
- \$100,000 incremental cost of new staff resources under the new organisational structure (ongoing 1.6 FTE, 2-year contract 0.6 FTE);
- \$100,000 incremental cost of new operating model of tourist parks (including new 1 FTE, 2-year contract);
- \$80,000, short term actions to be implemented based on the Climate Emergency Response Plan (CERP);
  - \$40,000, development of an active transport strategy for the Borough;
  - \$30,000, CERP implementation plan; and
  - \$10,000, development of a reconciliation plan (First Nations people).



- \$50,000, development of a new 10-year asset management plan as required under Section 92 of the new Local Government Act 2020;
- \$45,000, incremental operating expenses due to the improvement proposed to the Information and Communications Technology (ICT) of the Borough, a new corporate system, Office 365 and enhanced ICT security;
- \$20,000, conduct a traffic study, vehicle movement, volume and speed within Queenscliff road network;
- \$20,000, develop a vegetation management policy for the Borough;
- \$15,000, local law program area service review to determine responsibilities and opportunities for reporting and process improvements; and
- \$60,000, incremental operational expenses of the new Queenscliffe Hub.

The increase in annual recurrent expenses for the foreseeable future as a result of the above initiatives (including new operating cost commitments) is estimated to be approximately \$170,000. However, Council firmly believes that these investments will bring greater efficiency and additional income from tourist parks over the short to medium term and will be factored into the future budgets.

#### Drivers of Operating Expenses



## **Underlying Operating Result**

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives, the underlying result, is calculated by adjusting the operating surplus/(deficit) for the year by deducting non-recurrent capital funding (circa operating income minus operating expenses including depreciation).

However, in most instances, the reported underlying result is impacted by the timing of operating grants, non-recurrent operating projects and accounting profits/losses of sale of assets. As a result, the underlying result is more meaningful when it is assessed over the medium to long term rather than the underlying result of a particular year, without the impact of these transactions.

The reported underlying result for the financial year 2021-22 year is a deficit of \$967,000. However, after adjusting for the timing of operating grants, non-recurrent operating projects and accounting profits/losses of sale of assets, a \$44,000 underlying surplus is projected for 2021–22.

The adjusted average annual underlying deficit projected for the next three years (2022-23 to 2024-25) is \$113,000. This average deficit can directly be attributable to the loss of income from boat ramp parking fees, as Council had been receiving an average annual income of \$115,000 from boat ramp parking and permit fees before the State Government decided to abolish the boat ramp parking fees.

However, there may be some opportunities for the Council to achieve operational efficiencies and additional ongoing income as a result of the new initiatives/projects included in the 2021–22 budget (new operating model to manage tourist parks, new corporate system, new organisational structure, etc.). Details of these cost efficiencies and additional income figures are not possible to estimate until project plans and operational requirements are further developed.

The long term outlook for Council, in achieving sustainable underlying operating surpluses into the future, involves a set of priorities for Council which includes continuing to advocate the State government concerning the loss of boat ramp fees and to identifying further opportunities to increase income and reduce operating expenditure (invest-to-save).

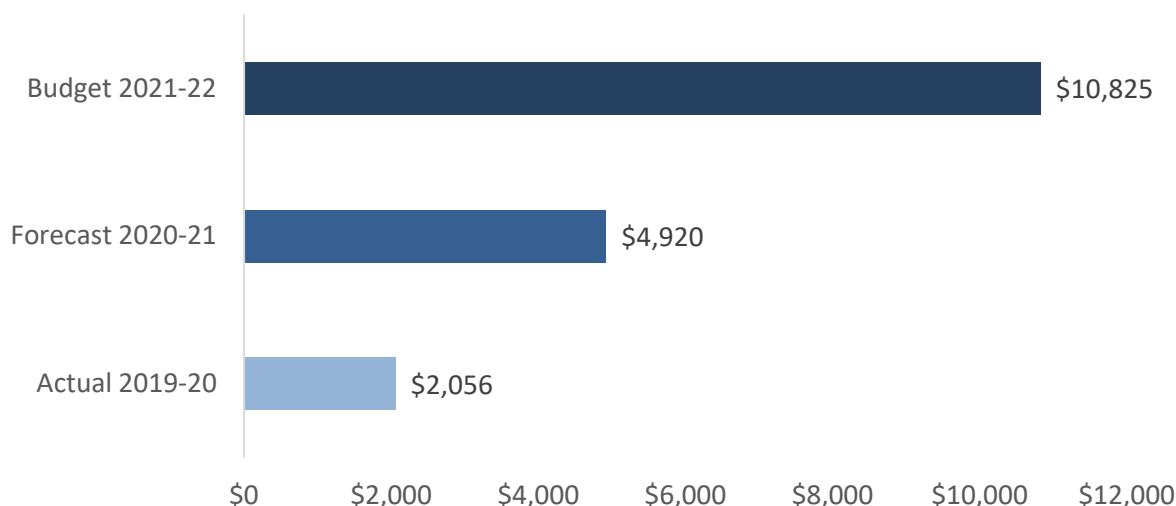
## **Capital Expenditure**

Council is also committed to the continued investment in its property, plant and equipment and infrastructure assets, both in terms of maintaining, renewing and upgrading its existing assets as well as creating new assets which will assist in the achievement of service delivery to the community.

Council will deliver \$10.8 million of capital works in 2021–22 including capital projects carried forward from 2020–21 totalling to \$5.7 million. This capital work budget also includes Council's commitment of \$693,000 to asset renewal funding based on asset management plans of Council.

In the 2021–22 budget, Council has allocated \$1.2 million of the total operating income for capital work and a further \$3.1 million has been transferred from carry forward reserves. Council is to receive \$6.5 million capital grants during the year for the budgeted capital work.

### Capital Expenditure (\$'000)



### Carry Forward Capital Projects (total \$5,700,000)

- \$3,566,000, Queenscliffe Hub;
- \$1,196,000, Queenscliff Sports and Recreation Precinct development;
- \$424,000, Point Lonsdale Lighthouse Reserve upgrade;
- \$300,000, Commonwealth Road Safety program;
- \$121,000, Hesse Street streetscape improvement work (including an additional \$75,000 allocation in 2021–22 budget);
- \$53,000, Local Roads and Community Infrastructure program – upgrade work at the intersection of Stokes and Bethune streets (including unsafe sections of shared trail);
- \$40,000, Princess Park kiosk toilet upgrade – design work.

### New Capital Projects (total \$4,321,000)

- \$3,605,000, Queenscliff Boat Ramp upgrade (100% grant funded);
- \$300,000, Royal Park changing rooms upgrade – design work based on the tourist park masterplan (design the proposed facility and subsequent changes to caravan park layout);
- \$156,000, proposed ICT upgrade work, a new corporate system, Office 365, and enhanced ICT security (The total cost of the project is \$433,000 over 3 years);
- \$70,000, two electrical vehicle charging stations;
- \$60,000, Royal Park oval upgrade – scope and design (fencing, irrigation and lighting);
- \$50,000, Hesse Street footpath link to Queenscliff Boat Ramp;
- \$40,000, Weeroona Parade toilet renewal – design work based on condition assessment and Council's toilet strategy;
- \$20,000, Toc H toilet renewal, end of life replacement of asset as per Council's condition assessments and toilet strategy. \$180,000 in 2022–23 year; and
- \$20,000, concept design for a new bike park.

# How your rates are spent



## Borrowings

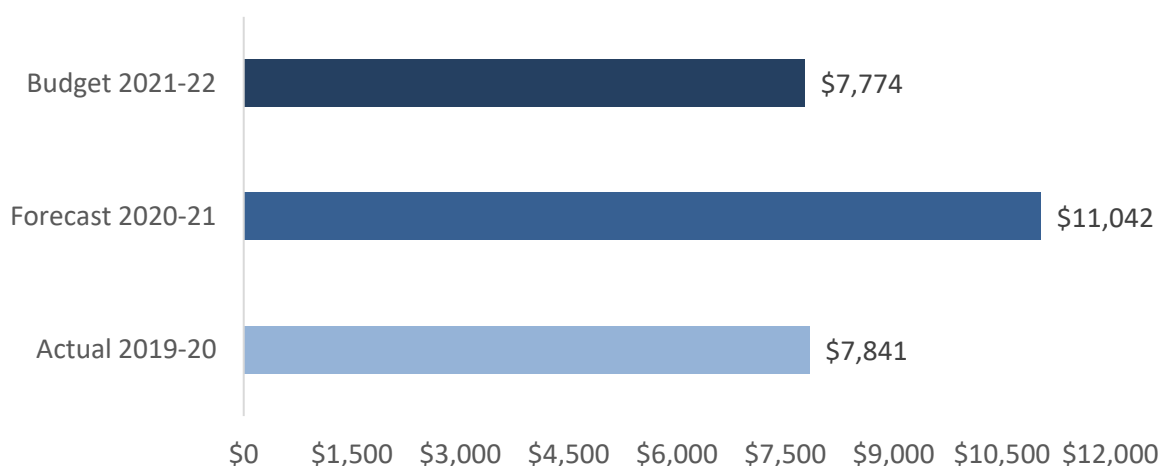
Council does not have any outstanding loans and no new loans are included in the 2021–22 budget.

Council continues to focus on efficient and financially responsible service delivery to achieve outcomes that are valued by our community. Council will continue to explore new approaches to provide services in a tighter fiscal environment.

## Cash and Investments

Cash and investments are expected to decrease by \$3.3 million during the year to \$7.8 million as Council delivers on project allocations especially capital projects. \$5.0 million out of the \$7.8 million has been allocated for specific future purposes of which \$3.5 million represents proceeds from the sale of Murray Road land, set aside in a reserve account until a potential project/s is identified in the future in line with Council Policy CP044 Sale, Exchange or Transfer of Council Land.

### Cash and Investments (\$'000)



## Financial Snapshot

<b>Key Statistics</b>	<b>2020–21 Forecast</b>	<b>2021–22 Budget</b>
	<b>\$million</b>	<b>\$million</b>
Total Operating Expenses	\$12.1	\$12.3
Comprehensive Operating Surplus	\$3.8	\$5.6
Underlying operating surplus / (deficit)	\$0.0	(\$1.0)
Underlying operating surplus / (deficit) – readjusted*	(\$0.3)	\$0.0
Cash result	\$0.3	\$0.0
Capital Works Program	\$4.9	\$10.8
Funding the Capital Works Program		
Council	\$1.2	\$1.2
Reserves	\$0.0	\$3.1
Borrowings	\$0.0	\$0.0
Grants	\$3.7	\$6.5
Cash and Investments	\$11.0	\$7.8
Loans	\$0.0	\$0.0

<b>Financial Snapshot – cont.</b>		
<b>Budgeted Expenditure by Strategic Objective (excluding depreciation)</b>	<b>Budget \$million</b>	<b>Budget %</b>
<i>Strategic Objective 1: Community Wellbeing</i>	\$3.2	29%
<i>Strategic Objective 2: Environmental Sustainability</i>	\$1.9	18%
<i>Strategic Objective 3: Local Economy</i>	\$1.4	13%
<i>Strategic Objective 4: Planning and Heritage</i>	\$1.1	10%
<i>Strategic Objective 5: Governance and Performance</i>	\$3.3	30%
<b>Total</b>	<b>\$10.9</b>	<b>100%</b>

\* After adjusting for the timing of operating grants, non-recurrent operating projects and accounting profits/losses of sale of assets.

## Budget Influences (internal and external)

This section sets out the key budget influences arising from the internal and external environment within which Council operates.

### External Influences

The four years represented within the Budget are 2021–22 through to 2024–25. In preparing the 2021–22 budget, a number of external influences have been taken into consideration. These are outlined below:

**Location** – The Borough of Queenscliffe is located at the eastern tip of the Bellarine Peninsula and opposite Point Nepean at Port Phillip Heads, in Victoria, Australia. It is bordered by water on three sides: Port Phillip Bay, Swan Bay and Bass Strait. The only land border is the City of Greater Geelong on its west. The Borough is located approximately 105km south-west of Melbourne and 35km east of Geelong.

**Population Growth** – The Borough of Queenscliffe has a permanent population of around 3,000. This grows up to 17,120 in peak holiday times with the influx of non-permanent residents and visitors. Many property owners only holiday or live part-time in the Borough. The 55.9% of private dwellings unoccupied during the 2016 census is indicative of the large temporary population.

**Superannuation** – Council has an ongoing obligation to fund any investment shortfalls in the Defined Benefits Scheme which historically was used by Councils across Victoria. The last call on Local Government was in the 2012–13 financial year where Council was required to pay \$206,000 to top up its share of the Defined Benefits Scheme. The amount and timing of any liability is dependent on the global investment market. At present, the actuarial ratios are at a level that additional calls from Local Government are not expected in the next 12 months. Further, the Superannuation Guarantee is to be increased from 1 July 2021 by 0.5% each year until 1 July 2025 (up to 12%).

**Financial Assistance Grants** – The largest source of government funding to Council is through the annual Victorian Grants Commission allocation. The overall state allocation is determined by the Federal Financial Assistance Grant.

**Capital Grant Funding** – Capital grant opportunities arise continually. The budget has been based on confirmed grants. Any subsequent grants would be reflected in the quarterly reviews.

**Cost shifting** – This occurs where Local Government provides a service to the community on behalf of the State and Federal Government. Over time, the funds received by Local Governments does not

increase in line with real cost increases, such as school crossing or library services, resulting in a further reliance on rate revenue to meet service delivery expectations.

Government decisions – Decisions of the State and Federal Governments impact operations of Local Governments. For instance, the State Government decision to abolish boat ramp parking fees has resulted in a total income loss to ratepayers of \$1.25 million over ten years.

Enterprise Agreement (EA) – The current Borough of Queenscliffe Enterprise Bargaining Agreement stipulates a wage increase of 2.0% or a percentage increase of 0.5% less than the official general rate cap for the financial year, whichever is the greater.

Rate Capping – The Victorian State Government continues with a cap on rate increases. The cap for 2021–22 has been set at 1.50%.

Supplementary Rates – Supplementary rates are additional rates received after the budget is adopted each year, for the part of the year when a property value increases in value (e.g. due to improvements made or change in land class), or new residents become assessable.

Waste Disposal Costs – The Environment Protection Agency (EPA) regulation has a sustained impact on Council with regards to compliance with existing and past landfills sites. Waste disposal costs are also impacted by industry changes such as increasing EPA landfill levies and negotiation of contracts e.g. recycling sorting and acceptance.

Coronavirus (COVID-19) – COVID-19 has presented a fast-evolving significant challenge to businesses, households, and the economy worldwide. Council has acted in the interest of keeping our community, residents and workforce safe.

## **Internal Influences**

As well as external influences, there are a number of internal influences which are expected to impact the 2021–22 Budget. These include:

Service Planning – Reviewing services to ensure that they meet the community needs is an ongoing process. Balancing the needs of the community within the constraints of the funds available is an ongoing challenge for Council. Council needs to have a robust process for service planning and review to ensure all services continue to provide value for money and are in line with community expectations.

Own source revenue streams – Council depends heavily on rates income and income from tourist parks in financing its annual budget. Council needs to explore more opportunities to optimise the revenue generating capacity of its tourist parks.

New ongoing cost commitments – New capital projects and some operational decisions result in new ongoing cost commitments for Council. Council needs to have a robust process in place to evaluate new capital projects and significant operational decisions while considering opportunities for Council to achieve operational efficiencies and new income streams as a result of the new capital projects and other key operational decisions, to ensure financial sustainability of Council.

Cash – Council holds cash reserves to fund capital works, cash reserves allocated for specific purposes and to meet operational needs. Cash must be managed to ensure that sufficient cash is available to meet Council's obligations as and when they come due.

## Economic Assumptions

Assumption	Notes	Actual	Forecast	Budget	Projections			Trend
		2019–20	2020–21	2021–22	2022–23	2023–24	2024–25	+ / o / -
Rate Cap Increase	1	2.50%	2.00%	1.50%	1.75%	2.00%	2.00%	+
Population Growth	2	-1.41%	2.31%	0.50%	0.50%	0.50%	0.50%	o
Investment Interest Rate	3	0.65%	0.17%	0.29%	0.57%	0.72%	0.68%	+
CPI	4	1.70%	0.75%	1.50%	1.75%	2.00%	2.00%	+
User Fees	5	-18.12%	5.93%	11.83%	2.40%	2.44%	2.44%	o
Grants - Recurrent	6	6.52%	-15.52%	-0.57%	1.75%	5.65%	1.93%	o
Grants - Non-Recurrent	7	-70.29%	415%	-62%	0%	0%	0%	o
Employee Costs	8	5.55%	2.46%	9.35%	1.69%	1.18%	2.50%	-
Contactors, consultants and materials		0.21%	22.81%	-4.82%	1.75%	2.00%	2.00%	+
Utilities		2.76%	3.28%	11.81%	1.75%	2.00%	2.00%	+
Depreciation	9	12.32%	-0.35%	3.52%	2.76%	2.00%	2.00%	o

### Notes

1. Rate Cap  
Projections are in line with the projected CPI.
2. Population Growth  
No significant growth in population is expected. Stagnated rates base.
3. Investment Interest Rate  
Based on the average cash and cash equivalents and other financial assets balances.
4. CPI  
Sources: Department of Treasury and Finance.
5. User Fees  
Projected recovery of tourism activities and occupancy levels of tourist parks back to pre-COVID levels during 2021–22
6. Grants - Recurrent  
Timing of Road to Recovery grant funding.
7. Grants - Non-Recurrent  
No new grant funding opportunities identified in the projections.
8. Employee Costs  
2021–22 to 2024–25 , EBA minimum salary increases of 2% and super guarantee increase of 0.5%, adjusted for new positions and termination of temporary employment contracts.
9. Depreciation  
Incremental depreciation cost of Queenscliffe Hub (2021–22 and 2022–23).



## Budget reports

This section includes the following financial statements prepared in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

1. Link to the Council Plan
2. Services and initiatives and service performance outcome indicators
3. Financial statements
4. Notes to the financial statements
5. Financial performance indicators
6. Other information

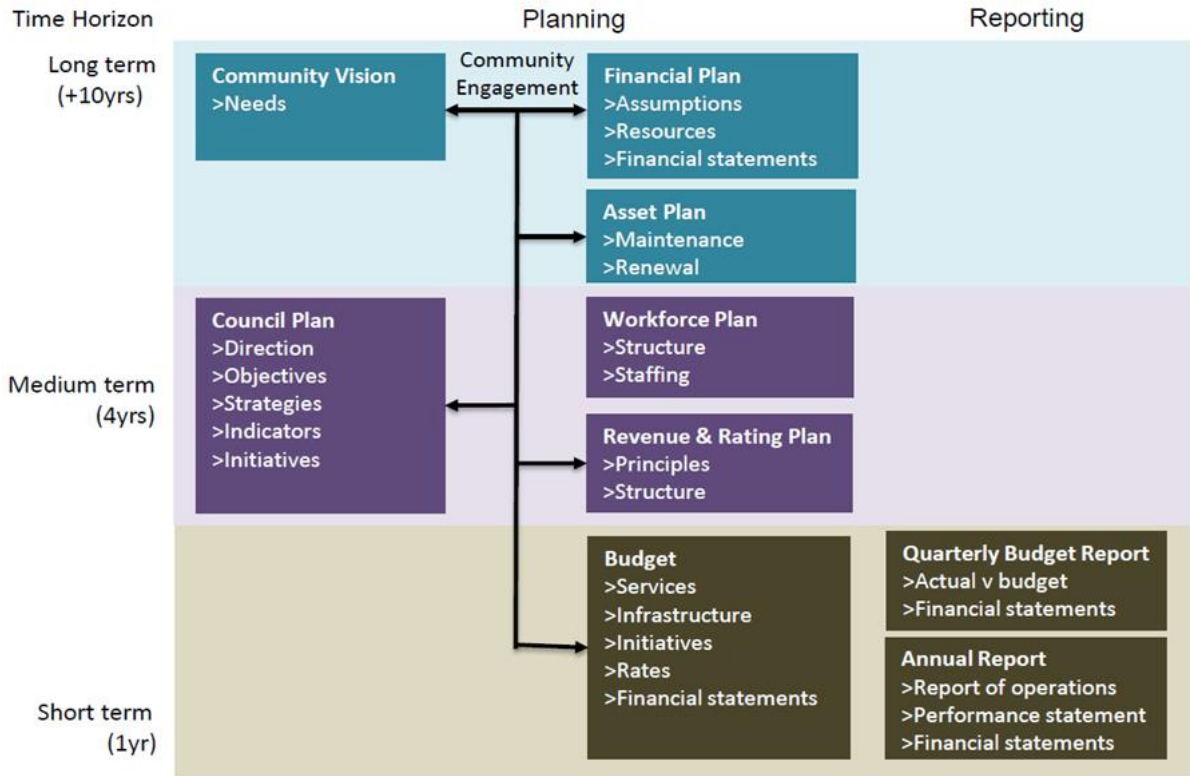
Figures in the 2021–22 Budget have been rounded to the nearest thousand dollars. Figures in the Budget may not equate due to rounding.

# 1. Link to the Council Plan

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

## 1.1 Legislative planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Mark Davies (Financial Professional Solutions)

The timing of each component of the integrated planning and reporting framework is critical to the successful achievement of the planned outcomes.

This Budget Report has been prepared with reference to the Local Government Better Practice Guide: Model Budget 2021–22, issued to Victorian councils by Local Government Victoria.

## 1.1.2 Key planning considerations

### *Service level planning*

All councils have legislative responsibility for providing a range of services such as animal management, local roads, food safety and statutory planning. In addition, councils provide many other services under legal arrangements such as libraries and aged care services. For the Borough of Queenscliffe, legislative obligations and legal arrangements underpin the majority of services.

As the needs and expectations of communities can change, councils need to have robust processes for service planning and review, to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

## 1.2 Our purpose

### *Statio Tutissima Nautis*

The Borough of Queenscliffe was established in 1863. Proudly independent, we are Australia's only Borough and the only council in Victoria whose boundary predates the restructure of local government in the mid-1990s. Whilst its small size presents some of Queenscliffe's key challenges, it also remains its greatest strength and positions the Borough well as a place to pilot new ideas and innovate in many fields.

Overlooking the treacherous Rip at the entrance to Port Phillip, the iconic lighthouses at Queenscliff and Point Lonsdale reflect the essence of the Borough's Latin motto – *Statio Tutissima Nautis* – translated as 'the safest anchorage for seafarers'.

The 'safest anchorage' theme inspires Council's vision, in that just as it is a safe haven for mariners, the Borough has an enduring role to play in conserving our extraordinary natural beauty with ecological values of global significance, rich architectural heritage and military history fundamental to Australia's defence. Respectful custodianship maintains Queenscliffe as a special, restorative place for an involved and caring community and the many visitors we welcome.

### *Our Vision*

The Borough remains a safe haven defined by its unique heritage, rich culture and significant natural environment. It is a special and restorative place for an involved and caring community and our visitors.

### *Our Values*

The following values will be embraced by Councillors and staff in our daily interactions and work processes to guide our behaviour and help us achieve our vision.

- **Leadership**

... underpinned by integrity, strategic thinking and innovation.

- **Balance**

... in the way we listen to, engage with and make decisions in the best interests of the whole community.

- **Professionalism**

... by doing things well, always trying to improve and being accountable.

- **Collaboration**

... demonstrated through working as a team and investing in internal and external relationships.

- **Flexibility**

... by supporting workplace arrangements that sustain healthy and productive staff.

### 1.3 Strategic objectives

To ensure the Borough remains a safe haven for the historic, cultural and environmental values that make it a special place with high levels of community wellbeing, Council's decision-making and priorities will focus on five Strategic Objectives as set out in the Council Plan for the years 2017–2021.

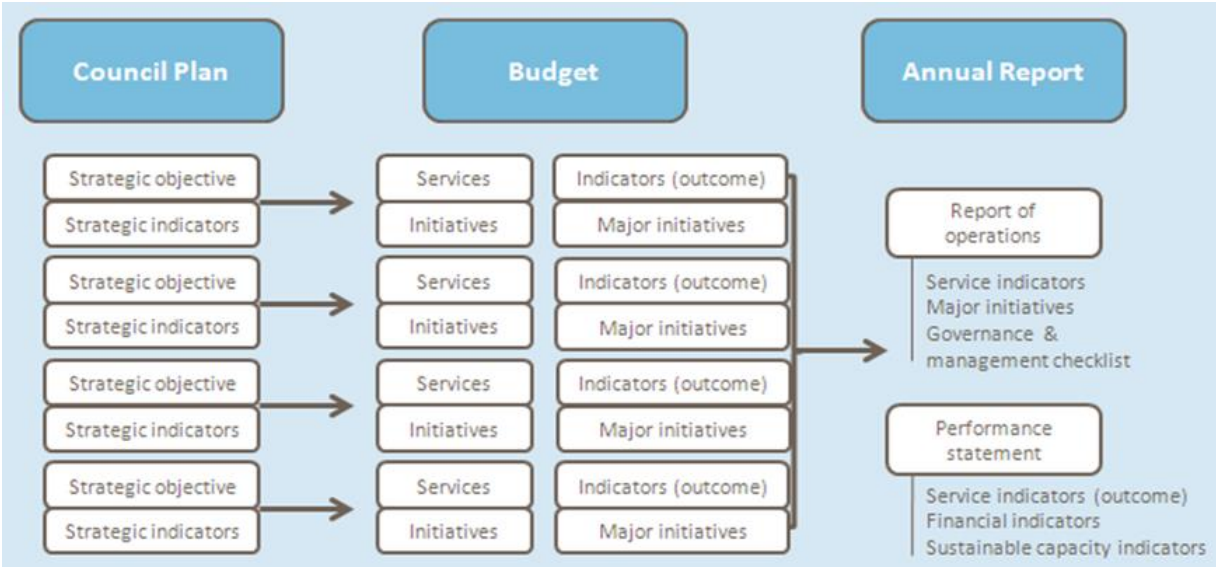
Council delivers services and initiatives which are structured under 25 program areas. Each contributes to the achievement of one of the five Strategic Objectives.

The table below lists the five Strategic Objectives as described in the Council Plan and the Portfolio to which they relate.

Strategic Objective	Portfolio
1. Enhance community wellbeing by providing a safe environment where people are involved, healthy and active in recreation, arts and culture.	Community Wellbeing
2. Play our part in protecting the local, national and globally significant values within our natural environment for future generations.	Environmental Sustainability
3. Foster a diverse and vibrant local economy.	Local Economy
4. Preserve and enhance the Borough as a special place through excellence of design and conservation of its rich culture and unique heritage.	Planning and Heritage
5. Maintain a cohesive, well governed, financially sustainable and independent Borough.	Governance and Performance

## 2. Services and initiatives and service performance outcome indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2021–22 year and details how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council’s operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

## 2.1 Strategic Objective 1: Enhance community wellbeing by providing a safe environment where people are involved, healthy and active in recreation, arts and culture.

To achieve our objective of enhancing community wellbeing by providing a safe environment where people are involved, healthy and active in recreation, arts and culture, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, major initiatives, initiatives and service performance indicators for each program area are described below.

Service area	Key service objective/s	Income/ Expenses	Actual 2019–20 \$'000	Forecast Actual 2020–21 \$'000	Budget 2021–22 \$'000
Aged Services	The Aged Services program provides care and assistance to older residents and those requiring respite so that their homes remain their safe haven.	Inc	715	643	584
		Exp	(728)	(776)	(720)
		<b>Surplus/ (deficit)</b>	<b>(13)</b>	<b>(133)</b>	<b>(136)</b>
Recreation, Arts, Culture and Community	The Recreation, Arts, Culture and Community program promotes community wellbeing by supporting people and communities to be involved, healthy and active.	Inc	18	0	13
		Exp	(162)	(136)	(149)
		<b>Surplus/ (deficit)</b>	<b>(144)</b>	<b>(136)</b>	<b>(136)</b>
Community Events	The Community Events program promotes community wellbeing, celebrates the significance of the Borough and stimulates the local economy through conducting events directly or facilitating, supporting and administering a range of recreation, arts and cultural events planned and implemented by community organisations or commercial businesses.	Inc	25	27	7
		Exp	(126)	(194)	(174)
		<b>Surplus/ (deficit)</b>	<b>(101)</b>	<b>(168)</b>	<b>(167)</b>
Maternal and Child Health (MCH)	The Maternal and Child Health program (MCH) plays a key role in supporting and monitoring the health and wellbeing of local families with children from birth to school age.	Inc	47	58	58
		Exp	(70)	(74)	(75)
		<b>Surplus/ (deficit)</b>	<b>(23)</b>	<b>(16)</b>	<b>(17)</b>
Kindergarten	Kindergarten assists in supporting the wellbeing of pre-school children and providing a safe learning environment to enable children to gain early life skills and knowledge and assist their transition to school.	Inc	15	35	0
		Exp	(1)	(39)	(1)
		<b>Surplus/ (deficit)</b>	<b>14</b>	<b>(4)</b>	<b>(1)</b>
Environmental Health	The Environmental Health program monitors and maintains a safe environment for public health and wellbeing.	Inc	36	25	42
		Exp	(95)	(178)	(190)
		<b>Surplus/ (deficit)</b>	<b>(59)</b>	<b>(154)</b>	<b>(148)</b>
Asset Management and Appearance of Public Places	The Asset Management and Appearance of Public Places program ensures the safety and functionality of public places and infrastructure. This program promotes community wellbeing and encourages people to be active in public settings.	Inc	95	84	41
		Exp	(1,044)	(1,175)	(1,250)
		<b>Surplus/ (deficit)</b>	<b>(949)</b>	<b>(1,091)</b>	<b>(1,210)</b>
Local Laws, Safety and Amenity	The Local Laws, Safety and Amenity program promotes community wellbeing and safety in various settings and through monitoring public behaviour consistent with Council's Local Laws.	Inc	79	57	69
		Exp	(294)	(299)	(324)
		<b>Surplus/ (deficit)</b>	<b>(215)</b>	<b>(242)</b>	<b>(255)</b>

Service area	Key service objective/s	Income/ Expenses	Actual 2019–20 \$'000	Forecast Actual 2020–21 \$'000	Budget 2021–22 \$'000
Street Lighting	The Street Lighting program assists in the provision of a safe environment for motorists, pedestrians and cyclists.	Inc	0	0	0
		Exp	(30)	(31)	(32)
		<b>Surplus/ (deficit)</b>	<b>(30)</b>	<b>(31)</b>	<b>(32)</b>
Powerline Safety	The Powerline Safety program assists in the provision of a safe environment and protection of the Borough's significant vegetation from fire by maintaining clear zones around powerlines to standards as set by legislation.	Inc	0	0	0
		Exp	(60)	(50)	(51)
		<b>Surplus/ (deficit)</b>	<b>(60)</b>	<b>(50)</b>	<b>(51)</b>
Library	The Library program promotes community wellbeing by encouraging active participation and life-long learning opportunities in a safe, inclusive setting.	Inc	0	0	0
		Exp	(226)	(228)	(248)
		<b>Surplus/ (deficit)</b>	<b>(226)</b>	<b>(228)</b>	<b>(248)</b>
<b>TOTAL</b>	<b>Income</b>		<b>1,030</b>	<b>928</b>	<b>813</b>
	<b>Expenditure</b>		<b>(2,836)</b>	<b>(3,180)</b>	<b>(3,215)</b>
	<b>Surplus/ (deficit)</b>		<b>(1,806)</b>	<b>(2,252)</b>	<b>(2,402)</b>

### **Major Initiatives**

- Completion of the new Queenscliffe Hub;
- Completion of Queenscliff Sports and Recreation Precinct development;
- Commencement of Point Lonsdale Lighthouse Reserve upgrade; and
- Commencement of Royal Park changing rooms upgrade (design work).

### **Other Initiatives**

- Appointment of a municipal public health and wellbeing officer;
- Development of a new 10-year asset management plan as required under Section 92 of the new *Local Government Act 2020*;
- Conduct a traffic study, vehicle movement, volume and speed within Queenscliff road network;
- Develop a vegetation management policy for the Borough;
- Local law program area service review to determine responsibilities and opportunities for reporting and process improvements;
- Commencement of Royal Park oval upgrade (scope and design);
- Link Hesse Street to Queenscliff Boat Ramp;
- Commencement of asset renewal work of Weeroona Parade toilet and Toc H toilet;
- Commencement of concept design for a new bike park;
- Continue with Hesse Street streetscape improvement work;
- Continue with Princess Park kiosk toilet upgrade work; and
- Continue with upgrade work at the intersection of Stokes Street and Bethune Street.

## Service Performance Outcome Indicators

Service	Indicator *	Actual 2019–20	Forecast Actual 2020–21	Budget 2021–22	Note
Maternal and Child Health (MCH)	Participation	64%	65%	100%	1
	Participation (Aboriginal children)	100%	100%	100%	1
Food safety	Health and safety	100%	100%	100%	2
Roads	Satisfaction	66%	66%	66%	3
Animal management	Health and safety	0%	0%	0%	4
Libraries	Participation	37%	36%	36%	5

Note:

- Forecast 2021–22 is based on the six month progress review, as included in the December 2020 quarterly financial report to Council. The Budget 2021–22 target is 100%, as Council obviously seeks utilisation of its MCH service, although it is recognised that not every child enrolled in the MCH service will necessarily attend at least once in each financial year (e.g. if they are enrolled but then later move out of the area).
- Forecast 2020–21 is based on the six month progress review, as included in the December 2020 quarterly financial report to Council.
- Both the Forecast 2020–21 and the Budget 2021–22 target is to be at least equal to the last Community Satisfaction Survey result achieved by Council, noting the current year's survey results are not expected to be provided to Council until June 2021.
- Both the Forecast 2020–21 and the Budget 2021–22 target is zero as Council aims for animal management issues to be resolved before reaching the prosecution stage.
- Budget 2021–22 target is to be at least equal to the current year's forecast result.

\* the table at the end of section 2.5 explains the calculation of Service Performance Outcome Indicators.

## 2.2 Strategic Objective 2: Play our part in protecting the local, national and globally significant values within our natural environment for future generations.

To achieve our objective of playing our part in protecting the local, national and globally significant values within our natural environment for future generations, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, major initiatives, initiatives and service performance outcome indicators for each program area are described below.

Service area	Key service objective/s	Income/ Expenses	Actual 2019–20	Forecast Actual 2020–21	Budget 2021–22
			\$'000	\$'000	\$'000
Environmental Sustainability	The Environmental Sustainability program sees the Borough playing its part in protecting the natural environment for future generations.	Inc Exp	0 (122)	0 (188)	0 (274)
		Surplus/ (deficit)	(122)	(188)	(274)



Service area	Key service objective/s	Income/ Expenses	Actual	Forecast	Budget
			2019–20	2020–21	2021–22
			\$'000	\$'000	\$'000
Coastal Protection	The Coastal Protection program seeks to preserve and enhance the Borough's globally significant, highly-valued coast as an iconic environmental asset for current and future generations.	Inc	273	510	148
		Exp	(408)	(502)	(369)
		<b>Surplus/ (deficit)</b>	<b>(135)</b>	<b>8</b>	<b>(221)</b>
Waste Management and Recycling	The Waste Management and Recycling program seeks to promote local action in order to protect the environment for future generations. Note full cost recovery of waste management, including recycling, is achieved via application of waste charges to ratepayers in accordance with Council's Rating Strategy.	Inc	964	999	1,237
		Exp	(1,012)	(1,117)	(1,271)
		<b>Surplus/ (deficit)</b>	<b>(48)</b>	<b>(118)</b>	<b>(34)</b>
<b>TOTAL</b>	<b>Income</b>		<b>1,237</b>	<b>1,509</b>	<b>1,386</b>
	<b>Expenditure</b>		<b>(1,542)</b>	<b>(1,807)</b>	<b>(1,914)</b>
	<b>Surplus/ (deficit)</b>		<b>(305)</b>	<b>(298)</b>	<b>(529)</b>

### Major Initiatives

- Commencement of implementation of actions based on the Climate Emergency Response Plan (CERP);
  - Develop a detailed CERP implementation plan;
  - Development of an active transport strategy for the Borough;
  - Development of a reconciliation plan (First Nations people); and
  - Commencement of installation of Electrical Vehicle (EV) charging stations.
- Roll out Food Organics and Garden Organics (FOGO) waste service (carry forward from 2020–21 budget).

### Service Performance Outcome Indicators

Service	Indicator *	Actual	Forecast	Budget	Note
		2019–20	Actual 2020–21	2021–22	
Waste collection	Waste diversion	47%	55%	56%	1

Note:

1. Forecast is based on the six month progress review in the current year and the Budget is based on achieving a result better than the current year forecast result with the implementation of FOGO.

\* the table at the end of section 2.5 explains the calculation of Service Performance Outcome Indicators.

### 2.3 Strategic Objective 3: Foster a diverse and vibrant local economy.

To achieve our objective of fostering a diverse and vibrant local economy, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, major initiatives, initiatives and service performance outcome indicators for each program area are described below.

Service area	Key service objective/s	Income/ Expenses	Actual	Forecast	Budget
			2019–20	2020–21	2021–22
			\$'000	\$'000	\$'000
Tourist Parks	The Tourist Parks program ensures the Borough remains a special place for visitors while increasing tourism's contribution to the local economy.	Inc	1,480	1,549	1,724
		Exp	(795)	(930)	(917)
		<b>Surplus/ (deficit)</b>	<b>685</b>	<b>619</b>	<b>807</b>
Visitor Information Centre	The Visitor Information Centre program promotes the Borough as a special place for visitors, and supports local tourism and related businesses with dissemination of information to build a diverse and vibrant local economy.	Inc	82	82	79
		Exp	(251)	(234)	(334)
		<b>Surplus/ (deficit)</b>	<b>(169)</b>	<b>(153)</b>	<b>(255)</b>
Tourism and Economic Development	The Tourism and Economic Development program seeks to build on the Borough's unique heritage, rich culture and significant natural environment to strengthen the diversity and vibrancy of the local economy.	Inc	20	250	0
		Exp	(168)	(508)	(207)
		<b>Surplus/ (deficit)</b>	<b>(148)</b>	<b>(258)</b>	<b>(207)</b>
<b>TOTAL</b>	<b>Income</b>		<b>1,582</b>	<b>1,880</b>	<b>1,803</b>
	<b>Expenditure</b>		<b>(1,214)</b>	<b>(1,672)</b>	<b>(1,457)</b>
	<b>Surplus/ (deficit)</b>		<b>368</b>	<b>208</b>	<b>345</b>

#### Major Initiatives

- Implement significant operational improvements to tourist parks.

#### Service Performance Outcome Indicators

There are no mandatory performance indicators to be reported for fostering a diverse and vibrant local economy Strategic Objective.

### 2.4 Strategic Objective 4: Preserve and enhance the Borough as a special place through excellence of design and conservation of its rich culture and unique heritage.

To achieve our objective of preserving and enhancing the Borough as a special place through excellence of design and conservation of its rich culture and unique heritage, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, major initiatives, initiatives and service performance outcome indicators for each program area are described below.

Service area	Key service objective/s	Income/ Expenses	Actual	Forecast	Budget
			2019–20	2020–21	2021–22
			\$'000	\$'000	\$'000
Design and Project Management	The Design and Project Management program seeks to achieve excellence of design and delivery of projects which enhance the Borough as a special place.	Inc	0	0	0
		Exp	(392)	(372)	(373)
		<b>Surplus/ (deficit)</b>	<b>(392)</b>	<b>(372)</b>	<b>(373)</b>
Land Use Planning	The Land Use Planning program ensures that the Borough conserves its unique heritage, that the built environment is enhanced by design excellence, and that local amenity is protected against inappropriate land use and development.	Inc	84	90	90
		Exp	(325)	(353)	(636)
		<b>Surplus/ (deficit)</b>	<b>(241)</b>	<b>(263)</b>	<b>(546)</b>
Heritage Conservation Advice	The Heritage Conservation Advice program aims to retain the unique heritage and rich culture captured in the Borough's built form.	Inc	0	0	0
		Exp	(22)	0	(35)
		<b>Surplus/ (deficit)</b>	<b>(22)</b>	<b>0</b>	<b>(35)</b>
Building Control	The Building Control program ensures that building construction and maintenance is such that the community remains safe.	Inc	30	26	24
		Exp	(32)	(32)	(33)
		<b>Surplus/ (deficit)</b>	<b>(2)</b>	<b>(7)</b>	<b>(9)</b>
<b>TOTAL</b>	<b>Income</b>		<b>114</b>	<b>116</b>	<b>114</b>
	<b>Expenditure</b>		<b>(771)</b>	<b>(758)</b>	<b>(1,078)</b>
	<b>Surplus/ (deficit)</b>		<b>(657)</b>	<b>(642)</b>	<b>(964)</b>

### Major Initiatives

- Complete review of the Queenscliffe Planning Scheme, urban and heritage character controls (carry forward from 2020–21 budget); and
- Complete marine and coastal management plan (carry forward from 2020–21 budget).

### Service Performance Outcome Indicators

Service	Indicator *	Actual 2019–20	Forecast Actual 2020–21	Budget 2021–22	Note
Statutory planning	Decision making	0%	100%	<b>100%</b>	1

#### Note

1. Forecast 2020–21 is based on the six month progress review, as included in the December 2020 quarterly financial report to Council. Budget 2021–22 target is 100%, as Council seeks to have all its planning decisions which are referred to VCAT upheld (i.e. no decisions overturned by VCAT).

\* the table at the end of section 2.5 explains the calculation of Service Performance Outcome Indicators.

## 2.5 Strategic Objective 5: Maintain a cohesive, well governed, financially sustainable and independent Borough.

To achieve our objective of maintaining a cohesive, well governed, financially sustainable and independent Borough, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, major initiatives, initiatives and service performance outcome indicators for each program area are described below.

Service area	Description of services provided	Income/ Expenses	Actual	Forecast	Budget
			2019–20	2020–21	2021–22
			\$'000	\$'000	\$'000
Council Governance	The Council Governance program supports the Mayor and Councillors to maintain a cohesive Council and a well-governed Borough.	Inc	0	0	0
		Exp	(220)	(320)	(210)
		<b>Surplus/ (deficit)</b>	<b>(220)</b>	<b>(320)</b>	<b>(210)</b>
Organisational Performance and Compliance	The Organisational Performance and Compliance program supports the Chief Executive Officer and Executive Management Team to maintain a cohesive, well-managed and highly performing organisation.	Inc	674	188	336
		Exp	(1,395)	(1,384)	(1,248)
		<b>Surplus/ (deficit)</b>	<b>(721)</b>	<b>(1,197)</b>	<b>(911)</b>
Community Engagement and Customer Service	The Community Engagement and Customer Service program aims to facilitate community involvement in decision-making, and to deliver high quality customer service.	Inc	0	0	0
		Exp	(558)	(631)	(640)
		<b>Surplus/ (deficit)</b>	<b>(558)</b>	<b>(631)</b>	<b>(640)</b>
Financial and Risk Management	The Financial and Risk Management program seeks to ensure the ongoing independence and financial sustainability of the Borough.	Inc	181	75	97
		Exp	(1,036)	(1,089)	(1,172)
		<b>Surplus/ (deficit)</b>	<b>(855)</b>	<b>(1,013)</b>	<b>(1,075)</b>
<b>TOTAL</b>	<b>Income</b>		<b>855</b>	<b>263</b>	<b>433</b>
	<b>Expenditure</b>		<b>(3,209)</b>	<b>(3,424)</b>	<b>(3,270)</b>
	<b>Surplus/ (deficit)</b>		<b>(2,354)</b>	<b>(3,161)</b>	<b>(2,837)</b>

### Major Initiatives

- Implementation of a new organisational structure (restructure of the organisation);
- Commencement of ICT upgrade work, a new corporate system, Office 365, and enhanced ICT security.

### Service Performance Outcome Indicators

Service	Indicator *	Actual 2019–20	Forecast Actual 2020–21	Budget 2021–22	Note
Governance	Satisfaction	54	55	55	1

#### Note

1. Both the Forecast and Budget are based on achieving a result at least a percentage better than the last Community Satisfaction Survey results achieved by Council (current year survey not released until June 2021).

\* the table on the following page explains the calculation of Service Performance Outcome Indicators.

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
<b>Maternal and Child Health</b>	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	$[\text{Number of children who attend the MCH service at least once (in the financial year)} / \text{Number of children enrolled in the MCH service}] \times 100$
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	$[\text{Number of Aboriginal children who attend the MCH service at least once (in the financial year)} / \text{Number of Aboriginal children enrolled in the MCH service}] \times 100$
<b>Food safety</b>	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	$[\text{Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up} / \text{Number of critical non-compliance notifications and major non-compliance notifications about food premises}] \times 100$
<b>Roads</b>	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads
<b>Animal management</b>	Health and safety	Animal management prosecutions (Percentage of successful animal management prosecutions)	$[\text{Number of successful animal management prosecutions} / \text{Number of animal management prosecutions}] \times 100$
<b>Libraries</b>	Participation	Active library members (Percentage of the municipal population that are active library members)	$[\text{The sum of the number of active library borrowers in the last 3 financial years} / \text{The sum of the population in the last 3 financial years}] \times 100$
<b>Waste collection</b>	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	$[\text{Weight of recyclables and green organics collected from kerbside bins} / \text{Weight of garbage, recyclables and green organics collected from kerbside bins}] \times 100$
<b>Statutory planning</b>	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	$[\text{Number of VCAT decisions that did not set aside Council's decision in relation to a planning application} / \text{Number of VCAT decisions in relation to planning applications}] \times 100$
<b>Governance</b>	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community
<b>Aquatic facilities*</b>	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / municipal population

\*Aquatic facilities are not provided by the Borough of Queenscliffe.

## 2.6 Reconciliation with budgeted operating result

Strategic Objectives	Surplus / (deficit) \$'000	Expenditure \$'000	Income \$'000
Strategic Objective 1: Community Wellbeing	(2,402)	(3,215)	813
Strategic Objective 2: Environmental Sustainability	(529)	(1,914)	1,386
Strategic Objective 3: Local Economy	345	(1,457)	1,803
Strategic Objective 4: Planning and Heritage	(964)	(1,078)	114
Strategic Objective 5: Governance and Performance	(2,837)	(3,270)	433
<b>Total</b>	<b>(6,387)</b>	<b>(10,934)</b>	<b>4,548</b>
<b>Expenses/other income added in:</b>			
Depreciation	(1,373)		
Finance costs	0		
Share of net profits/losses of associates	0		
Net gain/losses on disposal of property, infrastructure, plant and equipment	0		
<b>Surplus/(deficit) before funding sources</b>	<b>(7,759)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	6,792		
Waste charges revenue	0		
Capital grants	6,495		
Capital contributions - monetary	35		
Capital contributions - non-monetary	0		
<b>Total funding sources</b>	<b>13,323</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>5,563</b>		
<b>Less:</b>			
Grants - capital (non-recurrent)	(6,495)		
Contributions - monetary - capital	(35)		
Non-monetary asset contributions	0		
<b>Underlying surplus/(deficit) for the year</b>	<b>(967)</b>		
<b>Less:</b>			
Additional capex beyond depreciation	(9,451)		
Loan principal repayments	0		
Transfers to reserves from operating budget	(63)		
<b>Add back:</b>			
Capital grants	6,495		
Contributions - monetary - capital	35		
Proceeds from asset sales	27		
Proceeds from new borrowings	0		
Transfers from reserves to operating budget	3,616		
Accumulated cash surplus brought forward	304		
<b>Break-even cash result</b>	<b>(0)</b>		

### 3. Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021–22 has been supplemented with projections to 2024–25.

This section includes the following financial statements prepared in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020.

- 3.1 Comprehensive Income Statement
- 3.2 Balance Sheet
- 3.3 Statement of Changes in Equity
- 3.4 Statement of Cash Flows
- 3.5 Statement of Capital Works
- 3.6 Statement of Human Resources

No new capital projects and nonrecurring capital grant opportunities are identified in the projections from the year 2022–23 onward. Council is in the process of developing its Council Plan for 2021–2025. New capital projects and potential nonrecurring capital grant opportunities will be identified and included in Council’s new financial plan which will be presented to the community in September 2021.

Reported negative total comprehensive result for the year 2022-23 onwards is due to the incomplete income items (Grants – capital) included in the projections.

Financial data (projections) presented for 2022–23 to 2024–25 is subject to change when the Council’s new financial plan is finalised in September/October 2021.

### 3.1 Comprehensive Income Statement

For the four years ending 30 June 2025

Description	Notes	Forecast Actual	Budget	Projections		
		2020–21	2021–22	2022–23	2023–24	2024–25
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
Rates and charges	4.1.1	7,641	7,946	8,117	8,231	8,395
Statutory fees and fines	4.1.2	124	132	134	137	139
User fees	4.1.3	1,768	1,977	2,025	2,074	2,125
Grants - operating	4.1.4	1,573	1,017	1,095	1,116	1,139
Grants - capital	4.1.4	3,749	6,495	0	40	40
Contributions - monetary - capital	4.1.5	52	35	0	0	0
Other income	4.1.6	216	268	303	327	332
Net gain on disposal of property, infrastructure, plant and equipment		825	0	0	0	0
<b>Total income</b>		<b>15,949</b>	<b>17,870</b>	<b>11,674</b>	<b>11,926</b>	<b>12,171</b>
<b>Expenses</b>						
Employee costs	4.1.7	4,457	4,873	4,956	5,014	5,139
Materials and services	4.1.8	5,944	5,733	5,317	5,326	5,485
Depreciation	4.1.10	1,326	1,373	1,411	1,439	1,468
Bad and doubtful debts	4.1.9	3	3	3	3	3
Other expenses	4.1.12	399	325	330	337	344
<b>Total expenses</b>		<b>12,129</b>	<b>12,307</b>	<b>12,016</b>	<b>12,119</b>	<b>12,438</b>
<b>Surplus / (deficit) for the year</b>		<b>3,820</b>	<b>5,563</b>	<b>(343)</b>	<b>(193)</b>	<b>(267)</b>
<b>Other comprehensive income</b>						
Net asset revaluation increment / (decrement)	4.1.13	0	0	0	0	0
<b>Total comprehensive result</b>		<b>3,820</b>	<b>5,563</b>	<b>(343)</b>	<b>(193)</b>	<b>(267)</b>



### 3.2 Balance Sheet

For the four years ending 30 June 2025

Description	Notes	Forecast Actual	Budget	Projections		
		2020–21	2021–22	2022–23	2023–24	2024–25
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents	4.2.1	10,042	6,774	5,714	6,086	6,517
Other financial assets	4.2.1	1,000	1,000	1,000	1,000	1,000
Trade and other receivables	4.2.1	330	330	330	330	330
Inventories	4.2.1	4	4	4	4	4
Other assets	4.2.1	225	225	225	225	225
<b>Total current assets</b>		<b>11,602</b>	<b>8,333</b>	<b>7,273</b>	<b>7,645</b>	<b>8,076</b>
<b>Non-current assets</b>						
Investments in associates	4.2.1	240	240	240	240	240
Property, infrastructure, plant and equipment	4.2.1	135,652	145,073	144,810	144,249	143,587
<b>Total non-current assets</b>		<b>135,892</b>	<b>145,313</b>	<b>145,050</b>	<b>144,489</b>	<b>143,827</b>
<b>Total assets</b>		<b>147,494</b>	<b>153,646</b>	<b>152,323</b>	<b>152,134</b>	<b>151,904</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables	4.2.2	1,126	1,688	682	658	666
Trust funds and deposits	4.2.2	16	16	16	16	16
Provisions	4.2.2	952	976	1,001	1,026	1,051
Other liabilities	4.2.2	80	80	80	80	80
<b>Total current liabilities</b>		<b>2,175</b>	<b>2,761</b>	<b>1,779</b>	<b>1,780</b>	<b>1,814</b>
<b>Non-current liabilities</b>						
Provisions	4.2.2	106	109	111	114	117
<b>Total non-current liabilities</b>		<b>106</b>	<b>109</b>	<b>111</b>	<b>114</b>	<b>117</b>
<b>Total liabilities</b>		<b>2,281</b>	<b>2,870</b>	<b>1,890</b>	<b>1,894</b>	<b>1,931</b>
<b>Net assets</b>		<b>145,212</b>	<b>150,776</b>	<b>150,433</b>	<b>150,240</b>	<b>149,973</b>
<b>Equity</b>						
Accumulated surplus	4.3.1	92,702	101,819	101,428	101,234	100,967
Revaluation Reserve	4.3.1	43,498	43,498	43,498	43,498	43,498
Other reserves	4.3.1	9,013	5,459	5,507	5,507	5,507
<b>Total equity</b>		<b>145,213</b>	<b>150,776</b>	<b>150,433</b>	<b>150,240</b>	<b>149,972</b>

### 3.3 Statement of Changes in Equity

For the four years ending 30 June 2025:

Description	Notes	Forecast	Budget	Projections		
		Actual		2022-23	2023-24	2024-25
		2020-21	2021-22	2022-23	2023-24	2024-25
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Accumulated Surplus</b>						
<b>Opening Balance 1st July</b>		<b>91,998</b>	<b>92,702</b>	<b>101,819</b>	<b>101,428</b>	<b>101,234</b>
Adjustment on change in accounting policy						
Surplus / (deficit) for the year		3,820	5,563	(343)	(193)	(267)
Transfer to other reserves		(5,763)	(63)	(48)	0	0
Transfer from other reserves		2,646	3,616	0	0	0
<b>Closing Balance 30th June</b>	4.3.1	<b>92,702</b>	<b>101,819</b>	<b>101,428</b>	<b>101,234</b>	<b>100,967</b>
<b>Revaluation Reserve</b>						
<b>Opening Balance 1st July</b>		<b>43,498</b>	<b>43,498</b>	<b>43,498</b>	<b>43,498</b>	<b>43,498</b>
Net asset revaluation increment/(decrement)		0	0	0	0	0
<b>Closing Balance 30th June</b>	4.3.1	<b>43,498</b>	<b>43,498</b>	<b>43,498</b>	<b>43,498</b>	<b>43,498</b>
<b>Other Reserves</b>						
<b>Opening Balance 1st July</b>		<b>5,897</b>	<b>9,013</b>	<b>5,459</b>	<b>5,507</b>	<b>5,507</b>
Transfer to other reserves		5,763	63	48	0	0
Transfer from other reserves		(2,646)	(3,616)	0	0	0
<b>Closing Balance 30th June</b>	4.3.1	<b>9,013</b>	<b>5,459</b>	<b>5,507</b>	<b>5,507</b>	<b>5,507</b>
<b>Total Equity</b>						
<b>Opening Balance 1st July</b>		<b>141,393</b>	<b>145,213</b>	<b>150,776</b>	<b>150,433</b>	<b>150,240</b>
Surplus / (deficit) for the year		3,820	5,563	(343)	(193)	(267)
<b>Closing Balance 30th June</b>	4.3.1	<b>145,213</b>	<b>150,776</b>	<b>150,433</b>	<b>150,240</b>	<b>149,972</b>

### 3.4 Statement of Cash Flows

For the four years ending 30 June 2025:

Description	Notes	Forecast	Budget	Projections		
		Actual		2022–23	2023–24	2024–25
		2020–21	2021–22	\$'000	\$'000	\$'000
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash flows from operating activities</b>						
<b>Receipts</b>						
Rates and charges		7,585	7,946	8,117	8,231	8,395
Statutory fees and fines		120	132	134	137	139
User fees		1,765	1,977	2,025	2,074	2,125
Grants - Operating		1,453	1,017	1,095	1,116	1,139
Grants - Capital		3,777	6,495	0	40	40
Contributions - monetary - capital		52	35	0	0	0
Interest received		24	50	80	100	100
Other receipts		88	218	223	227	232
<b>Total receipts</b>	4.4.1	<b>14,866</b>	<b>17,870</b>	<b>11,674</b>	<b>11,926</b>	<b>12,171</b>
<b>Payments</b>						
Employee costs		(4,580)	(4,846)	(4,928)	(4,986)	(5,111)
Materials and services		(5,682)	(5,733)	(5,337)	(5,304)	(5,446)
Short-term, low value and variable lease payments		(20)	(21)	(21)	(22)	(22)
Other payments		(359)	(332)	(330)	(336)	(343)
<b>Total payments</b>	4.4.1	<b>(10,642)</b>	<b>(10,932)</b>	<b>(10,617)</b>	<b>(10,648)</b>	<b>(10,923)</b>
<b>Net cash provided by operating activities</b>	4.4.1	<b>4,224</b>	<b>6,938</b>	<b>1,057</b>	<b>1,278</b>	<b>1,248</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(4,590)	(10,234)	(2,134)	(943)	(843)
Proceeds from sale of property, infrastructure, plant and equipment		3,596	27	18	37	26
Proceeds from sale of investments		5,862	0	0	0	0
<b>Net cash provided by / (used in) investing activities</b>	4.4.2	<b>4,868</b>	<b>(10,206)</b>	<b>(2,117)</b>	<b>(906)</b>	<b>(817)</b>
<b>Cash flows from financing activities</b>						
Finance costs		(0)	0	0	0	0
Repayment of borrowings		(29)	0	0	0	0
<b>Net cash provided by / (used in) financing activities</b>	4.4.3	<b>(29)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>9,063</b>	<b>(3,268)</b>	<b>(1,060)</b>	<b>372</b>	<b>431</b>
Cash and cash equivalents at the beginning of the financial year		979	10,042	6,774	5,714	6,086
<b>Cash and cash equivalents at the end of the financial year</b>	4.2.1	<b>10,042</b>	<b>6,774</b>	<b>5,714</b>	<b>6,086</b>	<b>6,517</b>

### 3.5 Statement of Capital Works

For the four years ending 30 June 2025:

Description	Notes	Forecast Actual	Budget	Projections		
		2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000
<b>Property</b>						
Buildings		2,073	4,729	433	254	255
<b>Total buildings</b>		<b>2,073</b>	<b>4,729</b>	<b>433</b>	<b>254</b>	<b>255</b>
<b>Total property</b>	4.5.1	<b>2,073</b>	<b>4,729</b>	<b>433</b>	<b>254</b>	<b>255</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		154	119	80	158	112
Fixtures, fittings and furniture		5	5	5	5	5
Computers and telecommunications		145	201	237	85	45
<b>Total plant and equipment</b>	4.5.1	<b>304</b>	<b>325</b>	<b>322</b>	<b>248</b>	<b>162</b>
<b>Infrastructure</b>						
Roads		1,579	771	110	110	110
Footpaths and cycleways		123	198	20	20	20
Drainage		232	174	100	100	100
Recreational, leisure and community facilities		130	823	97	98	100
Parks, open space and streetscapes		262	727	77	77	77
Other infrastructure		212	2,652	10	10	10
<b>Total infrastructure</b>	4.5.1	<b>2,543</b>	<b>5,770</b>	<b>414</b>	<b>415</b>	<b>417</b>
<b>Total capital works expenditure</b>	4.5.1	<b>4,920</b>	<b>10,825</b>	<b>1,169</b>	<b>917</b>	<b>834</b>
<b>Represented by:</b>						
New asset expenditure		483	2,579	96	43	30
Asset renewal expenditure		996	2,432	960	837	786
Asset upgrade expenditure		3,441	5,813	113	38	18
<b>Total capital works expenditure</b>	4.5.1	<b>4,920</b>	<b>10,825</b>	<b>1,169</b>	<b>917</b>	<b>834</b>

### 3.6 Statement of Human Resources

For the four years ending 30 June 2025, a summary of human resources expenditure, categorised according to the organisational structure of Council, is included below:

Description	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000
<b>Community Wellbeing</b>				
Permanent - Full time	357	366	375	384
Female	29	30	31	31
Male	328	336	344	353
Permanent - Part time	850	871	893	916
Female	678	695	713	730
Male	100	103	106	108
Vacant/new positions	72	73	75	77
<b>Total Community Wellbeing</b>	<b>1,207</b>	<b>1,237</b>	<b>1,268</b>	<b>1,300</b>
<b>Environmental Sustainability</b>				
Permanent - Full time	151	155	159	163
Female	0	0	0	0
Male	56	57	59	60
Vacant/new positions	95	98	100	103
Permanent - Part time	79	81	83	85
Female	79	81	83	85
Male	0	0	0	0
<b>Total Environmental Sustainability</b>	<b>230</b>	<b>236</b>	<b>242</b>	<b>248</b>
<b>Local Economy</b>				
Permanent - Full time	297	304	312	320
Female	297	304	312	320
Male	0	0	0	0
Permanent - Part time	195	199	204	210
Female	122	125	128	131
Male	73	75	77	79
<b>Total Local Economy</b>	<b>491</b>	<b>504</b>	<b>516</b>	<b>529</b>
<b>Planning and Heritage</b>				
Permanent - Full time	440	451	462	474
Female	132	135	139	142
Male	201	206	211	217
Vacant/new positions	107	109	112	115
Permanent - Part time	130	133	137	140
Female	130	133	137	140
Male	0	0	0	0
<b>Total Planning and Heritage</b>	<b>570</b>	<b>584</b>	<b>599</b>	<b>614</b>
<b>Governance and Performance</b>				
Permanent - Full time	1,277	1,365	1,399	1,434
Female	341	406	416	427
Male	935	959	983	1,007
Permanent - Part time	533	546	560	574
Female	445	456	468	479
Male	0	0	0	0
Vacant/new positions	88	90	92	95
<b>Total Governance and Performance</b>	<b>1,810</b>	<b>1,911</b>	<b>1,959</b>	<b>2,008</b>
<b>Casuals, temporary and other expenditure</b>	<b>566</b>	<b>484</b>	<b>431</b>	<b>442</b>
<b>Capitalised labour costs</b>	<b>111</b>	<b>114</b>	<b>117</b>	<b>120</b>
<b>Total staff expenditure</b>	<b>4,985</b>	<b>5,070</b>	<b>5,131</b>	<b>5,259</b>

A summary of the number of full time equivalent (FTE) Council staff in relation to human resources expenditure, categorised according to the organisational structure of Council, is included below:

Description	2021–22 FTE	2022–23 FTE	2023–24 FTE	2024–25 FTE
<b>Community Wellbeing</b>				
Permanent - Full time	3.2	3.2	3.2	3.2
Female	0.2	0.2	0.2	0.2
Male	3.0	3.0	3.0	3.0
Permanent - Part time	9.1	9.1	9.1	9.1
Female	7.6	7.6	7.6	7.6
Male	0.8	0.8	0.8	0.8
Vacant/new positions	0.6	0.6	0.6	0.6
<b>Total Community Wellbeing</b>	<b>12.3</b>	<b>12.3</b>	<b>12.3</b>	<b>12.3</b>
<b>Environmental Sustainability</b>				
Permanent - Full time	1.5	1.5	1.5	1.5
Female	0.0	0.0	0.0	0.0
Male	0.5	0.5	0.5	0.5
Vacant/new positions	1.0	1.0	1.0	1.0
Permanent - Part time	0.8	0.8	0.8	0.8
Female	0.8	0.8	0.8	0.8
Male	0.0	0.0	0.0	0.0
<b>Total Environmental Sustainability</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>
<b>Local Economy</b>				
Permanent - Full time	2.8	2.8	2.8	2.8
Female	2.8	2.8	2.8	2.8
Male	0.0	0.0	0.0	0.0
Permanent - Part time	2.5	2.5	2.5	2.5
Female	1.5	1.5	1.5	1.5
Male	1.0	1.0	1.0	1.0
<b>Total Local Economy</b>	<b>5.3</b>	<b>5.3</b>	<b>5.3</b>	<b>5.3</b>
<b>Planning and Heritage</b>				
Permanent - Full time	3.5	3.5	3.5	3.5
Female	1.0	1.0	1.0	1.0
Male	1.5	1.5	1.5	1.5
Vacant/new positions	1.0	1.0	1.0	1.0
Permanent - Part time	1.3	1.3	1.3	1.3
Female	1.3	1.3	1.3	1.3
Male	0.0	0.0	0.0	0.0
<b>Total Planning and Heritage</b>	<b>4.8</b>	<b>4.8</b>	<b>4.8</b>	<b>4.8</b>
<b>Governance and Performance</b>				
Permanent - Full time	10.0	10.0	10.0	10.0
Female	4.0	4.0	4.0	4.0
Male	6.0	6.0	6.0	6.0
Vacant/new positions	0.0	0.0	0.0	0.0
Permanent - Part time	5.5	5.5	5.5	5.5
Female	4.3	4.3	4.3	4.3
Male	0.0	0.0	0.0	0.0
Vacant/new positions	1.1	1.1	1.1	1.1
<b>Total Governance and Performance</b>	<b>15.5</b>	<b>15.5</b>	<b>15.5</b>	<b>15.5</b>
<b>Casuals and temporary staff</b>	<b>5.5</b>	<b>4.5</b>	<b>3.9</b>	<b>3.9</b>
<b>Capitalised labour</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Total staff numbers</b>	<b>46.6</b>	<b>45.6</b>	<b>45.0</b>	<b>45.0</b>

## 4. Notes to the financial statements

This section presents detailed information on material components of the financial statements.

The Borough of Queenscliffe has adopted a materiality threshold of 10% or a dollar amount of \$100,000. Notes have not been provided for budgets below the materiality threshold, unless the amount is considered to be material because of its nature.

This section includes notes to the financial statements for each of the following items:

- 4.1 Comprehensive Income Statement
  - 4.1.1 Rates and charges
  - 4.1.2 Statutory fees and fines
  - 4.1.3 User fees
  - 4.1.4 Grants
  - 4.1.5 Contributions
  - 4.1.6 Other income
  - 4.1.7 Employee costs
  - 4.1.8 Materials and services
  - 4.1.9 Bad and doubtful debts
  - 4.1.10 Depreciation
  - 4.1.11 Borrowing costs
  - 4.1.12 Other expenses
  - 4.1.13 Net asset revaluation increment
- 4.2 Balance Sheet
  - 4.2.1 Assets
  - 4.2.2 Liabilities
  - 4.2.3 Interest-bearing liabilities
- 4.3 Statement of Changes in Equity
  - 4.3.1 Reserves
  - 4.3.2 Equity
- 4.4 Statement of Cash Flows
  - 4.4.1 Net cash provided by operating activities
  - 4.4.2 Net cash used in investing activities
  - 4.4.3 Net cash provided by/ (used in) financing activities
- 4.5 Capital works program
  - 4.5.1 Summary
  - 4.5.2 Current Budget
  - 4.5.3 Works carried forward from the 2018–19 year

## 4.1 Comprehensive Income Statement

### 4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's budget.

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2021–22 the FGRS cap has been set at 1.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 1.5% in line with the rate cap.

The Valuer-General reviews the value of every property in the municipality annually, and these property values are used to calculate individual property rates. This annual revaluation does not result in a net gain or loss of revenue to Council. Ratepayers may see rate increases that differ from the average 1.5% increase because of changes to their property value relative to that of other ratepayers' properties.

The Act allows councils to calculate a separate charge for the collection and disposal of waste management services. This enables recovery of all waste management costs, which the State Government acknowledges to be a user pay service with typical cost increases significantly higher than CPI.



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

Descriptions	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$	\$	\$	%
General rates *	6,638,572	<b>6,772,300</b>	133,728	2.0%
Municipal charge *	0	<b>0</b>	0	0.0%
Waste management charges	976,769	<b>1,153,443</b>	176,674	18.1%
Supplementary rates and rate adjustments	21,186	<b>10,000</b>	(11,186)	(52.8%)
Cultural and recreational rates	3,792	<b>3,705</b>	(86)	(2.3%)
Interest on rates and charges	5,000	<b>10,000</b>	5,000	100.0%
Less: rebate (properties of environmental interest)	(3,946)	<b>(3,782)</b>	164	(4.2%)
<b>Total rates and charges</b>	<b>7,641,373</b>	<b>7,945,667</b>	<b>304,293</b>	<b>4.0%</b>

\* These items are subject to the rate cap established under the FGRS.

**4.1.1(b) The rate in the dollar to be levied as general rates under Section 158 of the Act for each type or class of land compared with the previous financial year**

Type or class of land	2020–21	2021–22	Change
	cents/\$CIV	cents/\$CIV	
General rate for rateable residential properties	0.213319	0.198017	(7.2%)
General rate for rateable residential vacant land properties	0.266457	0.247521	(7.1%)
General rate for rateable commercial properties	0.277315	0.257422	(7.2%)
General rate for rateable tourist accommodation properties	0.234651	0.217819	(7.2%)
Rate concession for rateable cultural and recreational properties	0.053330	0.049505	(7.2%)

**4.1.1(c) The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year**

Type or class of land	2020–21	2021–22	Change	
	\$	\$	\$	%
Residential	5,399,617	<b>5,578,585</b>	178,968	3.3%
Residential vacant land	131,270	<b>146,892</b>	15,621	11.9%
Commercial	348,742	<b>320,027</b>	(28,714)	(8.2%)
Tourist accommodation	758,943	<b>726,796</b>	(32,148)	-4.2%
<b>Total amount to be raised by general rates</b>	<b>6,638,572</b>	<b>6,772,300</b>	<b>133,728</b>	<b>2.0%</b>

**4.1.1(d) The number of assessments in relation to each type of class of land, and the total number of assessments, compared with the previous financial year**

Type or class of land	2020–21	2021–22	Change	
	Number	Number	Number	%
Residential	2,521	<b>2,545</b>	24	1.0%
Residential vacant land	55	<b>59</b>	4	7.3%
Commercial	160	<b>159</b>	(1)	(0.6%)
Tourist accommodation	354	<b>334</b>	(20)	(5.6%)
Cultural and recreational	6	<b>6</b>	0	0.0%
<b>Total number of assessments</b>	<b>3,096</b>	<b>3,103</b>	<b>7</b>	<b>0.2%</b>

**4.1.1(e) The basis of valuation to be used is the Capital Improved Value (CIV)**

**4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year**

Type or class of land	2020–21	2021–22	Change	
	\$	\$	\$	%
Residential	2,531,240,000	<b>2,817,225,000</b>	285,985,000	11.3%
Residential vacant land	49,265,000	<b>59,345,000</b>	10,080,000	20.5%
Commercial	125,756,500	<b>124,320,000</b>	-1,436,500	(1.1%)
Tourist accommodation	323,435,000	<b>333,670,000</b>	10,235,000	3.2%
Cultural and recreational	7,110,000	<b>7,485,000</b>	375,000	5.3%
<b>Total value of land</b>	<b>3,036,806,500</b>	<b>3,342,045,000</b>	<b>305,238,500</b>	<b>10.1%</b>

**4.1.1(g) \$Nil municipal charge is to be levied under Section 159 of the Act (2020–21 \$nil).**

**4.1.1(h) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year**

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2020–21	2021–22	\$	%
	\$	\$		
Kerbside waste	213.75	<b>216.30</b>	2.55	1.2%
Green waste	43.20	<b>70.40</b>	27.20	63.0%
Public waste*	71.85	<b>99.80</b>	27.95	38.9%
Additional set of bins	234.60	<b>239.30</b>	4.70	2.0%
One extra bin	117.30	<b>119.60</b>	2.30	2.0%

\* In 2020–21, a one-off rebate on public waste management charge.

**4.1.1(i) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year**

Type of Charge	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$	\$	\$	%
Kerbside waste	610,738	<b>620,148</b>	9,410	1.5%
Green waste	124,855	<b>204,135</b>	79,280	63.5%
Public waste	222,892	<b>309,658</b>	86,766	38.9%
Additional set of bins	15,767	<b>16,990</b>	1,223	7.8%
One extra bin	2,517	<b>2,513</b>	-4	-0.2%
<b>Total waste management charges</b>	<b>976,769</b>	<b>1,153,443</b>	<b>176,674</b>	<b>18.1%</b>

**4.1.1(j) The estimated total amount to be raised by all rates and charges compared with the previous financial year**

Descriptions	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$	\$	\$	%
General rates	6,638,572	<b>6,772,300</b>	133,728	2.0%
Municipal charge	0	<b>0</b>	0	0.0%
Waste management charges	976,769	<b>1,153,443</b>	176,674	18.1%
Supplementary rates and rate adjustments	21,186	<b>10,000</b>	(11,186)	(52.8%)
Cultural and recreational rates	3,792	<b>3,705</b>	(86)	(2.3%)
Interest on rates and charges	5,000	<b>10,000</b>	5,000	100.0%
Less: rebate (properties of environmental interest)	(3,946)	<b>(3,782)</b>	164	(4.2%)
<b>Total rates and charges</b>	<b>7,641,373</b>	<b>7,945,667</b>	<b>304,293</b>	<b>4.0%</b>

**4.1.1(k) Fair Go Rates System Compliance**

The Borough of Queenscliffe is required to comply with the State Government’s Fair Go Rates System (FGRS). The table below details the budget assumptions, consistent with the requirements of the Fair Go Rates System.

Descriptions	Final Budget 2020–21	Budget 2021–22
Total Rates (annualised)	\$6,508,586	<b>\$6,672,223</b>
Number of rateable properties	3,090	<b>3,097</b>
Base Average Rate	\$2,106.34	<b>\$2,154.41</b>
Maximum Rate Increase (set by the State Government)	2.00%	<b>1.50%</b>
Capped Average Rate	\$2,148.47	<b>\$2,186.73</b>
Maximum General Rates and Municipal Charges Revenue	\$6,638,757	<b>\$6,772,306</b>
Budgeted General Rates and Municipal Charges Revenue	\$6,638,571	<b>\$6,772,300</b>

#### **4.1.1(l) Any significant changes that may affect the estimated amounts to be raised by rates and charges**

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations (2021–22: estimated \$10,000);
- The variation of returned levels of value (e.g. valuation appeals);
- Changes in use of land such that rateable land becomes non-rateable land and vice versa;
- Changes in use of land such that residential land becomes commercial land and vice versa; and/or
- Changes in use of land such that residential land becomes tourist accommodation land and vice versa.

#### **4.1.1(m) Differential rates**

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

- A general rate of 100% (0.198017 cents in the dollar of CIV) for all rateable residential properties.
- A residential vacant land rate of 125% (0.247521 cents in the dollar of CIV) for all rateable residential vacant land properties.
- A commercial rate of 130% (0.257422 cents in the dollar of CIV) for all rateable commercial properties including properties with six or more bedrooms which are rented out as holiday accommodation.
- A tourist accommodation rate of 110% (0.217819 cents in the dollar of CIV) for all rateable tourist accommodation properties, that is properties having five or less bedrooms which are rented out as holiday accommodation.

Each differential rate will be determined by multiplying the Capital Improved Value of rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Council believes each differential rate will contribute to the equitable and efficient carrying out of council functions.

##### General or residential rate

General land is any rateable land which does not have the characteristics of Commercial land, Residential vacant land or Tourist accommodation land.

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

##### Residential vacant land rate

Residential vacant land is any land, which is:

- unoccupied but zoned Residential under the Borough of Queenscliffe Planning Scheme; and
- not Commercial land or Tourist accommodation land; and
- vacant or with any uninhabitable shed or shelter (not a legally habitable building or structure, i.e. where no certificate of occupancy has been issued).

The objective of this differential rate includes promoting housing development on vacant land, while continuing to ensure all rateable land makes an equitable financial contribution to make sure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations.

#### Commercial rate

Commercial land is any land, which is:

- used primarily for carrying out the manufacture or production of, or trade in, goods or services (including accommodation for tourists); or
- unoccupied building erected on land which is zoned Commercial (Business) under the Borough of Queenscliffe Planning Scheme; or
- unoccupied land which is zoned Commercial (Business) under the Borough of Queenscliffe Planning Scheme; and
- not Tourist accommodation land.

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

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

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

#### Tourist accommodation rate

Tourist accommodation land is any land, which:

- contains a dwelling, unit, cabin or house or part of a house; and
- with five or less bedrooms; and
- used, whether primarily or otherwise, to provide holiday accommodation for the purpose of generating income from the provision of such holiday accommodation; and
- where “any part” of the property is used for tourist accommodation; and
- for “any period of time” during the financial year (no matter how seldom); and
- currently being used, or advertised as being available for use, as tourist accommodation.

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

A tourist accommodation rate is regarded as necessary to provide the additional services to this sector. The tourism industry is the largest industry within the Borough. Festivals and events are also a related critical driver for the Borough of Queenscliffe economy and Council delivers a coordinated program to attract, develop and retain a strong calendar of events.

A significant portion of the money raised is invested to undertake visitor information services and tourism strategies, to support the growth and future wellbeing of this sector within the Borough. Investment in tourism results in a higher servicing cost to Council. Therefore, a differential rate is applied to ensure equity across ratepayers as these properties are being used differently to other general residential property, in that they are being used with the intention to generate income.

More details of the objectives of each differential rate, the types of classes of land which are subject to each differential rate and the uses of each differential rate are set out in Council's revenue and rating plan.

#### **4.1.1(n) Waste management charges**

An important component of Council's 2021–22 budget process is Council's continuing commitment, in accordance with its revenue and rating plan, to three key principles in relation to funding waste management services:

1. Full cost recovery of all waste management services except for administration costs (administration cost associated with waste management services has not been considered in determining waste management charges for 2021–22);
2. Clear identification of the waste management cost streams of kerbside waste, green waste and public waste and specifying these on the Rate Notice where applicable; and
3. Disclosure of all costs associated with each of the waste management streams as included in the table below.

In its revenue and rating plan, Council has determined the most equitable method of full waste cost recovery as follows:

- Kerbside waste, applicable to residential and tourist accommodation properties only, is charged at a fixed amount;
- Green waste, applicable to residential and tourist accommodation properties only, is charged at a fixed amount; and
- Public waste, applicable to all rateable properties, is charged at a fixed amount.

The *Local Government Act 1989* permits Council to raise separate service charges for the recovery of waste management services, rather than include this in general rates. Separating out waste management charges from general rates to achieve full cost recovery remains the most financially responsible option available to Council given the State Government's rate capping legislation.

## Waste management costs (net of government grants)

The following is a list of all waste management cost streams and waste management charges included in the 2021–22 Budget, summarised by waste charge type.

Description	Forecast Actual 2020–21	Budget 2021–22	Increase/(decrease)	
			\$	%
Kerbside waste collection (including hard waste)	286,000	302,000	16,000	5.6%
Landfill disposal including landfill levy	167,000	205,000	38,000	22.8%
Additional pensioner concession offered by BOQ	45,500	43,440	(2,060)	(4.5%)
Recycling disposal (income)/expenditure	66,300	77,000	10,700	16.1%
Roadside e waste collection	10,000	10,000	0	0.0%
Waste collection bin renewal	15,000	15,000	0	0.0%
Regional waste management group	2,407	2,407	(0)	(0.0%)
Kerbside transition plan	10,000	0	(10,000)	(100.0%)
Waste & litter education	0	1,000	1,000	0.0%
FOGO – roll out cost	0	120,000	120,000	0.0%
FOGO – roll out grant funding	0	(72,000)	(72,000)	0.0%
<b>Sub-total: Kerbside waste costs</b>	<b>602,207</b>	<b>703,847</b>	<b>101,640</b>	<b>16.9%</b>
Green waste - pickup & disposal of waste	170,000	161,000	(9,000)	(5.3%)
Renewable Organics Network	16,000	0	(16,000)	(100.0%)
<b>Sub-total: Green waste costs</b>	<b>186,000</b>	<b>161,000</b>	<b>(25,000)</b>	<b>(13.4%)</b>
Public waste - pickup & disposal of waste	170,000	173,400	3,400	2.0%
Illegal waste dumping	3,000	2,000	(1,000)	(33.3%)
Fixed price contract - street cleaning and sweeping	118,000	120,360	2,360	2.0%
Fixed price contract - beach cleaning	37,740	38,495	755	2.0%
Beach cleaning subsidy	(12,495)	(12,000)	495	(4.0%)
<b>Sub-total: Public waste costs</b>	<b>316,245</b>	<b>322,255</b>	<b>6,010</b>	<b>1.9%</b>
<b>Total: Waste management costs</b>	<b>1,104,452</b>	<b>1,187,102</b>	<b>82,650</b>	<b>7.5%</b>

Total waste management costs in 2021–22 (net of government grants) is budgeted to increase by \$82,650 (7.5%) compared with the 2020–21 financial year. This increase mainly comprises:

- \$48,000 roll out cost, Food Organics and Garden Organics (FOGO) waste service (net of government grant);
- \$38,000 increase in landfill disposal expenses including landfill levy;
- \$16,000 increase in kerbside waste collection cost; and
- \$11,000 increase in recycling disposal cost due to increase in volume.

## Waste management charges

Description	Forecast Actual 2020–21	Budget 2021–22	Increase/(decrease)	
			\$	%
Kerbside waste charge	610,738	<b>620,148</b>	9,410	1.5%
Kerbside waste charge - additional set of bins	15,767	<b>16,990</b>	1,223	7.8%
Kerbside waste charge - one additional bin	2,517	<b>2,513</b>	(4)	(0.2%)
<b>Kerbside waste charge</b>	<b>629,022</b>	<b>639,650</b>	<b>10,628</b>	<b>1.7%</b>
Green waste charge	123,841	<b>202,022</b>	78,181	63.1%
Green waste charge - optional	1,014	<b>2,113</b>	1,099	108.4%
<b>Green waste charge</b>	<b>124,855</b>	<b>204,135</b>	<b>79,280</b>	<b>63.5%</b>
<b>Public waste charge</b>	<b>222,892</b>	<b>309,658</b>	<b>86,766</b>	<b>38.9%</b>
<b>Total: Waste management charges</b>	<b>976,769</b>	<b>1,153,443</b>	<b>176,674</b>	<b>18.1%</b>

Before calculating waste charges to be applied in the 2021–22 financial year, Council is budgeting to transfer a total of \$28,793 from surplus funds forecast to be held in kerbside waste reserves and public waste reserve at 30 June 2021. Further, Council is budgeting to recover a shortfall of \$43,135 in green waste reserve (due to a significant increase in green waste volume in 2020–21).

To continue with the achievement of full cost recovery for waste services, total income from waste management charges would have increased by \$224,674 in 2021–22. However, Council has decided to delay recovering \$48,000 (net cost) associated with the roll out of FOGO service to 2022–23 financial year. This amount will temporarily be financed through unallocated cash reserve of the Borough. As a result, the net increase in the total income from waste management charges for 2021–22 is expected to be \$176,674.

The total waste management charge for 2020–21 is understated due to the one-off rebate offered totalling to \$130,000. If there had not been a rebate offered in 2020–21, the increase in waste management charges for 2021–22 would have been only \$46,674 (approximately \$16.30 increase per property).

### The fixed amount to be levied for each type of property

Type of Property	Actual 2020–21	Budget 2021–22	Change	
	\$	\$	\$	%
Residential	328.80	<b>386.50</b>	57.70	17.5%
Residential vacant land	71.85	<b>99.80</b>	27.95	38.9%
Commercial	71.85	<b>99.80</b>	27.95	38.9%
Tourist accommodation	328.80	<b>386.50</b>	57.70	17.5%

In preparing the waste management budget, a set of assumptions has been made about the estimated costs of the waste management services in 2021–22. Given the widely fluctuating nature of waste services, these annual budget assumptions will be monitored, with any variance to be reported to Council via quarterly financial reports during the 2021–22 year as necessary.



## Waste management reserve funds

Description	Forecast Actual 2020–21	Budget 2021–22	Increase/(decrease)	
			\$	%
<b>Kerbside waste reserve fund</b>				
Opening balance	(20,618)	<b>16,196</b>	36,815	(178.6%)
Transfers to reserve	36,815	<b>0</b>	(36,815)	(100.0%)
Transfers from reserve	0	<b>(64,196)</b>	(64,196)	0.0%
<b>Closing balance</b>	<b>16,196</b>	<b>(48,000)</b>	<b>(64,196)</b>	<b>(396.4%)</b>
<b>Green waste reserve fund</b>				
Opening balance	18,010	<b>(43,135)</b>	(61,145)	(339.5%)
Transfers to reserve	0	<b>43,135</b>	43,135	0.0%
Transfers from reserve	(61,145)	<b>0</b>	61,145	(100.0%)
<b>Closing balance</b>	<b>(43,135)</b>	<b>(0)</b>	<b>43,135</b>	<b>(100.0%)</b>
<b>Public waste reserve fund</b>				
Opening balance	(24,050)	<b>12,597</b>	36,647	(152.4%)
Transfers to reserve	36,647	<b>0</b>	(36,647)	(100.0%)
Transfers from reserve	0	<b>(12,597)</b>	(12,597)	0.0%
<b>Closing balance</b>	<b>12,597</b>	<b>0</b>	<b>(12,597)</b>	<b>(100.0%)</b>
<b>Total: Waste management reserve funds</b>	<b>(14,342)</b>	<b>(48,000)</b>	<b>(33,658)</b>	<b>234.7%</b>
<b>Net waste reserve transfers for the financial year</b>	<b>12,317</b>	<b>(33,658)</b>	<b>45,975</b>	<b>373.3%</b>

An annual reconciliation is completed at each financial year-end, to determine the surplus/ (deficit) between waste management charges collected from ratepayers and the actual waste costs incurred by Council for the year. Reserve funds are held on the Balance Sheet to record any net surplus achieved, so Council can then determine that amount which will be allocated towards meeting the cost of waste services in the next financial year, while retaining part of the surplus as a contingency to address emerging risks with respect to waste management services in future years.

### 4.1.2 Statutory fees and fines

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Town planning fees	90	<b>90</b>	0	0.0%
Building, pool and spa fees	26	<b>24</b>	(2)	(8.5%)
Infringements and costs	3	<b>4</b>	1	25.0%
Permits	1	<b>10</b>	9	1152.2%
Fines Victoria court recoveries	0	<b>0</b>	0	0.0%
Land information certificates	4	<b>4</b>	0	0.0%
<b>Total statutory fees and fines</b>	<b>124</b>	<b>132</b>	<b>8</b>	<b>6.3%</b>

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation. Infringements income is predominantly from parking fines, with minor fines issued for animals and local laws infringements.

Increases in statutory fees are made in accordance with legislative requirements and, given the difficulty in estimating transaction volume; the budget for statutory fees is reasonably consistent with the 2020–21 forecast except for permit fees as Council waived annual local law permit fees for 2020–21 as a part of the COVID-19 relief program directed at businesses.

A detailed listing of statutory fees is included in Appendix A.

**4.1.3 User fees**

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Tourist park fees	1,549	<b>1,724</b>	175	11.3%
Aged services	176	<b>176</b>	0	0.0%
Registration and other permits	23	<b>58</b>	35	149.8%
Tourism	12	<b>9</b>	(3)	(21.7%)
Other fees and charges (< \$10,000 each)	9	<b>11</b>	2	23.3%
<b>Total user fees</b>	<b>1,768</b>	<b>1,977</b>	<b>209</b>	<b>11.8%</b>

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council’s services, consistent with principles in Council Policy CP047: User Fees and Charges. In setting the budget, the key principle for determining the level of user charges is that increases reflect CPI or market levels.

User charges are projected to increase by \$209,000 (11.8%) compared with the 2020–21 financial year.

The fees from Council’s Tourist Parks contribute the largest portion of the user fees budget, with a total budget in 2021–22 of \$1,724,000. The increase of \$175,000 is mainly due to the projected recovery of tourism activities and occupancy levels of tourist parks back to pre-COVID levels. It is expected that the increase in income due to the indexation on current tourist park fees will be offset by the loss of income resulting from the closure of some sites at Queenscliffe Tourist Parks due to the planned development activities. However, due to the uncertainties associated with the current pandemic, it is difficult to predict the direction of the tourism-related activities in 2021–22. Any variance from these key assumptions will be reported to Council via quarterly financial reports during the 2021–22 year as necessary.

The increase in registration and other permits fees represents the environmental health fees and charges Council waived in 2020–21 as a part of the COVID-19 relief program directed at businesses.

A detailed listing of user fees is included in Appendix A.

**4.1.4 Grants**

Operating and capital government grants include all monies received from Victorian and Commonwealth Government sources for the purposes of funding the delivery of Council’s services and projects.

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
<b>Grants are received in respect of the following:</b>				
<b>Summary of grants:</b>				
Commonwealth funded grants	1,045	1,089	44	4%
State government funded grants	4,221	6,415	2,194	52%
Other funded grants	57	8	(49)	(86%)
<b>Total grants received</b>	<b>5,322</b>	<b>7,512</b>	<b>2,190</b>	<b>41%</b>
<b>(a) Operating grants</b>				
<b>Recurrent - Commonwealth government</b>				
Aged services	390	390	0	0%
Financial assistance grants	245	368	124	51%
<b>Recurrent - State government</b>				
Maternal and child health	58	58	(1)	(1%)
Fire services property levy administration	41	41	0	0%
Beach cleaning	39	12	(28)	(71%)
School crossing supervision	30	31	1	3%
Aged services	18	18	0	0%
Walk to School	0	10	10	0%
Other (<\$10,000 each)	7	9	3	40%
<b>Recurrent - Other</b>				
Tobacco activity program	8	8	0	0%
<b>Total recurrent operating grants</b>	<b>835</b>	<b>945</b>	<b>110</b>	<b>13%</b>
<b>Non-recurrent - State government</b>				
Outdoor eating and entertainment	250	0	(250)	(100%)
Community activation and social isolation	59	0		
Infrastructure and building block grant	35	0	(35)	(100%)
Coastal protection	332	0	(332)	(101%)
This Girl Can	14	0	(14)	(100%)
Waste management and recycling	10	72	62	620%
Covid safe Australia day	20	0	(20)	(100%)
Pedestrian safety	15	0	(15)	(100%)
<b>Non-recurrent - Other</b>				
Other (<\$10,000 each)	3	0	(3)	(100%)
<b>Total non-recurrent operating grants</b>	<b>738</b>	<b>72</b>	<b>(666)</b>	<b>(90%)</b>
<b>Total operating grants</b>	<b>1,573</b>	<b>1,017</b>	<b>(556)</b>	<b>(35%)</b>
<b>(b) Capital grants</b>				
<b>Non-recurrent - Commonwealth government</b>				
Roads	410	331	(79)	(19%)
<b>Non-recurrent - State government</b>				
Buildings	2,705	2,520	(185)	(7%)
Parks, open space and streetscapes	400	0	(400)	(100%)

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
<b>Non-recurrent - State government - cont.</b>				
Roads	15	0	(15)	(100%)
Other infrastructure	63	3,605	3,542	5,622%
Footpaths and cycleways	10	40	30	300%
Information technology	100	0	(100)	(100%)
<b>Non-recurrent - Other</b>				
Other infrastructure	46	0	(46)	(100%)
<b>Total non-recurrent capital grants</b>	<b>3,749</b>	<b>6,495</b>	<b>2,746</b>	<b>73%</b>

Operating grants include all monies received from State and Federal government and community sources for the purposes of funding the delivery of Council's services to ratepayers.

Total recurrent operating grants are forecast to increase by \$110,000 (13%) compared to 2020–21. This is mainly due to the different amounts of financial assistance grants of each year are being paid in advance (76% of 2020-21 grant paid in 2019-20 and 26% of 2021-22 grants paid in 2020-21) although the total grant allocation for each year is remained almost the same. Since the Borough has not undertaken any seaweed removal work in 2020–21, a reduction in beach cleaning operating grant is budgeted for 2021–22. Grants received in the past for seaweed removal activities had significantly been lower than the cost incurred.

Non-recurrent operating grant of \$72,000 is estimated to be received in 2021–22 to roll out Food Organics and Garden Organics (FOGO) waste service. Any additional non-recurrent operating grant funding opportunities that Council may be successful in securing will be updated in the quarterly forecast reviews to be reported to Council during the 2021–22 financial year.

Capital grants include all monies received from State and Federal government for the purposes of funding the capital works program.

Capital grants to be received in 2021–22 mainly represent new grant funding of \$3,605,000 for the Queenscliffe boat ramp upgrade project and \$40,000 grant funding for a new pathway connection between the boat ramp and Hesse Street, and remaining grant funding for the Queenscliffe Hub project (\$2,205,000), the Queenscliff Sports and Recreation Precinct development project (\$315,000), the Commonwealth Road Safety program (\$300,000) and the Local Roads and Community Infrastructure program (\$31,000).

Any additional non-recurrent capital grant funding opportunities that Council may be successful in securing will be updated in the quarterly forecast reviews, and will be reported to Council during the 2021–22 financial year.

#### 4.1.5 Contributions

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Monetary - operating	0	0	0	0%
Monetary - capital	52	35	(17)	(33%)
Non-monetary	0	0	0	0%
<b>Total contributions</b>	<b>52</b>	<b>35</b>	<b>(17)</b>	<b>(33%)</b>

Contributions relate to monies paid by non-government third parties for the purpose of funding the delivery of Council's services to ratepayers (operating) and/or provision of buildings and facilities (capital). Contributions can also be non-monetary, with an in-kind donation of physical assets to Council. All contributions are typically non-recurrent and the amount will vary from year to year, thus a comparison by financial year is meaningless.

The capital contribution of \$35,000 from the Queenscliffe Historical Museum towards the Queenscliffe Hub project is included in the 2021–22 budget.

#### 4.1.6 Other income

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Interest - investment of available funds	30	50	20	67%
Other rent - lease of Council properties	24	48	24	101%
Other rent - lease of Crown Land properties	88	100	12	13%
Contribution from volunteers	70	70	(0)	(0%)
Reimbursements	3	0	(3)	(100%)
<b>Total other income</b>	<b>216</b>	<b>268</b>	<b>52</b>	<b>24%</b>

A significant movement in cash and investments is projected to occur in the 2021–22 financial year with the settlement of the sale of Murray Road land and completion of ongoing capital projects. However, due to the timing of these events, the average investment in term deposits is expected to be around \$7.5 million during the year 2021–22. Under the assumption that the average interest rate is to be between 0.75% to 1% for the 2021–22 financial year, a \$20,000 increase in interest income is projected in the budget.

The value of the contribution provided by volunteers which may otherwise has been paid by Council is estimated be \$70,000 for 2021–22 (\$70,000 in 2020–21).

The increase in other rent income represents the lease rental fees that Council waived in 2020–21 as a part of the COVID-19 relief program directed at businesses and community organisations.

#### 4.1.7 Employee costs

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Wages and salaries	3,897	<b>4,256</b>	359	9%
Superannuation	356	<b>411</b>	55	15%
Overtime	72	<b>71</b>	(1)	(1%)
Workcover premium	59	<b>64</b>	5	9%
FBT Expense	50	<b>48</b>	(3)	(5%)
Other	23	<b>24</b>	1	4%
<b>Total other income</b>	<b>4,457</b>	<b>4,873</b>	<b>417</b>	<b>9%</b>

Employee costs include all labour related expenditure, including wages, salaries and on-costs such as allowances, leave entitlements (annual leave and long service leave), employer superannuation, rostered days off and time-in-lieu owed to employees, workcover premium and fringe benefits tax.

Employee costs are forecast to increase by \$417,000 (9%) compared to 2020–21. However, employee cost for 2020–21 is understated approximately by \$77,000 due to temporary staff vacancies. If there had not been any temporary staff vacancies in 2020–21, the increase in employee cost for 2021–22 would have been \$340,000 (7.5%) due to the following key factors:

- \$112,000, new position, full time park manager (1 FTE, 2-year contract), to manage tourist parks under the revamped operating model;
- \$98,000, the incremental cost of new organisational structure effective 1 July 2021. Net increase of 1.2 FTEs, i.e. contract management officer (1 FTE), MHWB officer (0.6 FTE), project officer CERP (0.6 FTE, 2-year contract), net of the resignation of a General Manager (1 FTE, restructured).
- \$78,000, a 2% increase in line with Enterprise Bargaining Agreement (EBA) wage increases;
- \$30,000, additional cost for a 12 month maternity cover;
- \$22,000, due to the increase in super guarantee percentage to 10% from 9.5% with effect from 1 July 2021;

Out of the total increase of \$340,000, a \$204,000 will be positions under fixed-term contracts that do not create ongoing operating cost commitments for Council unless Council decides in the future to convert some of those to ongoing employments.

A summary of human resources expenditure, categorised according to the organisational structure of Council, is provided for both costs (\$) and staff numbers (FTE) directly following the Statement of Human Resources at Section 3.6 of this report.

#### 4.1.8 Materials and services

Materials and services includes payments to contractors for provision of services, waste management, asset maintenance, the purchases of consumables, utility costs and expensed capital works (expensed capital works are works associated with Council assets and major projects that do not meet the definition of asset expenditure under Australian Accounting Standards).

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Roads, parks and reserves maintenance	651	659	8	1%
Cleaning of council buildings, amenities and BBQ's	164	201	37	22%
Maternal and Child Health	74	75	1	2%
Drainage maintenance	94	104	9	10%
Aged care services	54	58	4	7%
Valuation services	4	27	23	575%
General service delivery	905	793	(112)	(12%)
Waste management	1,117	1,271	154	14%
Non-recurrent operating projects (rates funded)*	328	481	153	47%
Labour contracts (information technology, building surveyor, heritage advisor and specialist backfill)	361	332	(29)	(8%)
Foreshore and open space maintenance	223	294	71	32%
Buildings, works, plant and equipment maintenance	155	166	12	8%
Utilities	294	327	34	11%
Contribution to Geelong Regional Library Corporation	218	222	4	2%
Insurance	244	271	27	11%
Information technology software and maintenance agreements	138	159	21	15%
Local Government election costs	85	0	(85)	(100%)
Non-recurrent operating projects (grant funded)	513	14	(499)	(97%)
Office administration	255	220	(35)	(14%)
Training and staff development	67	59	(8)	(12%)
Other	0	0	0	0%
<b>Total materials and services</b>	<b>5,944</b>	<b>5,733</b>	<b>(210)</b>	<b>(4%)</b>

Materials and services are forecast to decrease by \$210,000 (4%) compared with the 2020–21 financial year. However, this decrease is mainly due to the significant amount of grant funded operating projects (non-recurrent) carried out in 2020–21.

Excluding waste management cost (explained in note “4.1.1(n) Waste management charges”) and non-recurrent operating expenses (rates funded and grant funded), overall, there is a 0.5% (\$19,000) decrease in recurrent expenses despite increases in some expense items as listed below.

The most significant increases in recurrent materials and services in the 2021–22 financial year include:

- \$72,000, Foreshore and open space maintenance, due to additional vegetation management requirements;
- \$37,000, Cleaning of council buildings, amenities and BBQ's, mainly due to the incremental cleaning cost of the new Queenscliffe Hub facility;
- \$34,000, Utilities, expected increase in usage (staff returning to the office) and incremental utility cost of the new Queenscliffe Hub facility (\$16,000);
- \$27,000, Insurance, estimated increase (11%) in insurance premium due to claim experience across the insurance market;
- \$23,000, Valuation services, mainly due to the cost associated with triennial property valuation (for asset management and financial reporting purposes) exercise;
- \$21,000, Information technology software and maintenance agreements, the incremental cost associated with the new corporate system (implementation to begin during the 3rd quarter of the 2021–22 financial year).

\*Non-recurrent operating projects (rates funded) in the 2021–22 budget include:

- \$196,000, marine and costal managment plan (carry forward from 2020–21 budget);
- \$100,000, review of the Queenscliffe Planning Scheme, urban and heritage character controls (carry forward from 2020–21 budget);
- \$80,0000, short term actions to be implemented based on the Climate Emergency Response Plan (CERP);
  - \$40,000, development of an active transport strategy for the Borough;
  - \$30,000, CERP implementation plan; and
  - \$10,000, development of a reconciliation plan (first nation people).
- \$50,000, development of a new 10-year asset management plan in line with the requirements stipulated in the new *Local Government Act 2020*;
- \$20,000, to conduct a traffic study in Queenscliff;
- \$20,000, development of a vegetation management plan for the Borough; and
- \$15,000, review of Local Law program area.

#### 4.1.9 Bad and doubtful debts

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Infringements debtors	3	3	0	0%
<b>Total bad and doubtful debts</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0%</b>

A provision of \$3,000 p.a. for bad and doubtful debts is included in Council’s budget, largely relating to parking fines.



#### 4.1.10 Depreciation

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Property	378	462	84	22%
Plant and equipment	155	134	(21)	(13%)
Infrastructure	793	776	(17)	(2%)
<b>Total depreciation</b>	<b>1,326</b>	<b>1,373</b>	<b>47</b>	<b>4%</b>

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property (buildings), plant and equipment, and infrastructure assets (such as roads and drains).

The increase in depreciation expenses mainly reflects the additional depreciation expenses associated with the new Queenscliffe Hub facility expected to be completed during the 2021–22 financial year.

#### 4.1.11 Borrowing costs

Council does not have any outstanding loans and no new loans are included in the 2021–22 budget.

#### 4.1.12 Other expenses

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Councillors' allowances	151	154	3	2%
Auditors' remuneration - VAGO	43	45	2	5%
Auditors' remuneration - Internal	15	16	1	7%
Audit fees - other	6	6	(0)	(1%)
Operating lease rentals	20	21	1	5%
Non-recurrent operating projects (grant funded)	59	0	(59)	(100%)
COVID-19 hardship - business support	23	0	(23)	(100%)
Other	12	13	1	4%
Asset write-offs	0	0	0	0%
Cost of volunteers	70	70	(0)	(0%)
<b>Total other expenses</b>	<b>399</b>	<b>325</b>	<b>(75)</b>	<b>(19%)</b>

Other expenses relate to a range of unclassified items including Mayoral and Councillor allowances, internal and external audit fees, photocopier lease expense, asset write-offs and other miscellaneous expenditure.

The reduction of \$75,000 (19%) compared with the 2020–21 financial year is predominantly due to non-recurrent (grant funded) projects and cost associated with providing additional COVID-19 support to businesses.

The cost of the expenditure which may otherwise have been paid by Council in the absence of any contribution from volunteers is estimated be \$70,000 for 2021–22 (\$70,000 in 2020–21).

#### 4.1.13 Net asset revaluation increment

The revaluation of land and building assets is scheduled to be completed in 2021–22. The outcome of this revaluation is not able to be predicted for inclusion in the 2021–22 Budget.

## 4.2 Balance Sheet

### 4.2.1 Assets

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Cash and cash equivalents	10,042	6,774	(3,268)	(33%)
Trade and other receivables	330	330	0	0%
Other financial assets	1,000	1,000	0	0%
Inventories	4	4	0	0%
Other assets	225	225	0	0%
<b>Total current assets</b>	<b>11,602</b>	<b>8,333</b>	<b>(3,268)</b>	<b>(28%)</b>
Investment in an associate	240	240	0	0%
Property, infrastructure, plant and equipment	135,652	145,073	9,421	7%
<b>Total non-current assets</b>	<b>135,892</b>	<b>145,313</b>	<b>9,421</b>	<b>7%</b>
<b>Total assets</b>	<b>147,494</b>	<b>153,646</b>	<b>6,152</b>	<b>4%</b>

**Current assets** are those assets which are able to be converted to cash within twelve months. These assets are forecast to decrease by \$3,268,000 (28%) compared with the 2020–21 financial year, as cash is used to pay for projects carried forward from 2020–21 when they are progressed or completed.

No movement in other financial assets, trade and other receivables, inventories and other assets (prepaid expenses and accrued income) is budgeted for 2021–22. Variances to this assumption are adjusted in the forecast when known.

**Non-current assets** are those assets which are not expected to be converted to cash within twelve months. Property, infrastructure, plant and equipment is the largest component. These assets are forecast to increase by \$9,421,000 (7%) compared with the 2020–21 financial year, as capital works are progressed or completed during the 2021–22 financial year.

Council recognises its interest in the Geelong Regional Library Corporation by recording an investment in its financial statements at a value based on the Borough's underlying interest in the net assets of the service disclosed in its audited financial statements each year. The Borough's share of the net assets is calculated on the same ratio as it contributes to the operating costs of the service. Both the 2020–21 Forecast and 2021–22 Budget assume no movement in library equity, with adjustments in equity advised by the Geelong Regional Library Corporation to be reported at year-end and 2021–22 forecast adjusted accordingly. Annual contributions to Geelong Regional Library Corporation are included as expenditure in the Income Statement.

## 4.2.2 Liabilities

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Trade and other payables	1,126	1,688	562	50%
Trust funds and deposits	16	16	0	0%
Provisions	952	976	24	2%
Other liabilities	80	80	0	0%
<b>Total current liabilities</b>	<b>2,175</b>	<b>2,761</b>	<b>586</b>	<b>27%</b>
Provisions	106	109	3	2%
<b>Total non-current liabilities</b>	<b>106</b>	<b>109</b>	<b>3</b>	<b>2%</b>
<b>Total liabilities</b>	<b>2,281</b>	<b>2,870</b>	<b>588</b>	<b>26%</b>

**Current liabilities** are those obligations Council must pay within the next twelve months. These liabilities are forecast to increase by \$588,000 (26%) compared with the 2020–21 financial year, largely due to more capital expenditure projected for the 2021–22 financial year compared to the 2020–21 financial year leading to an expected increase in the value of creditor invoices due at 30 June 2022.

Provisions (employee cost provisions for accrued long service leave, annual leave, rostered days off and time-in-lieu owing to employees) are budgeted to increase by \$27,000 (\$24,000 current and \$3,000 non-current), in accordance with the Enterprise Bargaining Agreement and increase in super guarantee with effect from 1 June 2021. Active management of leave balances may result in some forecast savings during the year, and this will be adjusted in 2021–22 should a positive outcome be achieved.

No movement in trust funds and deposits (e.g. tender deposits and bonds paid to Council for future hall hire) and other liabilities (income received in advance for tourist park seasonal package fees and accrued expenses) is budgeted for 2021–22. Variances to this assumption are adjusted in the forecast when known.

**Non-current liabilities** are those obligations Council is not expected to pay within the next twelve months.

## 4.2.3 Borrowings

Council continues to focus on efficient and financially responsible service delivery to achieve outcomes that are valued by our community. Council will continue to explore new approaches to provide services in a tighter fiscal environment. Council currently has a debit-free balance sheet and no new borrowing included in the 2021–22 budget.

## 4.2.4 Leases by category

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment.

Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

### 4.3 Statement of Changes in Equity

#### 4.3.1 Equity

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Accumulated surplus	92,702	<b>101,819</b>	9,116	10%
Asset revaluation reserves	43,498	<b>43,498</b>	0	0%
Discretionary reserves	9,013	<b>5,459</b>	(3,553)	(39%)
<b>Total equity</b>	<b>145,213</b>	<b>150,776</b>	<b>5,563</b>	<b>4%</b>

Total equity always equals net assets and is made up of the following components:

- Accumulated surplus, which is the value of all net assets less reserves that have accumulated over time;
- Asset revaluation reserves, which represent the difference between the previously recorded value of non-current assets (property, infrastructure, plant and equipment) and their current valuations; and
- Other reserves, which are funds Council wishes to separately identify as being set aside to meet a specific purpose in the future and for which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council and separately disclosed.

A \$5,563,000 of the \$9,116,000 (10%) increase in **accumulated surplus**, results directly from the projected surplus for the year. The balance of \$3,553,000 is budgeted to be transferred from **other reserves** to accumulated surplus. This reflects the usage of cash to partly fund the 2021-22 capital and operating works program as explained in the note 4.3.2. This is a transfer between equity balances only and does not impact on the total balance of equity.

No change is included in the 2021–22 Budget with respect to the **asset revaluation reserve**. While Council's land and building assets are scheduled to be revalued in 2021–22, the outcome of this revaluation will not be known until June 2022.

### 4.3.2 Other reserves

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Accumulated unallocated cash reserve (general reserve)	447	467	20	4%
Asset replacement reserve - allocated	640	580	(60)	(9%)
Future calls on defined benefits superannuation	40	40	0	0%
Funds carried forward to future years	7,900	4,420	(3,480)	(44%)
Waste management reserves	(15)	(48)	(34)	227%
<b>Total discretionary reserves</b>	<b>9,013</b>	<b>5,459</b>	<b>(3,553)</b>	<b>(39%)</b>

Council's other reserves on the Balance Sheet are forecast to decrease by \$3,553,000 (39%) compared with the 2020–21 financial year, predominantly due to projects carried forward from 2020–21 are to be completed during the 2021–22 financial year.

A budget allocation of \$20,000 will be transferred to the **accumulated unallocated cash reserve (general reserve)** in 2021–22 to fund future emerging funding requirements.

This reserve comprises of the cash surpluses achieved in previous financial years, which have not yet been allocated by Council to specific projects within the Annual Budget. This reserve provides a contingency for responding to emerging risk management and other unbudgeted issues which may arise during the course of the financial year.

A budget allocation of \$60,000 will be transferred from the **asset replacement reserve – allocated** (building asset renewal reserve) to fund the following new projects.

- \$40,000, Weeroona Parade toilet renewal – design
- \$20,000, Toc H toilet renewal – design

Asset replacement reserves are used to fund future asset renewal requirements. They comprise:

- funds for specific projects earmarked by Council; and
- surpluses resulting from budget efficiencies and additional income received

The **defined benefits superannuation liability reserve** is used as a hedge against future calls which may be made by Vision Super on the defined benefits scheme. Council set aside \$20,000 in each of the 2014–15 and 2015–16 budget years, with a total of \$40,000 remaining in this reserve and no plans to adjust the total.

**Carry forward reserves** are used mainly for holding over funds received / allocated in one year, to be spent in future years. The reserve movement of \$3,480,000 in 2021–22 reflects;

- \$128,000, transfer from carry forward operating income reserves, 2021-22 financial assistance grant received in advance
- \$356,000, transfer from carry forward operating expense reserves to fund the following projects;
  - \$196,000, development of Marine and Coastal Management Plan;
  - \$100,000, review of the Queenscliffe Planning Scheme; and
  - \$60,000 Royal Park oval upgrade – scope and design.

- \$1,148,000, transfer from carry forward capital expenditure reserves to fund the following projects;
  - \$590,000, Queenscliff Sports & Recreation Precinct
  - \$300,000, Royal Park changing rooms upgrade – design
  - \$100,000, Point Lonsdale Lighthouse Reserve
  - \$72,000, development of Hesse Street Streetscape master plan
  - \$46,000, Hesse Street streetscape upgrade (roundabout)
  - \$40,000, Princess park kiosk toilet upgrade
- \$1,848,000, transfer from from carry forward capital grant reserves to fund the following projects;
  - \$1,211,000, Queenscliffe Hub
  - \$291,000, Queenscliff Sports & Recreation Precinct
  - \$324,000, Point Lonsdale Lighthouse Reserve
  - \$22,000, Local Roads and Community Infrastructure program

Council uses **waste management reserves** to hold the net surplus of waste management charges collected from ratepayers compared with the actual costs of waste management paid by Council. The movement in the waste management reserve is explained in the note 4.1.1(n).

#### 4.4 Statement of Cash Flows

##### 4.4.1 Net cash flows provided by operating activities

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Rates and charges	7,585	<b>7,946</b>	360	5%
Statutory fees and fines	120	<b>132</b>	12	9%
User fees	1,765	<b>1,977</b>	212	12%
Grants - Operating	1,453	<b>1,017</b>	(436)	(30%)
Grants - Capital	3,777	<b>6,495</b>	2,718	72%
Contributions - monetary - capital	52	<b>35</b>	(17)	(33%)
Interest received	24	<b>50</b>	26	104%
Other receipts	88	<b>218</b>	130	147%
<b>Total receipts</b>	<b>14,866</b>	<b>17,870</b>	<b>3,004</b>	<b>20%</b>
Employee costs	(4,580)	<b>(4,846)</b>	(266)	(6%)
Materials and services	(5,682)	<b>(5,733)</b>	(51)	(1%)
Short-term, low value and variable lease payments	(20)	<b>(21)</b>	(1)	(5%)
Other payments	(359)	<b>(332)</b>	27	8%
<b>Total payments</b>	<b>(10,642)</b>	<b>(10,932)</b>	<b>(291)</b>	<b>(3%)</b>
<b>Net cash provided by operating activities</b>	<b>4,224</b>	<b>6,938</b>	<b>2,714</b>	<b>64%</b>

Operating activities refer to the cash generated (or used in) the normal service delivery functions of Council.

Net cash provided by operating activities is forecast to increase by \$2,714,000 (64%) compared with the 2020–21 financial year. The most notable variances in operating cash flows are as follows:

- \$2,718,000, increase in capital grants (refer to note 4.1.4 for more details);
- \$360,000, increase in rates and charges as explained in note the 4.1.1;
- \$212,000, increase in user fees due to the expected increase in income from caravan parks;
- (\$436,000), reduction in operating grants (refer to note 4.1.4 for more details); and
- (\$266,000), increase in employee cost as explained in the 4.1.7.

#### 4.4.2 Net cash flows used in investing activities

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Payments for Property, Infrastructure, Plant & Equipment	(4,590)	(10,234)	(5,643)	(123%)
Proceeds from sale of Property, Infrastructure, Plant and Equipment	3,596	27	(3,569)	(99%)
Proceeds from sale of investments	5,862	0	(5,862)	100%
<b>Net cash provided by / (used in) investing activities</b>	<b>4,868</b>	<b>(10,206)</b>	<b>(15,074)</b>	<b>310%</b>

Proceeds from the sale of investments for 2020–21 reflects the reclassification of term deposits from other financial assets at the beginning of the year to cash and cash equivalents at the end of the year (forecasted).

Proceeds from the sale of property, infrastructure, plant and equipment in 2020–21 include proceeds of \$3.5 million in relation to the sale of Murray Road land.

#### 4.4.3 Net cash flows provided by/ (used in) financing activities

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Borrowing costs	0	0	0	100%
Proceeds from borrowings	0	0	0	0%
Repayment of borrowings	(29)	0	29	100%
<b>Net cash provided by / (used in) financing activities</b>	<b>(29)</b>	<b>0</b>	<b>29</b>	<b>(100%)</b>

Financing activities refer to cash provided (or used in) the financing of Council functions, including new borrowings from financial institutions and the repayment of principal and interest in each financial year. Council settled its loan liabilities in full in the 2020–21 financial year. No new borrowings included in the 2021–22 budget.

## 4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2021–22 financial year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### 4.5.1 Summary

Description	Forecast Actual 2020–21	Budget 2021–22	Change	
	\$'000	\$'000	\$'000	%
Property	2,073	<b>4,729</b>	2,656	128.1%
Plant and Equipment	304	<b>325</b>	21	7.0%
Infrastructure	2,543	<b>5,770</b>	3,227	126.9%
<b>Total</b>	<b>4,920</b>	<b>10,825</b>	<b>5,904</b>	<b>120.0%</b>

Significant government grant funded projects in the 2021–22 financial year include Queenscliff Boat Ramp upgrade, Queenscliffe Hub, Queenscliff Sports and Recreation Precinct upgrade and Point Lonsdale Lighthouse Reserve upgrade. Council has maintained its average budgeted expenditure with respect to its Annual Asset Renewal Program for property, plant and equipment and infrastructure assets.



### Asset expenditure types and funding sources

Description	Project Cost	Asset expenditure types			Summary of Funding Sources				
		New	Renewal	Upgrade	Grants	Contrib.	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	<b>4,729</b>	223	333	4,173	2,362	35	281	2,051	0
Plant and Equipment	<b>325</b>	55	192	78	0	0	298	0	27
Infrastructure	<b>5,770</b>	2,301	1,907	1,562	4,133	0	573	1,065	0
<b>Total</b>	<b>10,825</b>	<b>2,579</b>	<b>2,432</b>	<b>5,813</b>	<b>6,495</b>	<b>35</b>	<b>1,152</b>	<b>3,116</b>	<b>27</b>

Council has been successful in attracting significant grants for key infrastructure projects in the Borough. Community contributions are sought toward projects which benefit a specific user group. Asset sales relate entirely to the annual motor vehicle replacement program. Funds for projects carried forward from 2020–21 are held in reserves on the Balance Sheet until expenditure occurs. The balance of Council’s capital works program is funded from rates and charges (excluding waste management).

Capital renewal budget generally follows the expenditure identified in the following asset management documents:

- Roads expenditure follows the recommendations in the 2019 road condition and renewal modelling report;
- Buildings expenditure follows the 2018 building condition assessment modelling report;
- Storm water drainage follows the 2019 asset management plan; and
- Open space follows the 2019 open space asset management plan in combination with the playground strategy.

#### 4.5.2 Current Budget

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources				
		New	Renewal	Upgrade	Grants	Contrib.	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b><u>PROPERTY</u></b>									
<b>BUILDINGS</b>									
Royal park changing rooms upgrade - design	300			300				300	
Weeroona Pde toilet upgrade - design	40		40					40	
Toc H toilet upgrade - design	20		20					20	
Annual renewal program - buildings	90		90				90		
Annual renewal program - foreshore public conveniences	20		20				20		
Staff cost to capitalise	56	14	33	8			56		
<b>TOTAL BUILDINGS</b>	<b>526</b>	<b>14</b>	<b>203</b>	<b>308</b>	<b>0</b>	<b>0</b>	<b>166</b>	<b>360</b>	<b>0</b>
<b>TOTAL PROPERTY</b>	<b>526</b>	<b>14</b>	<b>203</b>	<b>308</b>	<b>0</b>	<b>0</b>	<b>166</b>	<b>360</b>	<b>0</b>
<b><u>PLANT AND EQUIPMENT</u></b>									
<b>PLANT, MACHINERY AND EQUIPMENT</b>									
Annual renewal program - motor vehicles	109		109				82		27
Annual renewal program - caravan park washing machines and driers	5		5				5		
Annual renewal program - minor plant and equipment	5		5				5		
<b>TOTAL PLANT, MACHINERY AND EQUIPMENT</b>	<b>119</b>	<b>0</b>	<b>119</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>92</b>	<b>0</b>	<b>27</b>
<b>FIXTURES, FITTINGS AND FURNITURE</b>									
Annual renewal program - fixtures, fittings and furniture	5		5				5		
<b>TOTAL FIXTURES, FITTINGS AND FURNITURE</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources				
		New	Renewal	Upgrade	Grants	Contrib.	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>COMPUTERS AND TELECOMMUNICATIONS</b>									
New corporate system	156	55	23	78			156		
Annual renewal program - computers and telephone equipment	45		45				45		
<b>TOTAL COMPUTERS AND TELECOMMUNICATIONS</b>	<b>201</b>	<b>55</b>	<b>68</b>	<b>78</b>	<b>0</b>	<b>0</b>	<b>201</b>	<b>0</b>	<b>0</b>
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>325</b>	<b>55</b>	<b>192</b>	<b>78</b>	<b>0</b>	<b>0</b>	<b>298</b>	<b>0</b>	<b>27</b>
<b>INFRASTRUCTURE</b>									
<b>ROADS</b>									
Boat ramp upgrade	94	39	36	19	94				
Annual renewal program - road resealing	150		150				150		
Annual renewal program - pavement repair	16		16				16		
Annual renewal program - kerb and channel	2		2				2		
<b>TOTAL ROADS</b>	<b>262</b>	<b>39</b>	<b>204</b>	<b>19</b>	<b>94</b>	<b>0</b>	<b>168</b>	<b>0</b>	<b>0</b>
<b>FOOTPATHS AND CYCLEWAYS</b>									
Boat ramp upgrade	90	38	34	18	90				
New pathway connection (boat ramp to Hesse Street)	50	50	0		40		10		
Annual renewal program - footpaths	58		58				58		
<b>TOTAL FOOTPATHS AND CYCLEWAYS</b>	<b>198</b>	<b>88</b>	<b>92</b>	<b>18</b>	<b>130</b>	<b>0</b>	<b>68</b>	<b>0</b>	<b>0</b>
<b>DRAINAGE</b>									
Boat ramp upgrade	94	39	36	19	94				
Annual renewal program - drainage	80		80				80		
<b>TOTAL DRAINAGE</b>	<b>174</b>	<b>39</b>	<b>116</b>	<b>19</b>	<b>94</b>	<b>0</b>	<b>80</b>	<b>0</b>	<b>0</b>

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources				
		New	Renewal	Upgrade	Grants	Contrib.	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>RECREATIONAL, LEISURE AND COMMUNITY FACILITIES</b>									
Boat ramp upgrade	123	51	47	25	123				
Royal park oval upgrade - design	60			60				60	
Annual renewal program - beach access handrails and steps	15		15				15		
Annual renewal program - beach access tracks clearance, surface renewal and fencing	4		4				4		
Annual renewal program - fencing at caravan Parks	4		4				4		
Staff cost to capitalise	56	14	33	8			56		
<b>TOTAL RECREATIONAL, LEISURE AND COMMUNITY FACILITIES</b>	<b>261</b>	<b>65</b>	<b>103</b>	<b>93</b>	<b>123</b>	<b>0</b>	<b>79</b>	<b>60</b>	<b>0</b>
<b>PARKS, OPEN SPACE AND STREETSCAPES</b>									
Boat ramp upgrade	205	86	78	41	205				
New bike track - design	20	20					20		
Annual renewal program - open space	67		67				67		
Annual renewal program - lower Princess, Princess & Citizens Parks	5		5				5		
Annual renewal program - foreshore & park furniture	5		5				5		
<b>TOTAL PARKS, OPEN SPACE AND STREETSCAPES</b>	<b>302</b>	<b>106</b>	<b>155</b>	<b>41</b>	<b>205</b>	<b>0</b>	<b>97</b>	<b>0</b>	<b>0</b>
<b>OFF STREET CAR PARKS</b>									
Boat ramp upgrade	425	179	162	85	425				
<b>TOTAL OFF STREET CAR PARKS</b>	<b>425</b>	<b>179</b>	<b>162</b>	<b>85</b>	<b>425</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER INFRASTRUCTURE</b>									
Boat ramp upgrade	2,574	1,081	978	515	2,574				
Electronic Vehicle (EV) charging stations	70	70					70		

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources				
		New	Renewal	Upgrade	Grants	Contrib.	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OTHER INFRASTRUCTURE – CONTD.</b>									
Annual renewal program - fire plugs renewal	4		4				4		
Annual renewal program - signage renewal	4		4				4		
<b>TOTAL OTHER INFRASTRUCTURE</b>	<b>2,652</b>	<b>1,151</b>	<b>986</b>	<b>515</b>	<b>2,574</b>	<b>0</b>	<b>78</b>	<b>0</b>	<b>0</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>4,274</b>	<b>1,668</b>	<b>1,817</b>	<b>789</b>	<b>3,645</b>	<b>0</b>	<b>570</b>	<b>60</b>	<b>0</b>
<b>TOTAL CAPITAL WORKS</b>	<b>5,125</b>	<b>1,736</b>	<b>2,213</b>	<b>1,176</b>	<b>3,645</b>	<b>0</b>	<b>1,033</b>	<b>420</b>	<b>27</b>

#### 4.5.3 Works carried forward from the 2020–21 financial year

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources				
		New	Renewal	Upgrade	Grants	Contrib.	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>									
<b>BUILDINGS</b>									
Queenscliffe Hub	3,566			3,566	2,205	35	115	1,210	
Queenscliff Sports & Recreation Precinct	598	209	90	299	158			441	
Princess Park kiosk toilet upgrade	40		40					40	
<b>TOTAL BUILDINGS</b>	<b>4,204</b>	<b>209</b>	<b>130</b>	<b>3,865</b>	<b>2,362</b>	<b>35</b>	<b>115</b>	<b>1,691</b>	<b>0</b>
<b>TOTAL PROPERTY</b>	<b>4,204</b>	<b>209</b>	<b>130</b>	<b>3,865</b>	<b>2,362</b>	<b>35</b>	<b>115</b>	<b>1,691</b>	<b>0</b>
<b>INFRASTRUCTURE</b>									
<b>ROADS</b>									
Commonwealth road safety program	300			300	300				
Local Roads and Community Infrastructure program	53			53	31			22	
Hesse Street streetscape	121			121			3	118	

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources				
		New	Renewal	Upgrade	Grants	Contrib.	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ROADS – CONTD.</b>									
Queenscliff Sports & Recreation Precinct	36	13	5	18	9			26	
<b>TOTAL ROADS</b>	<b>510</b>	<b>13</b>	<b>5</b>	<b>492</b>	<b>340</b>	<b>0</b>	<b>3</b>	<b>166</b>	<b>0</b>
<b>RECREATIONAL, LEISURE AND COMMUNITY FACILITIES</b>									
Queenscliff Sports & Recreation Precinct	562	197	84	281	148			414	
<b>TOTAL RECREATIONAL, LEISURE AND COMMUNITY FACILITIES</b>	<b>562</b>	<b>197</b>	<b>84</b>	<b>281</b>	<b>148</b>	<b>0</b>	<b>0</b>	<b>414</b>	<b>0</b>
<b>PARKS, OPEN SPACE AND STREETSCAPES</b>									
Point Lonsdale Lighthouse Reserve	424	424						424	
<b>TOTAL PARKS, OPEN SPACE AND STREETSCAPES</b>	<b>424</b>	<b>424</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>424</b>	<b>0</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>1,496</b>	<b>634</b>	<b>90</b>	<b>773</b>	<b>488</b>	<b>0</b>	<b>3</b>	<b>1,005</b>	<b>0</b>
<b>TOTAL CAPITAL WORKS</b>	<b>5,700</b>	<b>843</b>	<b>219</b>	<b>4,637</b>	<b>2,851</b>	<b>35</b>	<b>118</b>	<b>2,696</b>	<b>0</b>

## 5. Financial performance indicators

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

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

Indicator	Measure	Note	Expected Range	Actual	Forecast Actual	Budget	Projections			Trend +/0/-
				2019–20	2020–21	2021–22	2022–23	2023–24	2024–25	
<b>Operating position</b> Adjusted underlying result	Adjusted underlying surplus or (deficit) / adjusted underlying revenue	1	-20% to 20%	(3.3%)	0.2%	<b>(8.5%)</b>	(2.9%)	(1.6%)	(2.2%)	o
<b>Liquidity</b> Working Capital	Current assets / current liabilities		100% to 400%	513.5%	533.4%	<b>301.8%</b>	408.9%	429.5%	445.3%	+
Unrestricted cash	Unrestricted cash / current liabilities		10% to 300%	(151.2%)	132.0%	<b>98.7%</b>	93.7%	114.5%	136.1%	+
<b>Obligations</b> Loans and borrowings	Interest bearing loans and borrowings / rate revenue		0% to 70%	0.4%	0.0%	<b>0.0%</b>	0.0%	0.0%	0.0%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0% to 20%	0.3%	0.4%	<b>0.0%</b>	0.0%	0.0%	0.0%	o
Indebtedness	Non-current liabilities / own source revenue		2% to 70%	1.2%	1.0%	<b>1.1%</b>	1.1%	1.1%	1.1%	o
Asset renewal	Asset renewal and asset upgrade expenses / asset depreciation	2	40% to 130%	121.9%	334.6%	<b>600.7%</b>	76.1%	60.8%	54.8%	-
<b>Stability</b> Rates concentration	Rate revenue / adjusted underlying revenue		30% to 80%	65.1%	62.9%	<b>70.1%</b>	69.5%	69.0%	69.0%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.15% to 0.75%	0.2%	0.2%	<b>0.2%</b>	0.2%	0.2%	0.2%	o
<b>Efficiency</b> Expenditure level	Total expenses / number of property assessments	3	\$2,000 to \$5,000	\$3,816	\$3,918	<b>\$3,966</b>	\$3,873	\$3,906	\$4,008	-
Revenue level	General rate revenue / number of property assessments	4	\$700 to \$2,000	\$2,101	\$2,151	<b>\$2,186</b>	\$2,224	\$2,268	\$2,314	-

Key to Forecast Trend:

“+” Forecasts improvement in Council’s financial performance / financial position indicator , “O” Forecasts that Council’s financial performance / financial position indicator will be steady and “-” Forecasts deterioration in Council’s financial performance / financial position indicator

**Notes to indicators**

1. **Adjusted underlying result** – This is an important measure of financial sustainability and an indicator of the operating result required to enable Council to continue to provide core services and meet its objectives. The reported underlying result for the year is a deficit of \$967,000. After adjusting for the timing of operating grants and non-recurrent operating projects, a \$44,000 underlying surplus is projected for 2021–22.

However, the adjusted average annual underlying deficit projected for the next three years (2022-23 to 2024-25) is \$113,000. This average deficit can directly be attributable to the loss of income from boat ramp parking fees, as Council had been receiving an average annual income of \$115,000 from boat ramp parking fees before the State Government decided to abolish the boat ramp parking fees.

2. **Asset renewal** – No new capital projects are identified in the projections from the year 2022–23 onward. Council is in the process of developing its Council Plan for 2021–2025.
3. **Expenditure level** – The majority of expenditure incurred by Queenscliffe is non-discretionary and part of managing the services expected of a local council. Given the very small ratepayer base, this translates into a level of expenditure per property assessment which is higher than the outcome for most of the other local councils.
4. **Revenue level** – Rate revenue represents a high proportion of Queenscliffe’s revenue. Given the very small ratepayer base, this translates into a level of rate revenue per property assessment which is higher than the outcome for most of the other local councils.



## Appendix A Fees and charges schedule

This appendix presents the fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2021–22 year.

The following information is listed for each type of fee charged by Council:

- Program / activity to which the user fee relates (example: law enforcement)
- Type of fee charged (example: dog registration)
- More details regarding each fee type (example: dog registration – sterilised dog)
- An indication as to whether the fee is legislated or at the discretion of Council
- Whether the fee is inclusive of GST, or if in fact GST does not apply to the fee
- Fees for both the current year (2020–21) and proposed fees for the next year (2021–22)
- % increase in fees compared with that charged for the previous year

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2020-21 Actual		2021-22 Budget	
					Price	% Increase	Price	% Increase
Rates and charges  <i>* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: - G16).</i>	Land Information Certificates *	Per certificate	Y	N	\$27.00	0.0%	\$27.40	1.5%
	Rates Debt Collection Fee	Per debt collection agency letter issued	N	Y	\$20.00	0.0%	\$20.00	0.0%
	Current year rates notices	Per notice fee (up to 20 minutes)	N	N	\$0.00	0.0%	\$0.00	0.0%
	Previous year rates notices	Per notice fee (up to 20 minutes)	N	N	\$16.00	6.7%	\$16.00	0.0%
	Rate history enquiry	Administration fee (per hour)	N	N	\$50.00	2.0%	\$51.00	2.0%
	Dishonoured Cheque Fee	Per cheque dishonoured - Australia Post transactions	N	N	\$15.00	0.0%	\$25.00	66.7%
		Per cheque dishonoured - Bank transactions	N	N	\$10.00	0.0%	\$10.00	0.0%
Administration  <i>(* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: - G16).</i>	Photocopy charges - per page	Own paper supplied	N	Y	\$0.35	16.7%	\$0.35	0.0%
		A4 paper	N	Y	\$0.40	14.3%	\$0.40	0.0%
		A3 paper	N	Y	\$0.65	8.3%	\$0.65	0.0%
		A4 colour copy	N	Y	\$1.30	4.0%	\$1.30	0.0%
		A3 colour copy	N	Y	\$1.80	2.9%	\$1.80	0.0%
		A4 laminating	N	Y	\$2.50	4.2%	\$2.50	0.0%
		A3 laminating	N	Y	\$4.25	2.4%	\$4.30	1.2%
	Freedom of Information Request*	Per Application	Y	N	\$29.60	0.0%	\$30.10	1.7%
Facility hire	Per day hire - Town Hall	Social Events / Functions - Charity	N	Y	\$50.00	2.0%	\$0.00	-100.0%
		Social Events / Functions - Local organisations/community events	N	Y	\$112.00	2.8%	\$200.00	78.6%
		Social Events / Functions - Private events (Full day)	N	Y	\$320.00	1.9%	\$500.00	56.3%
		Social Events / Functions - Private events (Half day)	N	Y	\$0.00	0.0%	\$300.00	0.0%
		Set-up fee for events in the Town Hall	N	Y	\$56.00	3.7%	\$0.00	-100.0%
		Commercial (Full day)	N	Y	\$508.00	2.0%	\$800.00	57.5%
		Commercial (Half day)	N	Y	\$0.00	-100.0%	\$500.00	0.0%
	Per day hire - Pavilion	Local	N	Y	\$90.00	2.3%	\$200.00	122.2%
		Non-local	N	Y	\$195.00	2.1%	\$200.00	2.6%
		Power usage only	N	Y	\$50.00	2.0%	\$0.00	-100.0%

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2020-21 Actual		2021-22 Budget	
					Price	% Increase	Price	% Increase
Facility hire – cont.	Per day hire - Oval	Booking fee	N	Y	\$81.00	2.5%	\$82.00	1.2%
Visitor Information Centre	Heritage Walks	Per guided walk	N	Y	\$15.00	0.0%	\$15.00	0.0%
	Display Banners	Per week	N	Y	\$20.00	0.0%	\$20.00	0.0%
	Souvenirs	Per item *	N	Y	Various	0.0%	Various	0.0%
Aged Care	Charges dependant on client means test	Home Care	N	N	\$5.25 - \$20.15	2.0%	\$5.30 - \$20.55	1.0%
		Personal Care	N	N	\$5.25 - \$20.15	1.9%	\$5.30 - \$20.55	1.0%
		Respite Care	N	N	\$2.70	2.0%	\$2.75	1.7%
		Home Maintenance	N	N	\$10.65 - \$18.45	1.9%	\$10.85 - 18.80	1.9%
	Other Agencies \$/hour	Home Care	N	Y	\$50.50	2.0%	\$51.50	2.0%
		Personal Care	N	Y	\$52.90	2.0%	\$53.95	2.0%
		Respite Care	N	Y	\$53.95	2.0%	\$55.05	2.0%
		Home Maintenance	N	Y	\$62.05	0.9%	\$62.65	1.0%
		Travel fees per km	N	Y	\$1.20	0.0%	\$1.20	0.0%
Home and Community Care Packages (HCCP)	Per week ( <i>varies, please contact aged services for further details</i> )	N	N	\$10.00 - \$60.00	0.0%	\$0.00	0.0%	
Engineering (* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: - G16).	Build Over Easement Permit*	Per permit	Y	N	\$290.40	0.0%	\$294.70	1.5%
	Legal Point of Discharge Enquiry*	Per enquiry	Y	N	\$144.70	0.0%	\$146.80	1.5%
	Road Opening Permit	Per permit	Y	N	\$119.00	0.8%	\$120.00	0.8%
	Cross-over Reinstatement	Provision of asphalt (incl. administrative costs) - per square metre	Y	N	\$202.00	1.0%	\$0.00	-100.0%
Building (* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: - G16).	Lodgement Fees - Building Permits*	Per lodgement	Y	N	\$121.90	0.0%	\$123.70	1.5%
	Building Certificate - Property Enquiry*	Per certificate	Y	N	\$47.20	0.0%	\$47.90	1.5%
	Building Surveyors Consent - Permit*	Per permit	Y	N	\$290.40	0.0%	\$294.70	1.5%
	Building Surveyors Consent - Permit*	Per permit - where land is liable to flooding	Y	N	\$290.40	0.0%	\$294.70	1.5%
	Copying of Building Permit Documentation	Per copy	N	Y	\$100 min.	0.0%	\$100 min.	0.0%

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2020-21 Actual		2021-22 Budget	
					Price	% Increase	Price	% Increase
Building – cont. (* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: - G16).	Records Search Fee	Per search (Records kept on-site)	N	Y	\$113.00	0.9%	\$115.00	1.8%
	Records Search Fee	Per search (Records kept off-site)	N	Y	\$0.00	0.0%	\$180.00	0.0%
	Pool and Spa Registration Fee*	Per pool/spa	Y	Y	\$31.85	0.0%	\$32.30	1.4%
	Pool and Spa Customer Search Fee*	Per registration	Y	Y	\$47.25	0.0%	\$47.90	1.4%
Environmental Health  **All new Environmental Health business registrations will be charged on a monthly pro rata basis.	Food - Class 1 & 2**	Per registration	N	N	\$368.00	0.8%	\$372.00	1.1%
	Food - Class 3**	Per registration	N	N	\$244.00	0.8%	\$246.00	0.8%
	Food - Class 3 (50% part year fee)**	Per registration	N	N	\$122.00	0.8%	\$123.00	0.8%
	Mobile food premises - Class 2**	Per registration	N	N	\$368.00	0.8%	\$372.00	1.1%
	Mobile food premises - Class 3**	Per registration	N	N	\$244.00	0.8%	\$246.00	0.8%
	Accommodation**	Per registration	N	N	\$368.00	0.8%	\$372.00	1.1%
	Hairdresser/Beauty Premises**	Per registration	N	N	\$183.00	1.1%	\$185.00	1.1%
	Premises	Per transfer inspection	N	Y	\$193.00	1.0%	\$195.00	1.0%
	Septic tank fees	Per permit to install	N	N	\$407.00	1.0%	\$411.00	1.0%
	Septic tank fees	Per permit to alter / 801 report and content	N	N	\$203.00	1.0%	\$205.00	1.0%
	Temporary food registration**	Per for-profit organisation	N	N	\$203.00	1.0%	\$205.00	1.0%
	Temporary food registration - Class 2 & 3**	Per community organisation (up to 12 events held each year)	N	N	\$0.00	0.0%	\$0.00	0.0%
	Temporary food registration - Class 2**	Per community organisation (more than 12 events held each year)	N	N	\$183.00	1.1%	\$185.00	1.1%
	Temporary food registration - Class 3**	Per community organisation (more than 12 events held each year)	N	N	\$121.00	0.8%	\$122.00	0.8%
	Temporary food registration - Class 4**	Per community organisation	N	N	\$0.00	0.0%	\$0.00	0.0%
	Sporting Clubs Season Registration - Class 2 & 3**	Per registration	N	N	\$184.00	0.8%	\$186.00	1.1%
Associated fixed premise (temporary food)**	Per registration	N	N	\$0.00	0.0%	\$0.00	0.0%	

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2020-21 Actual		2021-22 Budget	
					Price	% Increase	Price	% Increase
Town Planning  <i>(* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: - G16).</i>	Planning Permit - new application*	Per permit (fee depends on Class) - from Lowest (Class 2)	Y	N	\$199.90	0.0%	<b>\$202.90</b>	1.5%
		Per permit (fee depends on Class) - to Highest (Class 15)	Y	N	\$57,670.10	0.0%	<b>\$58,526.80</b>	1.5%
	Planning Permit - extension of time*	Per permit	Y	N	\$199.90	0.0%	<b>\$202.90</b>	1.5%
	Planning Permit - amendment*	Per permit (fee depends on Class) - from Lowest (Class 2)	Y	N	\$199.90	0.0%	<b>\$202.90</b>	1.5%
		Per permit (fee depends on Class) - to Highest (Class 12)	Y	N	\$3,413.70	0.0%	<b>\$3,464.40</b>	1.5%
	Planning Permit - subdivision*	Per subdivision	Y	N	\$1,318.10	0.0%	<b>\$1,337.70</b>	1.5%
	Certification - subdivision*	Per subdivision	Y	N	\$174.80	0.0%	<b>\$177.40</b>	1.5%
	Section 29A request*	Per request	Y	N	\$85.20	0.0%	<b>\$86.40</b>	1.4%
	Planning Infringements*	Per infringement - natural person	Y	N	\$826.10	0.0%	<b>\$908.70</b>	10.0%
Planning Infringements*	Per infringement - body corporate	Y	N	\$1,652.20	0.0%	<b>\$1,817.40</b>	10.0%	
Local Laws <i>**Please note that there are numerous local law penalties and fines which aren't included in this schedule. All statutory penalties and fines are set by the Department of Treasury and Finance and are calculated based on the number of fee units and penalty units for each charge.</i>  <i>The fee per unit is \$15.03, and the penalty per unit is \$181.74.</i>	Dog Registrations - per registration <i>Note: fees are in accordance with the Domestic Animals Act, where applicable.</i>	Declared Restricted Breed	N	N	\$500.00	0.0%	<b>\$500.00</b>	0.0%
		Declared Menacing Breed	N	N	\$500.00	0.0%	<b>\$500.00</b>	0.0%
		Declared Dangerous Dog	N	N	\$500.00	0.0%	<b>\$500.00</b>	0.0%
		Entire	Partially	N	\$112.95	0.9%	<b>\$114.00</b>	0.9%
		Entire (pensioner concession)	Partially	N	\$56.45	0.9%	<b>\$57.00</b>	1.0%
		Entire & Existing Microchipped	Partially	N	\$37.65	0.9%	<b>\$38.00</b>	0.9%
		Registered Organisation (both owner and animal)	Partially	N	\$37.65	0.9%	<b>\$38.00</b>	0.9%
		Desexed	Partially	N	\$37.65	0.9%	<b>\$38.00</b>	0.9%
		Desexed & Microchipped	Partially	N	\$37.65	0.9%	<b>\$38.00</b>	0.9%
		Desexed (Pensioner Concession)	Partially	N	\$18.80	0.8%	<b>\$19.00</b>	1.1%
		Dual Registered	N	N	\$7.00	0.0%	<b>\$7.00</b>	0.0%
		Guide Dog / Carer Dog	Y	N	\$0.00	0.0%	<b>\$0.00</b>	0.0%
Replacement Dog Tag	N	N	\$2.00	0.0%	<b>\$2.00</b>	0.0%		

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2020-21 Actual		2021-22 Budget	
					Price	% Increase	Price	% Increase
<p><i>Local Laws – cont.</i></p> <p><i>**Please note that there are numerous local law penalties and fines which aren't included in this schedule. All statutory penalties and fines are set by the Department of Treasury and Finance and are calculated based on the number of fee units and penalty units for each charge.</i></p> <p><i>The fee per unit is \$15.03, and the penalty per unit is \$181.74.</i></p>	<p>Cat Registrations - per registration</p> <p><i>Note: fees are in accordance with Domestic Animals Act, where applicable.</i></p>	Entire (not applicable in BoQ as local law does not allow entire cat)	N	N	n/a	0.0%	n/a	0.0%
		Registered Organisation (both owner and animal)	N	N	\$32.30	0.9%	\$32.60	0.9%
		Microchipped (existing reg'ns only)	Partially	N	\$32.30	0.9%	\$32.60	0.9%
		Desexed	Partially	N	\$32.30	0.9%	\$32.60	0.9%
		Desexed & Microchipped	Partially	N	\$32.30	0.9%	\$32.60	0.9%
		Desexed (Pensioner Concession)	Partially	N	\$16.15	0.9%	\$16.30	0.9%
		Dual Registered	N	N	\$7.00	0.0%	\$7.00	0.0%
		Replacement Cat Tag	N	N	\$2.00	0.0%	\$2.00	0.0%
	<p>Local Law Permit Fees</p> <p><i>Note: unless otherwise stipulated, these are annual permit fees.</i></p>	Planting on or removal of plants from nature strip	N	N	Nil	0.0%	Nil	0.0%
		Keeping more animals or birds than prescribed - application fee	N	N	\$92.50	1.1%	\$93.50	1.1%
		Keeping more animals or birds than prescribed - annual renewal	N	N	\$18.00	0.0%	\$18.00	0.0%
		Keeping an animal or bird not listed	N	N	Nil	0.0%	Nil	0.0%
		Lighting a fire in the open	N	N	\$115.50	0.9%	\$116.50	0.9%
		Builders construction of temporary vehicle crossing	N	N	\$132.00	0.8%	\$134.00	1.1%
		Tapping into Council drain	N	N	\$65.00	0.8%	\$65.50	0.8%
		Road opening	N	N	\$132.00	0.8%	\$134.00	0.8%
		Bringing a horse or donkey	N	N	\$29.00	1.8%	\$29.50	1.8%
		Erecting booth, stall scaffolding etc. - for charitable purposes	N	N	Nil	0.0%	Nil	0.0%
		Erecting booth, stall scaffolding etc. - for other purposes	N	N	\$179.00	0.8%	\$180.50	0.8%
		Placing signs, displaying or storing goods - for charitable purposes	N	N	Nil	0.0%	Nil	0.0%
		Placing signs, displaying or storing goods - for other purposes	N	N	\$36.50	1.4%	\$37.00	1.4%
		Placing signs, displaying or storing goods - annually	N	N	\$107.50	0.9%	\$108.50	0.9%
		Singing, playing a musical instrument, delivering a public address, using sound amplifying equipment - for charitable purposes	N	N	Nil	0.0%	Nil	0.0%
		Singing, playing a musical instrument, delivering a public address, using sound amplifying equipment - for other purposes (<=7 days)	N	N	\$18.50	0.0%	\$18.50	0.0%

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2020-21 Actual		2021-22 Budget	
					Price	% Increase	Price	% Increase
<p><i>Local Laws – cont.</i></p> <p><i>**Please note that there are numerous local law penalties and fines which aren't included in this schedule. All statutory penalties and fines are set by the Department of Treasury and Finance and are calculated based on the number of fee units and penalty units for each charge.</i></p> <p><i>The fee per unit is \$15.03, and the penalty per unit is \$181.74.</i></p>	Local Law Permit Fees <i>Note: unless otherwise stipulated, these are annual permit fees.</i>	Singing, playing a musical instrument, delivering a public address, using sound amplifying equipment - for other purposes (annual permit)	N	N	\$60.00	0.8%	<b>\$60.50</b>	0.8%
		Sell or hire or offer for sale or hire goods or services or raffle or lottery tickets - for charitable purposes	N	N	Nil	0.0%	Nil	0.0%
		Sell or hire or offer for sale or hire goods or services or raffle or lottery tickets - for other purposes	N	N	By arrangement	0.0%	By arrangement	0.0%
		Filming within the Borough - Feature Films & Commercials - First day	N	N	\$297.00	0.9%	<b>\$300.00</b>	1.0%
		Filming within the Borough - Feature Films & Commercials - Subsequent day(s), per day	N	N	\$118.00	0.9%	<b>\$119.00</b>	0.9%
		Filming within the Borough - Major Television Productions, low and medium budget films, telemovies - First day	N	N	\$237.00	0.9%	<b>\$240.00</b>	1.1%
		Filming within the Borough - Major Television Productions, low and medium budget films, telemovies - Subsequent day(s), per day	N	N	\$118.00	0.9%	<b>\$119.00</b>	0.9%
		Filming within Borough - Commercial Stills Photography - First day	N	N	\$179.00	0.8%	<b>\$181.50</b>	1.1%
		Filming within the Borough - Commercial Stills Photography - Subsequent Day(s), per day	N	N	\$60.00	0.8%	<b>\$60.50</b>	0.8%
	Local Law Permit Fees (continued) <i>Note: unless otherwise stipulated, these are annual permit fees.</i>	Filming within the Borough - Small Scale Television Productions - First day	N	N	\$118.00	0.9%	<b>\$119.00</b>	0.8%
		Filming within the Borough - Small Scale Television Productions - Subsequent day(s), per day	N	N	\$60.00	0.8%	<b>\$60.50</b>	0.8%
		Filming within the Borough - Productions for Charities	N	N	By arrangement	0.0%	By arrangement	0.0%
		Using a crane, hoist or movable platform etc.	N	N	\$179.00	0.8%	<b>\$181.50</b>	1.1%
		Fly an engine powered model airplane	N	N	\$36.50	1.4%	<b>\$37.00</b>	1.4%
		Landing a helicopter - weekdays 9am-5pm	N	N	\$115.50	0.9%	<b>\$116.50</b>	0.9%

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2020-21 Actual		2021-22 Budget		
					Price	% Increase	Price	% Increase	
<p><i>Local Laws – cont.</i></p> <p><i>**Please note that there are numerous local law penalties and fines which aren't included in this schedule. All statutory penalties and fines are set by the Department of Treasury and Finance and are calculated based on the number of fee units and penalty units for each charge.</i></p> <p><i>The fee per unit is \$15.03, and the penalty per unit is \$181.74.</i></p>		Landing a helicopter - week nights and all day Saturday	N	N	\$231.50	0.9%	\$234.50	1.1%	
		Landing a helicopter - all day on a Sunday	N	N	\$347.50	0.9%	\$351.50	1.0%	
		Removing paint, painting or repairing a vehicle or boat in a public place - per permit	N	N	\$1,159.00	0.9%	\$1,171.50	1.0%	
		Place a skip - accredited & have insurance - per week	N	N	\$36.50	1.4%	\$37.00	1.4%	
		Place a skip - non-accredited - per week	N	N	\$95.50	1.1%	\$96.50	1.0%	
		Events - local law - weddings	N	N	\$0.00	0.0%	\$0.00	0.0%	
		Events - local law - major event (promote or conduct an event for which an entry fee is charged or which is intended to make a profit)	N	N	By arrangement	0.0%	By arrangement	0.0%	
		Conduct a road activity - for charitable purposes	N	N	Nil	0.0%	Nil	0.0%	
		Conduct a road activity - for other purposes	N	N	\$60.00	0.8%	\$60.50	0.8%	
		Camping or keeping a caravan in a public place or private land - per day (NIL for the first 6 weeks on private land)	N	N	\$31.00	1.6%	\$31.50	1.6%	
		Special uses and events	N	N	By arrangement	0.0%	By arrangement	0.0%	
		Street appeals - for charitable purposes	N	N	Nil	0.0%	Nil	0.0%	
		Street appeals - for other purposes	N	N	\$118.00	0.9%	\$119.00	0.8%	
		Consumption of liquor	N	N	\$5.70	1.8%	\$5.70	0.0%	
		Itinerant trading (roadside vendors)	N	N	By arrangement	0.0%	By arrangement	0.0%	
		Failure to comply with a notice to comply (three penalty units)**	Y	N	\$459.50	-100.0%	\$545.22	18.7%	
		Parking Fees - per bay (where footpath area used for works, thus requiring pedestrians to use designated parking bays as footpaths)	Per day	N	N	\$10.00	0.0%	\$10.00	0.0%
			Per week (based on a seven day week)	N	N	\$40.00	0.0%	\$40.00	0.0%
			Per month (based on a calendar month)	N	N	\$100.00	0.0%	\$100.00	0.0%
		Parking Fines - per infringement	Minimum fee*	Y	N	\$70.50	0.7%	\$75.00	6.4%
			Medium fee*	Y	N	\$70.50	0.7%	\$105.00	48.9%
			Maximum fee*	Y	N	\$117.00	0.9%	\$181.00	54.7%
			Courtesy letter fee	Y	N	\$23.00	0.0%	\$23.00	0.0%
	Fire Hazard Charges	Failing to comply with a fire prevention notice*	Y	N	\$1,564.00	0.9%	\$1817.00	16.2%	



Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2020-21 Actual		2021-22 Budget	
					Price	% Increase	Price	% Increase
<p><i>Local Laws – cont.</i></p> <p><i>**Please note that there are numerous local law penalties and fines which aren't included in this schedule. All statutory penalties and fines are set by the Department of Treasury and Finance and are calculated based on the number of fee units and penalty units for each charge.</i></p> <p><i>The fee per unit is \$15.03, and the penalty per unit is \$181.74.</i></p> <p><i>(* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: - G16).)</i></p>	Animal Infringements	Dog not on lead in public place*	Y	N	\$156.00	0.6%	<b>\$181.00</b>	16.0%
		Dog wandering at large, day time*	Y	N	\$235.00	0.9%	<b>\$272.00</b>	15.7%
		Dog wandering at large, night time*	Y	N	\$314.00	1.0%	<b>\$363.00</b>	15.6%
		Failure to register a dog or cat*	Y	N	\$314.00	1.0%	<b>\$363.00</b>	15.6%
		Registered dog or cat not wearing tag*	Y	N	\$71.00	1.4%	<b>\$90.00</b>	26.8%
		Unregistered dog or cat wearing a tag*	Y	N	\$71.00	1.4%	<b>\$90.00</b>	26.8%
		Contravening council order regarding dogs or cats in public place*	Y	N	\$156.00	0.6%	<b>\$181.00</b>	16.0%
		Dog or cat being a nuisance*	Y	N	\$71.00	1.4%	<b>\$90.00</b>	26.8%
	Animal Infringements	Cat at large or not securely confined to owners premises*	Y	N	\$156.00	0.6%	<b>\$181.00</b>	16.0%
		Non compliance of order to abate nuisance*	Y	N	\$235.00	0.9%	<b>\$272.00</b>	15.7%
Foreshore Other (* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: - G16).)	Tour Operators	Licence (permit to carry out recreational business for profit on Crown Land managed by Council)*	Y	Y	\$277.00	0.7%	<b>\$307.80</b>	11.1%

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2020-21 Actual		2021-22 Budget	
					Price	% Increase	Price	% Increase
Tourist Parks  (*** Seniors discount of 10% applies to casual camping, extra rates, during shoulder and off peak only)	Go Lightly (based on 2 adults & 4 children)	Annual fees - A	N	Y	\$9,447.00	0.9%	\$9,363.00	-0.9%
		Annual fees - B	N	Y	\$8,632.00	0.9%	\$8,555.00	-0.9%
		Annual fees - C	N	Y	\$8,277.00	0.9%	\$8,203.00	-0.9%
(**** Given the competitive nature of camping and caravan park accommodation, casual rates for camping may be varied to a maximum discount of 20% for nights 14 or more. For stays of 28 nights or more, outside of the Prime and Peak periods, a 40% discount may apply).  A 20% premium may also apply for the duration of publicly advertised major events.	Recreation Reserve (based on 2 adults)	Annual fees	N	Y	\$6,069.00	0.9%	\$6,135.00	1.1%
	Victoria Park (based on 2 adults)	Annual fees	N	Y	\$6,069.00	0.9%	\$6,135.00	1.1%
	All parks	Annual fees - Transfer of ownership	N	Y	\$0.00	0.0%	\$250.00	0.0%
	All parks	Annual fees - Valuation fee	N	Y	\$0.00	0.0%	\$40.00	0.0%
	Seasonal Package - All Parks	1 December - 30 April	N	Y	\$5,011.00	0.9%	\$5,612.00	12.0%
	Seasonal Package - All Parks	1 December - 31 March	N	Y	\$4,360.00	0.9%	\$4,883.00	12.0%
	Seasonal Package - All Parks	1 December - 28 February	N	Y	\$3,452.00	0.9%	\$3,866.00	12.0%
	Seasonal Package - All Parks	26 December - 31 January	N	Y	\$2,269.00	0.9%	\$2,541.00	12.0%
	Seasonal Package - All Parks	1 February - 30 April	N	Y	\$2,303.00	0.9%	\$2,579.00	12.0%
	Seasonal Package - All Parks	1 February - 31 March	N	Y	\$1,593.00	0.9%	\$1,784.00	12.0%
	Seasonal Package - All Parks	1 February - 28 February	N	Y	\$946.00	0.9%	\$1060.00	12.0%
	Additional persons ***	Extra adult on annual permit	N	Y	\$140.00	0.7%	\$141.00	0.7%
		Extra child on annual permit	N	Y	\$74.00	1.4%	\$7500	1.4%
		Extra adult - Casual site, per night	N	Y	\$15.00	0.0%	\$15.00	0.0%
		Extra child - Casual site, per night	N	Y	\$10.00	0.0%	\$10.00	0.0%
	Casual - per night **** (Powered site)	Prime (26 December - 31 January, Easter Holidays, Public Holidays)	N	Y	\$73.00	1.4%	\$85.00	16.4%
Peak ( 1 December - 25 December, 31 January - 31 March, Special events)		N	Y	\$59.00	1.7%	\$65.00	10.2%	
Shoulder (1 April - 31 May, 1 September -30 November)		N	Y	\$45.00	0.0%	\$50.00	11.1%	
Low (1 June - 31 August)		N	Y	\$38.00	0.0%	\$40.00	5.3%	

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2020-21 Actual		2021-22 Budget	
					Price	% Increase	Price	% Increase
<p>Tourist Parks – cont.</p> <p>(***** Given the competitive nature of camping and caravan park accommodation, rates for cabins may be varied to a maximum discount of 20% for 2 nights or more outside of the Prime and Peak periods.</p> <p>A 20% premium may also apply for the duration of publicly advertised major events.</p> <p>Any discounts to be approved by Caravan Park manager or a member of the Executive Management Team)</p>	Cabins - per night ***** Water View 1-3	Water View 1-3 - Prime (26 December - 31 January, Easter Holidays, Public Holidays)	N	Y			\$295.00	
		Water View 1-3 - Peak ( 1 December - 25 December, 31 January - 31 March, QMF and special events)	N	Y	\$284.00	0.0%	\$274.00	-3.5%
		Water View 1-3 - Shoulder (1 April - 31 May, 1 September -30 November)	N	Y	\$215.00	0.0%	\$220.00	2.3%
		Water View 1-3 - Low (1 June - 31 August)	N	Y	\$189.00	0.0%	\$185.00	-2.1%
	Cabins - per night ***** Park View 4-5	Park View 4-5 - Prime (26 December - 31 January, Easter Holidays, Public Holidays)	N	Y			\$275.00	
		Park View 4-5 - Peak ( 1 December - 25 December, 31 January - 31 March, QMF and special events)	N	Y	\$284.00	1.1%	\$270.00	-4.9%
		Park View 4-5 - Shoulder (1 April - 31 May, 1 September -30 November)	N	Y	\$215.00	0.9%	\$210.00	-2.3%
		Park View 4-5 - Low (1 June - 31 August)	N	Y	\$189.00	1.1%	\$175.00	-7.4%
	Budget cabins - per night *****	Budget Cabin ("Whale") - Prime (26 December - 31 January, Easter Holidays, Public Holidays)	N	Y			\$180.00	
		Budget Cabin ("Whale") - Peak (1 December - 25 December, 31 January - 31 March, QMF and special events)	N	Y	\$167.00	0.6%	\$165.00	-1.2%
		Budget Cabin ("Whale") - Shoulder (1 April - 31 May, 1 September -30 November)	N	Y	\$140.00	0.7%	\$150.00	7.1%
		Budget Cabin ("Whale") - Low (1 June - 31 August)	N	Y	\$125.00	0.8%	\$130.00	4.0%
		Budget Cabin ("Sardine") - Prime (26 December - 31 January, Easter Holidays, Public Holidays)	N	Y	\$147.00	0.7%	\$150.00	2.0%

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2020-21 Actual		2021-22 Budget	
					Price	% Increase	Price	% Increase
Tourist Parks – cont.	Budget cabins - per night – cont.*****	Budget Cabin ("Sardine") - Peak (1 December - 25 December, 31 January - 31 March, QMF and special events)	N	Y	\$125.00	0.8%	\$140.00	12.0%
		Budget Cabin ("Sardine") - Shoulder (1 April - 31 May, 1 September -30 November)	N	Y			\$130.00	
		Budget Cabin ("Sardine") - Low (1 June - 31 August)	N	Y	\$113.00	0.9%	\$115.00	1.8%
		Additional Person	N	Y	\$17.00	0.0%	\$17.00	0.0%
	Small tent site (single person, no power) - per night	Prime (26 December - 31 January, Easter Holidays, Public Holidays)	N	Y	\$45.00	0.0%	\$45.00	0.0%
		Peak ( 1 December - 25 December, 31 January - 31 March, QMF and special events)	N	Y	\$40.00	0.0%	\$40.00	0.0%
		Shoulder (1 April - 31 May, 1 September -30 November)	N	Y	\$30.00	0.0%	\$30.00	0.0%
		Low (1 June - 31 August)	N	Y	\$20.00	0.0%	\$20.00	0.0%
	Powered and unpowered site	Queenscliff Music Festival weekend (2 nights, 2 people)	N	Y	\$202.00	1.0%	\$200.00	-1.0%
		Queenscliff Music Festival - Additional person for 2 nights	N	Y	\$0.00	-100.0%	\$50.00	0.0%
		Late Checkout Fee - Camp sites only	N	Y	\$10.00	0.0%	\$10.00	0.0%
		Unoccupied site fee - Prime (26 December - 31 January, Easter Holidays, Public Holidays)	N	Y	\$15.00	0.0%	\$25.00	66.7%
		Unoccupied site fee - Peak ( 1 December - 25 December, 31 January - 31 March, QMF and special events)	N	Y	\$15.00	0.0%	\$20.00	33.3%
		Unoccupied site fee - Shoulder (1 April - 31 May, 1 September -30 November)	N	Y	\$15.00	0.0%	\$15.00	0.0%
		Unoccupied site fee - Low (1 June - 31 August)	N	Y	\$15.00	0.0%	\$15.00	0.0%
		Laundry Charges - Washing Machine	N	Y	\$4.00	0.0%	\$4.00	0.0%
		Laundry Charges - Dryer (per 15 minutes)	N	Y	\$2.00	0.0%	\$2.00	0.0%
		Bags of Ice (per bag)	N	Y	\$5.00	0.0%	\$5.00	0.0%

End of the budget document.