



Appendix 5a

16.3 Proposed Financial Budget 2023–24 & Updated Financial Plan 2023–24 to 2032–33

Draft Budget 2023–24

Ordinary Meeting of Council

Wednesday 26 April 2023 at 7:00pm

Queenscliff Town Hall

Draft Budget

2023–24



Borough of Queenscliffe
Queenscliff & Point Lonsdale, Victoria, Australia

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CEO's introduction

I am pleased to present the draft Borough of Queenscliffe budget for 2023 – 2024.

In preparing the 2023- 2024 Draft Budget the focus for the administration has been to find a balance between competing, but often complementary, priorities. These include the implementation of Council decisions and strategic direction, absorbing the financial impacts of legislative changes made by other levels of Government, and ensuring the long-term financial sustainability of the Borough.

This year, the work to find this balance has been informed by numerous external and internal inputs, including but not limited to:

- Community responses to the Budget Survey undertaken in November 2022
- Councillors through a series of workshops commencing in December 2022
- Advocacy of representative community groups through discussions and submissions
- Advice from the Minister for Local Government that the rate cap for 2023 – 2024 is 3.5%
- Impact of inflationary pressures on materials, goods, and services
- Impact of interest rate changes
- Implementation of asset management plans; and
- Receipt of Government grants.

Underpinning these inputs is the annual cost of running the business. Each year 80% of the expenditure incurred by the Borough Queenscliffe is non-discretionary, meaning, costs required to manage our regulatory responsibilities and provide the services expected of a local council are essentially set.

In this context Council has prepared a balanced budget and importantly a draft budget that reduces the projected underlying deficit for the next four years by \$64,000 a year to annual average of \$167,000.

This result strengthens our long-term financial sustainability.

In addition to the annual investment in maintaining and renewing existing assets Council has budgeted for a modest capital works budget. Council is has allocated \$2.8 million for capital works. The proposed program includes two new projects initiated by the community which have received funding from other levels of government:

- \$1,000,000: Point Lonsdale Maritime & Defence Precinct development (State Government budget commitment)
- \$160,000: Queenscliffe Rec Reserve – lighting upgrade (Federal Government election promise)

As the land manager Council's role in these projects will be to receive and manage the funding, secure relevant permit approvals, and oversee the delivery of the works.

Other capital works projects include and allocation to install a heating and cooling in the original Town Hall which will facilitate greater community use of the building, and an allocation to extend the fence in front of the eroding dune face at Dog Beach to minimise access and improve safety. An overview of the entire capital works budget, including the project budget allocations is set out below in the executive summary section.

The draft budget also includes an overview of the new operating projects that Council will undertake during 2023 -2024. These projects further the strategic priorities set out in the Borough of Queenscliffe Council Plan 2021 – 2025. In a number of cases the operating projects initiate the planning phase of proposed projects. The allocations for these projects include budgets for community engagement. This

planning work helps Council and the community consider projects in their fullness prior to any decision to commit or invest.

The information set out in the draft budget outlines all the financial information used to produce the budget. It outlines our income and revenue, anticipated expenditure, and the financial position we expect to find ourselves in at the end of the 2023 -2024 financial year.

I think it is a reasonable but responsive budget that continues the responsible financial management practices and outcomes that define the Borough of Queenscliffe and allow us to remain a viable and independent Council.

I look forward to hearing what the community thinks and encourage you to participate in the consultation process over the next month.

Martin Gill
Chief Executive Officer

Executive summary

2021–2025 Council Plan

Council has prepared a budget for the 2023–24 financial year that is aligned to the vision in the current Council Plan. This vision focuses on the following five key strategic objectives:

1. To support community wellbeing and encourage an active lifestyle;
2. To protect our environment and address climate change issues;
3. To support a prosperous and diverse local economy;
4. To protect our distinctive coastal, cultural and built environment, and provide sustainable, suitable infrastructure; and
5. To provide a financially viable Council that is accountable, transparent and practices good governance.

2023–24 Budget

The budget details the resources required over the next year to fund the large range of services Council provides to the community. It also includes details of capital expenditure allocations to be spent on improving and renewing Council's physical infrastructure, buildings and operational assets as well as funding a range of operating projects.

After two decades of low inflation in Australia, the country is experiencing very high inflation. For example, Australian inflation achieved its highest level since the 1990s, with the Consumer Price Index (CPI) increasing by 7.3% over the year to the September quarter of 2022. High inflation translates to increased costs of capital (e.g., interest rates) and goods & services which will affect all organisations albeit to varying levels. The Reserve Bank of Australia (RBA) predicts the inflation at the beginning of the 2023-24 year to be at 6.75% and it to gradually drop to 3.5% by the end of the year.

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 previews as they emerge.

On a cash basis, the Draft Budget is a balanced budget with a zero-debt balance sheet and, despite the inflationary pressures on materials, goods, and services, the Draft Budget does not draw any funds out from the general reserve.

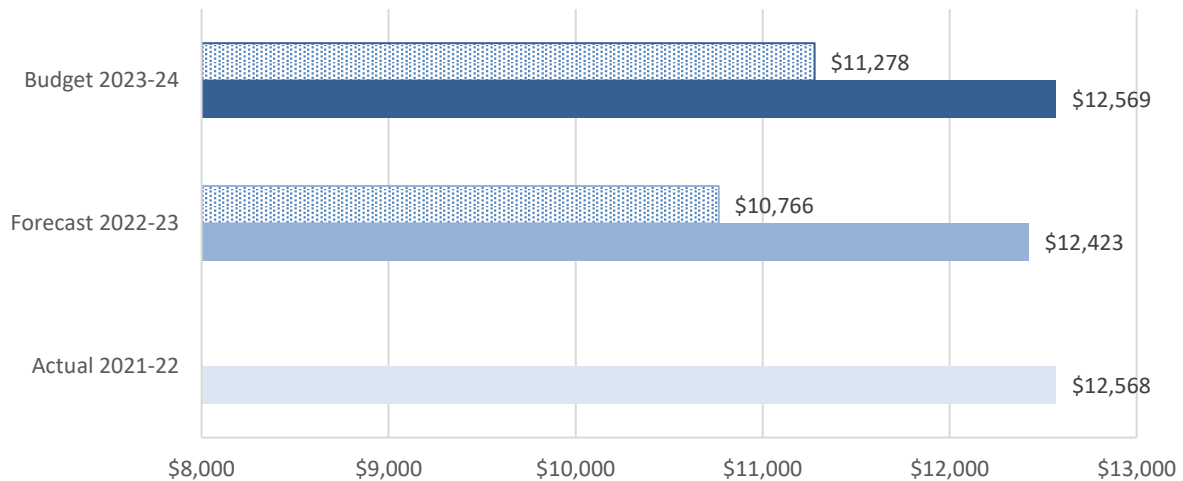
Key items in the 2023–24 budget have been detailed below.

Operating Income

The proposed budget indicates a growth of 1.2% (\$146,000) in total operating income compared to the 2022–23 financial year. However, the operating income for the 2022–23 financial year is misleading due to the accounting profit from the sale of assets (the sale of Murray Road land) and early receipt of 2022–23 Financial Assistance Grants (FAGs) in 2021–22.

Excluding the accounting profit from the sale of assets, waste management charges, non-recurrent grants and allocating FAGs to years to which they relate, there is a \$513,000 (4.8%) increase in recurrent operating income (represented by data series with pattern fill in the below chart).

Operating income (\$'000)



Rates

The budget includes a rate increase of 3.5%. 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 \$243,000 (annualised basis). The total rates income for 2023–24 is estimated to be \$7,200,000.

Waste management charges

The income from waste management charges is estimated to increase by \$90,000 in 2023–24 to \$1,289,000. To ensure the full cost recovery strategy for waste services, Council has decided to recover direct employee costs of waste management operations also via waste management charges. However, if Council had tried to recover full cost of waste services in 2023–24 within the same year, the total income from waste management charges should have increased by \$152,000 (13%). Council has phased the full recovery of direct employee costs associated with the standard kerbside waste services over a couple of years to minimise the impact on users. This deficit will temporarily be financed through the unallocated cash reserve (general reserve) of the Borough.

The projected increase in waste management charges for a residential property is \$29.24 (7.3%) in 2023–24. Without the phasing of cost recovery, the waste management charges for a residential property should have increased by \$50.77 (13%) in 2023–24.

User fees

The fees from Council's tourist parks contribute the largest portion of the user fees budget, with a total anticipated income from tourist parks of \$1,876,000 for the 2023–24 financial year with an estimated increase of \$60,000. The increase in the income from tourist parks is mainly due to the proposed increase in tariff by 3.5%.

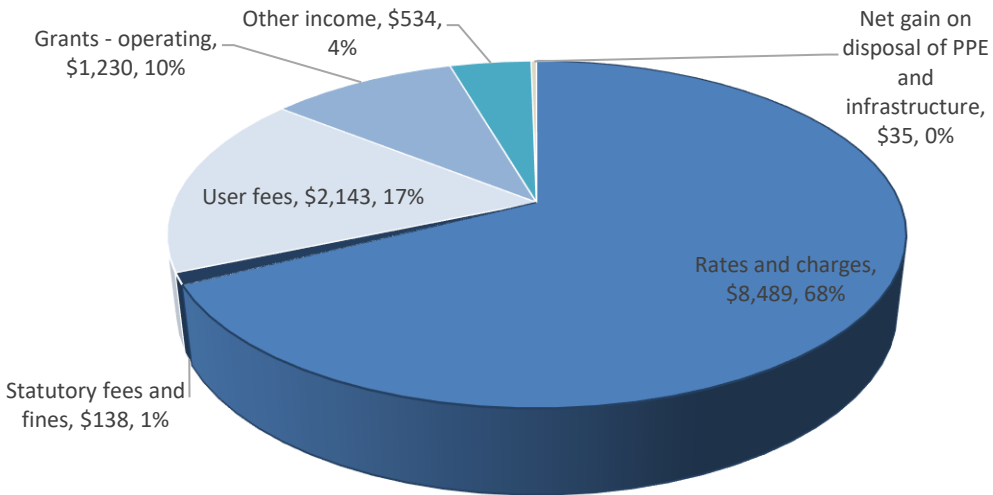
Operating grant

The total operating grant income for 2022–23 is highly understated due to the early receipt of 2022–23 FAGs in 2021–22. When allocating the FAGs to the financial years to which they relate, there is no growth in operating grants projected for 2023–24.

Other income

Due to sales proceeds from Murray Road land, the average investment in Term Deposits (TDs) is expected to be higher during the year 2023–24 resulting in a significant increase in projected income from interests for the 2023–24 financial year.

Sources of operating income (\$'000)

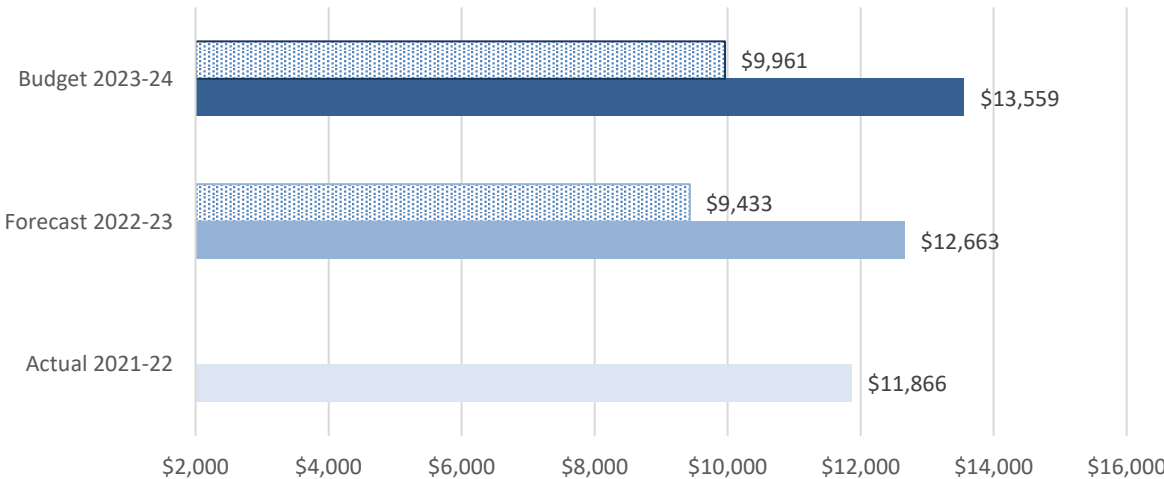


Operating Expenses

The proposed budget indicates a growth of 7.1% (\$896,000) in total operating expenses compared to the 2022–23 financial year.

Excluding non-recurrent expense items, depreciation and waste management expenses (linked to waste management charges under the full cost recovery strategy), there is a \$529,000 (5.6%) increase in recurrent operating expenses (ongoing basis) in the 2023–24 proposed budget compared to the forecasted total operating expenses on the same basis for 2022–23 (represented by data series with pattern fill in the below chart).

Operating expenses (\$,000)



Employee cost

Employee costs are to increase by \$473,000 (9.5%) in the 2023–24 financial year.

Excluding the impact of staff vacancies and one-off staff costs, the projected increase in employee cost for the 2023–24 financial year is \$449,000 (9.0%) mainly driven by a 3.5% increase in salaries & wages (3.0% increase in line with the EBA and 0.5% super guarantee increase) and additional employee cost of extra staff resources dedicated to key initiatives of Council as outlined in note 4.1.7. to the financial statements.

Materials and services

Materials and services are budgeted to increase by \$428,000 (7.2%) compared with the 2022–23 financial year.

However, excluding waste management costs and non-recurrent operating expenses (rates-funded and grant-funded), there is a 2.6% (\$107,000) increase in recurrent materials and services expenses.

Depreciation

The projected depreciation expenses for the 2023–24 financial year includes the additional depreciation expenses associated with the new Queenscliffe Hub facility and the upgraded boat ramp infrastructure asset. The slight decrease in depreciation expenses mainly reflects reduction in depreciation of Council's existing building assets resulting from the revaluation of building assets by a professional independent valuer.

Key operating projects and cost commitments

New initiatives and new operating cost commitments

Funded via sales proceeds from the sale of Murray Road land:

- \$350,000: Development of a Golightly Development and Engagement Plan;

Non-recurrent operating projects rates funded (total of \$127,000):

- \$30,000: Development of a Disability Action Plan;
- \$23,000: Ganes Reserve investigations and de-silting works;
- \$18,000: Installation of a digital web-based door locking system to the central amenity block of Queenscliffe Tourist Park;
- \$15,000: To conduct a needs analysis for child/family services and facilities, potential inclusion of youth taskforce;
- \$15,000: To conduct a Wadawurrung cultural and heritage review/assessment;
- \$10,000: Lighthouse Arts Collective – support programming, notably in the shoulder and off-peak periods (one-off support);
- \$6,000: Conduct Wadawurrung cultural and heritage awareness training for the community and Council;
- \$5,000: Develop tourist parks online reservations capabilities; and
- \$5,000: Bull ring tree planting work.

Recurrent operating cost commitments rates funded (total of \$141,000):

- \$126,000: New position, an executive-level administrative assistance officer, key project management and Council governance support; and
- \$15,000: Additional budget allocation to support ongoing community events (event sponsorships).

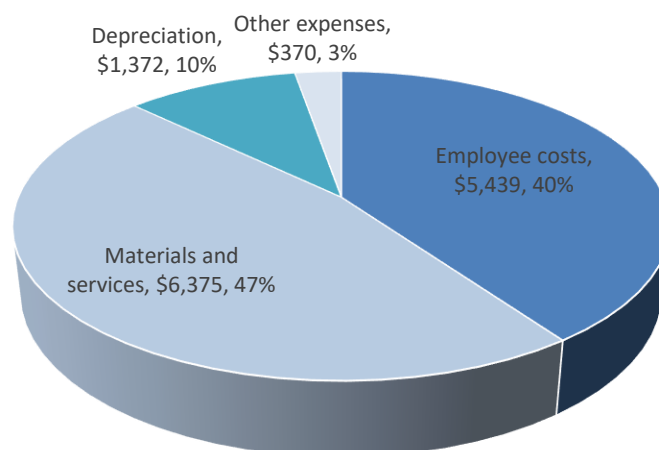
Non-recurrent operating projects grant funded (total of \$104,500):

- \$60,000: Development of an Integrated Water Management (IWM) Plan (100% grant funded); and
- \$44,500: Undertake a beach marker condition assessment (70% grant funded).

Carried forward initiatives and new operating cost commitments

- \$104,000: Continue with the development of the Coastal and Marine Management Plan (CMMP);
- \$90,000: Continue with the review of Fisherman’s Flat Heritage Overlay;
- \$20,000: Continue with the development of the Reconciliation Action Plan;
- \$20,000: Installation of signage that includes recognition of Wadawurrung Country and uses Wadawurrung language to identify places; and
- \$20,000: Queenscliffe CBD 24-hour toilet – for signage, continuous needs analysis given changing circumstances and facility availability.

Drivers of operating expenses (\$'000)



Underlying Operating Result

Underlying operating result is an indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its Council Plan 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).

The Local Government Performance Reporting Framework (LGPRF) based projected underlying result for the 2023–24 year is a deficit of \$990,000 (-7.9%).

The LGPRF based underlying result is impacted by the timing of recurrent operating grants (especially FAG), non-recurrent operating grants and non-recurrent operating expenses included in the budget of a particular year. As a result, the underlying result is more meaningful when it is assessed excluding the impact of non-recurrent operating income and expense items and adjusted for the timing of recurrent operating grants, where applicable, as defined in the Council Plan of the Borough.

Underlying Result	Forecast	Draft
	Actual	Budget
	2022–23	2023–24
	\$'000	\$'000

Based on the LGPRF measure		
Surplus / (deficit) for the year	1,999	427
Less: Grants – capital (non-recurrent)	(2,239)	(1,417)
Less: Contributions – monetary – capital	0	0
Adjusted underlying surplus / (deficit)	(240)	(990)
Adjusted Underlying Result – %	-1.9%	-7.9%

Based on the Council Plan measure		
Adjusted underlying surplus / (deficit) – LGPRF	(240)	(990)
Adjusted for:		
Allocating FAG to the year they relate	499	96
Annualised Road to Recovery grant (R2R)	40	40
Removal of non-recurrent operating grant	(238)	(92)
Removal of non-recurrent operating project-related costs	569	808
Removal of waste management cost to be recovered in future years	64	27
Removal of costs associated with parallel running of new and existing systems for planned system changeover	0	90
Removal of the impact of the sale of assets	(735)	(35)
Adjusted underlying surplus / (deficit)	(40)	(56)
Adjusted Underlying Result – %	-0.37%	-0.49%

The projected adjusted underlying result based on the Council Plan definition (Council Plan measure) for 2023–24 is a deficit of \$56,000 (-0.49%). The impact due to the increase in employee cost has been offset to a greater extent by additional interest income from term deposits due to elevated investments in term deposits and projected above-average interest rates for the 2023–24 financial year.

An average \$167,000 underlying deficit is projected for each year for the next four years (2023–24 to 2026–27), which is an improvement from the four-year average underlying deficit of \$231,000 recorded in the 2022–23 budget of Council. Despite the increase in recurrent expenses, this improvement in the underlying deficit can be attributable to:

1. Ongoing operational grant support confirmed by Better Boating Victoria for maintenance and upkeep of upgrade boat ramp;
2. Notional recurrent interest income included in the Financial Plan based on the budget assumption that sales proceeds from the sale of Murray Road will be used for investment opportunities that will generate at minimum the interest income the Council could have otherwise earned; and
3. Recovery of direct employee costs of waste management operations via waste management charges.

The above items have contributed positively, in excess of \$300,000 annually to the Council budget.

However, there may be some opportunities for Council to achieve operational efficiencies and additional ongoing income as a result of ongoing initiatives and projects (new operating model to manage tourist parks, BoQ ICT transformation, future investment in amenities in tourist parks to

enhance visitor experience, etc.). Details of cost efficiencies and additional income figures cannot be estimated until project plans and operational requirements are further developed.

Council needs to be careful when creating or acquiring new and significantly upgraded assets that will result in significant level of additional ongoing cost commitments. For instance, Council is now required to maintain and manage the upgraded Queenscliff Boat Ramp, which is in effect a regional asset.

The long-term financial outlook for Council will depend on careful and prudent planning, in particular when considering the need and ongoing management of new assets. The impacts of rate capping, limited opportunities for rate income growth, community expectations about service levels and the ongoing management of existing assets will continue to provide financial challenges for the Borough in the coming years.

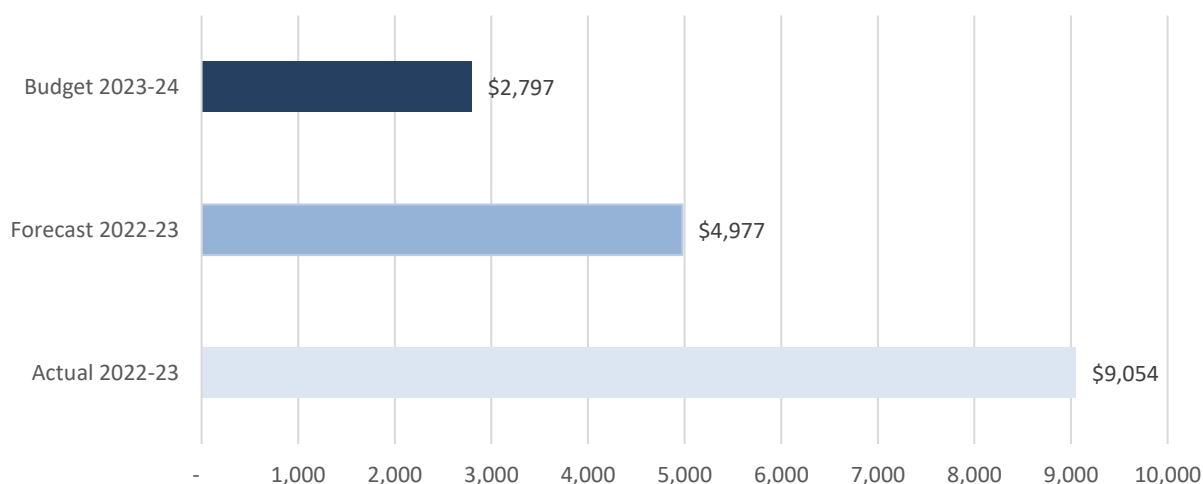
Capital Expenditure

Council is 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 that will assist in the achievement of service delivery to the community.

Council will deliver \$2.8 million of capital works in 2023–24, including capital projects carried forward from 2022–23 totalling to \$293,000. This capital works budget also includes Council’s commitment of \$829,000 to asset renewal funding based on asset management plans of Council.

In the 2023–24 budget, Council has allocated \$1.2 million of the total operating income for capital works, and a further \$0.2 million has been transferred from carry forward reserves. Council will use \$1.4 million in capital grants for the budgeted capital work.

Capital Expenditure



Carry forward capital projects

- \$147,000: ICT transformation project (3 to 4 year project, total project cost of \$718,000, 49% grant funded);
- \$150,000: Safety improvement work at Narrows Beach (73% grant funded);
- \$130,000: Toch H toilet renewal;
- \$16,000: New bike track – concept design.

New capital projects

- \$1,000,000: Point Lonsdale Maritime & Defence Precinct development (100% grant funded);
- \$180,000: Upgrade of Town Hall – heating and cooling;
- \$160,000: Queenscliffe Rec Reserve – lighting upgrade (100% grant funded);
- \$60,000: Murray Road Shared Path – concept design; and
- \$10,000: Installation of bike racks throughout the Borough (multi-year project)

Borrowings

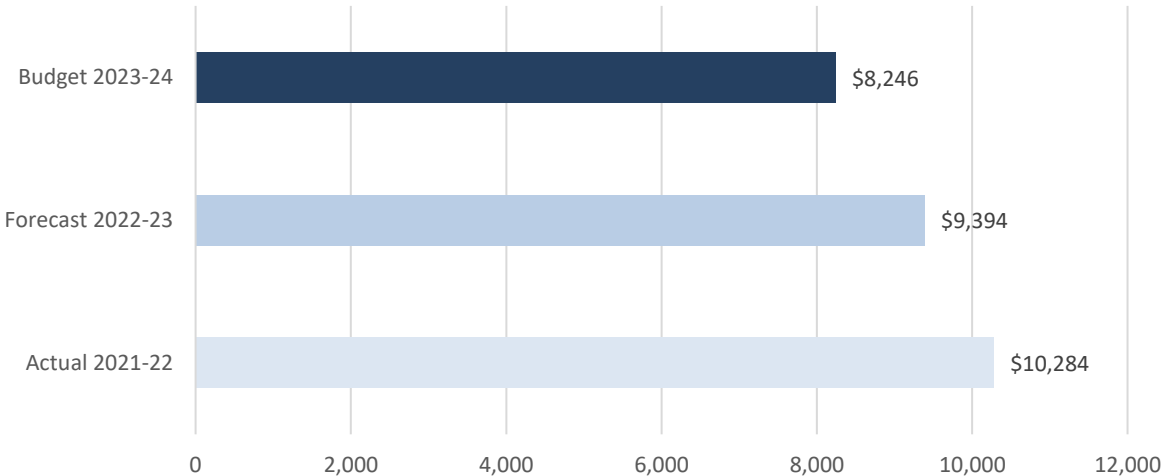
Council does not have any outstanding loans and no new loans are included in the 2023–24 budget.

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 \$1.2 million during the year to \$8.2 million as Council delivers on project allocations. \$3.5 million of cash and investments 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)



Reserve Balances

Council's other reserves on the balance sheet are budgeted to decreased by \$770,000 (10%) compared with the 2022–23 financial year, predominantly because projects carried forward from 2022–23 are predicted to be completed during the 2023–24 financial year. Details of the reserve movements are provided in note 4.3. to the financial statements.

Reserve description		Forecast Actual at 30 June 23	Draft Budget at 30 June 24	Change \$
Carry forward capital expenditure reserve				
1	Royal park oval upgrade	360,000	360,000	0
2	ICT transformation project	89,186	89,186	0
3	New bike track/park	195,900	179,765	(16,135)
4	Princess park kiosk toilet upgrade	60,000	60,000	0
5	Weeroona Parade toilet	40,000	40,000	0
6	Toc H Toilet upgrade	130,000	0	(130,000)
7	Queenscliffe CBD 24-hour toilet	250,000	230,000	(20,000)
8	Murray Road land sale proceeds	3,500,000	3,150,000	(350,000)
9	Safety improvement work by DEECA at Narrows Beach (Council contribution)	40,000	0	(40,000)
	Total – carry forward capital expenditure reserve	4,665,086	4,108,951	(556,135)
Carry forward operating expenditure reserve				
1	Marine coastal management plan	104,000	0	(104,000)
2	Review of planning scheme (Heritage Provisions)	93,418	3,418	(90,000)
3	Wadawurrung signage	20,000	0	(20,000)
	Total – carry forward operating expenditure reserve	217,418	3,418	(214,000)
	Asset replacement reserve	1,342,017	1,342,017	0
	Defined Benefits Superannuation Liability	40,000	40,000	0
	Standard kerbside waste reserve	(51,555)	(62,066)	(10,511)
	Public waste reserve	16,344	0	(16,344)
	Unallocated cash reserves / general reserve	1,123,660	1,150,660	27,00
	Total	7,352,970	6,582,980	(769,990)

Financial snapshot

Key Statistics	2022–23 Forecast \$million	2023–24 Budget \$million
<i>Total Operating Expenses*</i>	\$12.7	\$13.6
<i>Total Recurrent Operating Expenses (excluding waste management expenses)*</i>	\$10.8	\$11.3
<i>Comprehensive Operating Surplus</i>	\$2.0	\$0.4
<i>Underlying operating surplus / (deficit) – Council Plan based</i>	(\$0.04)	(\$0.05)
<i>Cash result</i>	\$0.2	\$0.0
<i>Capital Works Program</i>	\$5.0	\$2.8
<i>Funding the Capital Works Program</i>		
<i>Council – Reporting year income</i>	\$2.9	\$1.2
<i>Council – Reserves</i>	\$0.8	\$0.2
<i>Borrowings</i>	\$0.0	\$0.0
<i>Grants</i>	\$2.3	\$1.4
<i>Cash and Investments</i>	\$9.3	\$8.2
<i>Budgeted Expenditure by Portfolio (excluding depreciation)</i>	<i>Budget \$million</i>	<i>Budget %</i>
<i>Portfolio 1 – Health and wellbeing</i>	\$2.0	17%
<i>Portfolio 2 – Environment</i>	\$2.0	17%
<i>Portfolio 3 – Local economy</i>	\$1.9	15%
<i>Portfolio 4 – Heritage, planning and infrastructure</i>	\$2.7	22%
<i>Portfolio 5 – Governance and finance</i>	\$3.6	29%
<i>Total</i>	\$12.8	100%

*includes depreciation expenses.

Financial policy statement (Financial sustainability indicators)

The Council Plan has specified the following measures to demonstrate Council's financial sustainability to fund the aspirations of the Community Vision and the Council Plan.

Policy statement	Measure	BoQ target	Comment
Consistent operating results	Our adjusted underlying result: The difference between recurrent income and recurrent expenses	Greater than \$0	Adjusted for the timing of recurring operating grants, one-off operating projects (including operating grants if applicable), assets write-offs and any other non-recurrent transactions
Ensure Council maintains sufficient working capital to meet its obligations as they fall due	Current assets vs current liabilities: The value of our current assets divided by our current liabilities	Greater than 1	Excludes non-current assets classified as held for sale
Council maintains sufficient unrestricted cash to ensure ongoing liquidity as well as to address unforeseen cash imposts if required	Level of unrestricted cash reserve against current liabilities: Our current liabilities as a percentage of our unrestricted cash reserves (based on the remaining maturity of term deposits)	Greater than 100%	Cash and cash equivalents include all items at call and short-term deposits with remaining maturity of less than three months
That Council applies loan funding to new capital and maintains total borrowings in line with rate income and growth of the municipality	Total borrowings against rate revenue: Our total borrowings as a percentage of our rate revenue	Less than 15%	Target is in line with Council Policy CP040: Borrowings
Allocate adequate funds towards renewal capital in order to replace assets and infrastructure as they reach the end of their service life	Asset renewal and upgrade expenses against depreciation: The financial investment in asset renewal and upgrade work divided by the cost of depreciation (based on a three-year rolling average)	Greater than 100%	Three-year rolling average takes into consideration BoQ's dependency on external funding for major capital projects
Council generates sufficient revenue from rates plus fees and charges to ensure a consistent funding for renewal capital	Council's contribution to asset renewal and upgrade: Council's contribution to asset renewal and upgrade expenses as a percentage of own-source revenue	Greater than 10%	Based on the net contribution from Council for asset renewal and upgrade work

Indicator	Target	Forecast Actual	Draft Budget	Projections		
		2022–23	2023–24	2024–25	2025–26	2026–27
Sustainable operating result						
Our adjusted underlying result	> \$0	-\$40	-\$56	-\$202	-\$259	-\$151
Working capital						
Current assets vs current liabilities	> 1.0	4.46	4.25	3.80	2.96	1.86
Level of unrestricted cash reserve against current liabilities	> 100%	425.3%	402.3%	363%	279%	168%
Borrowings						
Total borrowings against rate revenue	< 15%	0%	0%	0%	0%	0%
Commitment for asset renewals						
Asset renewal and upgrade expenses against depreciation	> 100%	324.2%	319.3%	179%	239%	234%
Council's contribution to asset renewal and upgrade	> 10%	24%	12%	15%	24%	28%

As per the above financial sustainability indicators, the budget 2023–24 satisfies the financial sustainability indicators specified in the Council Plan, except for the adjusted underlying result as explained in the previous section of this budget. These indicators have been estimated based on the economic assumptions detailed in the subsequent sections of this budget.

Crown land management

Except for very few assets, all buildings and infrastructure assets (including roads) used by the Council to provide various services to the community are located or built on Crown land. Based on the value of land the Council manages, 59% is Crown land and 18% is land under roads. Only 23% of land is owned freehold by the Borough.

Currently the Council manages all its tourist parks as one business unit and as a result the current operating model is not designed to separate the expenditure associated with Crown land and other land types where parks are situated. However, indicative values provided below satisfy the requirement that revenue generated from Crown land is applied in full to meet expenditure requirements for managing Crown land.

Description	2022–23 Forecast	2023–24 Budget	2024–25 FP	2025–26 FP	2026–27 FP
Net contribution from Crown land					
Surplus projected from tourist parks located on Crown land	698	697	718	741	765
Lease income projected from Crown Land properties	124	127	131	135	139
Net contribution from Crown land	822	824	850	876	905
Used to fund services in Crown land					
Projected net expenditure on asset management and appearance of public places on Crown land *	(919)	(853)	(880)	(927)	(954)
Projected net expenditure on coastal protection**	(206)	(375)	(368)	(378)	(387)
Net expenditure on Crown land	(1,125)	(1,227)	(1,248)	(1,304)	(10341)
Net deficit funded via rates and operating grant	(303)	(404)	(398)	(428)	(437)

*2022–23 forecast includes additional vegetation management expenses.

**2022–23 forecast includes savings due to temporary staff vacancies.

As detailed below, the % of income from Golightly Park, compared to the total income from all parks, has been used to apportion the projected surplus from all parks to surplus estimated from tourist parks located on Crown land.

Description	2022–23 Forecast	2023–24 Budget	2024–25 FP	2025–26 FP	2026–27 FP
Total income from all parks	1,816	1,876	1,937	1,995	2,055
Income from Golightly park	410	424	438	451	465
% of income from Golightly park	23%	23%	23%	23%	23%
Total surplus projected from all tourist parks	902	901	928	958	989
Less: Surplus attributable to Golightly park based on % of income	(204)	(204)	(210)	(217)	(224)
Surplus projected from tourist parks located on Crown land	698	697	718	741	765

The projected net expenditure above does not include any non-recurrent and asset renewal expenses.

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 2023–24 through to 2026–27. In preparing the 2023–24 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 with the City of Greater Geelong on its west. The Borough is located approximately 105km south-west of Melbourne and 35km east of Geelong.

Inflation – Inflation in many countries has reached the highest level in several decades. For example, Australian inflation achieved its highest level since the 1990s, with the Consumer Price Index (CPI) increasing by 7.3% over the year to the September quarter of 2022. High global inflation reflects factors such as the lagged impact of very stimulatory policies in 2021, restrictions because of the Covid-19 pandemic and the war in Ukraine. High inflation levels continue to make a significant impact on materials and services that Council procures to provide various services to the community.

Interest Rate Rises – the Reserve Bank of Australia (RBA) has an inflation target of 2% to 3%. In response to the high inflation, the RBA has raised its cash rate from 0.1% (April 2022) to a current level of 3.6% (April 2023). Higher interest rates have negatively impacted investment returns, with both the share and bond markets performing poorly.

However, currently, Council has an elevated cash balance due to the recent asset sale and the higher interest rates, which has helped Council earn additional interest income.

Population growth – the Borough of Queenscliffe has a permanent population of around 3,200. This grows up to 17,000 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 46.3% of private dwellings unoccupied during the 2021 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 the Council was required to pay \$218,000 (including contributions tax) to top up its share of the Defined Benefits Scheme. The amount and timing of any liability are dependent on the investment market. The difficult investment environment in 2022 has adversely impacted the performance of superannuation funds. However, the actual financial position of the Defined Benefits Scheme will not be known until the next actuarial valuation due on 30 June 2023.

Further, the Superannuation Guarantee has been increasing by 0.5% each year since 1 July 2022 and will continue to increase until 1 July 2025 (from 9.5% to 12%).

Financial Assistance Grants (FAGs) – 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. The quantum of the grant pool changes annually in line with changes in population and the Consumer Price Index. Though there has been an increase in the recent

past, Queenscliffe receives the lowest FAG funding allocation in the state due to the low and stagnated permanent population of around 3,200.

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 governments. 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’s decision to abolish boat ramp parking fees has resulted in a total income loss to ratepayers of \$1.25 million over ten years. At the same time, Council will have to manage ongoing maintenance and asset renewal requirements of the upgraded boat ramp, which is a regional asset predominantly used by non-ratepayers. However, the Council currently receive an annual grant from the State Government towards the ongoing maintenance and operational activities of the boat ramp.

Enterprise Bargaining Agreement (EBA) – 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 State Government has continued to impose a cap on rate increases. The cap for 2023–24 has been set at 3.5%. However, it is expected that the average inflation during the financial year 2023–24 will be more than the official rate cap.

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 when new residents become assessable. However, any material change in valuations during the year is very unlikely given the stagnated rates base of the Borough.

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) – While the Covid-19 pandemic continued in the 2022–23 financial year, its impact moderated over the year and activities in the Borough recovered to pre-pandemic level.

Internal influences

As well as external influences, there are a number of internal influences which are expected to impact the 2023–24 budget. These include:

Service planning – Reviewing services to ensure that they meet 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. Council does not have a comprehensive Service Level Plan and resources have been allocated in the budget for assumed service standards (based on past service levels, community satisfaction survey results, various strategies and plans etc.).

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 to ensure the 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

Key Elements	2023–24	2024–25	2025–26	2026–27
Consumer Price Index (CPI)	5.20	3.25	3.00	3.00
	Based on the Reserve of Bank Australia (RBA) Statement on Monetary Policy – February 2023. The average CPI for 2023–24 is based on the beginning (6.75) and the end (3.5) of the year CPI projections.			
Rates cap – ESC recommended methodology	3.50	3.25	3.00	3.00
	For the purposes projecting future years’ rates cap, Council has linked rates cap to the CPI forecast. However, there remains some uncertainty regarding the level of the rates cap in future years.			
Growth in the rate base	0.20	0.20	0.20	0.20
	No material growth in population is expected for the next 10 years. Predominantly, BoQ has a stagnated rate base.			
User fees and charges – tourist parks income	3.50	3.25	3.00	3.00
	Council adopts a market-based pricing strategy in conjunction with CPI projections.			
User fees and charges – others	Other user fees and charges are usually linked to the CPI.			
Interest income	3.6	3.0	2.75	2.75
	Council expects interest rates to be stable at pre-COVID levels.			
Employee costs	3.5	3.25	3.0	2.5
	Based on the Council’s Enterprise Bargaining Agreement.			
Insurance	5.0	3.30	3.0	3.0
	Insurance premium is predominantly influenced by the performance of the overall insurance industry. Financial Plan is based on historical increases and linked to CPI.			
Other operating cost (key contracted services)	5.20	3.25	3.00	3.00
	Expenses linked to grow in line with CPI.			
Waste management charges (residential property)	6.25	6.96	5.17	4.95
	Continue with the full cost recovery strategy. The increase in charges are due to the implementation of kerbside waste management transition initiatives and recovery of direct staff cost. The full recovery of the additional costs will be phasing out over a period of 5 years.			
Government grants	Ongoing grants are steady with CPI indexation. Capital grants are estimated based on funding requirements of major capital renewal/upgrade projects.			
Borrowing	Zero borrowings; new borrowing (if any) in the future only for projects that will generate additional revenue streams.			
Capital projects	Prioritised renewal and upgrade work. The exact scope and timing of capital projects will be finalised after community consultation engagement where appropriate.			
Asset sales/proceeds	No new property sale is planned except for the annual replacement of motor vehicles. Sales proceeds from the sale of Murray Road will be used for investment opportunities that will generate at minimum the interest income the Council could have otherwise earned.			

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

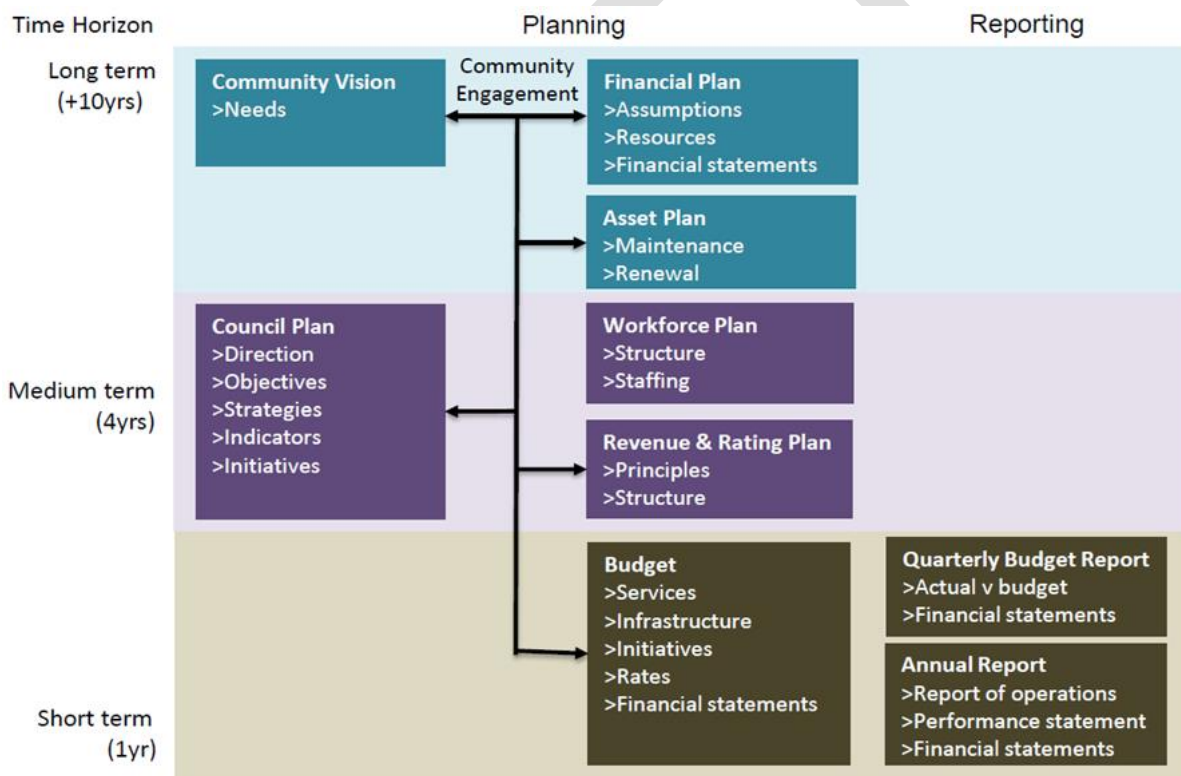
Figures in the 2023–24 budget have been rounded to the nearest thousand dollars. Figures in the budget may not equate due to rounding.

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 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.

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, it is the nation's only Borough and the only council in Victoria whose boundary predates the restructure of local government in the mid-1990s. While 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 is a special and restorative place, renowned for its distinctive coast, rich living heritage and vibrant culture.'

'Our community caring and welcoming to visitors.'

'We have a deep respect for the Wadawurrung People and are taking action to protect Country'

Our Values

The way Councillors and Council staff work and serve the Queenscliffe community is guided by the following values:

- **Integrity** – We take ownership and responsibility for our decisions and are accountable for all that we do.
- **Respect** – We treat everyone with dignity, fairness and empathy, look out for the safety and wellbeing of others, and nurture positive and inclusive relationships.
- **Community Focus** – We always work with our community’s experience in mind and take pride in supporting our community.
- **Sustainability** – We place climate change risks at the core of our decision-making, and take extensive action to protect our natural environment.
- **Openness** – We actively engage with our community and are transparent in our decision-making.

1.3 Strategic objectives

To ensure the Borough remains a safe haven for locals and visitors alike, where history, culture and the natural environment meet in ways that delight and surprise, and is an involved and caring community, Council’s decision-making and priorities focus around five portfolios as set out in the Council Plan for the years 2021–2025.

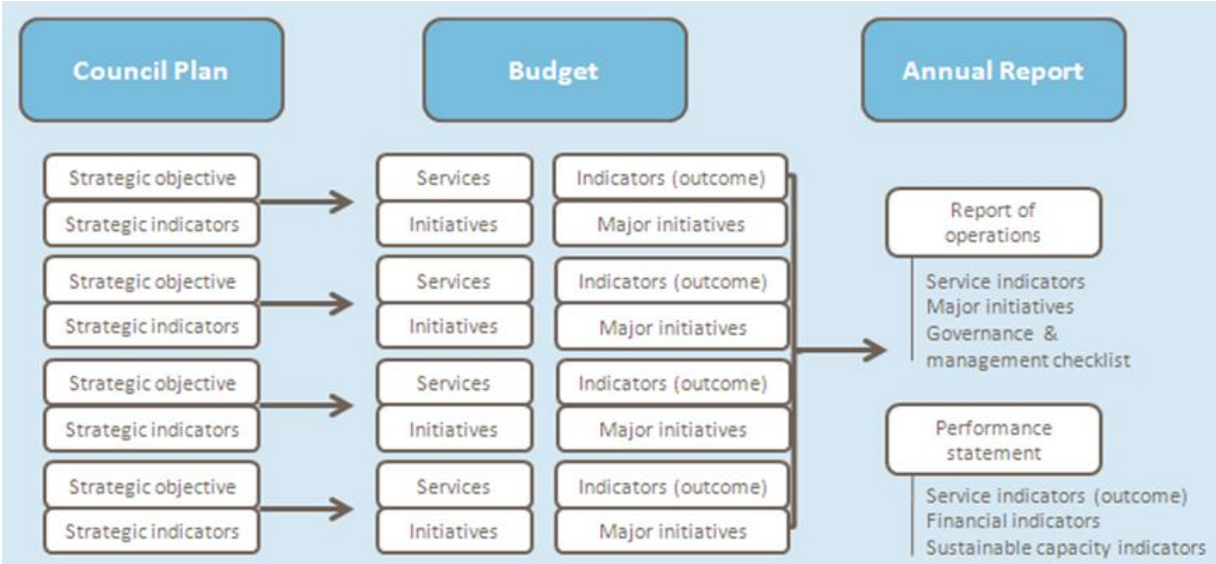
Council delivers services and initiatives under 25 major service categories. Each contributes to the achievement of strategic objectives set out under each portfolio.

This section provides a brief description of the services and initiatives funded in the Budget for the 2023–24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan under each portfolio.

Portfolio	Strategic Objective
1. Health and wellbeing	To support community wellbeing and encourage an active lifestyle.
2. Environment	To protect our environment and address climate change issues.
3. Local economy	To support a prosperous and diverse local economy.
4. Heritage, planning and infrastructure	To protect our distinctive coastal, cultural and built environment, and provide sustainable, suitable infrastructure.
5. Governance and finance	To provide a financially viable Council that is accountable, transparent and practices good governance.

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 2023–24 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 Portfolio 1: Health and wellbeing: To support community wellbeing and encourage an active lifestyle.

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	Forecast	Draft
			2021–22	Actual 2022–23	Budget 2023–24
			\$'000	\$'000	\$'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	559	626	612
		Exp	(649)	(823)	(785)
		Surplus/ (deficit)	(90)	(197)	(173)
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	3	13	13
		Exp	(143)	(152)	(188)
		Surplus/ (deficit)	(140)	(139)	(175)
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	16	7	7
		Exp	(216)	(209)	(190)
		Surplus/ (deficit)	(200)	(202)	(183)
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	66	59	60
		Exp	(78)	(75)	(77)
		Surplus/ (deficit)	(12)	(16)	(17)
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	0	0	0
		Exp	(7)	(3)	(1)
		Surplus/ (deficit)	(6)	(3)	(1)
Environmental Health	The Environmental Health program monitors and maintains a safe environment for public health and wellbeing.	Inc	25	43	44
		Exp	(86)	(120)	(128)
		Surplus/ (deficit)	(62)	(77)	(84)
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	82	74	70
		Exp	(329)	(329)	(347)
		Surplus/ (deficit)	(247)	(256)	(277)
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	(239)	(260)	(268)
		Surplus/ (deficit)	(239)	(260)	(268)
TOTAL	Income		750	820	806
	Expenditure		(1,747)	(1,970)	(1,984)
	Surplus/ (deficit)		(997)	(1,150)	(1,178)

Major Initiatives

- Restructuring of the aged care team to accommodate a dedicated resource for a Disability Lived Experience initiative and additional support for Community Care workers; and
- Development of a Disability Action Plan.

Other Initiatives

- Conduct a needs analysis for child/family services and facilities, potential inclusion of youth taskforce;
- Lighthouse Arts Collective – support programming, notably in the shoulder and off-peak periods (one-off support); and
- Additional budget allocation to support ongoing community events (event sponsorships).

Service Performance Outcome Indicators

Service	Indicator *	Actual 2021–22	Forecast Actual 2022–23	Budget 2023–24	Note
Maternal and Child Health (MCH)	Participation	73%	70%	100%	1
	Participation (Aboriginal children)	0%	100%	100%	1
Food safety	Health and safety	100%	100%	100%	2
Animal management	Health and safety	0%	0%	0%	3
Libraries	Participation	27%	30%	35%	4

Note:

1. *The Budget 2023–24 target is 100%, as Council always seeks full 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).*
2. *Forecast 2022–23 is based on the six-month progress review, as included in the December 2022 quarterly financial report to Council.*
3. *Both the Forecast 2022–23 and the Budget 2023–24 target is zero as Council aims for animal management issues to be resolved before reaching the prosecution stage.*
4. *Council expects an increase in active library borrowers with the new state of art facilities*

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

2.2 Portfolio 2: Environment: To protect our environment and address climate change issues.

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	Forecast	Draft
			2021–22 \$'000	Actual 2022–23 \$'000	Budget 2023–24 \$'000
Environmental Sustainability	The Environmental Sustainability program sees the Borough playing its part in protecting the natural environment for future generations.	Inc	4	21	0
		Exp	(193)	(282)	(198)
		Surplus/ (deficit)	(189)	(261)	(198)
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	367	352	317
		Exp	(391)	(399)	(528)
		Surplus/ (deficit)	(24)	(47)	(212)
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	33	26	12
		Exp	(1,207)	(1,288)	(1,328)
		Surplus/ (deficit)	(1,174)	(1,263)	(1,316)
TOTAL	Income		404	399	329
	Expenditure		(1,791)	(1,970)	(2,054)
	Surplus/ (deficit)		(1,387)	(1,571)	(1,725)

Major Initiatives

- Continuation of Reconciliation Action Plan development and implementation, 5-year project;
- Development of an Integrated Water Management (IWM) Plan (100% grant funded);
- Manage and contribute to safety improvement work by DEECA at Narrows Beach (73% grant funded); and
- Commencement of installation of bike racks throughout the Borough (multi-year project) to facilitate active transport for the community leading to improved health, social, and environmental outcomes.

Other Initiatives

- Ganes Reserve investigations and de-silting works;
- Additional staff resources for Council's waste management transition project and waste education & compliance;

- Installation of signage that includes recognition of Wadawurrung Country and uses Wadawurrung language to identify places;
- Conduct Wadawurrung cultural and heritage awareness training for the community and Council;
- Conduct a Wadawurrung cultural and heritage review/assessment; and
- Bull ring tree planting work.

Service Performance Outcome Indicators

Service	Indicator *	Actual 2021–22	Forecast Actual 2022–23	Budget 2023–24	Note
Waste collection	Waste diversion	56%	58%	60%	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 the kerbside transition project.

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

2.3 Portfolio 3: Local economy: To support a prosperous and diverse 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	Draft
			2021–22	Actual 2022–23	Budget 2023–24
			\$'000	\$'000	\$'000
Tourist Parks	The Tourist Parks and Boat Ramp Services program ensures the Borough remains a special place for visitors while increasing tourism's contribution to the local economy.	Inc	1,819	1,816	1,876
		Exp*	(852)	(914)	(1,343)
		Surplus/ (deficit)	967	902	533
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	65	81	83
		Exp	(279)	(301)	(332)
		Surplus/ (deficit)	(214)	(221)	(249)
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	273	48	0
		Exp	(341)	(308)	(238)
		Surplus/ (deficit)	(68)	(261)	(238)
TOTAL	Income		2,157	1,945	1,959
	Expenditure		(1,472)	(1,524)	(1,914)
	Surplus/ (deficit)		685	421	45

*Draft budget 2023-24 for Tourist Parks including a non-recurrent expense of \$350,000.

Major Initiatives

- Development of a Golightly Development and Engagement Plan.

Other Initiatives

- Installation of a digital web-based door locking system to the central amenity block of Queenscliffe Tourist Park; and
- Develop tourist parks online reservations capabilities.

Service Performance Outcome Indicators

There are no mandatory performance indicators to be reported for the local economy Strategic Objective.

2.4 Portfolio 4: Heritage, planning and infrastructure: To protect our distinctive coastal, cultural and built environment, and provide sustainable, suitable infrastructure.

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	Draft
			2021–22 \$'000	Actual 2022–23 \$'000	Budget 2023–24 \$'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	(282)	(252)	(340)
		Surplus/ (deficit)	(282)	(252)	(340)
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	141	92	94
		Exp	(317)	(653)	(728)
		Surplus/ (deficit)	(176)	(561)	(634)
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	(12)	(20)	(21)
		Surplus/ (deficit)	(12)	(20)	(21)
Building Control	The Building Control program ensures that building construction and maintenance is such that the community remains safe.	Inc	34	24	25
		Exp	(33)	(33)	(34)
		Surplus/ (deficit)	1	(9)	(9)
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	144	31	122
		Exp	(1,545)	(1,386)	(1,442)
		Surplus/ (deficit)	(1,401)	(1,356)	(1,319)
Street Lighting	The Street Lighting program assists in the provision of a safe environment for motorists, pedestrians and cyclists.	Inc	0	0	0
		Exp	(28)	(28)	(33)
		Surplus/ (deficit)	(28)	(28)	(33)

Service area	Key service objective/s	Income/ Expenses	Actual	Forecast	Draft
			2021–22	Actual	Budget
			\$'000	2022–23	2023–24
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		(3)	(51)	(52)	
Surplus/ (deficit)		(3)	(51)	(52)	
TOTAL	Income		319	146	241
	Expenditure		(2,220)	(2,423)	(2,649)
	Surplus/ (deficit)		(1,901)	(2,277)	(2,408)

Major Initiatives

- Point Lonsdale Maritime & Defence Precinct development (100% grant funded);
- Town Hall heating and cooling upgrade;
- Queenscliffe Recreation Reserve lighting upgrade (100% grant funded);
- Complete Toch H toilet renewal work;
- Continue with the development of the Coastal and Marine Management Plan;
- Continue with the review of Fisherman's Flat Heritage Overlay;
- Commence Murray Rd shared path, design work; and
- Commence new bike track concept design work and community engagement.

Other Initiatives

- Queenscliffe CBD 24-hour toilet – for signage, continuous needs analysis given changing circumstances and facility availability; and
- Conduct a beach marker condition assessment (70% grant funded).

Service Performance Outcome Indicators

Service	Indicator *	Actual 2021–22	Forecast Actual 2022–23	Budget 2023–24	Note
Roads	Condition	100%	100%	100%	1
Statutory planning	Service standard	74.66%	75.00%	75.00%	2

Note

1. Length of roads under Council's management is 43km.
2. Target is above the State-wide average of 67% and small rural Council average of 69%.

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

2.5 Portfolio 5: Governance and finance: To provide a financially viable Council that is accountable, transparent and practices good governance.

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	Draft
			2021–22	Actual	Budget
				2022–23	2023–24
			\$'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	(213)	(267)	(271)
		Surplus/ (deficit)	(213)	(267)	(271)
Organisational Performance and Compliance	The Organisational Performance and Compliance program supports the Chief Executive Officer and Management Team to maintain a cohesive, well-managed and highly performing organisation.	Inc	881	14	286
		Exp	(1,071)	(902)	(1,037)
		Surplus/ (deficit)	(190)	(888)	(751)
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	83	0
		Exp	(550)	(776)	(768)
		Surplus/ (deficit)	(550)	(693)	(768)
Financial and Risk Management	The Financial and Risk Management program seeks to ensure the ongoing independence and financial sustainability of the Borough.	Inc	100	895	423
		Exp	(2,590)	(2,832)	(2,881)
		Surplus/ (deficit)	(2,490)	(1,937)	(2,458)
TOTAL	Income		981	992	710
	Expenditure		(4,423)	(4,777)	(4,958)
	Surplus/ (deficit)		(3,442)	(3,784)	(4,248)

Major Initiatives

- Continue with ICT transformation project, multi-year project (49% grant funded).

Other Initiatives

- Additional staff resources for key project management and Council governance support; and

Service Performance Outcome Indicators

Service	Indicator *	Actual 2021–22	Forecast Actual 2022–23	Budget 2023–24	Note
Governance	Satisfaction	65	65	65	1

Note

1. Target is above the State-wide average and small rural Council average of 54.

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

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	$[\text{Number of children who attend the MCH service at least once (in the financial year)} / \text{Number of children enrolled in the MCH service}] \times 100$
		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	$[\text{Number of Aboriginal children who attend the MCH service at least once (in the financial year)} / \text{Number of Aboriginal children enrolled in the MCH service}] \times 100$
Food safety	Health and safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	$[\text{Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up} / \text{Number of critical non-compliance notifications and major non-compliance notifications about food premises}] \times 100$
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	$[\text{Number of kilometres of sealed local roads below the renewal intervention level set by Council} / \text{Kilometres of sealed local roads}] \times 100$
Animal management	Health and safety	Animal management prosecutions (Percentage of animal management prosecutions which are successful)	$[\text{Number of successful animal management prosecutions} / \text{Total number of animal management prosecutions}] \times 100$
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	$[\text{Number of registered library members} / \text{Population}] \times 100$
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)	$[\text{Weight of recyclables and green organics collected from kerbside bins} / \text{Weight of garbage, recyclables and green organics collected from kerbside bins}] \times 100$
Statutory planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	$[\text{Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits} / \text{Number of planning application decisions made}] \times 100$
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Aquatic facilities*	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population

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

2.6 Reconciliation with budgeted operating result

Strategic Objectives / Portfolios	Surplus / (deficit) \$'000	Expenditure \$'000	Income \$'000
Portfolio 1 – Health and wellbeing	(1,178)	(1,984)	(806)
Portfolio 2 – Environment	(1,725)	(2,054)	(329)
Portfolio 3 – Local economy	45	(1,914)	(1,959)
Portfolio 4 – Heritage, planning and infrastructure	(2,408)	(2,649)	(241)
Portfolio 5 – Governance and finance	(2,876)	(3,585)	(710)
Total	(8,141)	(12,187)	(4,045)
Expenses/other income added in:			
Depreciation	(1,372)		
Net gain/losses on disposal of property, infrastructure, plant and equipment	35		
Surplus/(deficit) before funding sources	(9,479)		
Funding sources added in:			
Rates and charges revenue	7,201		
Waste charges revenue	1,289		
Capital grants	1,417		
Capital contributions – monetary	0		
Total funding sources	9,906		
Operating surplus/(deficit) for the year	427		
Less:			
Grants – capital (non-recurrent)	(1,417)		
Contributions – monetary – capital	0		
Underlying surplus/(deficit) for the year	(990)		
Less:			
Additional rates funded capex beyond depreciation	(1,424)		
Net gain/losses on disposal of property, infrastructure, plant and equipment	(35)		
Transfers to reserves from operating budget	(28)		
Add back:			
Capital grants	1,417		
Contributions – monetary – capital	0		
Proceeds from asset sales	75		
Proceeds from new borrowings	0		
Transfers from reserves to operating budget	797		
Accumulated cash surplus brought forward	188		
Break-even cash result	(0)		

3. Financial statements

This section presents information regarding the Financial Statements and Statement of Human Resources. The budget information for the year 2023–24 has been supplemented with projections to 2026–27.

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

Figures in the 2023–24 budget have been rounded to the nearest thousand dollars. Figures in the budget may not equate due to rounding.

3.1 Comprehensive Income Statement

For the four years ending 30 June 2027:

Comprehensive Income Statement For the Year Ended 30 June	Notes	Forecast	Draft	Projections		
		Actual	Budget	2024–25	2025–26	2026–27
		2022–23	2023–24	2024–25	2025–26	2026–27
		\$'000	\$'000	\$'000	\$'000	\$'000
Income / Revenue						
Rates and charges	4.1.1	8,136	8,489	8,826	9,136	9,453
Statutory fees and fines	4.1.2	134	138	142	146	151
User fees	4.1.3	2,079	2,143	2,213	2,279	2,347
Grants – operating	4.1.4.	994	1,230	1,275	1,349	1,352
Grants – capital	4.1.4	2,239	1,417	1,071	125	0
Other income	4.1.5	345	534	441	403	382
Net gain on disposal of PPE and infrastructure		735	35	0	0	0
Total income / revenue		14,663	13,986	13,967	13,438	13,686
Expenses						
Employee costs	4.1.7	4,966	5,439	5,615	5,784	5,929
Materials and services	4.1.8	5,947	6,375	6,170	5,973	6,103
Depreciation	4.1.9	1,373	1,372	1,379	1,398	1,403
Bad and doubtful debts – allowance for impairment losses	4.1.10	3	3	3	3	3
Other expenses	4.1.12	375	370	382	394	405
Net loss on disposal of PPE and infrastructure						
Share of net losses of associates		0	0	0	0	0
Total expenses		12,663	13,559	13,549	13,551	13,843
Surplus / (deficit) for the year		1,999	427	418	(113)	(157)
Other comprehensive income						
Net asset revaluation increment / (decrement)	4.1.13	0	0	0	0	0
Total comprehensive result		1,999	427	418	(113)	(157)

3.2 Balance Sheet

For the four years ending 30 June 2027:

Balance Sheet For the Year Ended 30 June	Notes	Forecast	Draft	Projections		
		Actual	Budget	2024–25	2025–26	2026–27
		2022–23	2023–24	2024–25	2025–26	2026–27
		\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
Cash and cash equivalents	4.2.1	2,894	5,746	4,822	3,166	1,033
Other financial assets	4.2.1	6,500	2,500	2,500	2,500	2,500
Trade and other receivables	4.2.1	255	300	300	300	300
Inventories	4.2.1	4	4	4	4	4
Prepayments	4.2.1	150	150	150	150	150
Other assets	4.2.1	75	75	75	75	75
Total current assets		9,878	8,775	7,851	6,195	4,061
Non-current assets						
Investments in associates	4.2.1	160	160	160	160	160
Property, infrastructure, plant and equipment	4.2.1	177,101	178,481	179,826	181,401	183,470
Total non-current assets		177,261	178,641	179,986	181,561	183,630
Total assets		187,139	187,416	187,838	187,756	187,692
Liabilities						
Current liabilities						
Trade and other payables	4.2.2	1,130	954	931	934	998
Trust funds and deposits	4.2.2	50	50	50	50	50
Provisions	4.2.2	957	981	1,005	1,030	1,056
Unearned income	4.2.2	80	80	80	80	80
Total current liabilities		2,217	2,065	2,066	2,095	2,185
Non-current liabilities						
Provisions	4.2.2	116	119	122	125	128
Total non-current liabilities		116	119	122	125	128
Total liabilities		2,333	2,184	2,188	2,220	2,313
Net assets		184,805	185,232	185,649	185,536	185,379
Equity						
Accumulated surplus	4.3.1	100,777	101,973	103,322	104,899	106,972
Revaluation Reserve	4.3.1	76,675	76,675	76,675	76,675	76,675
Other reserves		7,353	6,583	5,653	3,962	1,732
Total equity		184,805	185,232	185,649	185,536	185,379

3.3 Statement of Changes in Equity

For the four years ending 30 June 2027:

Statement of Changes in Equity For the Year Ended 30 June	Notes	Forecast Actual	Draft Budget	Projections		
		2022–23	2023–24	2024–25	2025–26	2026–27
		\$'000	\$'000	\$'000	\$'000	\$'000
Accumulated Surplus						
Opening Balance 1st July		101,376	100,777	101,973	103,322	104,899
Surplus / (deficit) for the year		1,999	427	418	(113)	(157)
Transfer to other reserves		(3,920)	(28)	0	(11)	(42)
Transfer from other reserves		1,322	797	931	1,702	2,271
Closing Balance 30th June – Accumulated Surplus	4.3.1	100,777	101,973	103,322	104,899	106,972
Revaluation Reserve						
Opening Balance 1st July		76,675	76,675	76,675	76,675	76,675
Net asset revaluation increment/(decrement)		0	0	0	0	0
Closing Balance 30th June – Revaluation Reserve	4.3.1	76,675	76,675	76,675	76,675	76,675
Other Reserves						
Opening Balance 1st July		4,754	7,353	6,583	5,653	3,962
Transfer to other reserves		3,920	28	0	11	42
Transfer from other reserves		(1,322)	(797)	(931)	(1,702)	(2,271)
Closing Balance 30th June – Other Reserves	4.3.1	7,353	6,583	5,653	3,962	1,732
Total Equity						
Opening Balance 1st July		182,805	184,805	185,232	185,649	185,536
Surplus / (deficit) for the year		1,999	427	418	(113)	(157)
Closing Balance 30th June – Total Equity	4.3.1	184,805	185,232	185,649	185,536	185,379

3.4 Statement of Cash Flows

For the four years ending 30 June 2027:

Statement of Cash Flows For the Year Ended 30 June	Notes	Forecast Actual 2022–23 \$'000	Draft Budget 2023– 24 \$'000	Projections		
				2024– 25 \$'000	2025– 26 \$'000	2026– 27 \$'000
Cash flows from operating activities						
<i>Receipts</i>						
Rates and charges		8,103	8,469	8,826	9,136	9,453
Statutory fees and fines		128	138	142	146	151
User fees		2,078	2,153	2,213	2,279	2,347
Grants – Operating		898	1,180	1,275	1,349	1,352
Grants – Capital		1,601	1,417	1,071	125	0
Interest received		90	298	196	151	123
Other receipts		32	237	245	252	259
Total receipts	4.1.1	12,929	13,891	13,967	13,438	13,686
<i>Payments</i>						
Employee costs		(5,109)	(5,412)	(5,588)	(5,756)	(5,900)
Materials and services		(5,745)	(6,298)	(6,171)	(5,973)	(6,070)
Short-term, low value and variable lease payments		(18)	(18)	(19)	(20)	(20)
Other payments		(370)	(371)	(381)	(393)	(404)
Total payments	4.4.1	(11,242)	(12,099)	(12,159)	(12,141)	(12,394)
Net cash provided by operating activities	4.4.1	1,687	1,792	1,808	1,297	1,292
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(6,106)	(3,015)	(2,761)	(2,954)	(3,425)
Proceeds from sale of property, infrastructure, plant and equipment		3,529	75	30	0	0
Proceeds from sale of investments		6	4,000	0	0	0
Net cash provided by / (used in) investing activities	4.4.2	(2,571)	1,060	(2,732)	(2,954)	(3,425)
Cash flows from financing activities						
Net cash provided by / (used in) financing activities	4.4.3	0	0	0	0	0
Net increase / (decrease) in cash and cash equivalents		(884)	2,852	(923)	(1,656)	(2,134)
Cash and cash equivalents at the beginning of the financial year		3,778	2,894	5,746	4,822	3,166
Cash and cash equivalents at the end of the financial year	4.2.1	2,894	5,746	4,822	3,166	1,033

3.5 Statement of Capital Works

For the four years ending 30 June 2027:

Statement of Capital Works For the Year Ended 30 June	Notes	Forecast Actual	Draft Budget	Projections		
		2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Property						
Land improvements		0	0	0	0	0
Total land		0	0	0	0	0
Buildings		1,366	573	522	905	663
Total buildings	4.5.1	1,366	573	522	905	663
Total property	4.5.1	1,366	573	522	905	663
Plant and equipment						
Plant, machinery and equipment		190	210	130	11	11
Fixtures, fittings and furniture		63	5	5	5	6
Computers and telecommunications		541	193	105	49	51
Total plant and equipment	4.5.1	794	408	240	66	68
Infrastructure						
Roads		279	113	117	120	124
Footpaths and cycleways		96	71	705	301	128
Drainage		141	103	206	159	113
Recreational, leisure and community facilities		545	1,423	611	1,130	2,283
Parks, open space and streetscapes		754	95	147	84	87
Off street car parks		121	0	0	0	0
Other infrastructure		880	10	211	211	11
Total infrastructure	4.5.1	2,817	1,815	1,996	2,005	2,745
Total capital works expenditure	4.5.1	4,977	2,797	2,757	2,975	3,475
Represented by:						
Asset renewal expenditure		1,846	1,664	854	1,374	1,146
New asset expenditure		1,500	304	1,006	253	54
Asset upgrade expenditure		1,630	829	897	1,349	2,276
Total capital works expenditure	4.5.1	4,977	2,797	2,757	2,975	3,475

3.6 Statement of Human Resources

For the four years ending 30 June 2027:

Description	Forecast	Draft	Projections		
	Actual	Budget	2024–25	2025–26	2026–27
	2022–23	2023–24	\$'000	\$'000	\$'000
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs – operating	4,965	5,439	5,615	5,784	5,929
Employee costs – capital	113	124	128	132	136
Total staff expenditure	5,078	5,563	5,744	5,916	6,064
	FTE	FTE	FTE	FTE	FTE
Staff numbers*					
Employees	43.58	47.46	47.38	47.38	47.38
Total staff numbers	43.58	47.46	47.38	47.38	47.38

*FTE forecast for 2022–23 is understated due to temporary staff vacancies.

A summary of human resources expenditure categorised according to the organisational structure of Council is included below:

Department	Draft	Comprises			
	Budget	Permanent		Casual	Temporary
	2023–24	Full Time	Part time		
	\$'000	\$'000	\$'000	\$'000	\$'000
Health and Wellbeing	1,011	224	772	15	-
Environment	318	220	98	-	-
Local Economy	976	579	308	89	-
Heritage, Planning and Infrastructure	1,017	818	157	42	-
Governance and Finance	2,070	1,357	649	54	10
Total department wise expenditure	5,392	3,198	1,984	200	10
Other employee related expenditure	47				
Capitalised labour costs	124				
Total expenditure	5,563				

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below:

Department	Draft	Comprises			
	Budget	Permanent		Casual	Temporary
	2023–24	Full Time	Part time		
Health and Wellbeing	10.48	2.00	8.38	0.10	-
Environment	2.85	2.00	0.85	-	-
Local Economy	8.94	4.90	3.10	0.94	-
Heritage, Planning and Infrastructure	7.51	6.00	1.21	0.30	-
Governance and Finance	16.68	10.00	6.05	0.55	0.08
Total staff	47.46	24.90	19.59	1.89	0.08

For the four years ending 30 June 2027, a summary of human resources expenditure, categorised according to the organisational structure of Council, is included below:

Description	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Health and Wellbeing				
Permanent – Full time	224	231	238	244
Men	224	231	238	244
Permanent – Part time	771	797	820	841
Women	569	588	605	621
Men	26	27	28	28
Vacant/new positions	176	182	187	192
Total Health and Wellbeing	995	1,028	1,059	1,085
Environment				
Permanent – Full time	220	227	234	240
Women	110	113	117	120
Vacant/new positions	110	114	117	120
Permanent – Part time	98	101	104	107
Women	98	101	104	107
Total Environment	318	329	338	347
Local Economy				
Permanent – Full time	579	597	615	631
Women	452	467	481	493
Men	126	130	134	138
Permanent – Part time	308	318	328	336
Women	245	253	260	267
Men	63	65	67	69
Total Local Economy	887	915	943	966
Heritage, Planning and Infrastructure				
Permanent – Full time	818	845	870	892
Women	141	145	150	154
Men	459	474	489	501
Vacant/new positions	218	225	232	237
Permanent – Part time	157	162	167	171
Women	74	77	79	81
Men	83	86	88	91
Total Heritage, Planning and Infrastructure	975	1,007	1,037	1,063
Governance and Finance				
Permanent – Full time	1,357	1,401	1,443	1,479
Women	662	684	704	722
Men	463	478	493	505
Vacant/new positions	232	239	246	252
Permanent – Part time	649	670	690	708
Women	649	670	690	708
Total Governance and Finance	2,006	2,071	2,133	2,187
Casuals, temporary and other expenditure	211	217	224	230
Capitalised labour costs	124	128	132	136
Other employee related expenditure	47	48	50	51
Total staff expenditure	5,563	5,744	5,916	6,064

* Council currently do not have any staff members identified as a persons of self-described gender.

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	2023–24 FTE	2024–25 FTE	2025–26 FTE	2026–27 FTE
Health and Wellbeing				
Permanent – Full time	2.00	2.00	2.00	2.00
Men	2.00	2.00	2.00	2.00
Permanent – Part time	8.38	8.38	8.38	8.38
Women	6.29	6.29	6.29	6.29
Men	0.35	0.35	0.35	0.35
Vacant/new positions	1.74	1.74	1.74	1.74
Total Health and Wellbeing	10.38	10.38	10.38	10.38
Environment				
Permanent – Full time	2.00	2.00	2.00	2.00
Women	1.00	1.00	1.00	1.00
Vacant/new positions	1.00	1.00	1.00	1.00
Permanent – Part time	0.84	0.84	0.84	0.84
Women	0.84	0.84	0.84	0.84
Total Environment	2.84	2.84	2.84	2.84
Local Economy				
Permanent – Full time	4.90	4.90	4.90	4.90
Women	3.90	3.90	3.90	3.90
Men	1.00	1.00	1.00	1.00
Permanent – Part time	3.10	3.10	3.10	3.10
137Women	2.30	2.30	2.30	2.30
Men	0.80	0.80	0.80	0.80
Total Local Economy	8.00	8.00	8.00	8.00
Heritage, Planning and Infrastructure				
Permanent – Full time	6.00	6.00	6.00	6.00
Women	1.00	1.00	1.00	1.00
Men	3.00	3.00	3.00	3.00
Vacant/new positions	2.00	2.00	2.00	2.00
Permanent – Part time	1.21	1.21	1.21	1.21
Women	0.71	0.71	0.71	0.71
Men	0.50	0.50	0.50	0.50
Total Heritage, Planning and Infrastructure	7.21	7.21	7.21	7.21
Governance and Finance				
Permanent – Full time	10.00	10.00	10.00	10.00
Women	6.00	6.00	6.00	6.00
Men	2.00	2.00	2.00	2.00
Vacant/new positions	2.00	2.00	2.00	2.00
Permanent – Part time	6.05	6.05	6.05	6.05
Women	6.05	6.05	6.05	6.05
Total Governance and Finance	16.05	16.05	16.05	16.05
Casuals, temporary staff	1.97	1.89	1.89	1.89
Capitalised labour	1.00	1.00	1.00	1.00
Total staff numbers	47.46	47.38	47.38	47.38

* Council currently do not have any staff members identified as a persons of self-described gender.

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 2022–23 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 2023–24 the FGRS cap has been set at 3.5%. 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 to invest in required capital work programs in the current high inflation environment, the average general rate will increase by 3.5% 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 3.5% increase because of changes to their property values relative to that of other ratepayers' properties (average change in property values).

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.

Council has not been considering in the past direct employee costs incurred in providing waste management services in calculating the waste management charges. However, Council will include direct employee costs in determining waste management charges from the financial year 2023/24 onwards. The Council will phase out the recovery of all direct employee costs over four to five years to minimise the impact on users.

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

Descriptions	Forecast Actual 2022–23	Draft Budget 2023–24	Change	
	\$	\$	\$	%
General rates *	6,920,907	7,183,146	262,240	3.8%
Municipal charge *	0	0	0	0.0%
Waste management charges	1,198,854	1,288,658	89,805	7.5%
Supplementary rates and rate adjustments	10,175	10,455	280	2.8%
Cultural and recreational rates	3,353	3,299	(54)	(1.6%)
Interest on rates and charges	7,500	7,500	0	0.0%
Less: rebate (properties of environmental interest)	(4,490)	(3,817)	673	(15.0%)
Total rates and charges	8,136,298	8,489,242	352,944	4.3%

* 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	2022–23	2023–24	Change
	cents/\$CIV	cents/\$CIV	
General rate for rateable residential properties	0.149153	0.146792	(1.6%)
General rate for rateable residential vacant land properties	0.186442	0.183491	(1.6%)
General rate for rateable commercial properties	0.193899	0.190830	(1.6%)
General rate for rateable tourist accommodation properties	0.164069	0.161472	(1.6%)
Rate concession for rateable cultural and recreational properties	0.037294	0.036698	(1.6%)

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	Forecast Actual 2022–23	Draft Budget 2023–24	Change	
	\$	\$	\$	%
Residential	5,778,136	5,947,683	169,547	2.9%
Residential vacant land	141,537	152,297	10,760	7.6%
Commercial	258,716	272,263	13,547	5.2%
Tourist accommodation	742,518	810,903	68,385	9.2%
Total amount to be raised by general rates	6,920,907	7,183,146	262,239	3.8%

Description	2022–23	2023–24	Change	
	\$	\$	\$	%
Annualised rates*	6,940,253	7,183,146	242,893	3.50%

*Capped rates increase is based on the annualised rates income. The forecast for 2022–23 has been adjusted annualising the impact of supplementary rates during the 2022–23 financial year.

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	2022–23	2023–24	Change	
	Number	Number	Number	%
Residential	2,565	2,551	(14)	(0.5%)
Residential vacant land	60	61	1	1.7%
Commercial	153	155	2	1.3%
Tourist accommodation	331	342	11	3.3%
Cultural and recreational	5	5	0	0.0%
Total number of assessments	3,114	3,114	0	0.0%

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	2022–23	2023–24	Change	
	\$	\$	\$	%
Residential	3,858,785,000	4,051,765,000	192,980,000	5.0%
Residential vacant land	77,665,000	83,000,000	5,335,000	6.9%
Commercial	137,188,000	142,673,000	5,485,000	4.0%
Tourist accommodation	471,715,000	502,195,000	30,480,000	6.5%
Cultural and recreational	8,990,000	8,990,000	0	0.0%
Total value of land	4,554,343,000	4,788,623,000	234,280,000	5.1%

4.1.1(g) \$Nil municipal charge is to be levied under Section 159 of the Act (2022–23 \$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	
	2022–23	2023–24	\$	%
	\$	\$		
Standard kerbside waste	296.00	316.52	20.52	6.9%
An additional kerbside bin (per any bin)	125.00	130.00	5.00	4.0%
Public waste	104.00	112.72	8.72	8.4%

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 2022–23	Draft Budget 2023–24	Change	
	\$	\$	\$	%
Standard kerbside waste	851,652	912,183	60,532	7.1%
Additional kerbside bins	23,717	25,253	1,536	6.5%
Public waste	323,484	351,222	27,737	8.6%
Total waste management charges	1,198,854	1,288,658	89,805	7.5%

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 2022–23	Draft Budget 2023–24	Change	
	\$	\$	\$	%
General rates	6,920,907	7,183,146	262,240	3.8%
Municipal charge	0	0	0	0.0%
Waste management charges	1,198,854	1,288,658	89,805	7.5%
Supplementary rates and rate adjustments	10,175	10,455	280	2.8%
Cultural and recreational rates	3,353	3,299	(54)	(1.6%)
Interest on rates and charges	7,500	7,500	0	100.0%
Less: rebate (properties of environmental interest)	(4,490)	(3,817)	673	(15.0%)
Total rates and charges	8,136,298	8,489,242	352,944	4.3%

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 2022–23	Draft Budget 2023–24
Total Rates (annualised)	\$6,801,875	\$6,940,253
Number of rateable properties	3,109	3,109
Base Average Rate	\$2,187.80	\$2,232.31
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$2,226.09	\$2,310.44
Maximum General Rates and Municipal Charges Revenue	\$6,920,907	\$7,183,162
Budgeted General Rates and Municipal Charges Revenue	\$6,920,907	\$7,183,146
Budgeted Supplementary Rates	\$10,175	\$10,455
Budgeted Total Rates and Municipal Charges Revenue	\$6,931,082	\$7,193,602

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 (2023–24: estimated \$10,455);
- 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% (0.00146792 cents in the dollar of CIV) for all rateable residential properties.
- A general rate of 125% (0.00183491 cents in the dollar of CIV) for all rateable residential vacant land properties.
- A general rate of 130% (0.00190830 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 general rate of 110% (0.00161472 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.
- A general (concessional) rate of 25% (0.00036698 cents in the dollar of CIV) for all rateable cultural and recreational properties.

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

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

Details of the objectives of each differential rate and the types of classes of land that are subject to each differential rate are set out below.

General or residential rate

The objective of this rate is 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.

Rateable land having the relevant characteristics described below:

- used primarily for residential purposes; and

- any land that is not defined as commercial land, residential vacant land or tourist accommodation land; or
- any land which is zoned Residential under the Borough of Queenscliffe Planning Scheme on which a legally habitable building is erected but unoccupied.

Residential vacant land rate

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 ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations.

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).

Commercial rate

The objective of this rate is 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.

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.

Tourist accommodation rate

The objective of this rate is 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 tourist accommodation land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

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.

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 2023–24 budget process is Council's continuing commitment to three key principles stated in its revenue and rating plan, in relation to funding waste management services.

1. Full cost recovery of all waste management services.
2. Clear identification of the waste management cost streams and specifying these on the rate notice where applicable.
3. Disclosure of all costs associated with each of the waste management streams. In its revenue and rating plan, Council has determined the most equitable method of full waste cost recovery as follows:
 - Standard kerbside waste (which now includes FOGO 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 to cover the rising cost of providing waste services to our community 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 2023–24 budget, summarised by waste charge type.

Description	Forecast Actual 2022–23 \$	Draft Budget 2023–24 \$	Increase/(decrease)	
			\$	%
Kerbside waste collection (landfill, recycling and hard waste)	195,000	200,000	5,000	2.6%
Kerbside FOGO collection	105,000	164,000	59,000	56.2%
Kerbside FOGO processing	165,000	174,000	9,000	5.5%
Landfill disposal including landfill levy	145,000	152,000	7,000	4.8%
Additional pensioner concession offered by BOQ	44,222	45,000	778	1.8%
Recycling disposal (income)/expenditure	90,000	96,000	6,000	6.7%
Roadside e-waste collection	7,000	7,193	193	2.8%
Waste collection bin renewal	20,000	20,000	0	0.0%
Review of hard waste service	2,000	0	(2,000)	(100.0%)
Waste & litter education	1,018	7,000	5,983	588.0%
Direct employee costs		82,756	82,756	100.0%
Total standard kerbside waste costs – operational	774,240	947,948	173,709	22.4%
Kerbside transition project	157,000	0	(157,000)	(100.0%)
Kerbside transition	(13,400)	0	13,400	(100.0%)
Sub-total: Standard kerbside waste costs	917,840	947,948	30,109	3.3%
Public waste – pickup & disposal of waste	186,000	170,000	(16,000)	(8.6%)

Description	Forecast Actual 2022–23 \$	Draft Budget 2023–24 \$	Increase/(decrease)	
			\$	%
Fixed price contract – street cleaning and sweeping	128,200	136,500	8,300	6.5%
Fixed price contract – beach cleaning	41,000	43,600	2,600	6.3%
Illegal waste dumping	2,035	2,091	56	2.7%
Direct employee costs		27,585	27,585	100.0%
Beach cleaning subsidy	(12,210)	(12,210)	0	0.0%
Sub-total: Public waste costs	345,025	367,566	22,541	6.5%
Total: Waste management costs	1,262,865	1,315,515	52,650	4.2%

Total waste management costs in 2023–24 (net of government grants) is budgeted to increase by \$52,650 (4.2%) compared with the 2022–23 financial year. However, when excluded net cost of kerbside transition project, the total operational cost of waste management services is budgeted to increase by \$196,250 (17.5%) This increase mainly comprises:

- \$110,000 direct employee costs (\$83,000 kerbside and \$27,000 public waste) of waste management operations. In the past, the Council has excluded the cost of officers directly involved in managing the waste management operations in calculating the cost of its waste management operations; and
- \$59,000 increase in kerbside FOGO collection expenses. The Council tendered this contract out in the 2022–23 financial year and has seen an increase in expenses based on the tender prices. However, if Council had not implemented the FOGO service, there would have been in minimum another additional increase of \$60,000 in landfill disposal (including landfill levy) expenses.

Waste management charges

Description	Forecast Actual 2022–23 \$	Draft Budget 2023–24 \$	Change	
			\$	%
Standard kerbside waste	854,420	912,183	57,764	6.8%
Additional kerbside bins	20,949	25,253	4,304	20.5%
Public waste	323,484	351,222	27,737	8.6%
Total waste management charges	1,198,854	1,288,658	89,805	7.5%

Before calculating waste charges to be applied in the 2023–24 financial year, Council is budgeting to utilise surplus funds forecast to be held in public waste reserve amounting to \$16,000. Further, Council is budgeting to recover a forecasted deficit of \$52,000 for the financial year 2022–23 in the standard kerbside waste reserve account. This deficit mainly reflects the cost associated with the rolling out of the kerbside transition project, not included in the 2022–23 waste charges.

To comply with the full cost recovery strategy for waste services, total income from waste management charges should have increased by \$152,000 (13%) in 2023–24. However, Council has decided to phase the full recovery of direct employee costs associated with the standard kerbside waste services over a couple of years. This amount will temporarily be financed through the unallocated cash reserve (general reserve) of the Borough. As a result, the net increase in waste management charges for 2023–24 is expected to be \$90,000 (7.5%).

The fixed amount to be levied for each type of property

Type of Property	Actual 2020–21	Draft Budget 2023–24	Change	
	\$	\$	\$	%
Residential	400.00	429.24	29.24	7.3%
Residential vacant land	104.00	112.72	8.72	8.4%
Commercial	104.00	112.72	8.72	8.4%
Tourist accommodation	400.00	429.24	29.24	7.3%

Waste management reserve funds

Description	Forecast Actual 2022–23	Draft Budget 2023–24	Increase/(decrease)	
	\$	\$	\$	%
Kerbside waste reserve fund				
Opening balance	(9,084)	(51,555)	(42,471)	467.5%
Transfers to reserve	0	0	0	0.0%
Transfers from reserve	(42,471)	(10,512)	31,959	(75.2%)
Closing balance	(51,555)	(62,067)	(10,512)	20.4%
Public waste reserve fund				
Opening balance	37,885	16,344	(21,541)	(56.9%)
Transfers to reserve	0	0	0	0.0%
Transfers from reserve	(21,541)	(16,344)	5,197	(24.1%)
Closing balance	16,344	0	(16,344)	(100.0%)
Total: Waste management reserve funds	(35,210)	(62,066)	(26,856)	76.3%
Net waste reserve transfers for the financial year	(64,011)	(26,856)	(37,155)	58.0%

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.

In preparing the waste management budget, a set of assumptions has been made about the estimated costs of the waste management services in 2023–24. 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 2023–24 year as necessary.

4.1.2 Statutory fees and fines

Description	Forecast Actual 2022–23	Draft Budget 2023–24	Change	
	\$'000	\$'000	\$'000	%
Town planning fees	92	94	3	2.7%
Building, pool and spa fees	24	25	1	2.8%
Permits	10	10	0	2.7%
Land information certificates	4	4	0	2.7%
Infringements and costs	4	4	0	2.8%
Total statutory fees and fines	134	138	4	2.8%

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

4.1.3 User fees

Description	Forecast Actual 2022–23	Draft Budget 2023–24	Change	
	\$'000	\$'000	\$'000	%
Tourist park fees	1,816	1,876	60	3.3%
Aged services	179	184	5	2.7%
Registration and other permits	59	61	2	2.7%
Tourism	9	9	0	2.7%
Other fees and charges (< \$10,000 each)	16	13	(4)	(21.6%)
Total user fees	2,079	2,143	63	3.1%

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.

The fees from Council's tourist parks contribute the largest portion of the user fees budget, with a total budget of \$1,876,000 for the 2023–24 financial year. The increase in income from tourist parks is mainly due to the proposed increase in tariff by 3.5%.

Council is considering changes to the current operating model of its tourist parks and the budget has been finalised under the assumption that the new operating model will not further constrain the income-generating capacity of its tourist parks.

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 2022–23	Draft Budget 2023–24	Change	
	\$'000	\$'000	\$'000	%
Grants are received in respect of the following:				
Summary of grants:				
Commonwealth funded grants	644	793	149	23%
State government funded grants	2,581	1,845	(736)	(29%)
Other funded grants	8	8	0	3%
Total grants received	3,234	2,647	(587)	(18%)
(a) Operating grants				
Recurrent – Commonwealth government				
Financial assistance grants	27	413	386	1,425%
Aged services	370	380	10	3%
Recurrent – State government				
Boat ramp maintenance	122	122	0	0%
Maternal and child health	59	60	1	2%
Fire services property levy administration	42	43	0	0%
School crossing supervision	37	32	(5)	(12%)
Aged services	46	48	1	3%
Beach cleaning	12	12	(1)	(4%)
Walk to School	10	10	0	3%
Other (<\$10,000 each)	9	10	0	3%
Recurrent – Other				
Tobacco activity program	8	8	0	3%
Total recurrent operating grants	743	1,139	395	53%
Non-recurrent – State government				
Integrated water management plan	0	60	60	0%
Beach marker condition assessment	0	32	32	0%
Record digitisation	83	0	(83)	(100%)
Sustainability Victoria	21	0	(21)	(100%)
Waste management and recycling	13	0	(13)	(100%)
COVID-19 RAT test program	30	0	(30)	(100%)
Coastal protection	56	0	(56)	(101%)
Business concierge and hospitality support program	48	0	(48)	(100%)
Total non-recurrent operating grants	251	92	(160)	(64%)
Total operating grants	994	1,230	236	24%

Description	Forecast Actual 2022–23	Draft Budget 2023–24	Change	
	\$'000	\$'000	\$'000	%
(b) Capital grants				
<i>Non-recurrent – Commonwealth government</i>				
Roads	87	0	(87)	(100%)
Buildings	145	0	(145)	(100%)
Information technology	15	0	(15)	(100%)
<i>Non-recurrent – State government</i>			0	0%
Parks, open space and streetscapes	364	1,000	636	175%
Other infrastructure	1,078	270	(808)	(75%)
Information technology	204	147	(57)	(28%)
Buildings	315	0	(315)	(100%)
Footpaths and cycleways	31	0	(31)	(100%)
Total non-recurrent capital grants	2,239	1,417	(822)	(37%)
Total capital grants	2,239	1,417	(822)	(37%)
Total grants	3,234	2,647	(587)	-18%

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.

The increase in operating grants is due to the receipt of 97% of 2022–23 Financial Assistance Grants (FAGs) and a part of the 2023–24 FAG in advance in 2021–22. Based on the annual allocation, no increase in FAGs is projected for 2023–24.

Grant Allocation Year	Grant Payment Year				Total
	2020–21	2021–22	2022–23	2023–24	
	\$	\$	\$	\$	\$
2021–22 Allocation	126,470	377,188	–		503,658
2022–23 Allocation		482,780	27,084		509,864
2023–24 Allocation*		96,242		412,973	509,215
Total		956,210	27,084	412,973	

*estimated

Non-recurrent operating grants of \$92,000 are estimated to be received in 2023–24 to support the integrated water management plan development and work associated with beach marker condition assessment. 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 2023–24 financial year.

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

Capital grants for 2023–24 represent the grant income already confirmed for the following projects:

- \$1,000,000 Point Lonsdale Maritime and Defence Precinct development;
- \$160,000 Queenscliffe Rec Reserve, lighting upgrade; and
- \$147,000 ICT transformation project.

Further, \$110,000 grant support is estimated from the Department of Energy, Environment and Climate Action (DEECA) for safety improvement work at Narrows Beach. 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 2023–24 financial year.

4.1.5 Contributions

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.

No monetary or non-monetary contribution is recognised in the 2023–24 budget.

4.1.6 Other income

Description	Forecast Actual 2022–23	Draft Budget 2023–24	Change	
	\$'000	\$'000	\$'000	%
Other rent – lease of Crown Land properties	110	113	3	3%
Contribution from volunteers	72	74	2	3%
Other rent – lease of Council properties	49	51	1	3%
Interest – investment of available funds	110	298	188	170%
Reimbursements	1	0	(1)	(100%)
Total other income	342	534	192	56%

Due to sales proceeds from Murray Road land, the average investment in term deposits is expected to be around \$8.5 million during the year 2023–24. Under the assumption that the average interest rate is around 3.5% for the 2023–24 financial year, a \$188,000 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 \$74,000 for 2023–24.

4.1.7 Employee costs

Employee costs include all staff 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.

Description	Forecast Actual 2022–23	Draft Budget 2023–24	Change	
	\$'000	\$'000	\$'000	%
Wages and salaries	4,323	4,706	383	9%
Superannuation	420	499	78	19%
Overtime	71	70	(1)	(2%)
Workcover premium	67	80	13	20%
FBT Expense	39	39	0	0%
Other	46	46	0	0%
Total other income	4,966	5,439	473	10%

Employee costs are to be increased by \$473,000 (10%) in the 2023–24 financial year. However, employee costs for 2022–23 are understated approximately by \$24,000 due to staff vacancies even after additional staff costs (one-off staff cost) associated with extra staff (temporary) and redundancy payments. Excluding the impact of the staff vacancies and one-off staff costs, the projected increase in employee cost for the 2023–24 financial year is \$449,000 (9.0%) due to the following key reasons:

- \$175,000: Impact of the 3.0% increase in wages in line with the Council’s EBA;
- \$126,000: New position, an executive-level administrative assistance officer, key project management and Council governance support;
- \$43,000: Increase in employee costs due to band progressions of staff during the financial year;
- \$43,000: Incremental employee cost (ongoing cost only) associated with the restructuring of the aged care team to accommodate a dedicated resource for a Disability Lived Experience initiative and additional support for Community Care workers;
- \$25,000: Impact of super guarantee increase by 0.5%;
- \$20,000: Incremental cost of converting the Community Stakeholders Relations Officer role to a full-time role to strength business and community organisation engagement activities; and
- \$20,000: Incremental cost of converting the Waste Management Officer role to a full-time role to provide dedicated resources for Council’s waste management transition project and waste education & compliance.

A summary of human resources expenditure, categorised according to the organisational structure of Council, is provided for both costs (\$) and staff numbers (FTE) in 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 2022–23	Draft Budget 2023–24	Change	
	\$'000	\$'000	\$'000	%
Waste management	1,288	1,217	(71)	(6%)
General service delivery	614	587	(28)	(5%)
Roads, parks and reserves maintenance	714	763	49	7%
Non-recurrent operating projects (rates funded)	339	703	364	107%
Utilities	311	324	12	4%
Insurance	294	308	14	5%
Foreshore and open space maintenance	390	285	(105)	(27%)
Tourism, business and event support	214	236	22	10%
Information technology software and maintenance agreements	264	363	100	38%
Labour contracts (information technology, building surveyor, heritage advisor and specialist backfill)	263	289	27	10%
Cleaning of council buildings, amenities and BBQ's	211	223	12	6%
Contribution to Geelong Regional Library Corporation	225	231	6	3%
Office administration	207	205	(2)	(1%)
Buildings, works, plant and equipment maintenance	149	197	47	32%
Drainage maintenance	102	139	37	37%
Maternal and Child Health	75	77	2	3%
Aged care services	56	60	4	6%
Training and staff development	56	55	(1)	(2%)
Non-recurrent operating projects (grant funded)	166	105	(62)	(37%)
Valuation services	7	7	0	3%
Total materials and services	5,947	6,375	428	7.2%
Total materials and services: excluding waste management and non-recurrent expenses	4,153	4,260	107	2.6%

The Reserve Bank of Australia in its Statement on Monetary Policy issued in February 2023, has projected Consumer Price Index (CPI) to be at 6.75% and 3.5% respectively for 30 June 2023 and 30 June 2024. As a result, it is expected that prices of key service contracts that the Council has entered into will see increases within this range (average price increase of 5.2% for the 2023–24 financial year).

Materials and services are budgeted to increase by \$428,000 (7.2%) compared with the 2022–23 financial year.

However, excluding waste management costs (explained in note '4.1.1(n) Waste management charges') and non-recurrent operating expenses (rates-funded and grant-funded), there is a 2.6% (\$107,000) increase in recurrent expenses.

Approximately \$90,000 cost associated with the parallel running of new and existing systems for planned system changeovers is included under the 'Information technology software and maintenance agreements' category in the above table as a non-recurrent expense.

The most significant increases estimated in recurrent materials and services in the 2023–24 financial year include:

- \$49,000: Roads, parks and reserves maintenance, mainly due to the CPI adjustment at the beginning of the 2023–24 financial year;
- \$47,000: Buildings, works, plant and equipment maintenance, mainly due to the additional building and plant maintenance work expected to be carried out in relation to Council buildings (mainly public convenience);
- \$37,000: Drainage maintenance, mainly due to the Ganes Reserve investigations and de-silting works (\$23,000) expected to be carried out in 2023–24 and the CPI adjustment at the beginning of the 2023–24 financial year;
- \$27,000: Labour contracts (information technology, building surveyor, heritage advisor and specialist backfill), mainly due to the increase in cost associated with caravan park caretakers; and
- \$22,000: Tourism, business and event support, mainly due to the provision of an additional \$15,000 to support ongoing community events (event sponsorships).

Non-recurrent operating projects (a total of \$703,000) in the 2023–24 budget include the following. Except for the first project all other projects are rates funded.

- \$350,000: Development of a Golightly Development and Engagement Plan (this project is funded via sales proceeds from the sale of Murray Road land);
- \$104,000: Continue with the development of the Coastal and Marine Management Plan (CMMP);
- \$90,000: Continue with the review of Fisherman's Flat Heritage Overlay;
- \$30,000: Development of a Disability Action Plan;
- \$20,000: Continue with the development of the Reconciliation Action Plan;
- \$20,000: Installation of signage that includes recognition of Wadawurrung Country and uses Wadawurrung language to identify places;
- \$20,000: Queenscliffe CBD 24-hour toilet – for signage, continuous needs analysis given changing circumstances and facility availability;
- \$18,000: Installation of a digital web-based door locking system to the central amenity block of Queenscliffe Tourist Park;
- \$15,000: To conduct a needs analysis for child/family services and facilities, potential inclusion of youth taskforce;
- \$15,000: To conduct a Wadawurrung cultural and heritage review/assessment;
- \$10,000: Lighthouse Arts Collective – support programming, notably in the shoulder and off-peak periods (one-off support);

- \$6,000: Conduct Wadawurrung cultural and heritage awareness training for the community and Council; and
- \$5,000: Bull ring tree planting work.

Non-recurrent operating projects (grant funded) in the 2023–24 budget include (a total of \$105,000):

- \$60,000: Development of an Integrated Water Management (IWM) Plan (100% grant funded); and
- \$44,500: Undertake a beach marker condition assessment (70% grant funded).

4.1.9 Depreciation

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).

Description	Forecast Actual 2022–23	Draft Budget 2023–24	Change	
	\$'000	\$'000	\$'000	%
Property	368	383	15	4%
Plant and equipment	148	163	15	10%
Infrastructure	857	826	(31)	(4%)
Total depreciation	1,373	1,372	(1)	(0%)

The projected depreciation expenses for the 2023–24 financial year includes, the additional depreciation expenses associated with the new Queenscliffe Hub facility and the upgraded boat ramp infrastructure asset. The slight decrease in depreciation expenses mainly reflects reduction in depreciation of Council’s existing building assets resulting from the revaluation of building assets by a professional independent valuer.

The revaluation of infrastructure is scheduled to be completed in 2022–23. The outcome of this revaluation and its impact on the depreciation expenses is not able to be predicted for inclusion in the 2023–24 budget.

4.1.10 Bad and doubtful debts

Description	Forecast Actual 2022–23	Draft Budget 2023–24	Change	
	\$'000	\$'000	\$'000	%
Infringements debtors	3	3	0	0%
Total bad and doubtful debts	3	3	0	0%

A provision of \$3,000 p.a. for bad and doubtful debts is included in Council’s budget, largely relating to infringements. Council works with Fines Victoria to manage the administration and enforcement of infringements.

4.1.11 Borrowing costs

Council does not have any outstanding loans and no new loans are included in the 2023–24 budget.

4.1.12 Other expenses

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.

Description	Forecast Actual 2022–23	Draft Budget 2023–24	Change	
	\$'000	\$'000	\$'000	%
Councillors' allowances	185	196	11	6%
Cost of volunteers	72	74	2	3%
Auditors' remuneration – VAGO	45	46	1	3%
Operating lease rentals	18	18	0	3%
Auditors' remuneration – Internal	16	16	0	3%
Other	13	13	0	3%
Audit fees – other	6	6	0	3%
Total other expenses	375	370	(5)	(1%)

Increase in Councillors' allowances is in line with the determination made by the Victorian Independent Remuneration Tribunal.

The cost of the expenditure which may otherwise have been paid by Council in the absence of any contribution from volunteers is estimated be \$74,000 for 2023–24 (\$72,000 in 2022–23).

4.1.13 Net asset revaluation increment

The revaluation of infrastructure assets is scheduled to be completed in 2022–23. The outcome of this revaluation is not able to be predicted for inclusion in the 2023–24 budget.

4.2 Balance Sheet

4.2.1 Assets

Description	Forecast Actual 2022–23	Draft Budget 2023–24	Change	
	\$'000	\$'000	\$'000	%
Cash and cash equivalents	2,894	5,746	2,852	99%
Trade and other receivables	255	300	45	18%
Other financial assets	6,500	2,500	(4,000)	(62%)
Inventories	4	4	0	0%
Prepayments	150	150	0	0%
Other assets	75	75	0	0%
Total current assets	9,878	8,775	(1,103)	(11%)
Investment in an associate	160	160	0	0%
Property, infrastructure, plant and equipment	177,101	178,481	1,380	1%
Total non-current assets	177,261	178,641	1,380	1%
Total assets	187,139	187,416	277	0%

Current assets are those assets that are able to be converted to cash within 12 months. These assets are expected to decrease by \$1,103,000 (11%) compared with the 2022–23 financial year, as cash is used to pay for projects carried forward from 2022–23 when they are completed (net movement of ‘Cash and cash equivalents’ and ‘Other financial assets’, other financial assets represents term deposits with more than 90 days original maturity). No movement in inventories, prepayments and other assets are budgeted for 2023–24. 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 12 months. Property, infrastructure, plant and equipment is the largest component. These assets are expected to increase by \$1,380,000 (1%) compared with the 2022–23 financial year, as capital works are progressed or completed during the 2023–24 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 2022–23 forecast and 2023–24 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 the 2023–24 forecast adjusted accordingly. Annual contributions to Geelong Regional Library Corporation are included as expenditure in the Income Statement.

4.2.2 Liabilities

Description	Forecast	Draft	Change	
	Actual 2022–23	Budget 2023–24	\$’000	%
Trade and other payables	1,130	954	(176)	(16%)
Trust funds and deposits	50	50	0	0%
Provisions	957	981	24	2%
Other liabilities	80	80	0	0%
Total current liabilities	2,217	2,065	(152)	(7%)
Provisions	116	119	3	3%
Total non-current liabilities	116	119	3	3%
Total liabilities	2,333	2,184	(149)	(6%)

Current liabilities are those obligations Council must pay within the next 12 months. These liabilities are expected to decrease by \$152,000 (7%) compared with the 2022–23 financial year, largely due to more capital expenditure projected for the 2022–23 financial year compared to the 2023–24 financial year, leading to an expected increase in the value of creditor invoices due at 30 June 2023.

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 July 2023. Active management of leave balances may result in some forecast savings during the year, and this will be adjusted in 2023–24 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 2023–24. 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 12 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 debt-free balance sheet and no new borrowing is included in the 2023–24 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 \$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 2022–23	Draft Budget 2023–24	Change	
	\$'000	\$'000	\$'000	%
Accumulated surplus	100,777	101,973	1,197	1%
Asset revaluation reserves	76,675	76,675	0	0%
Discretionary reserves	7,353	6,583	(769)	(10%)
Total equity	184,805	185,232	427	0%

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.

\$427,000 of the \$1,197,000 (1%) increase in **accumulated surplus** results directly from the projected surplus for the year. The balance of \$769,000 is budgeted to be transferred from **other reserves** to accumulated surplus. This reflects the usage of cash to partly fund the 2023–24 capital and operating

works program as explained in the note 4.3.2. This is a transfer between equity items and does not impact the total equity.

No change is included in the 2023–24 budget with respect to the **asset revaluation reserve**. While Council’s infrastructure assets are scheduled to be revalued in 2022–23, the outcome of this revaluation will not be known until late June 2023.

4.3.2 Other reserves

Description	Forecast Actual 2022–23	Draft Budget 2023–24	Change	
	\$'000	\$'000	\$'000	%
Accumulated unallocated cash reserve (general reserve)	1,124	1,150	27	2%
Asset replacement reserve – allocated	1,342	1,342	0	0%
Future calls on defined benefits superannuation	40	40	0	0%
Funds carried forward to future years	4,883	4,112	(771)	(16%)
Waste management reserves	(35)	(62)	(27)	76%
Total discretionary reserves	7,353	6,583	(770)	(10%)

Council’s other reserves on the Balance Sheet are budgeted to decrease by \$770,000 (10%) compared with the 2022–23 financial year, predominantly because projects carried forward from 2022–23 are predicted to be completed during the 2023–24 financial year.

Accumulated unallocated cash reserve (general reserve) 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

\$27,000 will be transferred into the general reserve which represents the projected cash surplus for the 2023–24 financial year. \$27,000 is earmarked to fund the deficit in the waste management reserve until the transition cost is received via future waste management charges.

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.

No transfer of funds from or to the asset replacement reserve – allocated is budgeted for the 2023–24 financial year.

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 \$771,000 in 2023–24 reflects;

- \$214,000: transfer from carry forward operating expense reserves to fund the following projects:

- \$104,000: Continue with the development of the Coastal and Marine Management Plan (CMMP);
- \$90,000: Continue with the review of Fisherman’s Flat Heritage Overlay;
- \$20,000: Installation of signage that includes recognition of Wadawurrung Country and uses Wadawurrung language to identify places;
- \$556,000: transfer from carry forward capital expenditure reserves to fund the following projects:
 - \$350,000: Development of a Golightly Development and Engagement Plan;
 - \$130,000: Toch H toilet renewal work;
 - \$40,000: Safety improvement work at Narrows Beach (Council contribution);
 - \$20,000: Queenscliffe CBD 24-hour toilet – for signage, continuous needs analysis given changing circumstances and facility availability; and
 - \$16,000: New bike track – concept design.

Proceeds from the sale of Murray Road land are set aside in a separate reserve account. \$350,000 is used from that reserve to fund the development of a Golightly Development and Engagement Plan.

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 the Council. The movement in the waste management reserve is explained in note 4.1.1(n).

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by operating activities

Description	Forecast Actual	Draft Budget	Change	
	2022–23	2023–24	\$'000	%
Rates and charges	8,103	8,469	366	5%
Statutory fees and fines	128	138	10	7%
User fees	2,078	2,153	75	4%
Grants – Operating	898	1,180	282	31%
Grants – Capital	1,601	1,417	(184)	(11%)
Interest received	90	298	208	231%
Other receipts	32	237	205	645%
Total receipts	12,929	13,891	962	7%
Employee costs	(5,109)	(5,412)	(302)	(6%)
Materials and services	(5,745)	(6,298)	(554)	(10%)
Short-term, low value and variable lease payments	(18)	(18)	(0)	(3%)
Other payments	(370)	(371)	(1)	(0%)
Total payments	(11,242)	(12,099)	(857)	(8%)
Net cash provided by operating activities	1,687	1,792	105	6%

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 \$105,000 (6%) compared with the 2021–22 financial year, mainly due to the increase in interest income and timing of the income received in advance from tourist parks.

4.4.2 Net cash flows used in investing activities

Description	Forecast Actual 2022–23	Draft Budget 2023–24	Change	
	\$'000	\$'000	\$'000	%
Payments for Property, Infrastructure, Plant & Equipment	(6,106)	(3,015)	3,092	51%
Proceeds from sale of Property, Infrastructure, Plant and Equipment	3,529	75	(3,454)	(98%)
Proceeds from sale of investments	6	4,000	3,994	100%
Net cash provided by / (used in) investing activities	(2,571)	1,060	3,632	141%

Investing activities refer to cash provided (or used in) the enhancement or creation of infrastructure and other assets, cash generated from the sale of assets and cash used/generated from investing activities.

There is a reduction in the budgeted investments in Property, Infrastructure, Plant & Equipment for 2023–24.

Proceeds from the sale of property, infrastructure, plant and equipment in 2022–23 include proceeds of \$3.5 million in relation to the sale of Murray Road land.

Proceeds from the sale of investments for 2023–24 reflect the reclassification of term deposits from other financial assets to cash and cash equivalents during the year when reinvested in term deposits with less than 90 days of maturity.

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

Description	Forecast Actual 2022–23	Draft Budget 2023–24	Change	
	\$'000	\$'000	\$'000	%
Borrowing costs	0	0	0	0%
Proceeds from borrowings	0	0	0	0%
Repayment of borrowings	0	0	0	0%
Net cash provided by / (used in) financing activities	0	0	0	0%

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 are included in the 2023–24 budget.

4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2023–24 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 2022–23	Draft Budget 2023–24	Change	
	\$'000	\$'000	\$'000	%
Property	1,366	573	(793)	(58.1%)
Plant and Equipment	794	408	(385)	(48.5%)
Infrastructure	2,817	1,815	(1,002)	(35.6%)
Total	4,977	2,797	(2,181)	(43.8%)

Significant grant funded projects in the 2023–24 financial year include the Point Lonsdale Maritime and Defence Precinct development and the Queenscliffe Recreation Reserve lighting 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	573	61	476	36	0	0	443	130	0
Plant and Equipment	408	51	284	73	147	0	187	0	75
Infrastructure	1,815	192	904	719	1,270	0	489	56	0
Total	2,797	304	1,664	829	1,417	0	1,119	186	75

Council has been successful in the past 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 2022–23 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 and the Roads Footpath and Kerb Asset Management Plan 2019;
- Buildings expenditure reflects the 2018 Building Condition Assessment Modelling Report and the Buildings Asset Management Plan 2019;
- Storm water drainage expenditure reflects the Urban Stormwater Drainage Asset Management Plan 2019; and
- Open space expenditure reflects the Open Space Asset Management Plan 2019 in combination with the playground works schedule.

4.5.2 Current Capital Work Budget

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY								
BUILDINGS								
Upgrade of Town Hall – heating and cooling	180	45	108	27		180		
Annual renewal program – buildings	127		127			127		
Annual renewal program – foreshore public conveniences	45		45			45		
Annual renewal program – Queenscliff recreation reserve	29		29			29		
Staff cost to capitalise	62	16	37	9		62		
TOTAL BUILDINGS	443	61	346	36	0	443	0	0
TOTAL PROPERTY	443	61	346	36	0	443	0	0
PLANT AND EQUIPMENT								
PLANT, MACHINERY AND EQUIPMENT								
Annual renewal program – motor vehicles	200		200			125		75
Annual renewal program – caravan park washing machines and driers	5		5			5		
Annual renewal program – minor plant and equipment	5		5			5		
TOTAL PLANT, MACHINERY AND EQUIPMENT	210	0	210	0	0	135	0	75
FIXTURES, FITTINGS AND FURNITURE								
Annual renewal program – fixtures, fittings and furniture	5		5			5		
TOTAL FIXTURES, FITTINGS AND FURNITURE	5	0	5	0	0	5	0	0
COMPUTERS AND TELECOMMUNICATIONS								
Annual renewal program – computers and telephone equipment	46		46			46		
TOTAL COMPUTERS AND TELECOMMUNICATIONS	46	0	46	0	0	46	0	0

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL PLANT AND EQUIPMENT	262	0	262	0	0	187	0	75
<u>INFRASTRUCTURE</u>								
ROADS								
Annual renewal program – road resealing	77		77			77		
Annual renewal program – pavement repair	21		21			21		
Annual renewal program – kerb and channel	15		15			15		
TOTAL ROADS	113	0	113	0	0	113	0	0
FOOTPATHS AND CYCLEWAYS								
Murray Road shared path	50			50		50		
Annual renewal program – footpaths	21		21			21		
TOTAL FOOTPATHS AND CYCLEWAYS	71	0	21	50	0	71	0	0
DRAINAGE								
Annual renewal program – drainage	103		103			103		
Edgewater close drainage upgrade	0	0				0		
TOTAL DRAINAGE	103	0	103	0	0	103	0	0
RECREATIONAL, LEISURE AND COMMUNITY FACILITIES								
Point Lonsdale Maritime and Defence Precinct development	1,000		500	500	1,000			
Queenscliffe Rec Reserve – lighting upgrade	160			160	160			
Safety improvement work at Narrows Beach	150	150			110		40	
Bike racks	10	10				10		
Annual renewal program – beach access handrails and steps	21		21			21		
Annual renewal program – beach access tracks clearance, surface renewal and fencing	5		5			5		
Annual renewal program – fencing at caravan Parks	5		5			5		
Annual renewal program – other foreshore assets	5		5			5		

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
RECREATIONAL, LEISURE AND COMMUNITY FACILITIES - Cont'd	62	16	37	9		62		
Staff cost to capitalise	62	16	37	9		62		
TOTAL RECREATIONAL, LEISURE AND COMMUNITY FACILITIES	1,423	176	578	669	1,270	113	40	0
PARKS, OPEN SPACE AND STREETSCAPES								
Annual renewal program – open space	62		62			62		
Annual renewal program – lower Princess, Princess & Citizens Parks	10		10			10		
Annual renewal program – foreshore & park furniture	7		7			7		
TOTAL PARKS, OPEN SPACE AND STREETSCAPES	79	0	79	0	0	79	0	0
OTHER INFRASTRUCTURE								
Annual renewal program – fire plugs renewal	5		5			5		
Annual renewal program – signage renewal	5		5			5		
TOTAL OTHER INFRASTRUCTURE	10	0	10	0	0	10	0	0
TOTAL INFRASTRUCTURE	1,799	176	904	719	1,270	489	40	0
TOTAL CAPITAL WORKS	2,504	236	1,512	756	1,270	1,119	40	75

4.5.3 Works carried forward from the 2022–23 financial year

Capital Works Area	Project Cost	Asset expenditure types			Summary of Funding Sources			
		New	Renewal	Upgrade	Grants	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY								
BUILDINGS								
Toch H toilet renewal	130		130				130	
TOTAL BUILDINGS	130	0	130	0	0	0	130	0
TOTAL PROPERTY	130	0	130	0	0	0	130	0
PLANT AND EQUIPMENT								
COMPUTERS AND TELECOMMUNICATIONS								
New corporate system	147	51	22	73	147			
TOTAL COMPUTERS AND TELECOMMUNICATIONS	147	51	22	73	147	0	0	0
TOTAL PLANT AND EQUIPMENT	147	51	22	73	147	0	0	0
INFRASTRUCTURE								
RECREATIONAL, LEISURE AND COMMUNITY FACILITIES								
Bike track – concept design	16	16	0	0			16	
TOTAL RECREATIONAL, LEISURE AND COMMUNITY FACILITIES	16	16	0	0	0	0	16	0
TOTAL INFRASTRUCTURE	16	16	0	0	0	0	16	0
TOTAL CAPITAL WORKS	293	68	152	73	147	0	146	0

5. Performance and Financial indicators

5.1. Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted performance indicators – Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	65	65	65	65	65	65	o
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	o
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	2	74.66%	75.00%	75.00%	75.00%	75.00%	75.00%	o
Waste management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	3	55.57%	58.00%	60.00%	60.00%	60.00%	60.00%	o

Targeted performance indicators – Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+ / o / -
Liquidity									
Working Capital	Current assets / current liabilities		310.17%	445.54%	150.00%	150.00%	150.00%	150.00%	o
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation		540.62%	228.01%	125.00%	125.00%	125.00%	125.00%	o
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	4	63.30%	65.49%	65.00%	65.00%	65.00%	65.00%	o
Efficiency									
Expenditure level	Total expenses / no. of property assessments	5	\$3,824	\$4,067	\$3,800	\$3,800	\$3,800	\$3,800	o

5.1. 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	Notes	Actual	Forecast	Budget	Projections			Trend
			2021/22	2023/24	2023/24	2024/25	2025/26	2026/27	+ / o / -
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	6	5.58%	-1.93%	-7.87%	-5.07%	-1.79%	-1.15%	+
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	7	43.90%	-82.17%	76.82%	56.40%	29.08%	28.63%	-

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2021/22	2023/24	2023/24	2024/25	2025/26	2026/27	+ / o / -
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	o
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	o
Indebtedness	Non-current liabilities / own source revenue		1.09%	1.02%	1.05%	1.05%	1.05%	1.04%	+
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.24%	0.25%	0.25%	0.25%	0.25%	0.25%	o
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments	8	\$2,186	\$2,225	\$2,310	\$2,390	\$2,466	\$2,545	-

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. **Satisfaction with community consultation and engagement** – Target is well above the State-wide average and small rural Council average of 54.
2. **Planning applications decided within the relevant required time** – Target is above the State-wide average of 67% and small rural Council average of 69%.
3. **Kerbside collection waste diverted from landfill** – Target is above the State-wide average of 48% and small rural Council average of 38%.
4. **Rates concentration** – Rates and charges continues to represent a significant source of income for Council.

5. **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. However, the target is still below the small rural Council average of \$4,036 per property assessment.
6. **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 Local Government Performance Reporting Framework (LGPRF) based projected underlying result for the 2023–24 year is a deficit of \$990,000 (-7.9%).

The LGPRF based underlying result is impacted by the timing of recurrent operating grants (especially FAG), non-recurrent operating grants and non-recurrent operating expenses included in the budget of a particular year. As a result, the underlying result is more meaningful when it is assessed excluding the impact of non-recurrent operating income and expense items and adjusted for the timing of recurrent operating grants, where applicable, as defined in the Council Plan of the Borough.

The projected adjusted underlying result based on the Council Plan definition (Council Plan measure) for 2023–24 is a deficit of \$56,000 (-0.49%). The impact due to the increase in employee cost has been offset to a greater extent by additional interest income from term deposits due to elevated investments in term deposits and projected above-average interest rates for the 2023–24 financial year.

7. **Unrestricted cash** – Term deposits with original maturities of more than 90 days are considered restricted cash. However, the budget indicates that Council will have sufficient cash not restricted by any external obligation to cover its current liabilities. The budget is prepared based on the assumption that Council will invest in term deposits with original maturities of more than 90 days to optimise interest income in line with Council Policy CP011: Investment of Available Funds.
8. **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 2023–24 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 (2022–23) and proposed fees for the next year (2023–24)
- % 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)	2022–23 Actual		2023–24 Draft Budget	
					Price	% Increase	Price	% Increase
Rates and charges	Land Information Certificates *	Per certificate	Y	N	\$27.85	1.6%	TBC	
	Rates Debt Collection Fee	Per debt collection agency letter issued	N	Y		Removed	\$22.00	New
	Rates Debt Collection– Legal Fee	Per legal procedure enforced	N	N			Based on actual cost	New
	Rates Debt Collection– Other Charges	Per legal procedure enforced	N	Y			Based on actual cost	New
	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	\$17.00	6.3%	\$17.00	0.0%
	Rate history enquiry	Administration fee (per hour)	N	N	\$52.00	2.0%	\$55.00	5.8%
	Rate Refund – Due to ratepayer error	Per Refund Request – Discretionary	N	N	\$10.00	New	\$15.00	50.0%
	Dishonoured Cheque/Direct Debit Rejections Fee	Per cheque dishonoured – Australia Post transactions	N	N	\$25.00	0.0%	\$25.00	0.0%
		Per cheque dishonoured – Bank transactions	N	N	\$10.00	0.0%	\$10.00	0.0%
Per Direct /Debit rejection – Bank transactions		N	N	\$10.00	New	\$2.50	-75.0%	
Administration	Photocopy charges – per page	Own paper supplied	N	Y	\$0.40	14.3%		Removed
		A4 paper	N	Y	\$0.45	12.5%	\$0.50	11.1%
		A3 paper	N	Y	\$0.70	7.7%	\$0.75	7.1%
		A4 colour copy	N	Y	\$1.35	3.8%	\$1.40	3.7%
		A3 colour copy	N	Y	\$1.85	2.8%	\$1.90	2.7%
		A4 laminating	N	Y	\$2.60	4.0%	\$2.60	0.0%
		A3 laminating	N	Y	\$4.45	3.5%	\$4.45	0.0%
	Freedom of Information Request*	Per Application	Y	N	\$30.60	1.7%	TBC	

* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: G16).

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2022–23 Actual		2023–24 Draft Budget	
					Price	% Increase	Price	% Increase
Facility hire	Per day hire – Town Hall	Social Events / Functions – Charity	N	Y	\$0.00	0.0%	\$0.00	0.0%
		Social Events / Functions – BoQ organisations/BoQ community groups	N	Y	\$200.00	0.0%	\$200.00	0.0%
		Social Events / Functions – Private events (Full day)	N	Y	\$500.00	0.0%	\$500.00	0.0%
		Social Events / Functions – Private events (Half Day)	N	Y	\$300.00	0.0%	\$300.00	0.0%
		Set-up fee for events in the Town Hall	N	Y	\$0.00	0.0%	Based on actual cost	
		Commercial (Full day)	N	Y	\$800.00	0.0%	\$800.00	0.0%
		Commercial (Half Day)	N	Y	\$500.00	0.0%	\$500.00	0.0%
	Per day hire – Pavilion	Social Events / Functions – BoQ organisations/BoQ community groups – per day	N	Y	\$100.00	-50.0%	\$100.00	0.0%
		Social Events / Functions – Other users – per day	N	Y	\$200.00	0.0%	\$200.00	0.0%
		Social Events / Functions – BoQ organisations/BoQ community groups – per hour	N	Y			\$25.00	New
		Power usage only	N	Y	\$0.00	0.0%		Removed
	Per day hire – Oval	Booking fee	N	Y	\$84.00	2.4%	\$84.00	0.0%
	Visitor Information Centre	Heritage Walks	Heritage Walk – with cup of tea	N	Y	\$18.00	20.0%	\$20.00
Heritage Walk – walk only			N	Y	\$10.00	New	\$10.00	0.0%
Cemetery			N	Y			\$10.00	New
Bike Hire		Bike Hire – 4 hours	N	Y	\$30.00	New	\$30.00	0.0%
		Bike Hire – Full day (7 hours)	N	Y	\$40.00	New	\$40.00	0.0%
		Deposit per hire (refundable)	N	Y	\$50.00	New	\$50.00	0.0%
Display Banners		Per week	N	Y	\$20.00	0.0%	\$20.00	0.0%
Souvenirs**	Per item	N	Y	Various		Various		

** Please ask at the Visitor Information Centre for a current price list for souvenirs.

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2022–23 Actual		2023–24 Draft Budget	
					Price	% Increase	Price	% Increase
Visitor Information Centre Cont.	Auditorium hire	Local Group – per hour	N	Y			\$20.00	New
		Not for profit – per hour	N	Y			\$35.00	New
		Business/ commercial – per hour	N	Y			\$50.00	New
	Tour bus local tour guide fee	Per person	N	Y			\$5.00	New
Aged Care	Charges dependant on client means test	Home Care	N	N	\$5.45 – \$20.95	2.9%	\$5.65 – \$21.70	3.6%
		Personal Care	N	N	\$5.45 – \$20.95	2.9%	\$5.65 – \$21.70	3.6%
		Respite Care	N	N	\$2.85	3.6%	\$2.95	3.5%
		Home Maintenance	N	N	\$11.20 – \$19.35	2.9%	\$11.60 – \$20.05	3.6%
		Travel fees per km	N	Y	\$1.44	20.0%	\$1.49	3.5%
	Other Agencies \$/hour	Home Care	N	Y	\$61.80	20.0%	\$63.95	3.5%
		Personal Care	N	Y	\$64.74	20.0%	\$67.00	3.5%
		Respite Care	N	Y	\$66.06	20.0%	\$68.35	3.5%
		Home Maintenance	N	Y	\$75.18	20.0%	\$77.80	3.5%
		Travel fees per km	N	Y	\$1.44	20.0%	\$1.49	3.5%
	On-Call Case Managed Client fee	Per hour (minimum 1 hour per call-out)	N	Y	\$90.00 – \$225.00	New	\$93.00 – \$233.00	3.6%
	Case Management Fee	Monthly fee	N	Y	\$50.00	New	\$51.75	3.5%
	Engineering	Build Over Easement Permit*	Per permit	Y	N	\$299.80	1.7%	TBC
Legal Point of Discharge Enquiry*		Per enquiry	Y	N	\$149.30	1.7%	TBC	
Works Within Road Reserve Permits		Per permit	N	N	\$125.00	4.2%	\$132.00	5.6%
Cross-over Reinstatement		Provision of asphalt (incl. administrative costs) – per square metre	N	N	\$0.00	0.0%		Removed

* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: G16).

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2022–23 Actual		2023–24 Draft Budget	
					Price	% Increase	Price	% Increase
Building	Lodgement Fees – Building Permits*	Per lodgement	Y	N	\$125.80	1.7%	TBC	
	Building Certificate – Property Enquiry*	Per certificate	Y	N	\$48.75	1.8%	TBC	
	Building Surveyors Consent – Permit*	Per permit	Y	N	\$299.80	1.7%	TBC	
	Building Surveyors Consent – Permit*	Per permit – where land is liable to flooding	Y	N	\$299.80	1.7%	TBC	
	Copying of Building Permit Documentation	Per copy	N	Y	\$100 min.		\$100 min.	
	Records Search Fee	Per search (Records kept on-site)	N	Y	\$125.00	8.7%	\$130.00	4.0%
	Records Search Fee	Per search (Records kept off-site)	N	Y	\$185.00	2.8%	\$190.00	2.7%
	Pool and Spa Registration Fee*	Per pool/spa	Y	Y	\$32.90	1.9%	TBC	
	Pool and Spa Customer Search Fee*	Per registration	Y	Y	\$48.70	1.7%	TBC	
Environmental Health	Food – Class 1***	Per renewal	N	N	\$383.00	3.0%	\$483.00	26.1%
	Food – Class 2***	Per renewal	N	N			\$396.00	New
	Food – Class 3A***	Per renewal	N	N			\$131.00	New
	Food – Class 3***	Per renewal	N	N	\$253.00	2.8%	\$262.00	3.6%
	Food – Class 4	Per renewal	N	N			\$0.00	New
	Class 1: New Food Premises Registration***	Per registration	N	N			\$966.00	New
	Class 2: New Food Premises Registration***	Per registration	N	N			\$792.00	New
	Class 3A: New Food Premises Registration***	Per registration	N	N			\$262.00	New
	Class 3: New Food Premises Registration***	Per registration	N	N			\$524.00	New
* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: G16).								
*** All new Environmental Health business registrations will be charged on a monthly pro rata basis.								

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2022–23 Actual		2023–24 Draft Budget	
					Price	% Increase	Price	% Increase
Environmental Health Cont.	Class 4: New Food Premises Registration***	Per registration	N	N			\$125.00	New
	Change of Ownership Pre-Inspection for all Classes	Per request	N	N			\$262.00	New
	Disclosure of Information for Pre-Inspection for all classes	Per request	N	N			\$125.00	New
	Change of Ownership follow up for all classes	Per requirement	N	N			\$125.00	New
	Food Sampling >2 samples	Per failed Sample	N	N			\$124.00	New
	Environmental Health Accessories	Per request	N	N			\$25.00	New
	Extra Environmental Health Administration	Per request	N	N			\$77.00	New
	Food – Class 3 (50%-part year fee)	Per registration	N	N	\$127.00	3.3%		Removed
	Mobile food premises – Class 2***	Per renewal	N	N	\$383.00	3.0%	\$396.00	3.4%
	Mobile Food premises Class 2 New premises Registration***	Per registration	N	N			\$792.00	New
	Mobile food premises – Class 3***	Per renewal	N	N	\$253.00	2.8%	\$262.00	3.6%
	Mobile Food premises Class 3 New premises Registration***	Per registration	N	N			\$524.00	New
	Mobile Food premises Class 3A ***	Per renewal	N	N			\$125.00	New
	Mobile Food premises Class 3A New premises Registration***	Per registration	N	N			\$262.00	New
	Mobile Food premises Class 4	Per renewal	N	N			\$0.00	New
	Mobile Food premises Class 4 New premises Registration***	Per registration	N	N			\$125.00	New
	Accommodation***	Per renewal	N	N	\$383.00	3.0%	\$396.00	3.4%
Accommodation New Premises Registration***	Per registration	N	N			\$792.00	New	

*** All new Environmental Health business registrations will be charged on a monthly pro rata basis.

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2022–23 Actual		2023–24 Draft Budget		
					Price	% Increase	Price	% Increase	
Environmental Health Cont.	Accommodation and Food New Premises***	Per registration	N	N			\$1,188.00	New	
	Beauty Premises***	Per renewal	N	N	\$191.00	3.2%	\$198.00	3.7%	
	Beauty Premises New Registration	Per registration	N	N			\$396.00	New	
	Premises	Per transfer inspection	N	N	\$201.00	3.1%		Removed	
	Septic tank fees*	Construct, install or alter Onsite Waste Management System Variable application Fee		Y	N	\$423.00	2.9%	TBC	
		Minor Alteration to Onsite Waste Management System – Regulation 196 (1)(a),(3)		Y	N	\$211.00	2.9%	TBC	
		Transfer a Permit – Regulation 197		Y	N			TBC	
		Amend a Permit – Regulation 198		Y	N			TBC	
		Renew a Permit – Regulation 200		Y	N			TBC	
	Exemption – Regulation 199 Variable application fee		Y	N			TBC		
	Temporary food registration***	Per for-profit organisation	N	N	\$211.00	2.9%	\$218.00	3.3%	
	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	\$191.00	3.2%	\$198.00	3.7%	
	Temporary food registration – Class 3***	Per community organisation (more than 12 events held each year)	N	N	\$126.00	3.3%	\$130.00	3.2%	
Temporary food registration – Class 3A***	Per community organisation (more than 12 events held each year)	N	N			\$99.00	New		
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 renewal	N	N	\$192.00	3.2%	\$199.00	3.6%		
* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: G16).									
*** All new Environmental Health business registrations will be charged on a monthly pro rata basis.									

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2022–23 Actual		2023–24 Draft Budget	
					Price	% Increase	Price	% Increase
Environmental Health Cont.	Sporting Clubs Season Registration – Class 2 & 3 New registration***	Per registration	N	N			\$396.00	New
	Associated fixed premise (temporary food) ***	Per renewal	N	N	\$0.00	0.0%	\$0.00	0.0%
	Associated fixed premise (temporary food) New registration***	Per registration	N	N			\$99.00	New
Town Planning	Planning Permit – new application*	Per permit (fee depends on Class) – from Lowest (Class 2)	Y	N	\$206.40	1.7%	TBC	
		Per permit (fee depends on Class) – to Highest (Class 16)	Y	N	\$59,539.20	1.7%	TBC	
	Planning Permit – extension of time*	First request	N	N	\$206.40	1.7%	TBC	
		Second request	N	N			TBC	New
		Third and subsequent request	N	N			TBC	New
	Planning Permit – amendment*	Per permit (fee depends on Class) – from Lowest (Class 2)	Y	N	\$206.40	1.7%	TBC	
		Per permit (fee depends on Class) – to Highest (Class 16)	Y	N	\$3,524.30	1.7%	TBC	
	Planning Permit – subdivision/restriction/easement/not otherwise provided for in regulations*	Per subdivision	Y	N	\$1,360.80	1.7%	TBC	
	Certification – subdivision*	Per subdivision	Y	N	\$180.40	1.7%	TBC	
	Alteration of plan – subdivision*	Per subdivision	Y	N			TBC	
	Amendment of certified plan – subdivision*	Per subdivision	Y	N			TBC	
Section 29A request*	Per request	Y	N	\$87.90	1.7%	TBC		
Planning Infringements*	Per infringement – natural person	Y	N	\$924.60	1.7%	TBC		
* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: G16).								
*** All new Environmental Health business registrations will be charged on a monthly pro rata basis.								

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2022–23 Actual		2023–24 Draft Budget	
					Price	% Increase	Price	% Increase
Town Planning Cont.	Planning Infringements*	Per infringement – body corporate	Y	N	\$1,849.20	1.7%	TBC	
	Secondary consent*	Standard	N	Y	\$405.80	New	TBC	
		VicSmart	N	Y	\$202.90	New	TBC	
	Planning Permit – Request	Copy of endorsed plans	N	Y	\$13.00	New	\$13.50	3.8%
		Copy of permit	N	Y	\$52.00	New	\$53.80	3.5%
		Request for planning information in writing.	N	Y	\$126.90	New	\$131.30	3.5%
	Amend or end a Section 173 agreement*	Per request	Y	N			TBC	New
	Satisfaction matters/Certificate of Compliance under Section 97N*	Per request	Y	N			TBC	New
Development Plan*	Application or amendment of development plan	N	Y	\$330.70	New	TBC		
Local Laws	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%	\$500.00	0.0%
		Declared Menacing Breed	N	N	\$500.00	0.0%	\$500.00	0.0%
		Declared Dangerous Dog	N	N	\$500.00	0.0%	\$500.00	0.0%
		Entire	Partially	N	\$117.00	2.6%	\$121.00	3.4%
		Entire (pensioner concession)	Partially	N	\$59.00	3.5%	\$61.00	3.4%
		Entire (6 months & under)	N	N	\$39.00	New	\$40.00	2.6%
		Entire & Existing Microchipped	Partially	N	\$39.00	2.6%	\$40.00	2.6%
		Registered Organisation (both owner and animal)	Partially	N	\$39.00	2.6%	\$40.00	2.6%
		Desexed	Partially	N	\$39.00	2.6%	\$40.00	2.6%
		Desexed & Microchipped	Partially	N	\$39.00	2.6%	\$40.00	2.6%
		Desexed (Pensioner Concession)	Partially	N	\$20.00	5.3%	\$21.00	5.0%
		Dual Registered	N	N	\$7.00	0.0%	\$7.00	0.0%
		Guide Dog / Carer Dog*	Y	N	\$0.00	0.0%	\$0.00	0.0%
		Replacement Dog Tag	N	N	\$2.00	0.0%	\$2.00	0.0%
* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: G16).								

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2022–23 Actual		2023–24 Draft Budget	
					Price	% Increase	Price	% Increase
Local Laws Cont.	Cat Registrations – per registration <i>Note: fees are in accordance with Domestic Animals Act, where applicable.</i>	Entire (not applicable in BoQ as local law does not allow entire cat)	N	N	n/a		n/a	
		Registered Organisation (both owner and animal)	N	N	\$33.60	3.1%	\$34.80	3.6%
		Microchipped (existing reg'ns only)	Partially	N	\$33.60	3.1%	\$34.80	3.6%
		Desexed	Partially	N	\$33.60	3.1%	\$34.80	3.6%
		Desexed & Microchipped	Partially	N	\$33.60	3.1%	\$34.80	3.6%
		Desexed (Pensioner Concession)	Partially	N	\$16.80	3.1%	\$17.40	3.6%
		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%
	Local Law Permit Fees <i>Note: unless otherwise stipulated, these are annual permit fees.</i>	Planting on or removal of plants from nature strip	N	N	Nil		Nil	
		Keeping more animals or birds than prescribed – application fee	N	N	\$96.50	3.2%	\$100.00	3.6%
		Keeping more animals or birds than prescribed – annual renewal	N	N	\$18.50	2.8%	\$19.00	2.7%
		Keeping an animal or bird not listed	N	N	Nil		Nil	
		Lighting a fire in the open	N	N	\$120.00	3.0%	\$124.00	3.3%
		Builders' construction of temporary vehicle crossing	N	N	\$138.00	3.0%	\$143.00	3.6%
		Tapping into Council drain	N	N	\$67.50	3.1%	\$70.00	3.7%
		Road opening	N	N	\$138.00	3.0%	\$143.00	3.6%
		Bringing a horse or donkey	N	N	\$30.50	3.4%	\$31.50	3.3%
		Erecting booth, stall scaffolding etc. – for charitable purposes	N	N	Nil		Nil	
		Erecting booth, stall scaffolding etc. – for other purposes	N	N	\$186.00	3.0%	\$192.50	3.5%
		Placing signs, displaying, or storing goods – for charitable purposes	N	N	Nil		Nil	

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2022–23 Actual		2023–24 Draft Budget	
					Price	% Increase	Price	% Increase
Local Laws Cont.	Local Law Permit Fees Cont. <i>Note: unless otherwise stipulated, these are annual permit fees.</i>	Placing signs, displaying, or storing goods – for other purposes	N	N	\$38.00	2.7%	\$39.50	3.9%
		Placing signs, displaying, or storing goods – annually	N	N	\$112.00	3.2%	\$116.00	3.6%
		Signage other than above	N	N	\$275.00		\$284.50	3.5%
		Singing, playing a musical instrument, delivering a public address, using sound amplifying equipment – for charitable purposes	N	N	Nil		Nil	
		Singing, playing a musical instrument, delivering a public address, using sound amplifying equipment – for other purposes (<=7 days)	N	N	\$19.00	2.7%	\$19.50	2.6%
		Singing, playing a musical instrument, delivering a public address, using sound amplifying equipment – for other purposes (annual permit)	N	N	\$62.50	3.3%	\$64.50	3.2%
		Sell or hire or offer for sale or hire goods or services or raffle or lottery tickets – for charitable purposes	N	N	Nil		Nil	
		Sell or hire or offer for sale or hire goods or services or raffle or lottery tickets – for other purposes	N	N	By arrangement		By arrangement	
		Filming within the Borough – Feature Films & Commercials – First day	N	N	\$309.00	3.0%	\$320.00	3.6%
		Filming within the Borough – Feature Films & Commercials – Subsequent day(s), per day	N	N	\$122.50	2.9%	\$127.00	3.7%
		Filming within the Borough – Major Television Productions, low and medium budget films, telemovies – First day	N	N	\$247.00	2.9%	\$255.50	3.4%

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2022–23 Actual		2023–24 Draft Budget	
					Price	% Increase	Price	% Increase
Local Laws Cont.	Local Law Permit Fees Cont. <i>Note: unless otherwise stipulated, these are annual permit fees.</i>	Filming within the Borough – Major Television Productions, low and medium budget films, telemovies – Subsequent day(s), per day	N	N	\$122.50	2.9%	\$127.00	3.7%
		Filming within Borough – Commercial Stills Photography – First day	N	N	\$187.00	3.0%	\$193.50	3.5%
		Filming within the Borough – Commercial Stills Photography – Subsequent Day(s), per day	N	N	\$62.50	3.3%	\$64.50	3.2%
		Filming within the Borough – Small Scale Television Productions – First day	N	N	\$122.50	2.9%	\$127.00	3.7%
		Filming within the Borough – Small Scale Television Productions – Subsequent day(s), per day	N	N	\$62.50	3.3%	\$64.50	3.2%
		Filming within the Borough – Productions for Charities	N	N	By arrangement		By arrangement	
		Using a crane, hoist, or movable platform etc.	N	N	\$186.00	3.0%	\$192.50	3.5%
		Fly an engine powered model airplane	N	N	\$38.00	2.7%	\$39.50	3.9%
		Landing a helicopter – weekdays 9am-5pm	N	N	\$120.00	3.0%	\$124.00	3.3%
		Landing a helicopter – week nights and all day Saturday	N	N	\$240.50	3.0%	\$249.00	3.5%
		Landing a helicopter – all day on a Sunday	N	N	\$361.00	3.0%	\$373.50	3.5%
		Removing paint, painting, or repairing a vehicle or boat in a public place – per permit	N	N	\$1,204.50	3.0%	\$1,246.50	3.5%
		Place a skip – accredited & have insurance – per week	N	N	\$38.00	2.7%	\$39.50	3.9%
		Place a skip – non-accredited – per week	N	N	\$99.50	3.1%	\$103.00	3.5%
		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		By arrangement	

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2022–23 Actual		2023–24 Draft Budget		
					Price	% Increase	Price	% Increase	
Local Laws Cont.	Local Law Permit Fees Cont. <i>Note: unless otherwise stipulated, these are annual permit fees.</i>	Conduct a road activity – for charitable purposes	N	N	Nil		Nil		
		Conduct a road activity – for other purposes	N	N	\$62.50	3.3%	\$64.50	3.2%	
		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	\$32.50	3.2%	\$33.50	3.1%	
		Special uses and events	N	N	By arrangement		By arrangement		
		Street appeals – for charitable purposes	N	N	Nil		Nil		
		Street appeals – for other purposes	N	N	\$122.50	2.9%	\$127.00	3.7%	
		Consumption of liquor	N	N	\$5.80	1.8%	\$6.00	3.4%	
		Itinerant trading (roadside vendors)	N	N	By arrangement		By arrangement		
		Failure to comply with a notice to comply (three penalty units)*	Y	N	\$554.80	1.8%	TBC		
		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	\$76.00	1.3%	TBC		
		Medium fee*	Y	N	\$107.00	1.9%	TBC		
		Maximum fee*	Y	N	\$184.00	1.7%	TBC		
		Courtesy letter fee	Y	N	\$23.00	0.0%	TBC		
	Fire Hazard Charges	Failing to comply with a fire prevention notice*	Y	N	\$1,849.00	1.8%	TBC		
		Failing to obtain a permit to conduct road opening*	Y	N	\$352.00	1.7%	TBC		
	* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: G16).								

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2022–23 Actual		2023–24 Draft Budget	
					Price	% Increase	Price	% Increase
Local Laws Cont.	Animal Infringements	Dog not on lead in public place*	Y	N	\$184.00	1.7%	TBC	
		Dog wandering at large, day time*	Y	N	\$277.00	1.8%	TBC	
		Dog wandering at large, night time*	Y	N	\$369.00	1.7%	TBC	
		Failure to register a dog or cat*	Y	N	\$369.00	1.7%	TBC	
		Registered dog or cat not wearing tag*	Y	N	\$92.00	2.2%	TBC	
		Unregistered dog or cat wearing a tag*	Y	N	\$92.00	2.2%	TBC	
		Contravening council order regarding dogs or cats in public place*	Y	N	\$184.00	1.7%	TBC	
		Dog or cat being a nuisance*	Y	N	\$92.00	2.2%	TBC	
		Cat at large or not securely confined to owner's premises*	Y	N	\$184.00	1.7%	TBC	
		Greyhounds not muzzled or chain outside owner's premises*	Y	N	\$277.00	1.8%	TBC	
		Non-compliance of order to abate nuisance*	Y	N	\$313.00	1.7%	TBC	
Foreshore Other	Tour Operator Licence	Licence (permit to carry out recreational business for profit on Crown Land managed by Council)*	Y	Y	\$313.10	1.7%	TBC	
	Recreational activities	Permit to carry out recreational activities on Land owned by Council*	Y	Y			TBC	New
Tourist Parks	Go Lightly (based on 2 adults & 4 children)	Annual fees – A	N	Y	\$9,644.00	3.0%	\$9,982.00	3.5%
		Annual fees – B	N	Y	\$8,812.00	3.0%	\$9,120.00	3.5%
		Annual fees – C	N	Y	\$8,449.00	3.0%	\$9,120.00	0.0%
	Recreation Reserve (based on 2 adults)	Annual fees	N	Y	\$6,319.00	3.0%	\$6,540.00	3.5%
	Victoria Park (based on 2 adults)	Annual fees	N	Y	\$6,319.00	3.0%	\$6,540.00	3.5%
	All parks	Annual fees – Transfer of ownership	N	Y	\$250.00	0.0%	\$250.00	0.0%
		Annual fees – Valuation fee	N	Y	\$200.00	400.0%	\$220.00	10.0%
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Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2022–23 Actual		2023–24 Draft Budget		
					Price	% Increase	Price	% Increase	
Tourist Parks Cont.	Seasonal Package – All Parks****	1 December – 30 April	N	Y	\$5,780.00	3.0%	\$5,982.00	3.5%	
		1 December – 31 March	N	Y	\$5,029.00	3.0%	\$5,205.00	3.5%	
		1 December – 28 February	N	Y	\$3,982.00	3.0%	\$4,121.00	3.5%	
		26 December – 31 January	N	Y	\$2,617.00	3.0%	\$2,709.00	3.5%	
		6 February – 30 April	N	Y	\$2,656.00	3.0%	\$2,749.00	3.5%	
		6 February – 31 March	N	Y	\$1,838.00	3.0%	\$1,902.00	3.5%	
		6 February – 28 February	N	Y	\$1,092.00	3.0%	\$1,130.00	3.5%	
	Additional persons ****	Extra adult on annual permit or seasonal package	N	Y	\$145.00	2.8%	\$145.00	0.0%	
		Extra child on annual permit or seasonal package	N	Y	\$77.00	2.7%	\$77.00	0.0%	
		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)	Peak (26 December – 31 January, Easter Holidays, Public Holidays, Special Events)	N	Y	\$85.00	30.8%	\$88.00	3.5%	
		Shoulder (1 September to 26 December, 1 February – 30 April)	N	Y	\$65.00	30.0%	\$67.00	3.1%	
		Low (1 May – 31 August)	N	Y	\$45.00	12.5%	\$47.00	4.4%	
		Discount applied for bookings more than 7 nights – Shoulder season only			20% Discount		20% Discount		
		Discount applied for bookings more than 7 nights – Low season only					30% Discount	New	
		Shoulder/ Low season – If there is availability, an adjacent camp site will be offered to customer at 20% discount for boat parking (must have a camp site booked to park boat.)			20% Discount			Removed	
	**** All Seasonal Packages are based on 2 adults only								
	***** Seniors discount of 10% applies to casual camping, extra rates, during shoulder and off peak only								
***** Given the competitive nature of camping and caravan park accommodation, casual rates for camping may be varied to a maximum discount of 20%. A 20% premium may also apply for the duration of publicly advertised major events. Any discounts to be approved by Caravan Park management or a member of the Executive Management Team.									

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2022–23 Actual		2023–24 Draft Budget	
					Price	% Increase	Price	% Increase
Tourist Parks Cont.	Cabins – per night Water View 1-3	Water View 1-3 – Peak (26 December – 31 January, Easter Holidays, Public Holidays, Special Events) – Sun to Thur	N	Y	\$295.00	7.7%	\$295.00	0.0%
		Water View 1-3 – Peak (26 December – 31 January, Easter Holidays, Public Holidays, Special Events) – Fri & Sat	N	Y			\$310.00	New
		Water View 1-3 – Shoulder (1 September to 26 December, 1 February – 30 April) – Sun to Thur	N	Y	\$255.00	15.9%	\$255.00	0.0%
		Water View 1-3 – Shoulder (1 September to 26 December, 1 February – 30 April) – Fri & Sat	N	Y			\$270.00	New
		Water View 1-3 – Low (1 May – 31 August) – Sun to Thur	N	Y	\$200.00	8.1%	\$200.00	0.0%
		Water View 1-3 – Low (1 May – 31 August) – Fri & Sat	N	Y			\$210.00	New
	Cabins – per night Park View 4-5	Park View 4-5 – Peak (26 December – 31 January, Easter Holidays, Public Holidays, Special Events) – Sun to Thur	N	Y	\$275.00	1.9%	\$275.00	0.0%
		Park View 4-5 – Peak (26 December – 31 January, Easter Holidays, Public Holidays, Special Events) – Fri & Sat	N	Y			\$290.00	New
		Park View 4-5 – Shoulder (1 September to 26 December, 1 February – 30 April) – Sun to Thur	N	Y	\$200.00	-4.8%	\$200.00	0.0%
		Park View 4-5 – Shoulder (1 September to 26 December, 1 February – 30 April) – Fri & Sat	N	Y			\$210.00	New
		Park View 4-5 – Low (1 May – 31 August) – Sun to Thur	N	Y	\$180.00	2.9%	\$180.00	0.0%
		Park View 4-5 – Low (1 May – 31 August) – Fri & Sat	N	Y			\$190.00	New

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2022–23 Actual		2023–24 Draft Budget	
					Price	% Increase	Price	% Increase
Tourist Parks Cont.	Budget cabins – per night	Budget Cabin ('Whale') – Peak (26 December – 31 January, Easter Holidays, Public Holidays, Special Events) – Sun to Thur	N	Y	\$180.00	9.1%	\$180.00	0.0%
		Budget Cabin ('Whale') – Peak (26 December – 31 January, Easter Holidays, Public Holidays, Special Events) – Fri & Sat	N	Y			\$190.00	New
		Budget Cabin ('Whale') – Shoulder (1 September to 26 December, 1 February – 30 April) – Sun to Thur	N	Y	\$155.00	3.3%	\$155.00	0.0%
		Budget Cabin ('Whale') – Shoulder (1 September to 26 December, 1 February – 30 April) – Fri & Sat	N	Y			\$165.00	New
		Budget Cabin ('Whale') – Low (1 May – 31 August) – Sun to Thur	N	Y	\$130.00	0.0%	\$145.00	11.5%
		Budget Cabin ('Whale') – Low (1 May – 31 August) – Fri & Sat	N	Y			\$150.00	New
		Budget Cabin ('Sardine') – Peak (26 December – 31 January, Easter Holidays, Public Holidays, Special Events) – Sun to Thur	N	Y	\$150.00	7.1%	\$150.00	0.0%
		Budget Cabin ('Sardine') – Peak (26 December – 31 January, Easter Holidays, Public Holidays, Special Events) – Fri & Sat	N	Y			\$160.00	New
		Budget Cabin ('Sardine') – Shoulder (1 September to 26 December, 1 February – 30 April) – Sun to Thur	N	Y	\$140.00	7.7%	\$140.00	0.0%
		Budget Cabin ('Sardine') – Shoulder (1 September to 26 December, 1 February – 30 April) – Fri & Sat	N	Y			\$150.00	New
		Budget Cabin ('Sardine') – Low (1 May – 31 August) – Sun to Thur	N	Y	\$130.00	13.0%	\$130.00	0.0%

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	2022–23 Actual		2023–24 Draft Budget	
					Price	% Increase	Price	% Increase
Tourist Parks Cont.	Budget cabins – per night Cont.	Budget Cabin ('Sardine') – Low (1 May – 31 August) – Fri & Sat	N	Y			\$135.00	New
	Cabins	Additional Person	N	Y	\$22.00	29.4%	\$25.00	13.6%
	Small tent site (single person, no power) – per night	Peak (26 December – 31 January, Easter Holidays, Public Holidays, Special Events)	N	Y	\$40.00	0.0%		Removed
		Shoulder (1 September to 26 December, 1 February – 30 April)	N	Y	\$30.00	0.0%		Removed
		Low (1 May – 31 August)	N	Y	\$20.00	0.0%		Removed
	Powered site	Queenscliff Music Festival weekend (2 nights, Fri/Sat 2 people)	N	Y	\$200.00	0.0%	\$220.00	10.0%
		Queenscliff Music Festival weekend (3 nights Fri/Sat/Sun, 2 people)	N	Y			\$300.00	New
		Queenscliff Music Festival weekend (4 nights Thur/Fri/Sat/Sun)	N	Y			\$350.00	New
		Queenscliff Music Festival – Additional person per night	N	Y	\$50.00	0.0%	\$25.00	-50.0%
	Other Charges (applies for all sites)	Cancellation Fee	N	Y	\$50.00	0.0%	\$50.00	0.0%
		Late Checkout Fee – Camp sites only	N	Y	\$10.00	0.0%	\$20.00	100.0%
		Unoccupied site fee	N	Y	\$25.00	0.0%		Removed
		Laundry Charges – Washing Machine	N	Y	\$4.00	0.0%	\$5.00	25.0%
		Laundry Charges – Dryer (per 15 minutes)	N	Y	\$2.00	0.0%	\$5.00	150.0%
		Bags of Ice (per bag)	N	Y	\$5.00	0.0%	\$5.00	0.0%

End of the budget document.