



MEANDER VALLEY COUNCIL

BUDGET ESTIMATES & RATES RESOLUTION 2021-22





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Basis of Preparation

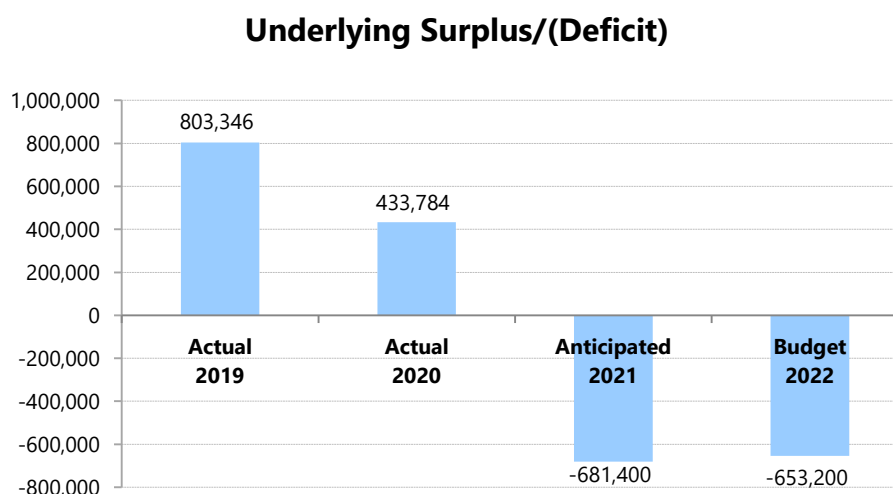
The operating budget estimates and rates resolution is presented for the 2022 financial year. The requirements of Council Policy 77 'Rates and Charges' (Rates Policy) and Council's Financial Management Strategy have been taken into consideration. The objective of the Rates Policy is to maintain a sustainable rates system that provides revenue stability and supports a balanced budget to avoid placing the burden of current expenditure on future generations. The purpose of the Financial Management Strategy is to manage the Long Term Financial Plan to retain an underlying surplus after excluding capital income and expenditure. In preparing the operating budget, Council considers the demand for services and the cost of maintaining facilities for the benefit of community members.

Underlying Deficit

The 2022 operating budget provides for an underlying deficit (loss) of \$653,200. After removing the impact of higher than average one off expenditure the position is an estimated deficit of \$99,600. The general rates increases and changes to the waste service charges are designed to return the waste function to a cost recovery position and recover some of the extraordinary financial pressures caused by the COVID-19 pandemic and associated "Community Care and Recovery Package COVID-19 Pandemic" (Recovery Package) approved by Council on 7 April 2020. In forming the Recovery Package Council identified that a loss would be established for the 2021 financial year on the basis that the long term costs to Council of the pandemic are made back over the ten year Long Term Financial Plan (LTFP). Continuing to provide for a surplus into the future remains a challenge for Council. Funding for specific one off projects and programs to be delivered (Attachment 3) have been considered and accommodated within the context of the Long Term Financial Plan, they are unusually high in 2022 with a number funded by external operating grants.

An underlying operating surplus occurs where the operating revenue exceeds operating expenditure. The benchmark is a surplus greater than zero (break even operating result). A positive result designates a surplus, a negative result indicates a deficit which cannot be sustained long-term.

Table 1: Actual and budget underlying surplus / (deficit) 2019 to 2022

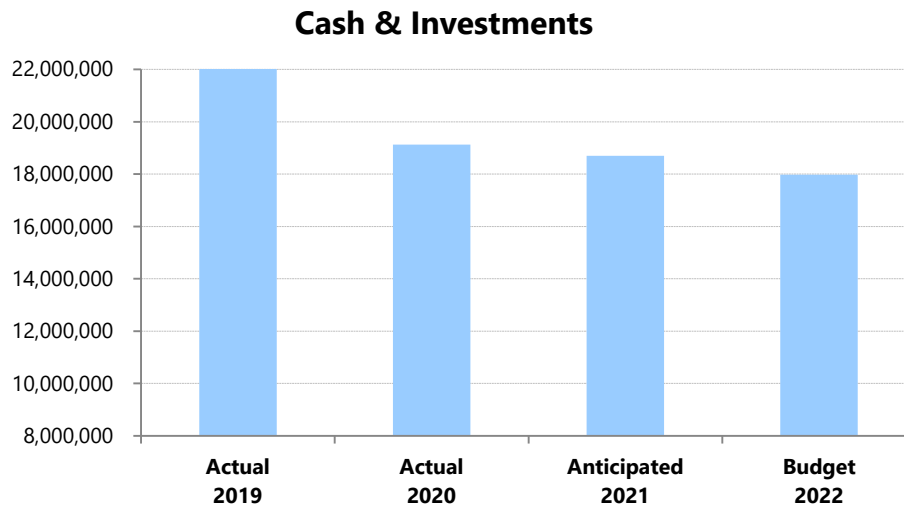




Cash & Investments

The opening cash & investments balance in 2021 was \$19,126,100, this is before removing total liabilities at the time of \$11,225,300. The balance is estimated to be reduced to \$17,983,700 at the end of 2022 before taking into account any liabilities (assumed to be a similar amount).

Table 2: Actual and budget cash & investments balance 2019 to 2022



Capital Works Expenditure

The Infrastructure and Works departments continue to manage increased capital works expenditure programs. The amounts in table 3 include the program approved by Council in May each year. Accelerated and new capital expenditure will increase depreciation and maintenance expenses in future operating budgets. Council approved the 2022 capital works projects at the May 2021 meeting; this combined with the estimated carry over projects from prior years brings the works in 2022 to \$11,382,400.

Table 3: Budgeted capital works expenditure 2019 to 2022

	2019	2020	2021	2022
Capital Works Program amount	\$8,181,500	\$7,641,000	\$11,499,000	\$9,436,800
Carried Forward amount	\$5,571,600	\$4,337,100	\$3,726,800	\$1,945,600
Total Estimated Spend	\$13,753,100	\$11,978,100	\$15,225,800	\$11,382,400



Inflation Reference

The Financial Management Strategy requires that general rates be increased at least in line with inflation to ensure that the primary source of funding in the LTFP is not diminished and that Council is keeping pace with meeting the cost of providing services to the community. Keeping pace with inflation allows current levels of service to be maintained, assuming other revenue sources (e.g. grants, interest and distributions from Taswater) also increase in line with costs. In response to the COVID-19 pandemic Council applied no increase to the General Rates for the 2021 financial year budget, the 2020 rate in the dollar was applied for property owners in 2021. On this basis inflation references for both the 2020 and 2021 years have been provided as they should both be considered as a reference point for the 2022 budget estimates.

The Council Cost Index (CCI) is produced by the LGAT and provides an indication of how Council expenditure has changed over a period of time where spending remains constant. The index components are wage price index (50%), road & bridge construction index (30%) and the CPI for Hobart (20%). Consumer Price Index (CPI) measures the change in prices paid by households for goods and services for consumption purposes typically by measurement of the price change in a basket of consumer goods. The road & bridge construction index measures the general changes in prices in construction costs in the road and bridge construction sector.

Table 4: Relevant inflation indexes

Ratio	2020	2021
Council Cost Index (CCI) Tasmania	2.2% (Jan 19 - Dec 19)	1.0% (Jan 20 - Dec 20)
Consumer Price Index (CPI) Tasmania	3.4% (Mar 19 - Mar 20; 2.7% Dec 18 - Dec 19)	1.1% (Mar 20 - Mar 21; 0.8% Dec 19 - Dec 20)
Wage Price Index Tasmania	2.3% (Mar 19 to Mar	1.5% (Mar 20 to Mar 21)
Road and Bridge Construction Index Australia	0.8% (Mar 19 to Mar	-0.1% (Mar 20 to Mar 21)
Non-residential building construction Tasmania	3.9% (Mar 19 to Mar	4.7% (Mar 20 to Mar 21)



Consolidated Operating Statement

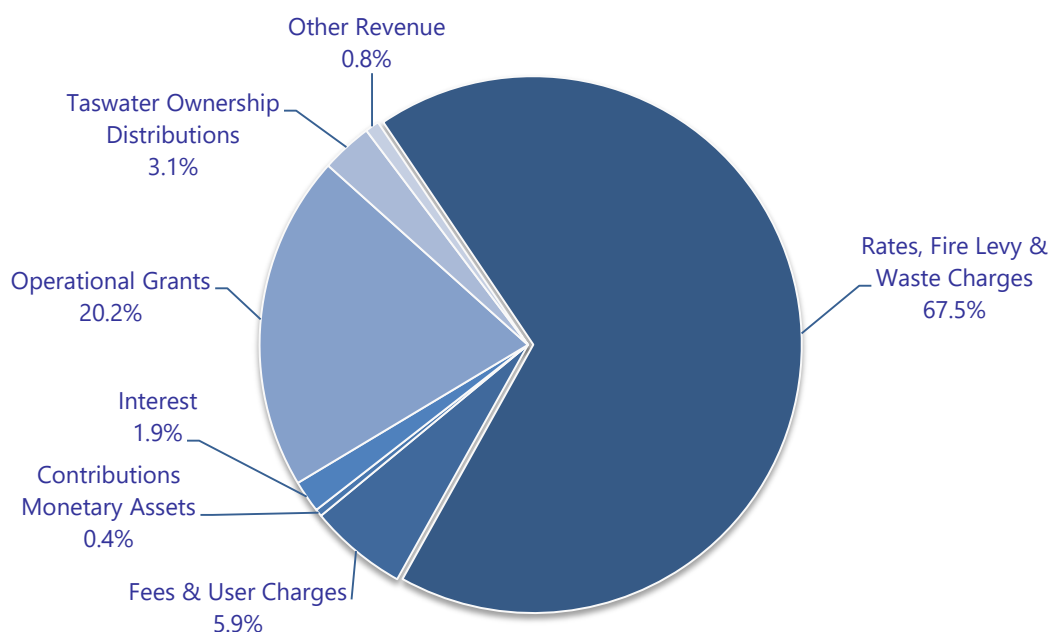
The consolidated operating statement provides an overview of Council's revenue, expenditure, underlying surplus, capital income and cash reconciliation for the 2022 financial year.

Consolidated Operating Statement	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22		
Operating Revenue				'21 to '22 Variance	
Rate Revenue	13,046,800	13,106,300	14,641,800	1,595,000	12.23%
Fees & User Charges	1,150,100	1,336,000	1,282,300	132,200	11.49%
Contributions	95,500	104,400	95,900	400	0.42%
Interest	645,800	571,900	420,700	(225,100)	-34.86%
Grants & Subsidies	4,350,400	4,409,200	4,387,300	36,900	0.85%
Other Revenue	184,800	449,700	848,900	664,100	359.36%
Total Operating Revenue	19,473,400	19,977,500	21,676,900	2,203,500	11.32%
Operating Expenditure					
Departments					
Governance	2,041,100	1,931,300	2,522,600	481,500	23.59%
Corporate Services	2,227,200	2,095,000	1,995,400	(231,800)	-10.41%
Infrastructure Services	3,932,800	3,254,000	4,451,100	518,300	13.18%
Development & Regulatory Services	2,937,500	2,562,700	2,254,600	(682,900)	-23.25%
Works	3,904,400	3,961,700	3,911,700	7,300	0.19%
Maintenance & Working Expenses	15,043,000	13,804,700	15,135,400	92,400	0.61%
Borrowing Costs	271,600	240,500	248,800	(22,800)	-8.39%
Depreciation	5,132,200	5,110,500	5,400,400	268,200	5.23%
Payments to Government Authorities	1,264,900	1,274,500	1,294,700	29,800	2.36%
Other Expenses	276,500	228,700	250,800	(25,700)	-9.29%
Total Operating Expenditure	21,988,200	20,658,900	22,330,100	341,900	1.55%
Underlying Surplus/(Deficit)	(2,514,800)	(681,400)	(653,200)		
Removed Net Actual One Off Expenditure	1,688,200	1,457,400	1,103,600		
Added Long Term Financial Plan One Off Allocation	(500,000)	(500,000)	(550,000)		
Estimated Recurring Surplus/(Deficit)	(1,326,600)	276,000	(99,600)		
Capital Items					
Subdivision Contributions	300,000	902,800	567,300		
Capital Contributions	-	8,000	10,000		
Capital Roads to Recovery Funding	874,300	874,300	874,300		
Capital Grants	4,607,300	2,747,000	4,002,500		
Sale of Assets	-	274,900	-		
Total Capital Items	5,781,600	4,807,000	5,454,100		
Cash Reconciliation					
Opening Cash Balance	18,721,900	19,126,100	18,701,800		
Surplus, Non-Cash Items & Loan Payments	8,222,700	8,655,300	10,664,300		
Capital Asset Expenditure	(15,225,800)	(9,079,600)	(11,382,400)		
Closing Cash Balance	11,718,800	18,701,800	17,983,700		



Revenue

Revenue Item	Budget 2020	Budget 2021	Budget 2022	Increase / (Decrease)
Rate Revenue	\$12,966,400	\$13,046,800	\$14,641,800	\$1,595,000
Fees & User Charges	\$1,255,000	\$1,150,100	\$1,282,300	\$132,200
Contributions	\$51,500	\$95,500	\$95,900	\$400
Interest	\$835,600	\$645,800	\$420,700	(\$225,100)
Grants & Subsidies	\$4,441,200	\$4,350,400	\$4,387,300	\$36,900
Other Revenue (inc. Taswater distributions)	\$748,700	\$184,800	\$848,900	\$664,100
Total Revenue	\$20,298,400	\$19,473,400	\$21,676,900	\$2,203,500



General Rates

General rates constitute taxation for the purposes of Local Government rather than a fee for service and are based on the value of rateable land. Council's rates policy requires the general rates to be levied based on a property's Assessed Annual Value (AAV). The values for each property are determined by the Tasmanian Valuer General (OVG) who are regarded as the independent assessor of a property's value. AAV reflects a ratepayer's capacity to pay.

In 2019 all properties received a fresh valuation with the updated values applied on 1 July 2019. A full revaluation of every property occurs every six years with adjustment factors (indexation) received every two years from the valuation however the Tasmanian Government have advised that they will



not be providing indexation for properties this year citing the impact of the pandemic on their operations.

Table 5 has been prepared as an estimate of general rates charges from a number of Northern Tasmanian Councils. It does not take into account the differing circumstances, services provided, or the value of properties within each Council area. The values are based on Meander Valley's average Residential property for 2021 (\$329,500 capital value, \$14,100 AAV) and average Primary Production property for 2021 (\$893,600 capital value, \$35,700 AAV).

Table 5: General Rates estimate comparison from Northern Councils in 2021

Council	Residential Property rates estimate		Primary Production Property rates estimate	
City of Launceston	\$1,245	Based on a fixed charged of \$291 plus AAV RID 6.7654	\$2,976	Based on a fixed charged of \$291 plus AAV RID 7.5215
West Tamar	\$1,141	Based on an AAV RID 8.09 with a \$176 minimum	\$2,888	Based on an AAV RID 8.09 with a \$176 minimum
George Town	\$1,125	Based on Averaged Area Rates for George Town residential properties	\$2,977	Based on 0.3331 cents in the dollar on the capital value of the land
Break O'Day	\$1,142	Based on an AAV RID 8.10 with a \$551 minimum	\$2,892	Based on an AAV RID 8.10 with a \$551 minimum
Dorset	\$1,020	Based on an AAV RID 7.2367 with a \$273 minimum	\$2,584	Based on an AAV RID 7.2367 with a \$273 minimum
Northern Midlands	\$984	Based on an AAV RID 6.98 with a \$488 minimum	\$1,432	Based on an AAV RID 4.01 with a \$299 minimum
Meander Valley	\$801	Based on an AAV RID 5.682 with a \$170 minimum	\$2,028	Based on an AAV RID 5.682 with a \$170 minimum

Table 6 outlines the general rate increases that Council has approved from 2019 to 2022. General rates revenue includes increases on the prior year rates levied (by percentages below) in addition to amounts received for new property developments and supplementary valuations throughout the year.

Table 6: Meander Valley rate increases 2019 to 2022

	2019	2020	2021	2022
General rate increase	4.50%	2.50%	0%	3.75%

Council receives an increase in general rates each year due to property development activity, primarily new building construction and property subdivision. The amount of additional rates from supplementary property revaluation varies from year to year, \$55,000 in rates from property development has been budgeted for 2022.



Council's anticipated actual General Rates Balance for 2021 is \$10,142,500. This amount includes rates remissions provided in the COVID Recovery Package of \$151,400 to the Commercial and Recreation Land Use Classes (LUC) and with this removed the anticipated general rates for the year would have been \$10,293,900.

Council's budgeted General Rates will increase to the rate of 5.895¢ per dollar of AAV property valuation, with a minimum amount payable of \$200. The minimum amount payable will increase from \$170 to \$200, this was anticipated to occur in the 2021 budget however was placed on hold due to the COVID pandemic. The rates model is consistent with Council's Rates Policy where the property value largely determines the general rate levied regardless of the LUC. General Rates are expected to provide \$10,786,900 including supplementary valuations.

The rates model for 2022 is based on the following principles:

- The Financial Management Strategy states that general rates will be increased annually at least with inflation to ensure that the primary source of funding in the LTFP is not diminished and that Council is keeping pace with meeting the cost of providing services to the community.
- The rate increase is designed to keep pace with the cost of delivering the current level of service including the additional positions created in the organisational review in December 2020.
- General rates increases were placed on hold in 2021 in line with the Recovery Package decision of 7 April 2020. The 2021 LTFP identified that a 5% general rates increase was due in coming years to accommodate the COVID Recovery Package.
- Interest for late payment of rates has been produced in accordance with the Rates Policy. It is applied where a payment is made after the instalment due date. The amount is determined in accordance with Section 128 of the Act, which has increased from 6.81% to 7.87% for 2022.
- Council's Rates Policy does not apply a fixed % penalty in addition to the daily interest charge which is allowed under the Act for overdue instalments.
- Council's Rates Policy does not provide a discount for early payment of general rates which is allowed under the Act.
- The instalment system with a late payment interest charge with no discount and no fixed penalty has worked well since inception of Meander Valley Council in 1993. The community is familiar with our rates collection arrangements.
- Following the completion of the current significant capital works projects, future rates increases are required to offset the decline in bank interest from cash at bank and increased operating costs. The need for increases will be assessed annually as revenue and expenditure assessments are often subject to change. General rates increases above inflation are factored into the LTFP to provide for at least a break even position over the ten year period. Last year's LTFP provided 1% for 2021 to 2025 (5% total increase) however with changes to the waste structure and other operational changes, if adopted the LTFP will now provide for a total increase of 2% above inflation to occur in coming years.
- An increase of 3.75% in general rates will apply for property owners in the 2022 financial year.



Table 7: Indicative distribution of general rates provided from each Land Use Class

Land Use Class (LUC)	Rateable Properties	Rates 2022	LUC Share of Rates	Average per Property
Commercial	188	815,900	7.6%	4,340
Industrial	87	301,000	2.8%	3,460
Primary Prod.	1,167	2,464,000	23.0%	2,111
Public Service	113	220,700	2.1%	1,953
Quarry	2	3,500	0.0%	1,750
Residential	8,011	6,639,000	61.9%	829
Sport & Rec.	15	23,400	0.2%	1,560
Vacant	810	264,400	2.5%	326
Total	10,393	\$10,731,900	100.0%	

Waste Management Service Charges

The waste service charges have been produced in line with Council's Financial Management Strategy and Rates Policy. The charge is based on all properties paying a fixed charge for the cost of Council's household waste management infrastructure including tips and transfer stations. An additional variable amount is charged for those properties receiving kerbside bin collection. The additional charge is for a standard 80 litre mobile garbage bin and one mobile recycle bin. The variable charge is increased where ratepayers opt for a larger 140 litre or 240 litre size mobile garbage bin.

The completion of the waste service charge implementation to a full cost recovery was achieved in 2017 after several years of planning. Council seeks the household waste function to be self-funding receiving an even contribution from all rateable properties that contributes to covering the significant cost of waste management for the municipality. The revenue it provides seeks to make waste cost recovery and underpins a lower general rate. The waste service charge received no change in 2021 due to Council's Recovery Package. The equitable fixed charge for the provision of waste services was unchanged at \$56 in 2021 however cost increases indicated that the charge would have been \$64. The charge has been reviewed in accordance with the Waste Strategy Principles adopted by Council in May 2021. The waste charge factors in the cost of facilities, anticipated rehabilitation provisions for existing landfill cells (due to close) and a new landfill cell at the Cluan facility which will be active from June 2021. To be full cost recovery the charge would require an increase to \$121 per property. The budget estimates propose a waste charge of \$107 for 2022 with significant work to be undertaken by Council Officers on management of Council's waste facilities and proposed new landfill areas during 2022. It is anticipated that the waste charge will increase in 2023 and 2024 above the \$107. The waste charge will raise approximately \$1,137,900 which reflects the costs of providing household waste infrastructure in a charge, rather than being included in Council's general rate's rate in the dollar calculation based on property value.



The kerbside bin collection charges are calculated on a cost recovery basis for those properties that receive the service. As demonstrated in Table 8 these costs have seen little increase for a number of years. The kerbside collection charge for 2022 is \$302 for an 80 litre bin, \$322 for a 140 litre bin and \$537 for a 240 litre bin which includes the base \$107 charge for all rateable properties. Kerbside bin collection charges will raise approximately \$1,436,700.

We continue to experience significant cost increases in the area of kerbside recycling bin collection, this is common for all Local Government and private operators in the recycling market. The cost of recycling and resistance of Asia to accept Australia's recycling input has increased the cost to the householder. The cost to provide the recycling service is estimated to have increased by 93% in the past two years. The kerbside bin collection service will be reviewed with Council's waste management strategy in the 2022 financial year with both the kerbside garbage bin and recycling bin contracts being put to tender. The cost increase of the kerbside bin collection service will be passed on those customers receiving the service in 2022.

Table 8: Waste service charges progressing to cost recovery 2019 to 2022

	2019	2020	2021	2022
80L kerbside collection	\$180	\$184	\$207	\$302
140L extra capacity kerbside collection	\$206	\$210	\$228	\$322
240L extra capacity kerbside collection	\$360	\$364	\$400	\$537
Fixed service charge	\$52	\$56	\$56*	\$107

* Note fixed charge on hold, would increase to \$64 to be cost recovery.

State Fire Commission Contribution

The revenue to be raised for the State Fire Service Contribution is determined by, and paid to, the State Fire Commission, therefore there is no effect on the level of the general rate. The individual fire district contributions are set by the State Fire Commission. The Tasmanian Government advised they determined not to increase the levies in 2021 due to the COVID-19 pandemic. They have applied an average increase for 2022 of 2.36% with a minimum charge of \$42, amounts contained in Table 9.

Table 9: State fire commission contribution revenue request 2019 to 2022

Rating District	2019	2020	2021	2022
Launceston Permanent Fire Brigade	\$746,894	\$796,416	\$796,416	\$800,398
Country Volunteer Fire Brigade	\$226,556	\$238,596	\$238,596	\$250,229
General Land	\$218,516	\$229,836	\$229,836	\$244,025
Total	\$1,191,966	\$1,264,848	\$1,264,848	\$1,294,652



Financial Assistance Grants

Financial Assistance Grants (FAGs) funding is provided from the Commonwealth and administered by the State Grants Committee. The overall grants pool was approved in the Federal Budget. While a small indexation in the overall grant pool is expected from the Federal Government, Meander Valley's grant need, relative to other Tasmanian Councils, is declining and therefore is expected to offset any inflation increase. The grants have been budgeted for 2022 based on the 2021 allocation. This may prove to be a conservative approach however it is noted that overall Council's funds received decreased by \$26,900 (-0.63%) in the 2021 financial year.

Table 10: Financial Assistance Grant amounts 2019 to 2022

FAGs	2019	2020	2021	2022
Roads	1,996,100	\$2,050,100	\$2,078,300	\$2,078,300
Bridges	153,900	\$154,300	\$155,500	\$155,500
General Grants	2,134,100	\$2,074,700	\$2,018,400	\$2,018,400
Annual FAG Payment	\$4,284,100	\$4,279,100	\$4,252,200	\$4,252,200

Fees & User Charges

Fees and user charges cover a wide range of services including planning, building plumbing, health services, animal licences, tip, cemetery fees and hire of Council facilities. They are reviewed by Council annually to ensure the amount charged is relative to the cost of providing a service (where applicable) and being in line with community expectations. Council's volume of building and planning applications remained extremely high for the 2021 financial year. While an additional planning position was intended from the December 2020 organisational review, unfortunately recruitment in this area has proven to be particularly difficult. Anticipated revenue for 2021 is well in excess of the budget largely due to building and planning fees. The annual review of fees and charges will occur at the July Council meeting with animal charges and health fees having been reviewed and set by Council in May 2021.

As part of the Recovery Package Council decided not to increase any existing charges in 2021, to waive fees for sport and recreation for ground and building hire from the closure until three months after facilities are reopened, and to waive food business licence fees for the 2021 financial year. These measures were anticipated to result in a one off reduction of \$130,000.

The percentage of fees and charge revenue, relative to overall revenue, is consistent with prior years however an increase has been experienced in the volume of building and planning applications. The amount in 2022 is estimated to be \$1,282,300, 5.9% of revenue which compares with 5.9% in the 2021 budget.



Table 11: Fees & user charges income 2019 to 2022

	2019	2020	2021	2022
Fees & User Charges	\$1,228,300	\$1,255,000	\$1,150,100	\$1,282,300
Operating Revenue	\$19,864,900	\$20,298,400	\$19,473,400	\$21,676,900
Percentage of Revenue	6.2%	6.2%	5.9%	5.9%

Other Revenue

Interest revenue from investments will decrease in 2022 due to significantly lower interest rates offered by financial institutions. Interest from loaned funds will be lower (with one loan fully repaid in 2021) and rate debtor interest is expected to increase slightly in line with the prescribed rate increasing from 6.8% in 2021 to 7.9% in 2022.

Council has an ownership interest of 3.02% in the State's water and sewerage corporation Taswater. Council's current ownership distribution is \$556,000 annually. Following the COVID-19 pandemic the board advised that half (\$278,000) of Council's 2020 would be cancelled and no distribution is likely for 2021. The current corporate plan 2022-2026 has reported more favourable conditions and identifies a distribution of \$278,000 for 2021 and \$667,200 for 2022 (\$111,200 over the annual allocation with intent to repay the \$556,000 shortfall from 2020 and 2021).

Other income includes unallocated property rental income and contributions from Northern Midlands Council under an employee shared service arrangement.

In addition to the FAGs Council has received a number of grants in 2021 and anticipates receipt of a range of grants 2022 outlined in Table 12 and Table 13.

Table 12: Operating grants income 2021 & 2022

Operating Grants	2021	2022
Diesel Fuel Rebate	\$47,000	\$47,000
SRRP Road Line Marking	\$100,000	\$88,000
AFL Tasmania DFC Demountable Change Rooms	\$10,000	\$0
	\$245,000	\$135,000



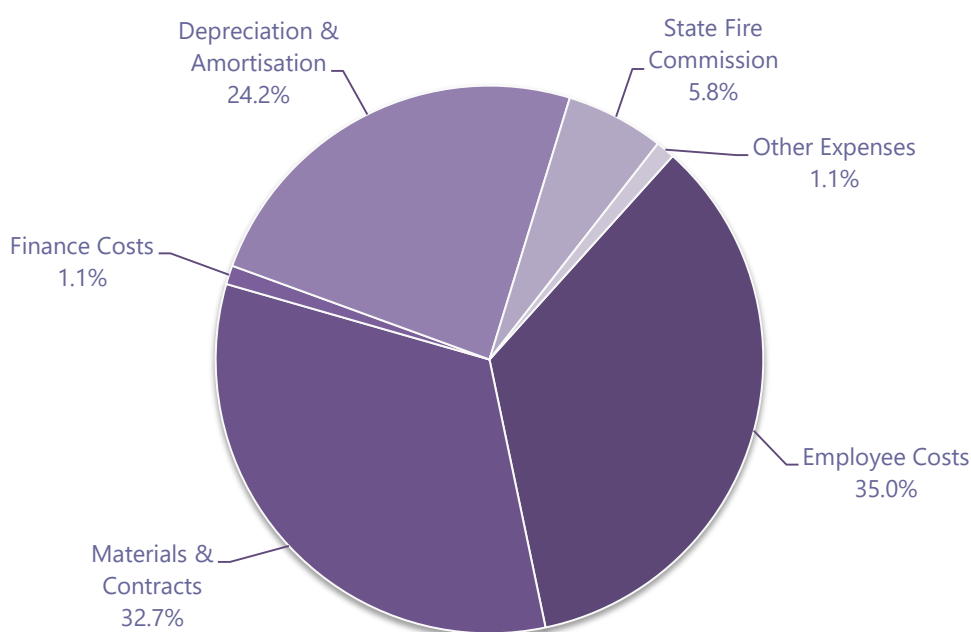
Table 13: Capital grants income 2021 & 2022

Capital Grants	2021	2022
Roads to Recovery	\$874,300	\$874,300
COVID-19 Federal Infrastructure Program	\$1,339,200	\$639,700
Blackspot Road Funding	\$185,000	\$0
Bus Stop Developments	\$32,800	\$0
Vulnerable Road Users Program	\$155,000	\$0
Federal Prospect Vale Park Grounds	\$700,000	\$0
Federal Hadspen Bull Run	\$225,000	\$0
Hadspen Rec Ground Building	\$110,000	\$0
BRB Bridge Program	\$0	\$262,900
Federal Bracknell Hall	\$0	\$600,000
Federal Deloraine Racecourse Ground Upgrade	\$0	\$500,000
Federal Deloraine Racecourse Building Planning	\$0	\$50,000
Federal Squash Courts Project	\$0	\$1,700,000
State Pump Track	\$0	\$250,000
	\$3,621,300	\$4,876,800



Expenditure

Expenditure Item	2020	2021	2022	Increase / (Decrease)
Departments Wages	\$6,798,100	\$7,737,900	\$7,826,500	\$88,600
Departments Materials & Contractors	\$6,427,500	\$7,305,100	\$7,308,900	\$3,800
Borrowing Costs	\$266,000	\$271,600	\$248,800	(\$22,800)
Depreciation	\$5,088,000	\$5,132,200	\$5,400,400	\$268,200
State Fire Commission Contribution	\$1,126,900	\$1,264,900	\$1,294,700	\$29,800
Other Expenditure	\$286,800	\$276,500	\$250,800	(\$25,700)
Total Expenditure	\$20,131,300	\$21,988,200	\$22,330,100	\$341,900



The operating expenditure of Council covers a wide range of services contained within the functions of Administration, Roads Streets & Bridges, Health & Community Services, Land Use Planning & Building, Recreation & Culture and Other Unallocated. Expenditure will increase in 2022, in part due to the organisational review approved in December 2020 and increases from Council's kerbside bin collection contractor.



Departments Expenditure

The operating expenses of the Departments will increase by \$92,400 (0.6%). There remains a particularly high one off and non-recurring project listing (some occur semi regularly such the four year Councillor elections). Alternatively recurring projects are those that occur each year (such as parks & reserves mowing). A total of \$1,597,100 one off projects are anticipated to occur in 2022. A complete list of the one off projects is provided as Attachment 3. Recurring Departmental expenses have increased by \$555,500 (4.3%). The impact of increased employee numbers has been offset somewhat by some employee time being allocated directly to capital project work and some savings achieved in materials and contracts expenses.

Table 14: Departments expenditure itemised by function

Functional Area	2020	2021	2022
Administration & Governance	\$3,232,400	\$4,108,800	\$3,597,100
Roads, Streets & Bridges	\$2,388,100	\$2,456,800	\$2,426,800
Health, Community & Welfare	\$4,678,900	\$5,593,000	\$5,959,800
Land Use Planning & Building	\$1,328,300	\$1,431,000	\$1,636,400
Recreation & Culture	\$1,955,400	\$1,815,700	\$1,899,300
Unallocated & Heavy Plant CWP	(\$357,500)	(\$362,300)	(\$384,000)
Total Departmental Expenditure	\$13,225,600	\$15,043,000	\$15,135,400
Removal of one off project expenditure	(\$624,900)	(\$2,060,200)	(\$1,597,100)
Recurring Total Departmental Expenditure	\$12,600,700	\$12,982,800	\$13,538,300

Employee Expenditure

Council's Total employee costs are budgeted at \$8,511,500 for the 2022 financial year, an increase of \$614,700 (7.8%) from the 2021 total employee cost of \$7,896,800. Increases in employee expenditure result from new positions, cost increases for current employees (including annual salary increase) and increases in employment on costs such as Payroll Tax, Superannuation and Workers Compensation Insurance.

Council's organisational review was approved in December 2020. There was an increase of 5.2 full time equivalent (FTE) employees as a result of the organisational review. Since this time 0.2 FTE (one day per week) was removed from the Visitor Information Centre in the last recruitment that was undertaken.

A new temporary position is planned for Community Services in the Governance Department.

A new permanent position planned as an Organisational performance, reporting and culture officer in the Governance Department.



The 2022 budget includes the following temporary positions where the employee is designed to be on a temporary employment agreement, rather than being a permanent employee of Council:

Position	Function	Department
Manager Business & Economic Recovery	Economic Development	Governance
Community Officer	Community Development	Governance
Animal Control Officer (1 month transition)	Animal Management	Development & Regulatory Services

The annual salary increases provided to employees in accordance with Council's Employment Agreement through Fair Work. The agreement provides for employees to be provided with the greater of 2.5% or CPI (Hobart) March 2020 to 2021.

Employee on costs increase proportionately in line with the salary increases for current employees and additional costs are incurred for new positions. Payroll Tax and Workers Compensation percentages remain largely unchanged for the 2022 financial year however the government guarantee superannuation rate has been increased by 0.5% (to 10%) by the Federal Government.

The Departments expenditure includes employee costs. Department's wages are expected to increase by \$553,500 in 2022 from the 2021 budget noting that a budget adjustment to increase wages to the values in Table 14 were approved by Council in December 2020. Wages allocated to capital works projects are expected to increase by \$61,200 (9.8%) in 2022.

Borrowing Costs

Borrowing costs include interest paid to Tascorp for Council's loan liability balance of \$3.6 million and the present value movement associated with Council's liability to rehabilitate two landfill sites at Deloraine and Cluan.

Depreciation

Depreciation recognises the allocation of the value of an asset over its useful life. The depreciation charged on an annual basis is reflective of the services being provided to the community during the year. New and upgraded infrastructure capital expenditure has the effect of increasing the value of depreciation. Council were advised that the 2021 CWP would add \$104,000 in operating costs when the assets were complete. The May 2021 meeting agenda advised that the 2021 CWP would add \$223,777 in operating costs when the assets were complete. It is noted that much of the depreciation increase from 2021 to 2022 are a result of a new landfill area established at the Cluan landfill facility.

Other Expenditure

Community incentive grants of \$101,000 are included in this expenditure line. This amount also includes townscape incentive grants, community organisation regulatory fee refunds and representative sporting grants. The grants allocation has been maintained at the same rate as 2021, the grants allocation has not been fully utilised by applicants in the past two financial years. Also included in other expenditure is external audit fees paid to the State Government of \$34,500 and the cost of infrastructure assets required to be reconstructed before they reached the end of their full useful life.



Long Term Financial Plan

Council's Long Term Financial Plan (LTFP) has been updated for the period 2022 to 2031 to assist in the long term nature of the decisions made in the operating budget. The LTFP demonstrates how Council's operating position is very much dependant on external revenue sources being Federal FAG grant funds, Taswater distributions and interest revenue. Cash reserves are also impacted by the level of capital works undertaken and the subsequent levels of interest income. The Financial Management Strategy requires Council to manage its LTFP to retain an underlying surplus after excluding capital income and expenditure. On this basis real increases (i.e. above inflation) of 2.0% are provided for in the LTFP. The Recovery Package approved by Council at the 7 April 2020 meeting provided for a range of financial measures and established a rates increases pending of around 5%, some of this has been made up in the 2022 budget estimates. Increases of 1% have been factored into the LTFP for each of 2023 and 2024 financial years. The need for those increases will be assessed in those respective years. These increases are included to ensure Council does not run at a loss over the ten year period. The LTFP is updated annually to review estimates for the ten year period and ensure they are current. The LTFP is balanced on the basis that one off project expenditure returns from the 2022 level (\$1,597,100) to an average of \$550,000 in order to achieve a break even position. Council is delivering a new waste management strategy in 2022, when all capital works on waste facilities are known there is expected to be additional capital expenditure on waste land improvements, heavy plant, establishment of a new landfill and a corresponding increase required to the waste service charge. These changes will be introduced in the 2023 LTFP. The LTFP summary is provided as Attachment 1.

The LTFP provides long term projections, a summary of significant financial information is provided in tables 15 to 17.

Table 15: LTFP Underlying surplus / (deficit) projections 2022 to 2031 ('\$000)

2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
(653)	48	181	248	197	37	331	377	477	425

Table 16: LTFP Cash & investment projections 2022 to 2031 ('\$000)

2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
17,984	14,787	15,093	13,124	13,656	15,668	17,255	18,657	19,601	21,810

**Note the gross cash & investment balance does not take into account Council liabilities*

Table 17: LTFP Capital works expenditure projections (excl. subdivisions) 2022 to 2031 ('\$000)

2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
11,382	16,138	6,501	5,729	6,382	4,925	5,502	4,765	6,264	4,966



Summary

The 2022 Budget Estimates is expected to see Meander Valley maintain service levels while retaining the lowest General Rate in Northern Tasmania. The operating budget, rates resolution and long term financial plan for 2022 will provide the continuation of many essential services provided to the community. While the operating budget presents a substantial operating loss for 2022, this is as a result of the financial actions taken by Council in the COVID-19 Recovery Package and a particularly high level of one off project activity in 2022. General Rate increases above inflation will be required in future financial years in order to return the Long Term Financial Plan to a sustainable position. Waste service charge increases are expected in future financial years in delivering a new transfer station and landfill area to the community for the management of the municipality's waste. Council will encounter challenges in coming years to return to operating surplus' such as the additional cost of new infrastructure developments and to a lesser extent Council's reliance on external funding sources such as Taswater distributions, interest income and Financial Assistance Grants.

The operating budget, long term financial plan and capital works program have been prepared after presenting information to Councillors and discussions held during June Council Workshops. A summary of the rating recommendation is provided in Table 18.

Table 18: Recommended rates & charges 2021 with 2021 comparison

	Budget 2021	Budget 2022	Rates & Charges 2022
General Rates	\$10,097,700	\$10,786,900	5.895 cents in the \$ \$200 minimum
Fire Levy: Launceston Permanent Brigade	\$796,500	\$800,400	1.459 cents in \$ \$42 minimum
Fire Levy: Volunteer Brigade Districts	\$238,600	\$250,300	0.387 cents in \$ \$42 minimum
Fire Levy: General Land	\$229,800	\$244,000	0.353 cents in \$ \$42 minimum
Fire Levy Total	\$1,264,900	\$1,294,700	
Waste Management Infrastructure Contribution	\$208,000	\$409,300	\$107
Waste Kerbside Collection 80 Litre	\$730,100	\$1,026,400	\$302
Waste Kerbside Collection 140 & 240 Litre	\$746,100	\$1,124,500	\$322 & \$537
Waste Management Service Charges Total	\$1,684,200	\$2,560,200	
Total Rate Revenue (Consolidated Operating Statement)	\$13,046,800	\$14,641,800	

Budget report produced by:

Jonathan Harmey
Director Corporate Services



Attachments

1. Long Term Financial Plan summary
2. General Rate Increases Comparison by Locality
3. One Off Specific Projects & Programs
4. Operating Statement by function

Statement of Comprehensive Income

Statement of Comprehensive Income	Anticipated	Budget	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Revenue											
General Rate Revenue	10,143	10,787	10,949	11,113	11,168	11,224	11,280	11,337	11,394	11,451	11,508
Waste Management Service Charges	1,689	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560
Fire Levy	1,275	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295
Fees & User Charges	1,336	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282
Contributions & Donations	105	96	96	96	96	96	96	96	96	96	96
Interest	572	421	373	149	210	199	218	406	443	472	511
Operating Grants	4,409	4,387	4,251	4,251	4,251	4,225	4,251	4,251	4,251	4,251	4,251
Other Revenue	450	849	822	822	822	822	711	711	711	711	711
Total Operating Revenue	19,978	21,677	21,628	21,568	21,685	21,704	21,694	21,938	22,032	22,118	22,214
Operating Expenditure											
Employee Expenses	6,482	6,653	6,653	6,653	6,653	6,653	6,653	6,653	6,653	6,653	6,653
Materials & Contractors Expenses	5,749	6,886	6,886	6,886	6,886	6,886	6,886	6,886	6,886	6,886	6,886
Added Maintenance Estimate: AM Plans	-	-	82	110	136	164	194	224	254	284	314
Interest	218	211	211	-	-	-	-	-	-	-	-
Depreciation	4,942	5,400	5,516	5,605	5,629	5,648	5,667	5,687	5,706	5,723	5,741
Unwinding Tip Provision	192	38	38	38	38	62	62	62	62	-	-
Payments to Government Authorities	1,275	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295
One off Non-Recurrent	1,574	1,597	650	550	550	550	650	550	550	550	650
Other Payments	229	251	251	251	251	251	251	251	251	251	251
Total Operating Expenditure	20,659	22,330	21,580	21,387	21,437	21,507	21,657	21,607	21,655	21,641	21,789
Underlying Surplus/(Deficit)	(681)	(653)	48	181	248	197	37	331	377	477	425
Non-Operating Items											
Subdivisions Taken Over	903	567	300	300	300	300	300	300	300	300	300
Profit/(Loss) on Disposal of Asset	275	-	-	-	-	-	-	-	-	-	-
Capital Grants & Contributions	3,629	4,887	8,273	874	874	900	900	900	900	900	900
Comprehensive Result	4,126	4,801	8,621	1,355	1,422	1,397	1,237	1,531	1,577	1,677	1,625
Add											
Depreciation	5,111	5,438	5,554	5,643	5,667	5,710	5,729	5,749	5,706	5,723	5,741
Loan Funds & Internal Transfers	104	920	3,600	-	-	-	162	-	-	-	-
Cost of Asset Sales	152	-	-	-	-	-	-	-	-	-	-
Less											
New Asset Expenditure (incl.subdivisions)	4,446	5,690	10,352	2,093	1,254	1,261	1,481	1,285	1,240	1,240	1,240
Asset Renewal/Replacement Expenditure	5,537	6,259	6,086	4,708	4,775	5,421	3,744	4,517	3,825	5,324	4,026
Loan Principal	-	-	3,600	-	-	-	-	-	-	-	-
Accrual Non-Cash Adjustments	(66)	(72)	(108)	(108)	(108)	(108)	(108)	(108)	(170)	(108)	(108)
Tip Rehabilitation Payments	-	-	1,041	-	3,137	-	-	-	985	-	-
Cash Surplus/(Deficit)	(424)	(718)	(3,197)	305	(1,969)	533	2,011	1,587	1,402	944	2,209
Opening Cash Balance	19,126	18,702	17,984	14,787	15,093	13,124	13,656	15,668	17,255	18,657	19,601
Closing Cash Balance	18,702	17,984	14,787	15,093	13,124	13,656	15,668	17,255	18,657	19,601	21,810
Rate increase above inflation required	0.00%	0.00%	1.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

3.75% General Rate Increase 2022

Rating Comparison - General Rates, Fire Levy & Waste Service Charges

Kerbside Collection - Standard 80 Litre

General Rate: RID			Fire Levy: RID			Kerbside Collection		Waste Infrastructure				
			urban	country	other	80 Ltr	140 Ltr	Fixed				
2021-22			0.05895	0.01459	0.00387	0.00353	195.00	215.00	107.00			
Locality	Adj. Factor	AAV	Rates	F/Levy	Collection	Fixed	TOTAL	Increase (\$)	Increase (%)	Average Increase since 2013 reval	Total Increase since 2013 reval	
Prospect Vale			2021-22	837	207	195	107	\$1,346	\$124	10.15%	3.08%	27.81%
			2020-21	806	208	151	56	\$1,222	\$23	1.92%		
	Reval '19	\$14,191	2019-20	806	208	128	56	\$1,199	-\$82	-6.39%		
			2018-19	894	207	128	52	\$1,280	\$43	3.46%		
	1.15	\$15,136	2017-18	859	199	128	52	\$1,238	\$86	7.48%		
			2016-17	791	185	130	46	\$1,151	\$31	2.76%		
	No adj.	\$13,162	2015-16	781	180	130	30	\$1,121	\$20	1.85%		
			2014-15	782	175	128	15	\$1,100	\$47	4.51%		
Reval '13	\$13,162	2013-14	759	173	121		\$1,053	\$21	2.00%			
Blackstone Heights			2021-22	1,121	278	195	107	\$1,701	\$134	8.54%	3.89%	37.54%
			2020-21	1,081	279	151	56	\$1,567	\$23	1.49%		
	Reval	\$19,023	2019-20	1,081	279	128	56	\$1,544	\$104	7.20%		
			2018-19	1,024	237	128	52	\$1,440	\$49	3.53%		
	1.1	\$17,336	2017-18	983	228	128	52	\$1,391	\$47	3.52%		
			2016-17	947	221	130	46	\$1,344	\$34	2.58%		
	No adj.	\$15,760	2015-16	935	215	130	30	\$1,310	\$21	1.63%		
			2014-15	936	210	128	15	\$1,289	\$52	4.24%		
Reval '13	\$15,760	2013-14	909	207	121		\$1,237	\$27	2.24%			
Hadspen			2021-22	797	52	195	107	\$1,151	\$126	12.26%	4.32%	42.37%
			2020-21	768	50	151	56	\$1,025	\$23	2.29%		
	Reval '19	\$13,514	2019-20	768	50	128	56	\$1,002	\$10	0.99%		
			2018-19	761	51	128	52	\$992	\$32	3.28%		
	1.15	\$12,892	2017-18	731	50	128	52	\$961	\$67	7.54%		
			2016-17	673	44	130	46	\$894	\$26	2.96%		
	No adj.	\$11,210	2015-16	665	43	130	30	\$868	\$17	1.94%		
			2014-15	666	42	128	15	\$851	\$43	5.30%		
Reval '13	\$11,210	2013-14	646	41	121		\$808	\$18	2.30%			

3.75% General Rate Increase 2022

Rating Comparison - General Rates, Fire Levy & Waste Service Charges

Kerbside Collection - Standard 80 Litre

General Rate: RID			Fire Levy: RID			Kerbside Collection		Waste Infrastructure				
			urban	country	other	80 Ltr	140 Ltr	Fixed				
2021-22			0.05895	0.01459	0.00387	0.00353	195.00	215.00	107.00			
Locality	Adj. Factor	AAV	Rates	F/Levy	Waste Management Collection	Fixed	TOTAL	Increase (\$)	Increase (%)	Average Increase since 2013 reval	Total Increase since 2013 reval	
Carrick			2021-22	913	60	195	107	\$1,275	\$130	11.37%	4.27%	49.20%
			2020-21	880	58	151	56	\$1,145	\$23	2.05%		
	Reval '19	\$15,486	2019-20	880	58	128	56	\$1,122	\$113	11.15%		
			2018-19	777	52	128	52	\$1,009	\$32	3.30%		
	1.1	\$13,156	2017-18	746	51	128	52	\$977	\$35	3.76%		
			2016-17	719	47	130	46	\$942	\$26	2.88%		
	No adj.	\$11,960	2015-16	709	46	130	30	\$915	\$17	1.84%		
			2014-15	710	45	128	15	\$899	\$44	5.18%		
	Reval '13	\$11,960	2013-14	690	44	121		\$854	-\$28	-3.13%		
Bracknell			2021-22	730	42	195	107	\$1,074	\$122	12.86%	6.01%	53.59%
			2020-21	703	41	151	56	\$951	\$23	2.48%		
	Reval '19	\$12,379	2019-20	703	41	128	56	\$928	\$98	11.76%		
			2018-19	611	40	128	52	\$831	\$25	3.12%		
	1.1	\$10,340	2017-18	587	39	128	52	\$806	\$27	3.44%		
			2016-17	565	38	130	46	\$779	\$23	3.08%		
	No adj.	\$9,400	2015-16	557	38	130	30	\$755	\$17	2.32%		
			2014-15	558	37	128	15	\$738	\$39	5.62%		
	Reval '13	\$9,400	2013-14	542	36	121		\$699	\$60	9.38%		
Westbury			2021-22	839	55	195	107	\$1,196	\$127	11.91%	4.74%	49.65%
			2020-21	808	53	151	56	\$1,069	\$23	2.20%		
	Reval '19	\$14,229	2019-20	808	53	128	56	\$1,046	\$99	10.46%		
			2018-19	718	48	128	52	\$947	\$30	3.25%		
	1.1	\$12,164	2017-18	690	47	128	52	\$917	\$33	3.73%		
			2016-17	664	43	130	46	\$884	\$26	2.98%		
	No adj.	\$11,058	2015-16	656	42	130	30	\$858	\$17	1.97%		
			2014-15	657	42	128	15	\$842	\$43	5.33%		
	Reval '13	\$11,058	2013-14	638	40	121		\$799	\$7	0.82%		

3.75% General Rate Increase 2022

Rating Comparison - General Rates, Fire Levy & Waste Service Charges

Kerbside Collection - Standard 80 Litre

General Rate: RID			Fire Levy: RID			Kerbside Collection		Waste Infrastructure				
			urban	country	other	80 Ltr	140 Ltr	Fixed				
2021-22			0.05895	0.01459	0.00387	0.00353	195.00	215.00	107.00			
Locality	Adj. Factor	AAV	Rates	F/Levy	Collection	Fixed	TOTAL	Increase (\$)	Increase (%)	Average Increase since 2013 reval	Total Increase since 2013 reval	
Deloraine			2021-22	761	50	195	107	\$1,113	\$124	12.58%	4.76%	43.74%
			2020-21	733	48	151	56	\$988	\$23	2.38%		
	Reval '19	\$12,902	2019-20	733	48	128	56	\$965	\$47	5.12%		
			2018-19	692	46	128	52	\$918	\$29	3.22%		
	1.1	\$11,713	2017-18	664	45	128	52	\$889	-\$2	-0.24%		
			2016-17	672	44	130	46	\$892	\$26	2.97%		
	1.05	\$11,180	2015-16	663	43	130	30	\$866	\$50	6.15%		
			2014-15	632	40	128	15	\$816	\$42	5.40%		
	Reval '13	\$10,648	2013-14	614	39	121		\$774	\$38	5.23%		
	Average Residential Property with 80L bin Waste Collection since 2013 Revaluation										31.06%	303.90%
										4.44%	43.41%	
Mole Creek			2021-22	663	42	-	107	\$812	\$76	10.32%	6.05%	64.82%
			2020-21	639	41	-	56	\$736	\$0	0.00%		
	Reval '19	\$11,252	2019-20	639	41	-	56	\$736	\$130	21.38%		
			2018-19	515	40	-	52	\$607	\$21	3.64%		
	1.1	\$8,714	2017-18	494	39	-	52	\$585	\$25	4.53%		
			2016-17	476	38	-	46	\$560	\$22	4.11%		
	No adj.	\$7,922	2015-16	470	38	-	30	\$538	\$15	2.92%		
			2014-15	471	37	-	15	\$523	\$30	6.03%		
	Reval '13	\$7,922	2013-14	457	36	-		\$493	\$7	1.49%		
COUNTRY CLUB			2021-22	254,664	63,029	-	107	\$317,800	\$8,864	2.87%	0.27%	1.10%
			2020-21	245,462	63,418	-	56	\$308,936	\$0	0.00%		
	Reval '19	\$4,320,000	2019-20	245,462	63,418	-	56	\$308,936	-\$13,931	-4.31%		
			2018-19	262,226	60,588	-	52	\$322,867	\$12,574	4.05%		
	No adj.		2017-18	251,868	58,373	-	52	\$310,293	-\$18,811	-5.72%		
			2016-17	266,746	62,311	-	46	\$329,103	\$5,047	1.56%		
	No adj.		2015-16	263,323	60,704	-	30	\$324,057	\$1,129	0.35%		
			2014-15	263,727	59,185	-	15	\$322,927	\$8,596	2.73%		
	Reval '13	\$4,440,000	2013-14	256,047	58,284	-		\$314,331	\$2,931	0.94%		

3.75% General Rate Increase 2022

Rating Comparison - General Rates, Fire Levy & Waste Service Charges

Kerbside Collection - Standard 80 Litre

General Rate: RID				Fire Levy: RID			Kerbside Collection		Waste Infrastructure			
				urban	country	other	80 Ltr	140 Ltr	Fixed			
2021-22				0.05895	0.01459	0.00387	0.00353	195.00	215.00	107.00		
Locality	Adj. Factor	AAV		Rates	F/Levy	Waste Management Collection	Fixed	TOTAL	Increase (\$)	Increase (%)	Average Increase since 2013 reval	Total Increase since 2013 reval
P. PRODUCTION												
Dunorlan example	Reval '19	\$52,000	2021-22	3,065	184	-	107	\$3,356	\$171	5.37%	5.64%	41.25%
			2020-21	2,955	174	-	56	\$3,185	\$0	0.00%		
			2019-20	2,955	174	-	56	\$3,185	\$198	6.63%		
			2018-19	2,764	171	-	52	\$2,987	\$115	3.99%		
Selbourne example	1.2	\$46,800	2017-18	2,655	165	-	52	\$2,872	\$94	3.38%	3.94%	40.93%
			2016-17	2,577	155	-	46	\$2,778	\$47	1.72%		
	1.1	\$42,900	2015-16	2,544	157	-	30	\$2,731	\$264	10.71%		
			2014-15	2,317	136	-	15	\$2,467	\$91	3.84%		
	Reval '13	\$39,000	2013-14	2,249	127	-		\$2,376	\$312	15.14%		
			2021-22	3,301	198	-	107	\$3,606	\$180	5.27%		
	Reval '19	\$56,000	2020-21	3,182	188	-	56	\$3,426	\$0	0.00%		
			2019-20	3,182	188	-	56	\$3,426	\$213	6.63%		
			2018-19	2,977	184	-	52	\$3,213	\$123	3.99%		
			2017-18	2,859	178	-	52	\$3,089	\$101	3.37%		
1.2	\$50,400	2016-17	2,776	167	-	46	\$2,989	\$49	1.68%			
		2015-16	2,740	169	-	30	\$2,939	\$284	10.68%			
1.1	\$46,200	2014-15	2,495	146	-	15	\$2,656	\$97	3.79%			
		2013-14	2,422	137	-		\$2,559	\$2	0.09%			
											9.59%	82.18%
Average Primary Production since 2013 Revaluation											4.79%	41.09%

One Off Specific Projects & Programs			Budget 2021	Anticipated 2021	Budget 2022
Governance					
Northern shared services project initiatives	Other Functions		10,000	7,800	10,000
Launceston Creative Cities Support	Other Functions		-	-	8,800
Customer service KPI review	Other Functions		-	-	10,000
Organisational Review	Human Resources		460,000	474,700	-
Culture Survey	Human Resources		-	-	26,000
External group training provider	Human Resources		-	-	20,000
External group training provider	Councillors Expenses		-	-	10,000
iCouncil Governance Papers Trial	Councillors Expenses		-	-	30,000
Community Strategic Plan update	Community Development		-	-	35,000
Naidoc week unspent grant funds	Community Development		-	-	7,600
Business Engagement Officer (1 year agreement)	Community Development		-	-	-
Transition to Retirement Arrangement	Community Development		-	-	93,000
Westbury Rd Prospect Vale planning design	Planning		5,000	-	-
Tasmanian planning scheme review	Planning		9,500	10,300	-
PVBH Structure Plan SAP	Planning		35,000	8,600	-
Westbury Residential Zone SAP	Planning		3,000	2,300	-
Regional land Use Strategy Amendments	Planning		10,000	-	-
COVID-19 Response Measures to Pandemic	Environmental Protection		-	98,800	15,000
COVID-19 Manager Business Recovery (2 year agreement)	Economic Development		-	-	148,200
Short Walks Capital Strategy	Economic Development		-	-	50,400
Northern Prison project communication & information	Economic Development		5,000	-	5,000
Regional recreation strategy	Economic Development		17,000	-	-
Review of Greater Launceston Plan	Economic Development		25,000	-	15,900
			579,500	602,500	484,900
Corporate					
Policy Manual & Employee Manual Review	Human Resources		-	-	10,000
IT Strategic Plan: Year 3 of 3	IT		106,100	86,300	84,100
			106,100	86,300	94,100
Development & Regulatory					
Workflow process improvements	Management		5,000	-	-
Animal Management succession plan	Animal Control		59,300	39,200	8,000
Dog Magement Plan & Signage Update	Animal Control		-	-	15,000
Contribution to Regional Cat Facility	Animal Control		-	-	5,000
Fire Abatement succession plan	Fire Protection		-	4,300	900
LSL Support Arrangements	Environmental Health		8,300	-	6,000
COVID-19 Manager Business Recovery (2 year agreement)	Economic Development		173,300	162,000	-
LSL Support Arrangements	Planning		17,900	-	6,000
Council meeting agenda template update	Planning		10,000	-	20,000
Northern Prison Assessment & Consultation	Strategic Planning		-	-	20,000
PVBH Structure Plan SAP	Strategic Planning		-	-	47,000
Tasmanian planning scheme review	Strategic Planning		-	-	2,000
Regional land Use Strategy Amendments	Strategic Planning		-	-	18,200
Business Engagement Officer (1 year agreement)	Community Development		-	61,100	-
Community Strategic Plan update	Community Development		35,000	-	-
COVID-19 Grants: Small Business	Community Development		100,000	100,100	-
COVID-19 Grants: Event Recovery	Community Development		20,000	22,400	-
COVID-19 Grants: Lifestyle Recovery	Community Development		20,000	4,000	-
Community Officer succession plan (2 years)	Youth Services		51,300	12,200	-
			500,100	405,300	148,100
Infrastructure					
Road Condition Survey (3 yearly)	Asset Management		-	-	64,500
Conquest 4 cloud transition	Asset Management		-	-	4,000
NHVR bridge assessments	Road Management		10,000	-	-
SRRP: Dairy Plains Road centre link markings	Road Management		-	-	25,000
SRRP: Quamby Brook Road centre line markings	Road Management		-	-	45,000
SRRP: East Barrack Street centre line markings	Road Management		-	-	110,000
COL Traffic Movement Study	Road Management		-	-	20,000
Drone photography software upfront cost	IT		8,000	12,000	-
ESRI Software Trial	IT		25,000	-	-
Asbestos removal at Council buildings	Property Management		20,000	20,000	10,000
COVID-19 building works: RCD replacement	Property Management		8,000	8,000	-
COVID-19 building works: Other Unallocated Maintenan	Property Management		238,000	210,000	-
Additional one off maintenance	Bridges		52,000	-	15,000
Bridge Safety Audits	Bridges		-	-	5,000
Waste management strategy consulting	Household Waste		25,000	10,000	5,000
West Barrack St detention basin	Stormwater		2,500	-	-
Stormwater surveys & studies (Act changes)	Stormwater		20,000	12,500	10,000
Meander School Painting	Community Development		-	-	10,000
Hadspen Urban Growth project support	Economic Services		5,000	4,000	10,000
Meander Valley Rd Hadspen design work (fully grant func	Economic Services		372,000	28,500	343,500
Bioenergy Study Valley Central	Economic Services		35,000	-	20,000
DFC demountable changerooms	Sport & Recreation		-	54,000	-
Deloraine Football Club State Grant Program	Sport & Recreation		-	-	50,000
Regional Sports Facility Plan	Sport & Recreation		-	-	16,000
Dismantle Del Racecourse Day Stalls	Sport & Recreation		-	-	5,000
COVID-19 building works	Sport & Recreation		20,000	8,500	-
MVPAC painting	Sundry Cultural		10,000	6,300	10,000
Dairy Plains Toilet Facility maintenance	Public Halls		24,000	18,000	15,000
Deloraine Racecourse Precinct Concept Planning	Parks & Reserves		-	-	30,000
Elm Leaf Beetle Treatment	Parks & Reserves		-	-	7,000
Tree Inspection Audit (3 yearly)	Parks & Reserves		-	-	40,000
			874,500	391,800	870,000
Works					
SRRP Signage Project: Bridgenorth & Ecclestone	Community Amenities		-	38,000	-
SRRP Signage Project: Bridgenorth & Roseburn	Community Amenities		-	50,000	-
			-	88,000	-
One Off Project Expenditure			\$ 2,060,200	\$ 1,573,900	\$ 1,597,100
Grant Funded Projects			-\$ 372,000	-\$ 116,500	-\$ 493,500
COVID-19 Response Package Actions			-\$ 613,300	-\$ 638,100	-\$ 188,200
Amended One Off Projects Balance			\$ 1,074,900	\$ 819,300	\$ 915,400



Meander Valley Council

2021-22 Budget Estimates

Consolidated Operating Statement	Anticipated		Budget 2021-22	'21 to '22 Variance	
	Budget 2020-21	Actual 2020-21			
Operating Revenue					
Rate Revenue	13,046,800	13,106,300	14,641,800	1,595,000	12.23%
Fees & User Charges	1,150,100	1,336,000	1,282,300	132,200	11.49%
Contributions	95,500	104,400	95,900	400	0.42%
Interest	645,800	571,900	420,700	(225,100)	-34.86%
Grants & Subsidies	4,350,400	4,409,200	4,387,300	36,900	0.85%
Other Revenue	184,800	449,700	848,900	664,100	359.36%
Total Operating Revenue	19,473,400	19,977,500	21,676,900	2,203,500	11.32%
Operating Expenditure					
Departments					
Governance	2,041,100	1,931,300	2,522,600	481,500	23.59%
Corporate Services	2,227,200	2,095,000	1,995,400	(231,800)	-10.41%
Infrastructure Services	3,932,800	3,254,000	4,451,100	518,300	13.18%
Development & Regulatory Services	2,937,500	2,562,700	2,254,600	(682,900)	-23.25%
Works	3,904,400	3,961,700	3,911,700	7,300	0.19%
Maintenance & Working Expenses	15,043,000	13,804,700	15,135,400	92,400	0.61%
Borrowing Costs	271,600	240,500	248,800	(22,800)	-8.39%
Depreciation	5,132,200	5,110,500	5,400,400	268,200	5.23%
Payments to Government Authorities	1,264,900	1,274,500	1,294,700	29,800	2.36%
Other Expenses	276,500	228,700	250,800	(25,700)	-9.29%
Total Operating Expenditure	21,988,200	20,658,900	22,330,100	341,900	1.55%
Underlying Surplus/(Deficit)	(2,514,800)	(681,400)	(653,200)		
Removed Net Actual One Off Expenditure	1,688,200	1,457,400	1,103,600		
Added Long Term Financial Plan One Off Allocation	(500,000)	(500,000)	(550,000)		
Estimated Recurring Surplus/(Deficit)	(1,326,600)	276,000	(99,600)		
Capital Items					
Subdivision Contributions	300,000	902,800	567,300		
Capital Contributions	-	8,000	10,000		
Capital Roads to Recovery Funding	874,300	874,300	874,300		
Capital Grants	4,607,300	2,747,000	4,002,500		
Sale of Assets	-	274,900	-		
Total Capital Items	5,781,600	4,807,000	5,454,100		
Cash Reconciliation					
Opening Cash Balance	18,721,900	19,126,100	18,701,800		
Surplus, Non-Cash Items & Loan Payments	8,222,700	8,655,300	10,664,300		
Capital Asset Expenditure	(15,225,800)	(9,079,600)	(11,382,400)		
Closing Cash Balance	11,718,800	18,701,800	17,983,700		



Meander Valley Council

2021-22 Budget Estimates

	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22
General Administration			
Function Summary			
Operating Revenue			
Rate Revenue	-	-	-
Fees & User Charges	191,000	195,500	178,300
Contributions	-	-	-
Interest	-	-	-
Grants & Subsidies	-	-	-
Other Revenue	2,200	27,400	1,500
Total Operating Revenue	193,200	222,900	179,800
Operating Expenditure			
Departments			
Governance	1,568,000	1,489,600	1,198,100
Corporate Services	1,824,600	1,711,100	1,954,500
Infrastructure Services	531,800	493,000	297,800
Development & Regulatory Services	183,300	150,800	145,600
Works	1,100	600	1,100
Maintenance & Working Expenses	4,108,800	3,845,100	3,597,100
Interest on Loans	-	-	-
Depreciation	210,600	202,000	207,000
Payments to Government Authorities	-	-	-
Administration Allocated	(93,000)	(94,100)	(93,600)
Other Payments	34,300	34,500	34,500
Total Operating Expenditure	4,260,700	3,987,500	3,745,000
Operating Surplus/(Deficit)	(4,067,500)	(3,764,600)	(3,565,200)
Add			
Depreciation	210,600	202,000	207,000
Loan Funds	-	-	-
Asset Sales	-	11,700	-
Accrual Non-Cash Adjustments	-	-	-
Less			
Asset Expenditure	600,000	693,200	867,000
Loan Principal	-	-	-
Profit (Loss) on Disposal of Fixed Assets	-	-	-
Cash Surplus/(Deficit)	(4,456,900)	(4,244,100)	(4,225,200)

Meander Valley Council

2021-22 Budget Estimates

General Administration	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Administration				
Operating Revenue				
Rate Revenue				
Fees & User Charges	191,000	195,500	178,300	337 Certificates & Rent, Service
Contributions	-	-	-	
Interest				
Grants & Subsidies				
Other Revenue	2,200	27,400	1,500	Commercial reimbursement
Total Operating Revenue	193,200	222,900	179,800	
Operating Expenditure				
Departments				
Governance	1,568,000	1,489,600	1,198,100	
Corporate Services	1,824,600	1,711,100	1,954,500	
Infrastructure Services	531,800	493,000	297,800	GIS, Asset & Property mgt
Development & Regulatory Services	183,300	150,800	145,600	337 Certificates
Works	1,100	600	1,100	
Maintenance & Working Expenses	4,108,800	3,845,100	3,597,100	
Interest on Loans				
Depreciation	210,600	202,000	207,000	
Payments to Government Authorities				
Administration Allocated	(93,000)	(94,100)	(93,600)	
Other Payments	34,300	34,500	34,500	Audit office fees
Total Operating Expenditure	4,260,700	3,987,500	3,745,000	
Operating Surplus/(Deficit)	(4,067,500)	(3,764,600)	(3,565,200)	
Add				
Depreciation	210,600	202,000	207,000	
Loan Funds				
Asset Sales	-	11,700	-	
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	600,000	693,200	867,000	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(4,456,900)	(4,244,100)	(4,225,200)	



Meander Valley Council

2021-22 Budget Estimates

	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22
Roads, Streets & Bridges			
Function Summary			
Operating Revenue			
Rate Revenue	-	-	-
Fees & User Charges	50,900	50,900	50,900
Contributions	250,000	604,400	378,200
Interest	-	-	-
Grants & Subsidies	4,320,000	4,832,300	4,098,700
Other Revenue	-	-	-
Total Operating Revenue	4,620,900	5,487,600	4,527,800
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	-	-	-
Infrastructure Services	201,400	171,900	132,800
Development & Regulatory Services	-	-	-
Works	2,255,400	2,356,200	2,294,000
Maintenance & Working Expenses	2,456,800	2,528,100	2,426,800
Interest on Loans	-	-	-
Depreciation	2,958,200	2,955,000	3,025,000
Payments to Government Authorities	-	-	-
Administration Allocated	-	-	-
Other Payments	134,300	108,300	108,300
Total Operating Expenditure	5,549,300	5,591,400	5,560,100
Operating Surplus/(Deficit)	(928,400)	(103,800)	(1,032,300)
Add			
Depreciation	2,958,200	2,955,000	3,025,000
Loan Funds	-	-	-
Asset Sales	-	-	-
Accrual Non-Cash Adjustments	(250,000)	(604,400)	(378,200)
Less			
Asset Expenditure	5,904,200	4,901,000	4,880,800
Loan Principal	-	-	-
Profit (Loss) on Disposal of Fixed Assets	(134,300)	(108,300)	(108,300)
Cash Surplus/(Deficit)	(3,990,100)	(2,545,900)	(3,158,000)

Meander Valley Council

2021-22 Budget Estimates

	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Roads, Streets & Bridges				
Roads & Streets				
Operating Revenue				
Rate Revenue				
Fees & User Charges	50,900	50,900	50,900	Heavy vehicle motor tax
Contributions	250,000	604,400	378,200	Subdivisions taken over
Interest				
Grants & Subsidies	4,164,500	4,676,800	3,680,300	FAGs & R2R
Other Revenue				
Total Operating Revenue	4,465,400	5,332,100	4,109,400	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	-	-	-	
Development & Regulatory Services	-	-	-	
Works	2,255,400	2,356,200	2,294,000	
Maintenance & Working Expenses	2,255,400	2,356,200	2,294,000	
Interest on Loans				
Depreciation	2,451,200	2,485,000	2,550,000	
Payments to Government Authorities				
Administration Allocated				
Other Payments	117,000	108,300	108,300	Asset disposal write off
Total Operating Expenditure	4,823,600	4,949,500	4,952,300	
Operating Surplus/(Deficit)	(358,200)	382,600	(842,900)	
Add				
Depreciation	2,451,200	2,485,000	2,550,000	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments	(250,000)	(604,400)	(378,200)	Subdivisions taken over
Less				
Asset Expenditure	4,852,300	4,146,500	4,025,800	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets	(117,000)	(108,300)	(108,300)	
Cash Surplus/(Deficit)	(2,892,300)	(1,775,000)	(2,588,600)	

Meander Valley Council

2021-22 Budget Estimates

Roads, Streets & Bridges	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Bridges				
Operating Revenue				
Rate Revenue				
Fees & User Charges				
Contributions				
Interest				
Grants & Subsidies	155,500	155,500	418,400	FAGs
Other Revenue				
Total Operating Revenue	155,500	155,500	418,400	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	201,400	171,900	132,800	
Development & Regulatory Services	-	-	-	
Works	-	-	-	
Maintenance & Working Expenses	201,400	171,900	132,800	
Interest on Loans				
Depreciation	507,000	470,000	475,000	
Payments to Government Authorities				
Administration Allocated				
Other Payments	17,300	-	-	
Total Operating Expenditure	725,700	641,900	607,800	
Operating Surplus/(Deficit)	(570,200)	(486,400)	(189,400)	
Add				
Depreciation	507,000	470,000	475,000	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	1,051,900	754,500	855,000	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets	(17,300)	-	-	
Cash Surplus/(Deficit)	(1,097,800)	(770,900)	(569,400)	



Meander Valley Council

2021-22 Budget Estimates

	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22
Health, Community & Welfare			
Function Summary			
Operating Revenue			
Rate Revenue	2,949,100	2,963,800	3,854,900
Fees & User Charges	368,100	357,600	374,600
Contributions	72,000	309,800	211,100
Interest	218,000	218,000	211,300
Grants & Subsidies	40,000	32,800	-
Other Revenue	78,800	112,000	78,200
Total Operating Revenue	3,726,000	3,994,000	4,730,100
Operating Expenditure			
Departments			
Governance	265,900	280,200	1,306,000
Corporate Services	362,000	345,300	500
Infrastructure Services	2,484,600	2,025,700	3,025,600
Development & Regulatory Services	1,439,800	1,093,400	587,000
Works	1,040,700	995,500	1,040,700
Maintenance & Working Expenses	5,593,000	4,740,100	5,959,800
Interest on Loans	271,600	240,500	248,800
Depreciation	827,200	842,400	1,034,900
Payments to Government Authorities	1,264,900	1,274,500	1,294,700
Administration Allocated	92,400	94,000	93,300
Other Payments	61,100	69,100	108,000
Total Operating Expenditure	8,110,200	7,260,600	8,739,500
Operating Surplus/(Deficit)	(4,384,200)	(3,266,600)	(4,009,400)
Add			
Depreciation	827,200	842,400	1,034,900
Loan Funds	-	-	-
Asset Sales	-	19,000	-
Accrual Non-Cash Adjustments	3,600	(279,500)	(151,600)
Less			
Asset Expenditure	1,338,200	959,800	1,969,700
Loan Principal	-	-	-
Profit (Loss) on Disposal of Fixed Assets	-	-	-
Cash Surplus/(Deficit)	(4,891,600)	(3,644,500)	(5,095,800)

Meander Valley Council

2021-22 Budget Estimates

Health, Community & Welfare	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Health - Preventive Health				
Operating Revenue				
Rate Revenue				
Fees & User Charges	26,500	20,300	40,800	Licence & inspection fees
Contributions				
Interest				
Grants & Subsidies				
Other Revenue	-	12,500	-	Fleet sale
Total Operating Revenue	26,500	32,800	40,800	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	-	-	-	
Development & Regulatory Services	193,800	178,800	230,700	
Works	-	-	-	
Maintenance & Working Expenses	193,800	178,800	230,700	
Interest on Loans				
Depreciation	6,100	4,500	4,500	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	199,900	183,300	235,200	
Operating Surplus/(Deficit)	(173,400)	(150,500)	(194,400)	
Add				
Depreciation	6,100	4,500	4,500	
Loan Funds				
Asset Sales		-		
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	-	-	-	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(167,300)	(146,000)	(189,900)	

Meander Valley Council

2021-22 Budget Estimates

Health, Community & Welfare	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Community - Animal Control				
Operating Revenue				
Rate Revenue				
Fees & User Charges	92,000	91,200	92,000	Animal licences & fines
Contributions				
Interest				
Grants & Subsidies				
Other Revenue	-	12,000	-	Fleet sale
Total Operating Revenue	92,000	103,200	92,000	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	-	-	-	
Development & Regulatory Services	229,500	162,500	205,500	
Works	10,000	9,800	11,200	
Maintenance & Working Expenses	239,500	172,300	216,700	
Interest on Loans				
Depreciation	9,800	10,000	10,000	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	249,300	182,300	226,700	
Operating Surplus/(Deficit)	(157,300)	(79,100)	(134,700)	
Add				
Depreciation	9,800	10,000	10,000	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	25,000	-	-	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(172,500)	(69,100)	(124,700)	

Meander Valley Council

2021-22 Budget Estimates

Health, Community & Welfare	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Community - Fire Protection				
Operating Revenue				
Rate Revenue	1,264,900	1,274,500	1,294,700	State fire contribution
Fees & User Charges	2,000	700	3,000	Fire hazard clearing
Contributions				
Interest				
Grants & Subsidies				
Other Revenue	50,600	50,600	51,800	Administration commission
Total Operating Revenue	1,317,500	1,325,800	1,349,500	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	-	-	-	
Development & Regulatory Services	15,800	18,300	18,000	Fire hazard control
Works	298,100	298,600	297,800	Roadside vegetation
Maintenance & Working Expenses	313,900	316,900	315,800	
Interest on Loans				
Depreciation				
Payments to Government Authorities	1,264,900	1,274,500	1,294,700	
Administration Allocated	50,600	50,600	51,800	
Other Payments				
Total Operating Expenditure	1,629,400	1,642,000	1,662,300	
Operating Surplus/(Deficit)	(311,900)	(316,200)	(312,800)	
Add				
Depreciation				
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure				
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(311,900)	(316,200)	(312,800)	

Meander Valley Council

2021-22 Budget Estimates

Health, Community & Welfare	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22
Community - State Emergency			
Operating Revenue			
Rate Revenue			
Fees & User Charges			
Contributions			
Interest			
Grants & Subsidies	-	-	-
Other Revenue			
Total Operating Revenue	-	-	-
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	-	-	-
Infrastructure Services	16,700	13,300	15,200
Development & Regulatory Services	-	-	-
Works	-	-	-
Maintenance & Working Expenses	16,700	13,300	15,200
Interest on Loans			
Depreciation	10,800	3,900	-
Payments to Government Authorities			
Administration Allocated			
Other Payments			
Total Operating Expenditure	27,500	17,200	15,200
Operating Surplus/(Deficit)	(27,500)	(17,200)	(15,200)
Add			
Depreciation	10,800	3,900	-
Loan Funds			
Asset Sales			
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure	-	-	-
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	(16,700)	(13,300)	(15,200)

Meander Valley Council

2021-22 Budget Estimates

Health, Community & Welfare	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Community - Cemeteries				
Operating Revenue				
Rate Revenue				
Fees & User Charges	18,000	24,000	21,000	Cemetery fees
Contributions				
Interest				
Grants & Subsidies				
Other Revenue				
Total Operating Revenue	18,000	24,000	21,000	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	500	400	500	
Infrastructure Services	-	-	-	
Development & Regulatory Services	-	-	-	
Works	56,200	67,700	60,300	
Maintenance & Working Expenses	56,700	68,100	60,800	
Interest on Loans				
Depreciation	2,800	3,100	3,800	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	59,500	71,200	64,600	
Operating Surplus/(Deficit)	(41,500)	(47,200)	(43,600)	
Add				
Depreciation	2,800	3,100	3,800	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	130,000	29,600	237,400	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(168,700)	(73,700)	(277,200)	

Meander Valley Council

2021-22 Budget Estimates

Health, Community & Welfare	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Community - Community Amenities				
Operating Revenue				
Rate Revenue				
Fees & User Charges				
Contributions	-	-	-	
Interest				
Grants & Subsidies	40,000	32,800	-	Bus stop grants
Other Revenue				
Total Operating Revenue	40,000	32,800	-	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	-	-	-	
Development & Regulatory Services	-	-	-	
Works	284,100	239,800	279,800	Public toilets
Maintenance & Working Expenses	284,100	239,800	279,800	
Interest on Loans				
Depreciation	29,100	30,600	32,200	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	313,200	270,400	312,000	
Operating Surplus/(Deficit)	(273,200)	(237,600)	(312,000)	
Add				
Depreciation	29,100	30,600	32,200	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	-	71,500	106,000	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(244,100)	(278,500)	(385,800)	

Meander Valley Council

2021-22 Budget Estimates

Health, Community & Welfare	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Street Lighting				
Operating Revenue				
Rate Revenue				
Fees & User Charges				
Contributions	-	-	-	
Interest				
Grants & Subsidies				
Other Revenue	200	400	400	Lighting reimbursements
Total Operating Revenue	200	400	400	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	224,000	214,000	233,600	
Development & Regulatory Services	-	-	-	
Works	-	-	-	
Maintenance & Working Expenses	224,000	214,000	233,600	
Interest on Loans				
Depreciation	27,700	30,000	30,000	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	251,700	244,000	263,600	
Operating Surplus/(Deficit)	(251,500)	(243,600)	(263,200)	
Add				
Depreciation	27,700	30,000	30,000	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	-	-	-	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(223,800)	(213,600)	(233,200)	

Meander Valley Council

2021-22 Budget Estimates

Health, Community & Welfare	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Community - Area Promotion				
Operating Revenue				
Rate Revenue				
Fees & User Charges	88,000	74,800	74,800	Visitor information centre
Contributions	-	-	-	
Interest				
Grants & Subsidies		-		
Other Revenue	28,000	26,000	26,000	Visitor centre commissions
Total Operating Revenue	116,000	100,800	100,800	
Operating Expenditure				
Departments				
Governance	51,000	35,000	389,000	
Corporate Services	361,500	344,900	-	
Infrastructure Services	27,800	4,200	29,300	
Development & Regulatory Services	-	-	-	
Works	6,400	2,600	6,500	
Maintenance & Working Expenses	446,700	386,700	424,800	
Interest on Loans				
Depreciation	27,300	24,900	24,400	
Payments to Government Authorities				
Administration Allocated				
Other Payments	5,000	5,000	5,000	In kind support
Total Operating Expenditure	479,000	416,600	454,200	
Operating Surplus/(Deficit)	(363,000)	(315,800)	(353,400)	
Add				
Depreciation	27,300	24,900	24,400	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	-	-	-	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(335,700)	(290,900)	(329,000)	

Meander Valley Council

2021-22 Budget Estimates

Health, Community & Welfare	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Community - Economic Services				
Operating Revenue				
Rate Revenue				
Fees & User Charges				
Contributions				
Interest				
Grants & Subsidies	-	-	-	
Other Revenue				
Total Operating Revenue	-	-	-	
Operating Expenditure				
Departments				
Governance	214,900	146,400	463,200	
Corporate Services	-	-	-	
Infrastructure Services	461,500	85,300	408,600	
Development & Regulatory Services	189,400	174,000	-	
Works	900	-	900	
Maintenance & Working Expenses	866,700	405,700	872,700	
Interest on Loans				
Depreciation	-	-	-	
Payments to Government Authorities				
Administration Allocated				
Other Payments	2,000	-	2,000	Rates incentive
Total Operating Expenditure	868,700	405,700	874,700	
Operating Surplus/(Deficit)	(868,700)	(405,700)	(874,700)	
Add				
Depreciation	-	-	-	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	-	-	-	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(868,700)	(405,700)	(874,700)	

Meander Valley Council

2021-22 Budget Estimates

Health, Community & Welfare	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Community - Household Waste				
Operating Revenue				
Rate Revenue	1,684,200	1,689,300	2,560,200	Waste management charges
Fees & User Charges	134,100	137,700	138,000	Tips & transfer station fees
Contributions				
Interest				
Grants & Subsidies				
Other Revenue				
Total Operating Revenue	1,818,300	1,827,000	2,698,200	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	1,657,200	1,658,000	2,263,100	
Development & Regulatory Services	-	-	-	
Works	14,700	7,600	14,200	
Maintenance & Working Expenses	1,671,900	1,665,600	2,277,300	
Borrowing Costs	53,600	22,500	37,500	Tip rehab provision mvmt
Depreciation	303,700	308,100	493,100	
Payments to Government Authorities				
Administration Allocated	41,800	43,400	41,500	
Other Payments				
Total Operating Expenditure	2,071,000	2,039,600	2,849,400	
Operating Surplus/(Deficit)	(252,700)	(212,600)	(151,200)	
Add				
Depreciation	303,700	308,100	493,100	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments	53,600	22,500	37,500	
Less				
Asset Expenditure	396,000	366,000	1,104,700	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(291,400)	(248,000)	(725,300)	

Meander Valley Council

2021-22 Budget Estimates

Health, Community & Welfare	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22
Community - Non-Household Waste			
Operating Revenue			
Rate Revenue			
Fees & User Charges			
Contributions			
Interest			
Grants & Subsidies			
Other Revenue			
Total Operating Revenue	-	-	-
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	-	-	-
Infrastructure Services	-	-	-
Development & Regulatory Services	-	-	-
Works	224,800	235,400	227,800
Maintenance & Working Expenses	224,800	235,400	227,800
Interest on Loans			
Depreciation	3,800	1,400	1,000
Payments to Government Authorities			
Administration Allocated			
Other Payments			
Total Operating Expenditure	228,600	236,800	228,800
Operating Surplus/(Deficit)	(228,600)	(236,800)	(228,800)
Add			
Depreciation	3,800	1,400	1,000
Loan Funds			
Asset Sales			
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure			
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	(224,800)	(235,400)	(227,800)

Meander Valley Council

2021-22 Budget Estimates

Health, Community & Welfare	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Community - Stormwater Drainage				
Operating Revenue				
Rate Revenue				
Fees & User Charges	4,000	8,300	5,000	Design fees
Contributions	50,000	302,000	189,100	Subdivisions taken over
Interest				
Grants & Subsidies	-	-	-	
Other Revenue	-	-	-	
Total Operating Revenue	54,000	310,300	194,100	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	37,600	29,600	33,600	
Development & Regulatory Services	-	-	-	
Works	127,600	117,500	125,200	
Maintenance & Working Expenses	165,200	147,100	158,800	
Interest on Loans				
Depreciation	375,000	400,000	410,000	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	540,200	547,100	568,800	
Operating Surplus/(Deficit)	(486,200)	(236,800)	(374,700)	
Add				
Depreciation	375,000	400,000	410,000	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments	(50,000)	(302,000)	(189,100)	Subdivision contributions
Less				
Asset Expenditure	753,200	492,700	521,600	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(914,400)	(631,500)	(675,400)	

Meander Valley Council

2021-22 Budget Estimates

Health, Community & Welfare	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22
Community - Environmental Protection			
Operating Revenue			
Rate Revenue			
Fees & User Charges			
Contributions	-	-	-
Interest			
Grants & Subsidies	-	-	-
Other Revenue			
Total Operating Revenue	-	-	-
Operating Expenditure			
Departments			
Governance	-	98,800	15,000
Corporate Services	-	-	-
Infrastructure Services	58,000	19,000	27,500
Development & Regulatory Services	145,500	139,100	132,800
Works	17,900	16,500	17,000
Maintenance & Working Expenses	221,400	273,400	192,300
Interest on Loans			
Depreciation	1,700	-	-
Payments to Government Authorities			
Administration Allocated			
Other Payments - Grants	-	-	-
Total Operating Expenditure	223,100	273,400	192,300
Operating Surplus/(Deficit)	(223,100)	(273,400)	(192,300)
Add			
Depreciation	1,700	-	-
Loan Funds			
Asset Sales			
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure	-	-	-
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	(221,400)	(273,400)	(192,300)

Meander Valley Council

2021-22 Budget Estimates

Health, Community & Welfare	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22
Community - Community Development			
Operating Revenue			
Rate Revenue			
Fees & User Charges	1,500	-	-
Contributions	-	800	-
Interest			
Grants & Subsidies	-	-	-
Other Revenue	-	12,900	-
Total Operating Revenue	1,500	13,700	-
Operating Expenditure			
Departments			
Governance	-	-	406,300
Corporate Services	-	-	-
Infrastructure Services	1,800	2,300	14,700
Development & Regulatory Services	439,100	361,200	-
Works	-	-	-
Maintenance & Working Expenses	440,900	363,500	421,000
Interest on Loans			
Depreciation	18,800	15,000	15,000
Payments to Government Authorities			
Administration Allocated			
Other Payments - Community Grants	54,100	64,100	101,000
Total Operating Expenditure	513,800	442,600	537,000
Operating Surplus/(Deficit)	(512,300)	(428,900)	(537,000)
Add			
Depreciation	18,800	15,000	15,000
Loan Funds			
Asset Sales		3,800	
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure	17,000	-	-
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	(510,500)	(410,100)	(522,000)

Meander Valley Council

2021-22 Budget Estimates

Health, Community & Welfare	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22
Welfare - Families, Youth & Children			
Operating Revenue			
Rate Revenue			
Fees & User Charges	2,000	600	-
Contributions			
Interest			
Grants & Subsidies	-	-	-
Other Revenue			
Total Operating Revenue	2,000	600	-
Operating Expenditure			
Departments			
Governance	-	-	10,000
Corporate Services	-	-	-
Infrastructure Services	-	-	-
Development & Regulatory Services	197,700	21,200	-
Works	-	-	-
Maintenance & Working Expenses	197,700	21,200	10,000
Interest on Loans			
Depreciation	1,000	900	900
Payments to Government Authorities			
Administration Allocated			
Other Payments			
Total Operating Expenditure	198,700	22,100	10,900
Operating Surplus/(Deficit)	(196,700)	(21,500)	(10,900)
Add			
Depreciation	1,000	900	900
Loan Funds			
Asset Sales			
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure	-	-	-
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	(195,700)	(20,600)	(10,000)

Meander Valley Council

2021-22 Budget Estimates

Health, Community & Welfare	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Welfare - Aged & Disabled				
Operating Revenue				
Rate Revenue				
Fees & User Charges				
Contributions	22,000	7,000	22,000	Special Committee contrib.
Interest	218,000	218,000	211,300	Interest loans receivable
Grants & Subsidies				
Other Revenue	-	(2,400)	-	Fleet sale
Total Operating Revenue	240,000	222,600	233,300	
Operating Expenditure				
Departments				
Governance	-	-	22,500	Community car expenses
Corporate Services	-	-	-	
Infrastructure Services	-	-	-	
Development & Regulatory Services	29,000	38,300	-	
Works	-	-	-	
Maintenance & Working Expenses	29,000	38,300	22,500	
Interest on Loans	218,000	218,000	211,300	
Depreciation	9,600	10,000	10,000	
Payments to Government Authorities				
Administration Allocated				
Other Payments	-	-	-	
Total Operating Expenditure	256,600	266,300	243,800	
Operating Surplus/(Deficit)	(16,600)	(43,700)	(10,500)	
Add				
Depreciation	9,600	10,000	10,000	
Loan Funds				
Asset Sales		15,200		
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	17,000	-	-	Community car
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(24,000)	(18,500)	(500)	



Meander Valley Council

2021-22 Budget Estimates

	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22
Land Use Planning & Building			
Function Summary			
Operating Revenue			
Rate Revenue	-	-	-
Fees & User Charges	421,000	650,500	506,500
Contributions	2,000	3,000	2,000
Interest	-	-	-
Grants & Subsidies	-	-	-
Other Revenue	65,000	62,100	65,000
Total Operating Revenue	488,000	715,600	573,500
Operating Expenditure			
Departments			
Governance	207,200	161,500	-
Corporate Services	-	-	-
Infrastructure Services	98,400	76,000	107,400
Development & Regulatory Services	1,125,400	1,154,900	1,529,000
Works	-	-	-
Maintenance & Working Expenses	1,431,000	1,392,400	1,636,400
Interest on Loans	-	-	-
Depreciation	25,300	28,100	22,400
Payments to Government Authorities	-	-	-
Administration Allocated	-	-	-
Other Payments	-	-	-
Total Operating Expenditure	1,456,300	1,420,500	1,658,800
Operating Surplus/(Deficit)	(968,300)	(704,900)	(1,085,300)
Add			
Depreciation	25,300	28,100	22,400
Loan Funds	-	-	-
Asset Sales	-	5,400	-
Accrual Non-Cash Adjustments	-	-	-
Less			
Asset Expenditure	-	-	-
Loan Principal	-	-	-
Profit (Loss) on Disposal of Fixed Assets	-	-	-
Cash Surplus/(Deficit)	(943,000)	(671,400)	(1,062,900)

Meander Valley Council

2021-22 Budget Estimates

	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22
Land Use Planning & Building			
Land Use Planning			
Operating Revenue			
Rate Revenue			
Fees & User Charges	213,000	313,800	260,000
Contributions			
Interest			
Grants & Subsidies			
Other Revenue	-	6,900	-
Total Operating Revenue	213,000	320,700	260,000
Operating Expenditure			
Departments			
Governance	207,200	161,500	-
Corporate Services	-	-	-
Infrastructure Services	98,400	76,000	107,400
Development & Regulatory Services	590,800	683,900	1,005,900
Works	-	-	-
Maintenance & Working Expenses	896,400	921,400	1,113,300
Interest on Loans			
Depreciation	14,300	17,700	12,000
Payments to Government Authorities			
Administration Allocated			
Other Payments			
Total Operating Expenditure	910,700	939,100	1,125,300
Operating Surplus/(Deficit)	(697,700)	(618,400)	(865,300)
Add			
Depreciation	14,300	17,700	12,000
Loan Funds			
Asset Sales	-	5,400	-
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure	-	-	-
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	(683,400)	(595,300)	(853,300)

Meander Valley Council

2021-22 Budget Estimates

	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Land Use Planning & Building				
Building Control				
Operating Revenue				
Rate Revenue				
Fees & User Charges	208,000	336,700	246,500	
Contributions	2,000	3,000	2,000	
Interest				
Grants & Subsidies				
Other Revenue	65,000	55,200	65,000	Resource sharing & build levy
Total Operating Revenue	275,000	394,900	313,500	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	-	-	-	
Development & Regulatory Services	534,600	471,000	523,100	
Works	-	-	-	
Maintenance & Working Expenses	534,600	471,000	523,100	
Interest on Loans				
Depreciation	11,000	10,400	10,400	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	545,600	481,400	533,500	
Operating Surplus/(Deficit)	(270,600)	(86,500)	(220,000)	
Add				
Depreciation	11,000	10,400	10,400	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	-	-	-	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(259,600)	(76,100)	(209,600)	



Meander Valley Council

2021-22 Budget Estimates

	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22
Recreation & Culture			
Function Summary			
Operating Revenue			
Rate Revenue	-	-	-
Fees & User Charges	119,100	81,500	172,000
Contributions	71,500	98,000	81,900
Interest	-	-	-
Grants & Subsidies	3,343,000	1,100,000	3,100,000
Other Revenue	-	-	-
Total Operating Revenue	3,533,600	1,279,500	3,353,900
Operating Expenditure			
Departments			
Governance	-	-	18,500
Corporate Services	34,600	32,300	34,100
Infrastructure Services	620,200	489,600	890,700
Development & Regulatory Services	196,000	170,700	-
Works	964,900	940,100	956,000
Maintenance & Working Expenses	1,815,700	1,632,700	1,899,300
Interest on Loans	-	-	-
Depreciation	733,700	702,700	716,200
Payments to Government Authorities	-	-	-
Administration Allocated	-	-	-
Other Payments	46,800	16,800	-
Total Operating Expenditure	2,596,200	2,352,200	2,615,500
Operating Surplus/(Deficit)	937,400	(1,072,700)	738,400
Add			
Depreciation	733,700	702,700	716,200
Loan Funds	-	-	-
Asset Sales	-	-	-
Accrual Non-Cash Adjustments	-	-	-
Less			
Asset Expenditure	4,784,800	1,503,100	2,579,300
Loan Principal	-	-	-
Profit (Loss) on Disposal of Fixed Assets	-	-	-
Cash Surplus/(Deficit)	(3,113,700)	(1,873,100)	(1,124,700)

Meander Valley Council

2021-22 Budget Estimates

	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Recreation & Culture				
Public Halls				
Operating Revenue				
Rate Revenue				
Fees & User Charges	5,000	3,400	5,000	Westbury Town Hall
Contributions	15,000	15,000	20,000	Special Committees
Interest	-	-	-	
Grants & Subsidies	600,000	-	600,000	Bracknell Hall
Other Revenue				
Total Operating Revenue	620,000	18,400	625,000	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	26,600	24,600	26,100	Insurance, rates, land tax
Infrastructure Services	81,700	40,200	70,700	Maintenance program
Development & Regulatory Services	-	-	-	
Works	10,800	14,500	12,100	
Maintenance & Working Expenses	119,100	79,300	108,900	
Interest on Loans				
Depreciation	82,700	80,200	81,300	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	201,800	159,500	190,200	
Operating Surplus/(Deficit)	418,200	(141,100)	434,800	
Add				
Depreciation	82,700	80,200	81,300	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	945,900	117,000	221,500	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(445,000)	(177,900)	294,600	

Meander Valley Council

2021-22 Budget Estimates

	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22
Recreation & Culture			
Swimming Pools & Other Swimming			
Operating Revenue			
Rate Revenue			
Fees & User Charges			
Contributions			
Interest			
Grants & Subsidies			
Other Revenue			
Total Operating Revenue	-	-	-
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	-	-	-
Infrastructure Services	87,500	84,600	92,300
Development & Regulatory Services	-	-	-
Works	4,400	5,000	3,800
Maintenance & Working Expenses	91,900	89,600	96,100
Interest on Loans			
Depreciation	10,900	16,500	16,500
Payments to Government Authorities			
Administration Allocated			
Other Payments			
Total Operating Expenditure	102,800	106,100	112,600
Operating Surplus/(Deficit)	(102,800)	(106,100)	(112,600)
Add			
Depreciation	10,900	16,500	16,500
Loan Funds			
Asset Sales			
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure	25,000	19,600	-
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	(116,900)	(109,200)	(96,100)

Meander Valley Council

2021-22 Budget Estimates

	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22
Recreation & Culture			
Recreation Grounds & Sports Facilities			
Operating Revenue			
Rate Revenue			
Fees & User Charges	62,800	32,400	116,200
Contributions	16,000	12,000	1,500
Interest			
Grants & Subsidies	2,510,000	820,000	2,250,000
Other Revenue	-	-	-
Total Operating Revenue	2,588,800	864,400	2,367,700
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	-	-	-
Infrastructure Services	302,900	273,000	494,800
Development & Regulatory Services	147,200	132,799	-
Works	503,200	433,500	484,000
Maintenance & Working Expenses	953,300	839,300	978,800
Interest on Loans			
Depreciation	435,600	375,000	385,000
Payments to Government Authorities			
Administration Allocated			
Other Payments - Recreation Grants	46,800	16,800	-
Total Operating Expenditure	1,435,700	1,231,100	1,363,800
Operating Surplus/(Deficit)	1,153,100	(366,700)	1,003,900
Add			
Depreciation	435,600	375,000	385,000
Loan Funds			
Asset Sales less Transfers to C'ttees			
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure	3,252,700	950,300	1,212,200
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets	-	-	-
Cash Surplus/(Deficit)	(1,664,000)	(942,000)	176,700

Meander Valley Council

2021-22 Budget Estimates

	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22
Recreation & Culture			
Library Services			
Operating Revenue			
Rate Revenue			
Fees & User Charges	41,000	39,600	41,000
Contributions			
Interest			
Grants & Subsidies			
Other Revenue			
Total Operating Revenue	41,000	39,600	41,000
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	8,000	7,700	8,000
Infrastructure Services	4,700	2,000	4,900
Development & Regulatory Services	-	-	-
Works	-	-	-
Maintenance & Working Expenses	12,700	9,700	12,900
Interest on Loans			
Depreciation	4,000	4,300	4,300
Payments to Government Authorities			
Administration Allocated			
Other Payments			
Total Operating Expenditure	16,700	14,000	17,200
Operating Surplus/(Deficit)	24,300	25,600	23,800
Add			
Depreciation	4,000	4,300	4,300
Loan Funds			
Asset Sales			
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure			
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	28,300	29,900	28,100

Meander Valley Council

2021-22 Budget Estimates

Recreation & Culture	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Sundry Cultural Activities				
Operating Revenue				
Rate Revenue				
Fees & User Charges	7,000	3,000	7,000	MV Performing Arts Ctr
Contributions	500	400	400	
Interest				
Grants & Subsidies				
Other Revenue				
Total Operating Revenue	7,500	3,400	7,400	
Operating Expenditure				
Departments				
Governance	-	-	18,500	
Corporate Services	-	-	-	
Infrastructure Services	74,200	67,400	109,400	
Development & Regulatory Services	48,800	37,900	-	
Works	11,800	800	11,900	
Maintenance & Working Expenses	134,800	106,100	139,800	
Interest on Loans				
Depreciation	47,300	52,700	52,000	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	182,100	158,800	191,800	
Operating Surplus/(Deficit)	(174,600)	(155,400)	(184,400)	
Add				
Depreciation	47,300	52,700	52,000	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	75,000	26,300	104,100	
Loan Principal				
Profit (loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(202,300)	(129,000)	(236,500)	

Meander Valley Council

2021-22 Budget Estimates

	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Recreation & Culture				
Parks & Reserves				
Operating Revenue				
Rate Revenue				
Fees & User Charges	3,300	3,100	2,800	Overnight RV camping
Contributions	40,000	70,600	60,000	Public open space cont.
Interest				
Grants & Subsidies	233,000	280,000	250,000	
Other Revenue	-	-	-	
Total Operating Revenue	276,300	353,700	312,800	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	69,200	22,400	118,600	
Development & Regulatory Services	-	-	-	
Works	434,700	486,300	444,200	
Maintenance & Working Expenses	503,900	508,700	562,800	
Interest on Loans				
Depreciation	153,200	174,000	177,100	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	657,100	682,700	739,900	
Operating Surplus/(Deficit)	(380,800)	(329,000)	(427,100)	
Add				
Depreciation	153,200	174,000	177,100	
Loan Funds				
Asset Sales	-	-	-	
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	486,200	389,900	1,041,500	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(713,800)	(544,900)	(1,291,500)	



Meander Valley Council

2021-22 Budget Estimates

Unallocated & Unclassified	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22
Function Summary			
Operating Revenue			
Rate Revenue	10,097,700	10,142,500	10,786,900
Fees & User Charges	-	-	-
Contributions	-	-	-
Interest	427,800	353,900	209,400
Grants & Subsidies	2,129,000	2,065,400	2,065,400
Other Revenue	38,800	523,100	704,200
Total Operating Revenue	12,693,300	13,084,900	13,765,900
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	6,000	6,300	6,300
Infrastructure Services	(3,600)	(2,200)	(3,200)
Development & Regulatory Services	(7,000)	(7,100)	(7,000)
Works	(357,700)	(330,700)	(380,100)
Maintenance & Working Expenses	(362,300)	(333,700)	(384,000)
Interest on Loans-internal loan	-	-	-
Depreciation	377,200	380,300	394,900
Payments to Government Authorities			
Administration Allocated	600	100	300
Other Payments	-	-	-
Total Operating Expenditure	15,500	46,700	11,200
Operating Surplus/(Deficit)	12,677,800	13,038,200	13,754,700
Add			
Depreciation	377,200	380,300	394,900
Loan Funds & Capital Repayments	-	104,000	920,000
Asset Sales	-	115,600	-
Accrual Non-Cash Adjustments	(64,200)	(60,900)	(35,500)
Less			
Asset Expenditure	2,598,600	1,022,500	1,085,600
Loan Principal	-	-	-
Internal loan Repay	-	-	-
Cash Surplus/(Deficit)	10,392,200	12,554,700	13,948,500

Meander Valley Council

2021-22 Budget Estimates

Unallocated & Unclassified	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22
Private Works			
Operating Revenue			
Rate Revenue			
Fees & User Charges			
Contributions			
Interest			
Grants & Subsidies			
Other Revenue	6,000	600	3,700
Total Operating Revenue	6,000	600	3,700
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	-	-	-
Infrastructure Services	-	-	-
Development & Regulatory Services	-	-	-
Works	5,500	700	3,200
Maintenance & Working Expenses	5,500	700	3,200
Interest on Loans			
Depreciation			
Payments to Government Authorities			
Administration Allocated	600	100	300
Other Payments			
Total Operating Expenditure	6,100	800	3,500
Operating Surplus/(Deficit)	(100)	(200)	200
Add			
Depreciation			
Loan Funds			
Asset Sales			
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure			
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	(100)	(200)	200

Meander Valley Council

2021-22 Budget Estimates

Unallocated & Unclassified	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Plant Working				
Operating Revenue				
Rate Revenue				
Fees & User Charges				
Contributions				
Interest				
Grants & Subsidies	43,000	47,000	47,000	Diesel fuel rebate
Other Revenue				
Total Operating Revenue	43,000	47,000	47,000	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	-	-	-	
Development & Regulatory Services	-	-	-	
Works	-	-	-	
Maintenance & Working Expenses	-	-	-	
- Internal Hire Charges	(802,400)	(794,100)	(854,100)	
- Operating Expenditure	481,300	508,300	516,400	
Interest on Loans				
Depreciation	288,700	288,700	303,600	
Administration Allocated				
Training Costs				
Other Payments				
Total Operating Expenditure	(32,400)	2,900	(34,100)	
Operating Surplus/(Deficit)	75,400	44,100	81,100	
Add				
Depreciation	288,700	288,700	303,600	
Loan Funds				
Asset Sales (excl. trade-in)				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure - Changeover cost	355,000	353,800	500,000	
Loan Principal				
Internal return on Plant	75,400	44,100	81,100	
Cash Surplus/(Deficit)	(66,300)	(65,100)	(196,400)	

Meander Valley Council

2021-22 Budget Estimates

Unallocated & Unclassified	Budget 2020-21	Anticipated Actual 2020-21	Budget 2021-22	
Other Unallocated & Unclassified				
Operating Revenue				
Rate Revenue	10,097,700	10,142,500	10,786,900	General Rates
Fees & User Charges	-	-	-	
Contributions	-	-	-	
Interest	427,800	353,900	209,400	Bank, Loans & Rates
Grants & Subsidies	2,086,000	2,018,400	2,018,400	Financial Assistance Grants
Other Revenue	32,800	522,500	700,500	Taswater & residential rent
Total Operating Revenue	12,644,300	13,037,300	13,715,200	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	6,000	6,300	6,300	Unallocated land tax
Infrastructure Services	(3,600)	(2,200)	(3,200)	Depreciation in overheads & rental p
Development & Regulatory Services	(7,000)	(7,100)	(7,000)	Depreciation in overheads
Works	(42,100)	(45,600)	(45,600)	Depreciation in overheads
Maintenance & Working Expenses	(46,700)	(48,600)	(49,500)	
Interest on Loans				
Depreciation	88,500	91,600	91,300	Depots & minor plant
Payments to Government Authorities				
Administration Allocated				
Other Payments	-	-	-	
Total Operating Expenditure	41,800	43,000	41,800	
Operating Surplus/(Deficit)	12,602,500	12,994,300	13,673,400	
Add				
Depreciation	88,500	91,600	91,300	
Loan Funds & Capital Repayments	-	104,000	920,000	Loan repayments
Asset Sales	-	115,600	-	Property sale asset value
Accrual Non-Cash Adjustments	(64,200)	(60,900)	(35,500)	Valleycentral interest accrual
Less				
Asset Expenditure	2,243,600	668,700	585,600	Depots, vehicles & minor plant
Loan Principal				
Internal Return on plant	(75,400)	(44,100)	(81,100)	
Cash Surplus/(Deficit)	10,458,600	12,620,000	14,144,700	



LABOUR ON-COSTS

	Budget 2021	Anticipated Actual 2021	Budget 2022
Labour On-Costs			
Annual Leave & Public Holidays	796,200	866,200	863,700
Personal Leave (sick, compassionate, carers)	150,000	186,100	163,100
Long Service Leave Payments	105,200	159,600	96,900
Contribution to Superannuation	790,600	766,400	878,900
Workers Compensation Insurance	155,800	133,100	157,600
Payroll Tax	368,700	362,500	402,100
Total Labour On-Costs	2,366,500	2,473,900	2,562,300
	%	%	%
Council Labour On-Cost Calculation			
<u>(Labour On-Costs)</u>	<u>2,366,500</u>	<u>2,473,900</u>	<u>2,562,300</u>
(Direct Labour Costs)	5,530,300	5,633,900	5,949,200
Labour On-Cost Percentage	42.79%	43.91%	43.07%
Total Costs of Employment (Operating & Capital)	7,896,800	8,107,800	8,511,500
2022 indirect labour on-costs will be applied at the rate of:			43.00%
2021 anticipated indirect labour on-costs applied at the rate of:			43.90%



MANAGEMENT & INDIRECT OVERHEADS

	Budget 2021	Anticipated Actual 2021	Budget 2022
Expenditure			
Employee Costs (salaries, allowances & on-costs including Council contributions to L.S.L. provision & superannuation, conferences, seminars and workers compensation insurance)	1,062,200	1,005,700	1,173,800
Council Plant	39,800	36,600	34,200
Materials & Contractors	277,800	224,700	426,100
Training (excluding salaries & wages)	37,000	13,400	35,000
Depreciation	65,000	67,700	67,500
Net Expenditure (allocated to operating & capital projects)	\$ 1,481,800	\$ 1,348,100	\$ 1,736,600

Departmental Management, engineering & indirect overheads to be applied to operations and capital works undertaken by Council & contractors at the following rates:

Works Department

Infrastructure Services

Development & Regulatory Services

12.35%	13.50%	8.77%
4.80%	6.70%	8.77%
9.30%	7.40%	12.50%