



MEANDER VALLEY COUNCIL

BUDGET ESTIMATES & RATES RESOLUTION 2023 Financial Year

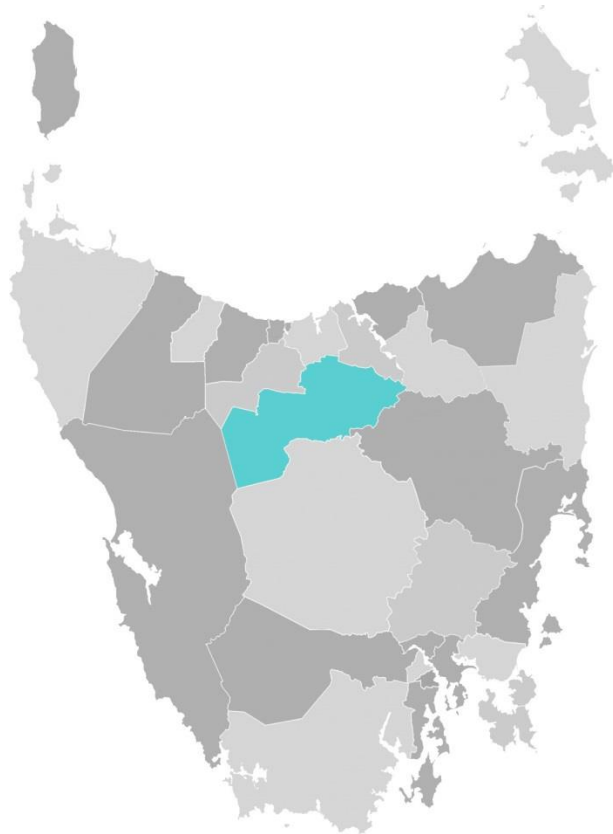




Table of Contents

Basis of Preparation.....	3
Underlying Deficit.....	3
Table 1: Actual and budget underlying surplus / (deficit) 2020 to 2023	3
Cash & Investments.....	4
Table 2: Actual and budget cash & investments balance 2020 to 2023.....	4
Capital Works Expenditure.....	4
Table 3: Budgeted capital works expenditure 2020 to 2023	4
Inflation Reference.....	5
Table 4: Relevant inflation indexes.....	5
Consolidated Operating Statement	6
Revenue.....	7
General Rates.....	7
Table 5: Valuation adjustment factors to be applied to property values for the 2023	8
Table 6: Meander Valley Council rate increases 2020 to 2023	8
Table 7: Indicative distribution of general rates provided from each Land Use Class.....	10
Waste Management Service Charges	10
Table 8: Waste service charges progressing to cost recovery 2020 to 2023.....	11
Table 9: Distribution of State Government waste levy for 2023.....	11
Table 10: Waste facility entry charges 2023	12
State Fire Commission Contribution	12
Table 11: State fire commission contribution revenue request 2020 to 2023.....	12
Financial Assistance Grants.....	13
Table 12: Financial Assistance Grant amounts 2020 to 2023	13
Fees & User Charges	13
Table 13: Fees & user charges income 2020 to 2023	14
Other Revenue	14
Table 14: Operating grants income 2022 & 2023	14
Table 15: Capital grants income 2022 & 2023	15
Expenditure.....	16
Departments Expenditure.....	17
Table 16: Departments expenditure itemised by function	17
Employee Expenditure	18
Borrowing Costs	18
Depreciation.....	18
Other Expenditure	18
Long Term Financial Plan	19
Table 17: LTFP Underlying surplus / (deficit) projections 2023 to 2032 ('\$000)	19
Table 18: LTFP Cash & investment projections 2023 to 2032 ('\$000).....	19
Table 19: LTFP Capital works expenditure projections (excl. subdivisions) 2023 to 2032 ('\$000)	19
Summary.....	20
Table 20: Recommended rates & charges comparison 2022 to 2023.....	20
Attachments	21



Basis of Preparation

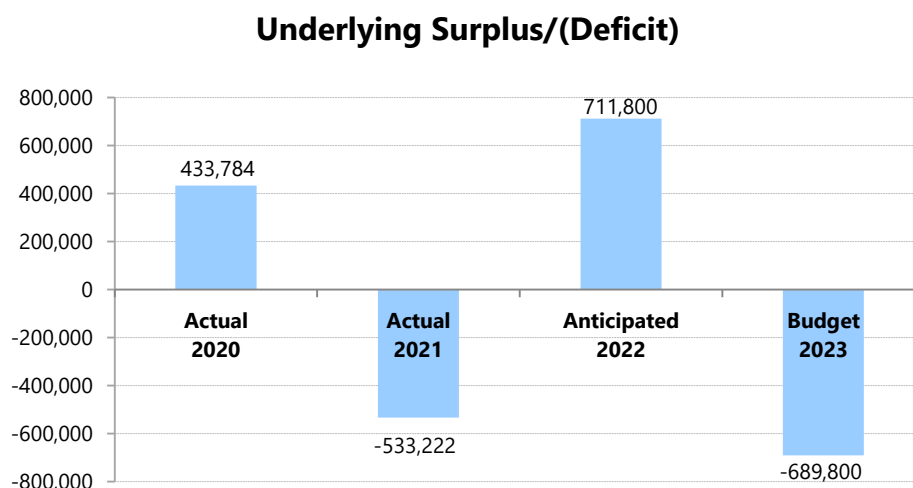
The operating budget estimates and rates resolution is presented for the 2023 financial year. The requirements of Council Policy 77 'Rates and Charges' (Rates Policy) and Council's Financial Management Strategy have been taken into consideration. The objective of the Rates Policy is to maintain a sustainable 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 2023 operating budget provides for an underlying deficit (loss) of \$689,800. After removing the impact of higher than average one off expenditure the position is an estimated deficit of \$595,600. The general rates increases and changes to the waste service charges are designed to achieve household waste functions as cost recovery. Returning to a budget surplus is achieved over the ten years of Council's Long Term Financial Plan with some modest rates increases above inflation which are forecast in the next few years. 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 2023 with a number funded by external State Government 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) 2020 to 2023

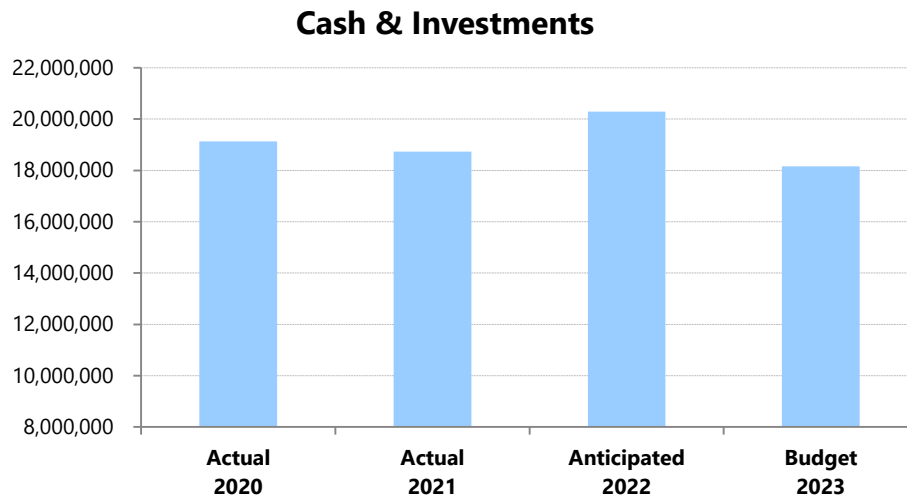




Cash & Investments

The opening cash & investments balance in 2022 was \$18,733,200, this is before removing total liabilities at the time of \$13,196,100. The balance is estimated to be reduced to \$18,150,700 at the end of 2023 before taking into account any liabilities (assumed to be a similar amount).

Table 2: Actual and budget cash & investments balance 2020 to 2023



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 2023 capital works projects at the May 2022 meeting; this combined with the estimated carry over projects from prior years brings the works in 2023 to \$12,558,800. Carry over projects include building works at Bracknell Hall, Deloraine Squash Courts and Westbury works depot which were intended to occur over multiple financial years.

Table 3: Budgeted capital works expenditure 2020 to 2023

	2020	2021	2022	2023
Capital Works Program amount	\$7,641,000	\$11,499,000	\$9,904,800	\$7,911,500
Carried Forward amount	\$4,337,100	\$3,726,800	\$1,945,600	\$4,647,300
Total Estimated Spend	\$11,978,100	\$15,225,800	\$11,850,400	\$12,558,800



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.

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	2021	2022
Council Cost Index (CCI) Tasmania	1.0% (Jan 20 - Dec 20)	4.1% (Jan 21 - Dec 21)
Consumer Price Index (CPI) Tasmania	1.1% (Mar 20 - Mar 21; 0.8% Dec 19 - Dec 20)	5.8% (Mar 21 - Mar 22; 4.5% Dec 20 - Dec 21)
Wage Price Index Tasmania	1.5% (Mar 20 to Mar 21)	2.8% (Mar 20 to Mar 21)
Road and Bridge Construction Index Australia	-0.1% (Mar 20 to Mar 21)	7.4% (Mar 20 to Mar 21)
Non-residential building construction Tasmania	4.7% (Mar 20 to Mar 21)	9.6% (Mar 20 to Mar 21)

At 1 July 2021 Council had \$250,279,300 of infrastructure assets which largely relate to a providing a safe road, bridge and stormwater network. The respective asset classes are required to be maintained and renewed at the end of their useful life. The cost of constructing these assets has increased in the past twelve months, for example inputs such as concrete and steel have experienced significant cost increases. The construction indexes listed in this document reflect the increase in costs and this in turn will increase Council's materials expenses and depreciation expenses.



Consolidated Operating Statement

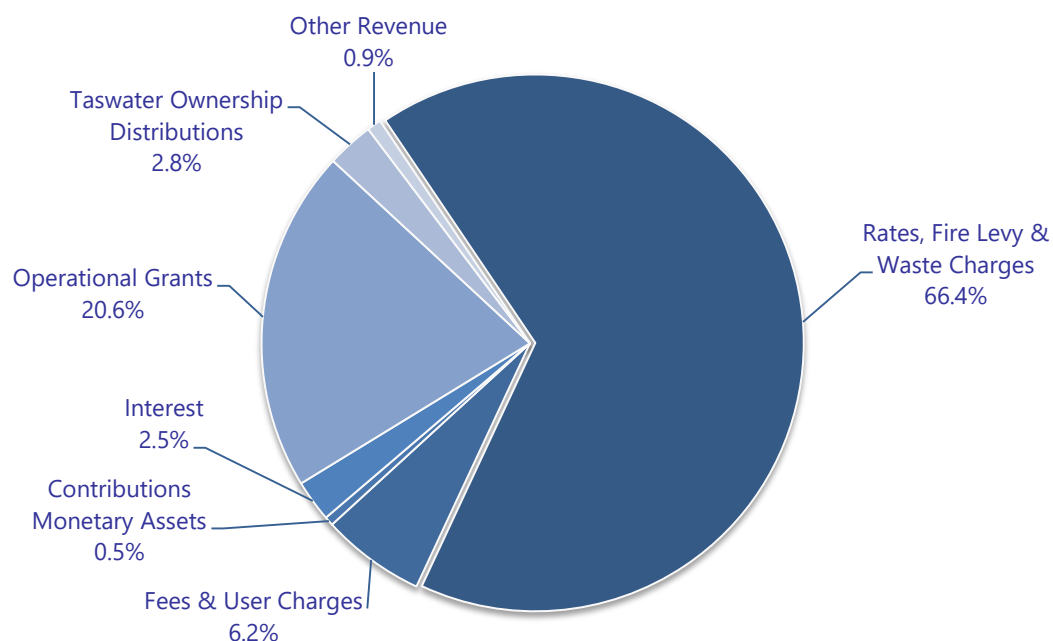
The consolidated operating statement provides an overview of Council's revenue, expenditure, underlying surplus, capital income and cash reconciliation for the 2023 financial year.

Consolidated Operating Statement	Budget 2021-22	Anticipated Actual 2021-22	Budget 2022-23	'22 to '23 Variance	
Operating Revenue					
Rate Revenue	14,641,800	14,648,300	15,750,400	1,108,600	7.57%
Fees & User Charges	1,279,800	1,435,500	1,482,600	202,800	15.85%
Contributions	95,900	188,900	129,600	33,700	35.14%
Interest	420,700	512,200	595,700	175,000	41.60%
Grants & Subsidies	4,387,300	4,787,400	4,894,600	507,300	11.56%
Other Revenue	851,400	906,000	869,000	17,600	2.07%
Total Operating Revenue	21,676,900	22,478,300	23,721,900	2,045,000	9.43%
Operating Expenditure					
Departments					
Governance	2,522,600	2,282,900	1,755,900	(766,700)	-30.39%
Corporate Services	1,995,400	1,949,900	2,138,800	143,400	7.19%
Infrastructure Services	4,451,100	3,795,500	4,678,800	227,700	5.12%
Development & Regulatory Services	2,254,600	2,171,600	2,456,300	201,700	8.95%
Community Wellbeing	-	-	1,286,100	1,286,100	#DIV/0!
Works	3,911,700	4,059,400	4,329,000	417,300	10.67%
Maintenance & Working Expenses	15,135,400	14,259,300	16,644,900	1,509,500	9.97%
Borrowing Costs	248,800	251,300	251,700	2,900	1.17%
Depreciation	5,400,400	5,730,900	5,918,500	518,100	9.59%
Payments to Government Authorities	1,294,700	1,294,700	1,346,300	51,600	3.99%
Administration Allocated	-	-	-	-	-
Other Expenses	250,800	230,300	250,300	(500)	-0.20%
Total Operating Expenditure	22,330,100	21,766,500	24,411,700	2,081,600	9.32%
Underlying Surplus/(Deficit)	(653,200)	711,800	(689,800)		
Removed Net Actual One Off Expenditure	1,103,600	653,400	644,200		
Added Long Term Financial Plan One Off Allocation	(550,000)	(550,000)	(550,000)		
Estimated Recurring Surplus/(Deficit)	(99,600)	815,200	(595,600)		
Capital Items					
Subdivision Contributions	567,300	1,896,600	645,000		
Capital Contributions	10,000	-	-		
Capital Roads to Recovery Funding	874,300	874,300	874,300		
Capital Grants	4,470,500	962,900	4,201,700		
Sale of Assets	-	-	-		
Total Capital Items	5,922,100	3,733,800	5,721,000		
Cash Reconciliation					
Opening Cash Balance	18,701,800	18,733,200	20,291,500		
Surplus, Non-Cash Items & Loan Payments	11,132,300	9,323,800	10,418,000		
Capital Asset Expenditure	(11,850,400)	(7,765,500)	(12,558,800)		
Closing Cash Balance	17,983,700	20,291,500	18,150,700		



Revenue

Revenue Item	Budget 2021	Budget 2022	Budget 2023	Increase / (Decrease)
Rate Revenue	\$13,046,800	\$14,641,800	\$15,750,400	\$1,108,600
Fees & User Charges	\$1,150,100	\$1,282,300	\$1,482,600	\$202,800
Contributions	\$95,500	\$95,900	\$129,600	\$33,700
Interest	\$645,800	\$420,700	\$595,700	\$175,000
Grants & Subsidies	\$4,350,400	\$4,387,300	\$4,894,600	\$507,300
Other Revenue (inc. Taswater distributions)	\$184,800	\$848,900	\$869,000	\$17,600
Total Revenue	\$19,473,400	\$21,676,900	\$23,721,900	\$2,045,000



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 that valuation, however the Tasmanian Government advised in 2022 that they were not able to provide indexation for properties, citing the impact of the pandemic on their operations. This means that the schedule has now changed by moving out one year. Indexation that



Council received in February 2022 (three years since full revaluation, rather than the scheduled two years) will be applied for the 2023 year effective 1 July 2022. The increases are to be applied as a percentage to the 2019 valuation; the following table identifies the percentage increases for each Land Use Class:

Table 5: Valuation adjustment factors to be applied to property values for the 2023

Locality	Land Use Class of Property					
	Residential	Commercial	Industrial	Primary Production	Community Services	Other
General Land	30%	10%	10%	60%	10%	10%

Council's rates policy provides for the same rate in the dollar to be applied to a property's Assessed Annual Value (AAV), regardless of the Land Use Class (LUC) which it may be attributed e.g. Residential, Commercial, Industrial, Primary Production. Due to the large increase in the value of every Primary Production property, increasing by 60%, and the next round of indexation now being due in two years, it is recommended that the indexation be applied 50% in each of the 2023 and 2024 years through the use of differential rating where a different rate in the dollar is applied to each LUC through variation in rates under Section 107 of the *Local Government Act 1993* (Act). The same rate in the dollar will then be returned in 2024 (remaining 50% of the indexation applied) in anticipation for the adjustment factors the following year. This is further examined in Table 7.

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. The rates increase will result in different increases, or decreases, to different property owners due to the change in property values received through adjustment factors identified in Table 5. The overall rates revenue increase is applied at 5.95% which includes 0.55% as a result of the anticipated reduction in fees (reduction of 50%) charged to the users of Council recreation grounds and buildings.

Table 6: Meander Valley Council rate increases 2020 to 2023

	2020	2021	2022	2023
General rate increase	2.50%	0%	3.75%	5.95%

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, \$80,000 in rates from property development has been budgeted for 2023.

Council's budgeted General Rates are based on the property values after the adjustment factors have been applied. A rate in the dollar is applied to the property's AAV valuation, with a minimum amount payable of \$200. The differential rating system provides for a 50% phase in of the property adjustment factors in Table 5 require that Commercial, Industrial, Community Services LUC's will be levied 5.14¢ per dollar of AAV, Residential LUC will be levied 4.71¢ per dollar of AAV and Primary Production LUC will be levied 4.25¢ per dollar of AAV. The rates model is consistent with Council's Rates Policy in all



other respects where the property value largely determines the general rate levied. General rates are expected to provide \$11,508,600 when supplementary valuations throughout the year are included.

The rates model for 2023 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 General Rates increase is slightly above the inflation reference CPI Hobart which was 5.8% for the year to March 2022.
- The rate increase is designed to keep pace with the cost of delivering the current level of service.
- General rates increases identified to be required in the 2022 Long Term Financial Plan (LTFP) was 2%, this has now increased in the 2023 LTFP to be an estimated 5.5% to be recovered over the ten year LTFP period.
- 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 7.87% to 8.13% for 2023.
- 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.
- Delivering new and upgraded capital works projects has the effect of increasing depreciation and maintenance operating expenditure. Future rates increases are expected to be required to offset the decline in bank interest from cash at bank and increased operating expenditure. 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.
- A change to recreation fees and charges has been applied where users of Council grounds and buildings will receive a reduction in their fees of 50% for 2023. The reduced fees and charges revenue requires a general rates increase to property owners of 0.55% to fund the reduction in the user's fees; this has been factored in to the overall general rates increase of 5.95%.
- An increase of 5.95% in overall general rates will apply in the 2023 financial year with the change in general rates being different depending on which LUC a property is valued by the State Government. Different valuation indexes will be applied to each LUC.



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

Land Use Class (LUC)	Rateable Properties	Rates 2023	LUC Share of Rates	Average per Property	Average Increase	
Commercial	189	786,900	6.9%	4,163	-167	-3.9%
Industrial	86	295,900	2.6%	3,441	-143	-4.0%
Primary Production	1,166	2,839,300	24.8%	2,435	321	15.2%
Public Service	113	212,200	1.9%	1,878	-76	-3.9%
Quarry	2	3,300	0.0%	1,662	-67	-3.9%
Residential	8,066	6,940,800	60.7%	861	31	3.7%
Sport & Recreation	15	22,500	0.2%	1,500	-62	-4.0%
Vacant	814	327,500	2.9%	402	88	27.9%
Total	10,451	\$11,428,600	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 the 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 equitable fixed charge for the provision of waste services will increase from \$107 in 2022 to \$125 in 2023. The charge has been reviewed in accordance with the Waste Strategy Principles adopted by Council in May 2021 and cost increases incurred in the past twelve months. 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 opened during 2022. It must be noted that Council does not make money from waste management services. The underlying cost of this service is budgeted to be \$199,400 in 2023. For all Household Waste functions to be full cost recovery the charge would require an increase to \$145 per property. It is anticipated that the waste charge will increase in 2024 and 2025 above the \$125 based on the State Government waste levy increases and Council's aim to create new landfill areas in Meander Valley, rather than utilising regional waste facilities. Property owners will continue to receive two vouchers for entry to Meander Valley waste facilities, these vouchers can also be redeemed at the regional facility at Remount Rd, Launceston. The fixed waste charge will raise approximately \$1,338,700 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. The collection charges are the same regardless of where in the municipality a property is located. The Eastern townships of Prospect Vale, Blackstone Heights and Hadspen will move to fortnightly garbage collection from 1 July 2022 with the introduction of alternate fortnightly Food Organics Garden Organics (FOGO) collection. The remaining Western townships will remain unchanged with a weekly garbage collection. It is anticipated that there may be property owners that apply for a kerbside bin size upgrade as a result of the change to fortnightly garbage bin collections in the Eastern townships. The costs of the services has been reviewed with the additional charge to receive a bin upgrade now better reflecting the cost of the disposal of waste collected in the kerbside bins. Table 8 identifies the waste charges from 2020 to 2023 with the costs to be \$335 for an 80 litre bin, \$355 for a 140 litre bin and \$425 for a 240 litre bin which includes the base \$125 charge for all rateable properties. Kerbside bin collection charges will raise approximately \$1,556,800.

The kerbside collection contract was renewed in early 2022 with Council retaining a similar overall cost of the service. This is subject to inflation based increases of 5.8% in line with CPI and increases due to the pass through of additional fuel costs. The cost of disposing of recycling waste remains high and is double the cost of disposing of garbage into landfill.

Table 8: Waste service charges progressing to cost recovery 2020 to 2023

	2020	2021	2022	2023
80L kerbside collection	\$184	\$207	\$302	\$335
140L extra capacity kerbside collection	\$210	\$228	\$322	\$355
240L extra capacity kerbside collection	\$364	\$400	\$537	\$425
Fixed service charge	\$56	\$56*	\$107	\$125

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

The State Government waste levy has now been introduced at \$20 per tonne placed in landfill. The following table identifies how the waste levy costs have been distributed in the draft budget estimates for 2023:

Table 9: Distribution of State Government waste levy for 2023

Waste volume generated	Tonnes to landfill	Waste levy recovered	
Deloraine & Cluan Tip	5,550	121,742	Recovered through tip gate fees
Kerbside garbage bins	2,200	48,258	Recovered through kerbside bin charges
Diverted to FOGO	550	0	
Estimated garbage volume	8,300	170,000	



The tips and transfer station gate fees return revenue of \$156,900. With the additional amount from the waste levy of \$121,700 to be recovered through gate fees this will equate to a 78% in gate fees and is expected to deliver total revenue of \$279,300. The use of Council provided tip vouchers may increase but this is expected to be a manageable variance i.e. give or take \$10,000. The table below identifies how the standard fee could change under this model compared to the regional City Of Launceston (COL) fees (including GST):

Table 10: Waste facility entry charges 2023

Standard service	COL 2022	MVC 2022	COL (approved) 2023	MVC (draft) 2023
Car/Wagon	11.50*	10.00	12.50*	18.00
Ute/single axel trailer	18.00*	18.00	21.00*	32.00
Tandem axel trailer	29.00*	18.00**	35.00*	32.00

*Cost is \$126.50 per tonne (including GST), minimum charge only applies to loads 100kg or less, any disposal above this is charged by weight.

**Up to 1.5m³

All current Meander Valle tip fees are available via the following link:

<https://www.meander.tas.gov.au/assets/docs/Helpful-Documents/Waste-Recycling/Waste-Disposal-Charges-2021-22.pdf>

Council will form decisions during the 2023 financial year regarding the future management of waste produced by residents; these will affect the cost of this function in the future. A review of Council's capability to manage landfill sites will occur, including the affordability of continuing to have landfill areas within the municipality, rather than utilising the regional facilities at either Launceston or Dulverton.

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 have applied an average increase for 2023 of 4% with a minimum charge of \$44, amounts contained in Table 11.

Table 11: State fire commission contribution revenue request 2020 to 2023

Rating District	2020	2021	2022	2023
Launceston Permanent Fire Brigade	\$796,416	\$796,416	\$800,398	\$821,500
Country Volunteer Fire Brigade	\$238,596	\$238,596	\$250,229	\$264,500
General Land	\$229,836	\$229,836	\$244,025	\$260,300
Total	\$1,264,848	\$1,264,848	\$1,294,652	\$1,346,300



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 indexation in the overall grant pool is expected from the Federal Government, Meander Valley's grant need, relative to other Tasmanian Councils, was declining up to 2021. This means that Council's proportional decline offset any inflation increase in those years. The movement between Tasmanian Council's now looks to have stabilised and our grant income increased in 2022. The grants have been budgeted for 2023 based on an overall increase of 3% to the 2022 allocation. The actual distribution to be received is not confirmed by the State Grants Commission until August which will be after Council's budget is formed for 2023.

Table 12: Financial Assistance Grant amounts 2020 to 2023

FAGs	2020	2021	2022	2023
Roads	\$2,050,100	\$2,078,300	\$2,192,000	\$2,208,900
Bridges	\$154,300	\$155,500	\$156,900	\$158,100
General Grants	\$2,074,700	\$2,018,400	\$2,128,000	\$2,175,600
Annual FAG Payment	\$4,279,100	\$4,252,200	\$4,476,900	\$4,542,600

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 planning applications remained extremely high for the 2022 financial year. There has been increased demand on our Development & Regulatory Services department to handle enquiries and assess applications; it has also increased the amount of bookings, calls and handling information related to these applications. From a financial perspective this has increased our planning fees revenue for 2022 and 2023. It should be noted that in the past twelve months there have been additional costs incurred to engage external consultants to assist in assessing the planning applications. The approved and completed subdivisions in the past twelve months have resulted in a substantial \$1.9m in new road and stormwater subdivision assets being transferred to council, these all need to be maintained and renewed in the future as part of our public road network.

The annual review of fees and charges will occur at the June Council meeting with animal charges and health fees having been reviewed and set by Council in May 2022.

Council have signalled intent to reduce the cost of sporting groups that use Council's recreation grounds and buildings. These user fees generate an estimated \$120,000 in fees and charges, a 50% reduction in fees and charges will equate to a reduction of \$60,000 in revenue and an equivalent general rates increase of 0.55% has been applied to property owners to fund the reduction to the user groups fees and charges.



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 planning applications. The amount in 2023 is estimated to be \$1,482,600, 6.2% of revenue which compares with 5.9% in the 2022 budget.

Table 13: Fees & user charges income 2020 to 2023

	2020	2021	2022	2023
Fees & User Charges	\$1,255,000	\$1,150,100	\$1,282,300	\$1,482,600
Operating Revenue	\$20,298,400	\$19,473,400	\$21,676,900	\$23,721,900
Percentage of Revenue	6.2%	5.9%	5.9%	6.2%

Other Revenue

Interest revenue from investments is expected to increase in 2023 due to the market factors including the RBA cash rate now increasing. We have seen interest rates offered from financial institutions begin to increase in the June 2022 quarter after a period of very low rates. Interest from loaned funds will be lower (with infrastructure loans from the Valley Central infrastructure now repaid) and rate debtor interest is expected to increase slightly in line with the prescribed rate increasing from 7.9% in 2022 to 8.9% in 2023.

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 has reported more favourable conditions and identifies a distribution of \$667,200 for 2022 and \$667,200 for 2023 (\$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 2022 and anticipates receipt of a range of grants 2023 outlined in Table 14 and Table 15.

Table 14: Operating grants income 2022 & 2023

Operating Grants	Anticipated 2022	Budget 2023
Diesel Fuel Rebate	\$50,500	\$52,000
State short walks project	\$200,000	\$300,000
State Huntsman Lake boat ramp	\$60,000	\$0
	\$310,500	\$352,000



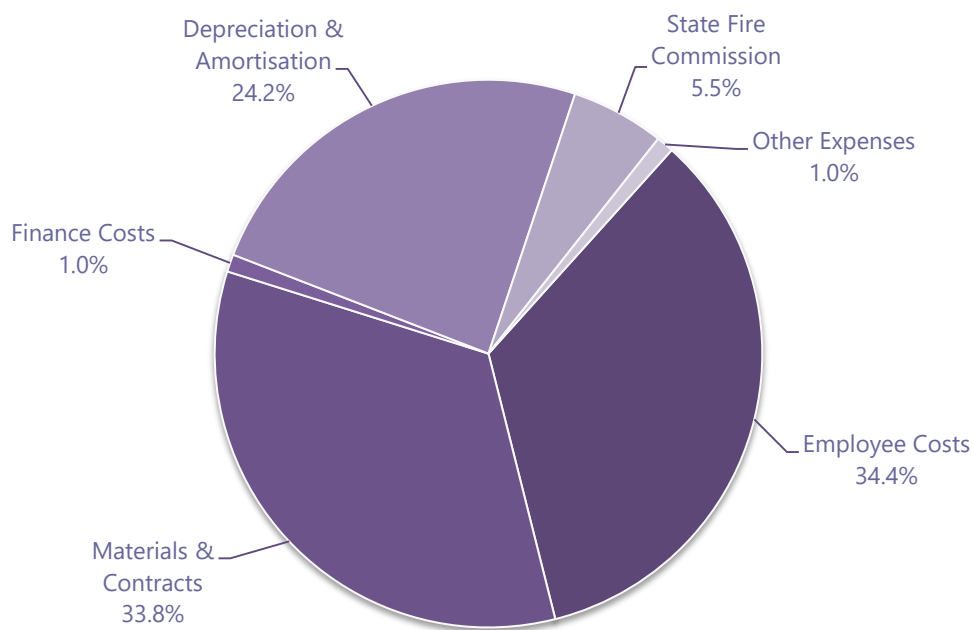
Table 15: Capital grants income 2022 & 2023

Capital Grants	Anticipated 2022	Budget 2023
Roads to Recovery	\$874,300	\$874,300
Federal LRCI Roads & Bridge Program	\$65,000	\$802,300
BRB Bridge Program	\$262,900	\$0
Federal Squash Courts Project	\$170,000	\$1,700,000
Federal Deloraine Racecourse Ground Upgrade	\$125,000	\$375,000
State Pump Track	\$250,000	\$0
NTWMG Transfer Station Grant	\$90,000	\$0
Federal Bracknell Hall	\$0	\$600,000
State Bracknell Hall	\$0	\$400,000
Federal Deloraine Racecourse Building Plans	\$0	\$50,000
Blackspot Railton Rd	\$0	\$28,000
PVP safety nets and fencing	\$0	\$83,000
State Squash Courts Building	\$0	\$500,000
Federal Deloraine Racecourse Precinct Stage 1	\$0	\$700,000
Federal LRCI Squash Court Allocation (50%)	\$0	\$600,000
Federal LRCI Village Green Playground (50%)	\$0	\$28,000
State Bass Highway Signage Upgrade	\$0	\$40,000
	\$1,837,200	\$5,076,000



Expenditure

Expenditure Item	2021	2022	2023	Increase / (Decrease)
Departments Wages	\$7,737,900	\$7,826,500	\$8,399,400	\$572,900
Departments Materials & Contractors	\$7,305,100	\$7,308,900	\$8,245,500	\$936,600
Borrowing Costs	\$271,600	\$248,800	\$251,700	\$2,900
Depreciation	\$5,132,200	\$5,400,400	\$5,918,500	\$518,100
State Fire Commission Contribution	\$1,264,900	\$1,294,700	\$1,346,300	\$51,600
Other Expenditure	\$276,500	\$250,800	\$250,300	(\$500)
Total Expenditure	\$21,988,200	\$22,330,100	\$24,411,700	\$2,081,600



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 2023, in part due to increased cost of materials, depreciation, employee expenses and increases in waste management.

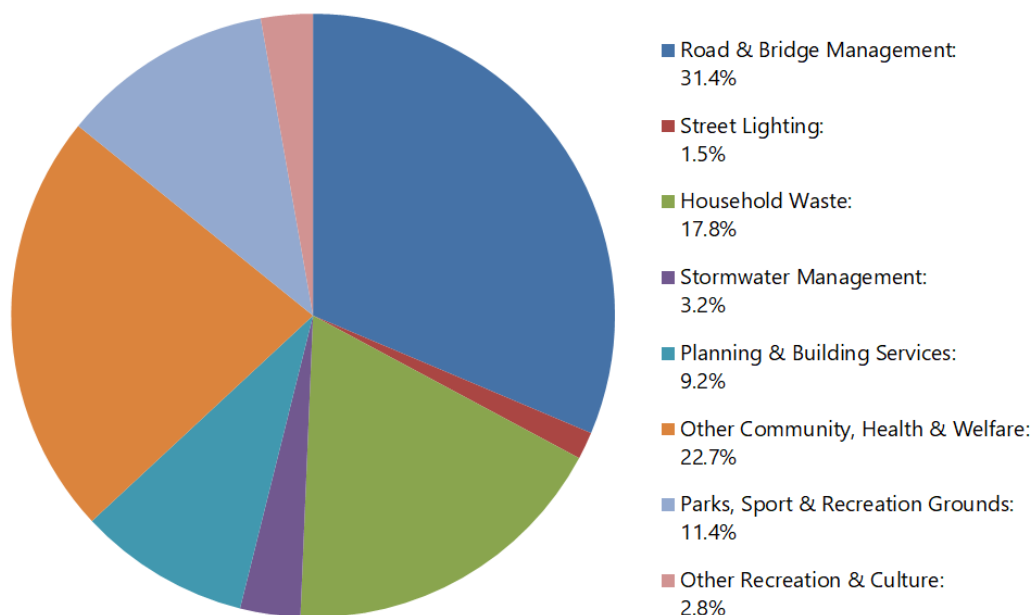


Departments Expenditure

The operating expenses of the Departments will increase by \$1,509,500 (9.9%). 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 that occur each year (such as parks & reserves mowing). A total of \$1,405,600 one off projects are anticipated to occur in 2023. A complete list of the one off projects is provided as Attachment 2. Recurring Departmental expenses have increased by \$1,701,000 (12.5%). Employee expenses are increased by \$594,700 with a small proportion of the employee time being allocated directly to capital project work.

Table 16: Departments expenditure itemised by function

Functional Area	2021	2022	2023
Administration & Governance	\$4,108,800	\$3,597,100	\$3,947,900
Roads, Streets & Bridges	\$2,456,800	\$2,426,800	\$2,526,800
Health, Community & Welfare	\$5,593,000	\$5,959,800	\$6,975,900
Land Use Planning & Building	\$1,431,000	\$1,636,400	\$1,690,400
Recreation & Culture	\$1,815,700	\$1,899,300	\$1,896,700
Unallocated & Heavy Plant CWP	(\$362,300)	(\$384,000)	(\$392,800)
Total Departmental Expenditure	\$15,043,000	\$15,135,400	\$16,644,900
Removal of one off project expenditure	(\$2,060,200)	(\$1,597,100)	(\$1,405,600)
Recurring Total Departmental	\$12,982,800	\$13,538,300	\$15,239,300





Employee Expenditure

Council's Total employee costs are budgeted at \$9,106,200 for the 2023 financial year, an increase of \$594,700 (7.0%) from the 2022 total employee cost of \$8,511,500. 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. The employee expenses include all permanent employees and two temporary employees being the Community Engagement & Events Officer and an Administration Officer. Employee expenses do not provide for backfilling of employee positions in order to implement upgraded corporate software, Council will form a position on any additional requirements when the scope of the project, preferred vendor, implementation plan and estimated cost of the project are approved by Council in mid 2022.

The annual salary increases provided to employees in accordance with Council's Employment Agreement through Fair Work. This agreement is currently being negotiated and salary increases have been factored in based on the current offer to employees and includes any back pay which would be payable.

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 2023 financial year however the government guarantee superannuation rate has been increased by 0.5% (to 10.5%) by the Federal Government.

The Departments expenditure includes employee costs. Department's wages are expected to increase by \$572,900 in 2023 from the 2022 budget. Wages allocated to capital works projects are expected to increase by \$21,800 in 2023.

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. The loan from Tascorp is due to be repaid in June 2023.

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 as to does the overall cost of materials and inputs increasing which requires assets to be revalued to reflect current costs of these assets. Substantial new and upgraded projects such as the Deloraine Squash Courts, Bracknell Hall and Cluan landfill cell area have the effect of increasing depreciation.

Other Expenditure

Community incentive grants of \$100,000 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 not been fully utilised by applicants in the



past two financial years which indicates that the value is appropriate. 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 2023 to 2032 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 5.5% are provided for in the LTFP being 2% for each of the 2024, 2025 and 2026 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. It is noted that the LTFP does not provide for a landfill area in the municipality beyond the current footprint of the Cluan Road site, a decision on any new landfill cells will be formed in the 2023 financial year. The LTFP is balanced on the basis that one off project expenditure returns from the 2023 level (\$1,405,600) to an average of \$550,000 in order to achieve a break even position. The LTFP summary is provided as Attachment 1.

The LTFP provides long term projections, a summary of significant financial information is provided in tables 17 to 19.

Table 17: LTFP Underlying surplus / (deficit) projections 2023 to 2032 ('\$000)

2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(690)	(44)	(68)	2)	(160)	79	133	260	349	599

Table 18: LTFP Cash & investment projections 2023 to 2032 ('\$000)

2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
18,151	10,858	6,518	6,525	8,759	10,556	10,659	13,059	15,608	18,693

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

Table 19: LTFP Capital works expenditure projections (excl. subdivisions) 2023 to 2032 ('\$000)

2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
12,559	19,711	8,418	7,296	5,094	5,633	6,359	5,200	5,165	4,904



Summary

The 2023 Budget Estimates is expected to see Meander Valley maintain service levels while retaining a comparatively low General Rate for Tasmanian Local Government. The operating budget, rates resolution and long term financial plan for 2023 will provide the continuation of many essential services provided to the community. While the operating budget presents a substantial operating loss for 2023 and 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 new 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 May and June Council Workshops. A summary of the rating recommendation is provided in Table 20.

Table 20: Recommended rates & charges comparison 2022 to 2023

	Budget 2022	Budget 2023	Rates & Charges 2023
General Rates: Variable rates for each property Land Use Class (LUC)	\$10,786,900	\$11,508,600	\$200 minimum rate, 4.25 cents in the \$ Primary Production LUC. 4.71 cents in the \$ Residential LUC. 5.14 cents in the \$ All other LUC's.
Fire Levy: Launceston Permanent Brigade	\$800,400	\$821,500	1.180 cents in \$ \$44 minimum
Fire Levy: Volunteer Brigade Districts	\$250,300	\$264,500	0.316 cents in \$ \$44 minimum
Fire Levy: General Land	\$244,000	\$260,300	0.252 cents in \$ \$44 minimum
Fire Levy Total	\$1,294,700	\$1,346,300	
Waste Management Infrastructure Contribution	\$403,600	\$471,500	\$125
Waste Kerbside Collection 80, 140 & 240 Litre	\$2,156,600	\$2,424,000	\$335, \$355, \$425
Waste Management Service Charges Total	\$2,560,200	\$2,895,500	
Total Rate Revenue (Consolidated Operating Statement)	\$14,641,800	\$15,750,400	



Budget report produced by:

Jonathan Harmey
Director Corporate Services

Attachments

1. Long Term Financial Plan summary
2. One Off Specific Projects & Programs
3. Operating Statement by function



MEANDER VALLEY COUNCIL
Long Term Financial Plan 2023

Statement of Comprehensive Income

	Anticipated 2021-22 \$'000	Budget 2022-23 \$'000	Estimate 2023-24 \$'000	Estimate 2024-25 \$'000	Estimate 2025-26 \$'000	Estimate 2026-27 \$'000	Estimate 2027-28 \$'000	Estimate 2028-29 \$'000	Estimate 2029-30 \$'000	Estimate 2030-31 \$'000	Estimate 2031-32 \$'000
Operating Revenue											
General Rate Revenue	10,787	11,509	11,796	12,091	12,333	12,395	12,457	12,519	12,582	12,644	12,708
Waste Management Service Charges	2,565	2,896	2,896	2,896	2,896	2,896	2,896	2,896	2,896	2,896	2,896
Fire Levy	1,297	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346
Fees & User Charges	1,436	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483
Contributions & Donations	189	130	130	130	130	130	130	130	130	130	130
Interest	512	596	500	342	257	301	426	468	523	700	838
Operating Grants	4,787	4,895	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543
Other Revenue	906	869	843	843	843	732	732	732	732	732	732
Total Operating Revenue	22,478	23,722	23,536	23,673	23,830	23,824	24,012	24,116	24,233	24,474	24,674
Operating Expenditure											
Employee Expenses	6,410	7,129	7,129	7,129	7,129	7,129	7,129	7,129	7,129	7,129	7,129
Materials & Contractors Expenses	7,093	8,109	8,109	8,109	8,109	8,109	8,109	8,109	8,109	8,109	8,109
Added Maintenance Estimate: AM Plans	-	-	96	127	150	182	205	231	257	283	309
Interest	228	214	-	-	-	-	-	-	-	-	-
Depreciation	5,562	5,918	6,059	6,188	6,232	6,257	6,282	6,306	6,331	6,356	6,380
Unwinding Tip Provision	192	38	40	40	60	60	60	60	-	-	-
Payments to Government Authorities	1,295	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346
One off Non-Recurrent	756	1,406	550	550	550	650	550	550	550	650	550
Other Payments	230	250	251	251	251	251	251	251	251	251	251
Total Operating Expenditure	21,767	24,412	23,580	23,741	23,827	23,985	23,933	23,983	23,974	24,124	24,075
Underlying Surplus/(Deficit)	712	(690)	(44)	(68)	2	(160)	79	133	260	349	599
Non-Operating Items											
Subdivisions Taken Over	1,897	645	600	600	600	600	600	600	600	600	600
Profit/(Loss) on Disposal of Asset	-	-	-	1,000	-	-	-	-	-	-	-
Capital Grants & Contributions	1,837	5,076	6,254	874	900	900	900	900	900	900	900
Comprehensive Result	4,446	5,031	6,811	2,406	1,502	1,340	1,579	1,633	1,760	1,849	2,099
Add											
Depreciation	5,731	5,918	6,099	6,228	6,292	6,317	6,342	6,366	6,331	6,356	6,380
Loan Funds & Internal Transfers	940	3,600	-	-	-	162	-	-	-	-	-
Cost of Asset Sales	16	-	-	-	-	-	-	-	-	-	-
Less											
New Asset Expenditure (incl.subdivisions)	3,382	5,344	12,623	3,909	1,616	1,597	1,576	1,576	1,576	1,577	1,577
Asset Renewal/Replacement Expenditure	6,280	7,860	7,688	5,109	6,280	4,097	4,657	5,383	4,224	4,188	3,927
Loan Principal	-	3,600	-	-	-	-	-	-	-	-	-
Accrual Non-Cash Adjustments	(88)	(114)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(109)
Tip Rehabilitation Payments	-	-	-	4,065	-	-	-	1,045	-	-	-
Cash Surplus/(Deficit)	1,559	(2,141)	(7,293)	(4,339)	7	2,233	1,797	104	2,400	2,549	3,085
Opening Cash Balance	18,733	20,292	18,151	10,858	6,518	6,525	8,759	10,556	10,659	13,059	15,608
Closing Cash Balance	20,292	18,151	10,858	6,518	6,525	8,759	10,556	10,659	13,059	15,608	18,693
Rate increase above inflation required	0.00%	0.15%	2.00%	2.00%	1.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Attachment 2

One Off Specific Projects & Programs

		Budget 2022	Anticipated 2022	Budget 2023
Governance				
Northern councils shared services initiatives	Other Functions	10,000	4,000	10,000
Launceston Creative Cities gastronomy support	Other Functions	8,800	-	-
Customer service review & survey system	Other Functions	10,000	-	20,000
Culture Survey & improvement activities	Human Resources	26,000	10,000	15,000
External group training provider	Human Resources	20,000	20,600	20,000
External group training provider	Councillors Expenses	10,000	6,300	-
DocAssembler Governance trial	Councillors Expenses	30,000	11,500	-
Local Government elections	Councillors Expenses	-	-	110,000
Community Strategic Plan update preparation	Community Development	35,000	-	-
Naidoc week unspent grant funds	Community Development	7,600	-	-
Transition to retirement arrangement (temp)	Community Development	93,000	63,800	-
Old Meander School funding contribution	Community Development	-	-	50,000
COVID-19 response measures to pandemic	Environmental Protection	15,000	61,300	20,000
Climate Change: Consultant Works	Management	-	-	30,000
Valley Central prospectus promotional material	Communications	-	-	5,000
Corporate imagery update	Communications	-	-	10,000
Communications strategy	Communications	-	-	15,000
MVC website improvements	Communications	-	-	30,000
COVID-19 Manager Business Recovery	Economic Development	148,200	52,900	-
Short Walks project (grant)	Economic Development	50,400	75,000	-
State northern prison community communications	Economic Development	5,000	10,200	-
Review of Greater Launceston Plan	Economic Development	15,900	15,400	-
		484,900	331,000	335,000
Community Wellbeing				
Short Walks project (grant)	Economic Development	-	-	385,000
State northern prison community communications	Economic Development	-	-	10,000
Naidoc week (grant)	Community Development	-	-	7,600
Community Strategic Plan update preparation	Community Development	-	-	35,000
Community Engagement & Events Officer (temp)	Community Development	-	-	101,000
		-	-	538,600
Corporate				
Employee policies manual update	Human Resources	10,000	-	10,000
Customer Service Officer support (temp)	Administration	-	-	75,100
IT Strategic Plan: ERP project planning	IT	84,100	61,700	89,000
		94,100	61,700	174,100
Development & Regulatory				
Animal Management succession plan (temp)	Animal Control	8,000	8,100	-
Dog magement plan & signage update	Animal Control	15,000	-	20,000
Contribution to regional cat facility	Animal Control	5,000	5,000	-
Fire abatement succession plan (temp)	Fire Protection	900	-	-
LSL support arrangements	Environmental Health	6,000	-	6,000
EHO TTR (temp)	Environmental Health	-	-	14,200
EHO TTR (temp)	Preventative Health	-	-	26,200
Planners office improvements	Planning	-	-	15,000
LSL support arrangements	Planning	6,000	-	6,000
Council meeting agenda template update	Planning	20,000	-	-
State northern prison DA assessment	Strategic Planning	20,000	-	20,000
PVBH structure plan update	Strategic Planning	47,000	16,200	30,800
Tasmanian planning scheme changes	Strategic Planning	2,000	1,300	-
Regional Land Use Strategy changes	Strategic Planning	18,200	18,600	20,000
		148,100	49,200	158,200
Infrastructure				
Asset revaluations roads & buildings	Asset Management	64,500	64,500	36,400
Asset management software cloud transition	Asset Management	4,000	-	-
SRRP: Dairy Plains Road line markings	Road Management	25,000	10,100	-
SRRP: Quamby Brook Road line markings	Road Management	45,000	25,900	-
SRRP: East Barrack Street line markings	Road Management	110,000	61,300	-
Traffic movement study with COL	Road Management	20,000	20,000	-
Asbestos removal at Council buildings	Property Management	10,000	3,800	10,000
Additional one off bridge maintenance	Bridges	15,000	6,000	-
Bridge safety audits	Bridges	5,000	-	-
Waste management strategy consulting	Household Waste	5,000	37,500	5,000
Westbury: SMP leachate pond assessment	Household Waste	-	-	18,000
Deloraine: SMP leachate pond assessment	Household Waste	-	-	18,000
Mole Creek transfer station pavement sealing	Household Waste	-	-	10,000
Meander community transfer station safety barrier	Household Waste	-	-	2,500
Waste communications strategy	Household Waste	-	-	20,000
Stormwater surveys & studies (Act changes)	Stormwater	10,000	-	-
Old Meander School painting	Community Development	10,000	-	-
Hadspen Urban Growth Project support	Economic Services	10,000	-	-
Meander Valley Rd Hadspen design work (grant)	Economic Services	343,500	27,100	316,400
Bioenergy prproject investigation	Economic Services	20,000	-	-
Deloraine Football Club State building work (grant)	Sport & Recreation	50,000	-	-
Regional sports facility plan	Sport & Recreation	16,000	16,000	-
Dismantle Deloraine Racecourse day stalls	Sport & Recreation	5,000	3,000	-
MVPAC painting	Sundry Cultural	10,000	-	10,000
Dairy Plains toilets facility maintenance	Public Halls	15,000	28,500	-
Huntsman Lake boat ramp contribution (grant)	Parks & Reserves	-	-	60,000
Deloraine Racecourse precinct concept planning	Parks & Reserves	30,000	9,900	20,000
Elm Leaf beetle treatment (3 yearly)	Parks & Reserves	7,000	-	10,000
Tree inspection audit (3 yearly)	Parks & Reserves	40,000	-	42,000
		870,000	313,600	578,300
Works				
Community street bin replacement program	Non-Household Waste	-	-	150,000
Deloraine cemetery vegetation removal	Cemeteries	-	-	10,000
		-	-	160,000
One Off Project Expenditure		\$ 1,597,100	\$ 755,500	\$ 1,405,600
Grant Funded Projects		-\$ 493,500	-\$ 102,100	-\$ 761,400
COVID-19 Response Package Actions		-\$ 188,200	-\$ 142,700	-\$ 30,000
Amended One Off Projects Balance		\$ 915,400	\$ 510,700	\$ 614,200



Meander Valley Council

2022-23 Budget Estimates

Consolidated Operating Statement	Budget	Anticipated	Budget	'22 to '23 Variance	
	2021-22	Actual 2021-22	2022-23		
Operating Revenue					
Rate Revenue	14,641,800	14,648,300	15,750,400	1,108,600	7.57%
Fees & User Charges	1,279,800	1,435,500	1,482,600	202,800	15.85%
Contributions	95,900	188,900	129,600	33,700	35.14%
Interest	420,700	512,200	595,700	175,000	41.60%
Grants & Subsidies	4,387,300	4,787,400	4,894,600	507,300	11.56%
Other Revenue	851,400	906,000	869,000	17,600	2.07%
Total Operating Revenue	21,676,900	22,478,300	23,721,900	2,045,000	9.43%
Operating Expenditure					
Departments					
Governance	2,522,600	2,282,900	1,755,900	(766,700)	-30.39%
Corporate Services	1,995,400	1,949,900	2,138,800	143,400	7.19%
Infrastructure Services	4,451,100	3,795,500	4,678,800	227,700	5.12%
Development & Regulatory Services	2,254,600	2,171,600	2,456,300	201,700	8.95%
Community Wellbeing	-	-	1,286,100	1,286,100	#DIV/0!
Works	3,911,700	4,059,400	4,329,000	417,300	10.67%
Maintenance & Working Expenses	15,135,400	14,259,300	16,644,900	1,509,500	9.97%
Borrowing Costs	248,800	251,300	251,700	2,900	1.17%
Depreciation	5,400,400	5,730,900	5,918,500	518,100	9.59%
Payments to Government Authorities	1,294,700	1,294,700	1,346,300	51,600	3.99%
Administration Allocated	-	-	-	-	-
Other Expenses	250,800	230,300	250,300	(500)	-0.20%
Total Operating Expenditure	22,330,100	21,766,500	24,411,700	2,081,600	9.32%
Underlying Surplus/(Deficit)	(653,200)	711,800	(689,800)		
Removed Net Actual One Off Expenditure	1,103,600	653,400	644,200		
Added Long Term Financial Plan One Off Allocation	(550,000)	(550,000)	(550,000)		
Estimated Recurring Surplus/(Deficit)	(99,600)	815,200	(595,600)		
Capital Items					
Subdivision Contributions	567,300	1,896,600	645,000		
Capital Contributions	10,000	-	-		
Capital Roads to Recovery Funding	874,300	874,300	874,300		
Capital Grants	4,470,500	962,900	4,201,700		
Sale of Assets	-	-	-		
Total Capital Items	5,922,100	3,733,800	5,721,000		
Cash Reconciliation					
Opening Cash Balance	18,701,800	18,733,200	20,291,500		
Surplus, Non-Cash Items & Loan Payments	11,132,300	9,323,800	10,418,000		
Capital Asset Expenditure	(11,850,400)	(7,765,500)	(12,558,800)		
Closing Cash Balance	17,983,700	20,291,500	18,150,700		



Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	Budget
General Administration	2021-22	2021-22	2022-23
Function Summary			
Operating Revenue			
Rate Revenue	-	-	-
Fees & User Charges	178,300	178,900	178,300
Contributions	-	-	-
Interest	-	-	-
Grants & Subsidies	-	-	-
Other Revenue	1,500	24,200	1,800
Total Operating Revenue	179,800	203,100	180,100
Operating Expenditure			
Departments			
Governance	1,198,100	1,100,200	1,367,000
Corporate Services	1,954,500	1,914,200	2,101,000
Infrastructure Services	297,800	326,400	333,000
Development & Regulatory Services	145,600	145,400	145,800
Community Wellbeing	-	-	-
Works	1,100	1,400	1,100
Maintenance & Working Expenses	3,597,100	3,487,600	3,947,900
Interest on Loans	-	-	-
Depreciation	207,000	197,000	197,000
Payments to Government Authorities	-	-	-
Administration Allocated	(93,600)	(94,500)	(97,800)
Other Payments	34,500	33,000	34,500
Total Operating Expenditure	3,745,000	3,623,100	4,081,600
Operating Surplus/(Deficit)	(3,565,200)	(3,420,000)	(3,901,500)
Add			
Depreciation	207,000	197,000	197,000
Loan Funds	-	-	-
Asset Sales	-	-	-
Accrual Non-Cash Adjustments	-	-	-
Less			
Asset Expenditure	867,000	182,300	516,900
Loan Principal	-	-	-
Profit (Loss) on Disposal of Fixed Assets	-	-	-
Cash Surplus/(Deficit)	(4,225,200)	(3,405,300)	(4,221,400)

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	Budget	
General Administration	2021-22	2021-22	2022-23	
Administration				
Operating Revenue				
Rate Revenue				
Fees & User Charges	178,300	178,900	178,300	337 Certificates & Rent, Service
Contributions	-	-	-	
Interest				
Grants & Subsidies				
Other Revenue	1,500	24,200	1,800	Commercial reimbursement & I
Total Operating Revenue	179,800	203,100	180,100	
Operating Expenditure				
Departments				
Governance	1,198,100	1,100,200	1,367,000	
Corporate Services	1,954,500	1,914,200	2,101,000	
Infrastructure Services	297,800	326,400	333,000	GIS, Asset & Property mgt
Development & Regulatory Services	145,600	145,400	145,800	337 Certificates
Community Wellbeing	-	-	-	
Works	1,100	1,400	1,100	
Maintenance & Working Expenses	3,597,100	3,487,600	3,947,900	
Interest on Loans				
Depreciation	207,000	197,000	197,000	
Payments to Government Authorities				
Administration Allocated	(93,600)	(94,500)	(97,800)	
Other Payments	34,500	33,000	34,500	Audit office fees
Total Operating Expenditure	3,745,000	3,623,100	4,081,600	
Operating Surplus/(Deficit)	(3,565,200)	(3,420,000)	(3,901,500)	
Add				
Depreciation	207,000	197,000	197,000	
Loan Funds				
Asset Sales	-	-	-	
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	867,000	182,300	516,900	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(4,225,200)	(3,405,300)	(4,221,400)	



Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	
	2021-22	Actual	Budget
Roads, Streets & Bridges		2021-22	2022-23
Function Summary			
Operating Revenue			
Rate Revenue	-	-	-
Fees & User Charges	50,900	50,900	50,900
Contributions	378,200	1,307,700	430,000
Interest	-	-	-
Grants & Subsidies	4,126,700	3,551,100	4,071,600
Other Revenue	-	-	-
Total Operating Revenue	4,555,800	4,909,700	4,552,500
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	-	-	-
Infrastructure Services	132,800	79,600	119,400
Development & Regulatory Services	-	-	-
Community Wellbeing	-	-	-
Works	2,294,000	2,335,800	2,407,400
Maintenance & Working Expenses	2,426,800	2,415,400	2,526,800
Interest on Loans	-	-	-
Depreciation	3,025,000	3,180,000	3,220,000
Payments to Government Authorities	-	-	-
Administration Allocated	-	-	-
Other Payments	108,300	108,800	108,800
Total Operating Expenditure	5,560,100	5,704,200	5,855,600
Operating Surplus/(Deficit)	(1,004,300)	(794,500)	(1,303,100)
Add			
Depreciation	3,025,000	3,180,000	3,220,000
Loan Funds	-	-	-
Asset Sales	-	-	-
Accrual Non-Cash Adjustments	(378,200)	(1,307,700)	(430,000)
Less			
Asset Expenditure	4,908,800	4,677,400	5,325,300
Loan Principal	-	-	-
Profit (Loss) on Disposal of Fixed Assets	(108,300)	(108,800)	(108,800)
Cash Surplus/(Deficit)	(3,158,000)	(3,490,800)	(3,729,600)

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	Budget	
Roads, Streets & Bridges	2021-22	2021-22	2022-23	
Roads & Streets				
Operating Revenue				
Rate Revenue				
Fees & User Charges	50,900	50,900	50,900	Heavy vehicle motor tax
Contributions	378,200	1,307,700	430,000	Subdivisions taken over
Interest				
Grants & Subsidies	3,708,300	3,131,300	3,913,500	FAGs & Capital Grants
Other Revenue				
Total Operating Revenue	4,137,400	4,489,900	4,394,400	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	-	-	-	
Development & Regulatory Services	-	-	-	
Community Wellbeing	-	-	-	
Works	2,294,000	2,335,800	2,407,400	
Maintenance & Working Expenses	2,294,000	2,335,800	2,407,400	
Interest on Loans				
Depreciation	2,550,000	2,710,500	2,730,500	
Payments to Government Authorities				
Administration Allocated				
Other Payments	108,300	108,800	108,800	Asset disposal write off
Total Operating Expenditure	4,952,300	5,155,100	5,246,700	
Operating Surplus/(Deficit)	(814,900)	(665,200)	(852,300)	
Add				
Depreciation	2,550,000	2,710,500	2,730,500	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments	(378,200)	(1,307,700)	(430,000)	Subdivisions taken over
Less				
Asset Expenditure	4,053,800	3,478,500	4,977,300	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets	(108,300)	(108,800)	(108,800)	
Cash Surplus/(Deficit)	(2,588,600)	(2,632,100)	(3,420,300)	

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	Budget	
Roads, Streets & Bridges	2021-22	2021-22	2022-23	
Bridges				
Operating Revenue				
Rate Revenue				
Fees & User Charges				
Contributions				
Interest				
Grants & Subsidies	418,400	419,800	158,100	FAGs & Capital Grants
Other Revenue				
Total Operating Revenue	418,400	419,800	158,100	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	132,800	79,600	119,400	
Development & Regulatory Services	-	-	-	
Community Wellbeing	-	-	-	
Works	-	-	-	
Maintenance & Working Expenses	132,800	79,600	119,400	
Interest on Loans				
Depreciation	475,000	469,500	489,500	
Payments to Government Authorities				
Administration Allocated				
Other Payments	-	-	-	
Total Operating Expenditure	607,800	549,100	608,900	
Operating Surplus/(Deficit)	(189,400)	(129,300)	(450,800)	
Add				
Depreciation	475,000	469,500	489,500	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	855,000	1,198,900	348,000	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets	-	-	-	
Cash Surplus/(Deficit)	(569,400)	(858,700)	(309,300)	



Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	
	2021-22	Actual	Budget
Health, Community & Welfare		2021-22	2022-23
Function Summary			
Operating Revenue			
Rate Revenue	3,854,900	3,861,500	4,241,800
Fees & User Charges	374,600	412,600	550,200
Contributions	211,100	613,900	240,000
Interest	211,300	218,200	211,700
Grants & Subsidies	40,000	290,000	340,000
Other Revenue	78,200	91,900	92,300
Total Operating Revenue	4,770,100	5,488,100	5,676,000
Operating Expenditure			
Departments			
Governance	1,306,000	1,170,600	388,900
Corporate Services	500	-	-
Infrastructure Services	3,025,600	2,594,100	3,274,300
Development & Regulatory Services	587,000	676,900	728,900
Community Wellbeing	-	-	1,267,600
Works	1,040,700	1,119,200	1,316,200
Maintenance & Working Expenses	5,959,800	5,560,800	6,975,900
Interest on Loans	248,800	251,300	251,700
Depreciation	1,034,900	1,241,900	1,327,400
Payments to Government Authorities	1,294,700	1,294,700	1,346,300
Administration Allocated	93,300	94,400	97,700
Other Payments	108,000	88,500	107,000
Total Operating Expenditure	8,739,500	8,531,600	10,106,000
Operating Surplus/(Deficit)	(3,969,400)	(3,043,500)	(4,430,000)
Add			
Depreciation	1,034,900	1,241,900	1,327,400
Loan Funds	-	-	-
Asset Sales	-	10,000	-
Accrual Non-Cash Adjustments	(151,600)	(548,900)	(175,000)
Less			
Asset Expenditure	2,009,700	1,034,700	1,974,900
Loan Principal	-	-	-
Profit (Loss) on Disposal of Fixed Assets	-	-	-
Cash Surplus/(Deficit)	(5,095,800)	(3,375,200)	(5,252,500)

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	
Health, Community & Welfare	2021-22	Actual 2021-22	Budget 2022-23
Preventive Health			
Operating Revenue			
Rate Revenue			
Fees & User Charges	40,800	45,900	47,700
Contributions			
Interest			
Grants & Subsidies			
Other Revenue	-	-	-
Total Operating Revenue	40,800	45,900	47,700
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	-	-	-
Infrastructure Services	-	-	-
Development & Regulatory Services	230,700	249,400	292,400
Community Wellbeing	-	-	-
Works	-	-	-
Maintenance & Working Expenses	230,700	249,400	292,400
Interest on Loans			
Depreciation	4,500	4,500	4,500
Payments to Government Authorities			
Administration Allocated			
Other Payments			
Total Operating Expenditure	235,200	253,900	296,900
Operating Surplus/(Deficit)	(194,400)	(208,000)	(249,200)
Add			
Depreciation	4,500	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)	(189,900)	(203,500)	(244,700)

Licence & inspection fees

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	
Health, Community & Welfare	2021-22	2021-22	Budget 2022-23
Animal Control			
Operating Revenue			
Rate Revenue			
Fees & User Charges	92,000	95,900	100,400
Contributions			
Interest			
Grants & Subsidies			
Other Revenue	-	-	-
Total Operating Revenue	92,000	95,900	100,400
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	-	-	-
Infrastructure Services	-	-	-
Development & Regulatory Services	205,500	283,500	243,800
Community Wellbeing	-	-	-
Works	11,200	12,500	19,700
Maintenance & Working Expenses	216,700	296,000	263,500
Interest on Loans			
Depreciation	10,000	10,500	10,500
Payments to Government Authorities			
Administration Allocated			
Other Payments			
Total Operating Expenditure	226,700	306,500	274,000
Operating Surplus/(Deficit)	(134,700)	(210,600)	(173,600)
Add			
Depreciation	10,000	10,500	10,500
Loan Funds			
Asset Sales			
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure	-	57,500	-
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	(124,700)	(257,600)	(163,100)

Animal licences & fines

Fleet sale

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	Budget	
Health, Community & Welfare	2021-22	2021-22	2022-23	
Fire Protection				
Operating Revenue				
Rate Revenue	1,294,700	1,296,800	1,346,300	State fire contribution
Fees & User Charges	3,000	300	3,000	Fire hazard clearing
Contributions				
Interest				
Grants & Subsidies				
Other Revenue	51,800	51,800	53,900	Fire Levy commission
Total Operating Revenue	1,349,500	1,348,900	1,403,200	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	-	-	-	
Development & Regulatory Services	18,000	1,400	26,000	Fire hazard control
Community Wellbeing	-	-	-	
Works	297,800	331,500	337,900	Roadside vegetation
Maintenance & Working Expenses	315,800	332,900	363,900	
Interest on Loans				
Depreciation				
Payments to Government Authorities	1,294,700	1,294,700	1,346,300	
Administration Allocated	51,800	51,800	53,900	
Other Payments				
Total Operating Expenditure	1,662,300	1,679,400	1,764,100	
Operating Surplus/(Deficit)	(312,800)	(330,500)	(360,900)	
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)	(312,800)	(330,500)	(360,900)	

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	
Health, Community & Welfare	2021-22	Actual	Budget
		2021-22	2022-23
Emergency Services			
Operating Revenue			
Rate Revenue			
Fees & User Charges			
Contributions			
Interest			
Grants & Subsidies	-	-	-
Other Revenue			
Total Operating Revenue	-	-	-
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	-	-	-
Infrastructure Services	15,200	14,700	15,300
Development & Regulatory Services	-	-	-
Community Wellbeing	-	-	-
Works	-	-	-
Maintenance & Working Expenses	15,200	14,700	15,300
Interest on Loans			
Depreciation	-	-	-
Payments to Government Authorities			
Administration Allocated			
Other Payments			
Total Operating Expenditure	15,200	14,700	15,300
Operating Surplus/(Deficit)	(15,200)	(14,700)	(15,300)
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)	(15,200)	(14,700)	(15,300)

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	Budget	
Health, Community & Welfare	2021-22	2021-22	2022-23	
Cemeteries				
Operating Revenue				
Rate Revenue				
Fees & User Charges	21,000	18,900	24,800	Cemetery fees
Contributions				
Interest				
Grants & Subsidies				
Other Revenue				
Total Operating Revenue	21,000	18,900	24,800	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	500	-	-	
Infrastructure Services	-	-	-	
Development & Regulatory Services	-	-	-	
Community Wellbeing	-	-	-	
Works	60,300	68,000	75,900	
Maintenance & Working Expenses	60,800	68,000	75,900	
Interest on Loans				
Depreciation	3,800	3,900	3,900	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	64,600	71,900	79,800	
Operating Surplus/(Deficit)	(43,600)	(53,000)	(55,000)	
Add				
Depreciation	3,800	3,900	3,900	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	237,400	220,200	20,000	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(277,200)	(269,300)	(71,100)	

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	Budget	
Health, Community & Welfare	2021-22	Actual 2021-22	2022-23	
Community Amenities				
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	-	-	-	
Community Wellbeing	-	-	-	
Works	279,800	294,700	298,300	Public toilets
Maintenance & Working Expenses	279,800	294,700	298,300	
Interest on Loans				
Depreciation	32,200	35,500	35,500	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	312,000	330,200	333,800	
Operating Surplus/(Deficit)	(312,000)	(330,200)	(333,800)	
Add				
Depreciation	32,200	35,500	35,500	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	106,000	8,500	117,500	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(385,800)	(303,200)	(415,800)	

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	Budget	
Health, Community & Welfare	2021-22	2021-22	2022-23	
Street Lighting				
Operating Revenue				
Rate Revenue				
Fees & User Charges				
Contributions	-	-	-	
Interest				
Grants & Subsidies				
Other Revenue	400	400	400	Lighting reimbursements
Total Operating Revenue	400	400	400	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	233,600	232,200	239,000	
Development & Regulatory Services	-	-	-	
Community Wellbeing	-	-	-	
Works	-	-	-	
Maintenance & Working Expenses	233,600	232,200	239,000	
Interest on Loans				
Depreciation	30,000	34,800	34,800	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	263,600	267,000	273,800	
Operating Surplus/(Deficit)	(263,200)	(266,600)	(273,400)	
Add				
Depreciation	30,000	34,800	34,800	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	-	-	-	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(233,200)	(231,800)	(238,600)	

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	Budget	
Health, Community & Welfare	2021-22	2021-22	2022-23	
Area Promotion				
Operating Revenue				
Rate Revenue				
Fees & User Charges	74,800	86,700	88,000	Visitor information centre
Contributions	-	-	-	
Interest				
Grants & Subsidies	40,000	-	40,000	Highway signage project
Other Revenue	26,000	37,000	38,000	Visitor centre commissions
Total Operating Revenue	140,800	123,700	166,000	
Operating Expenditure				
Departments				
Governance	389,000	383,400	42,000	
Corporate Services	-	-	-	
Infrastructure Services	29,300	23,300	30,900	
Development & Regulatory Services	-	-	-	
Community Wellbeing	-	-	365,600	
Works	6,500	6,400	6,500	
Maintenance & Working Expenses	424,800	413,100	445,000	
Interest on Loans				
Depreciation	24,400	24,700	24,700	
Payments to Government Authorities				
Administration Allocated				
Other Payments	5,000	5,000	5,000	In kind support
Total Operating Expenditure	454,200	442,800	474,700	
Operating Surplus/(Deficit)	(313,400)	(319,100)	(308,700)	
Add				
Depreciation	24,400	24,700	24,700	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	40,000	-	50,000	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(329,000)	(294,400)	(334,000)	

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	Budget	
Health, Community & Welfare	2021-22	2021-22	2022-23	
Economic Development				
Operating Revenue				
Rate Revenue				
Fees & User Charges				
Contributions				
Interest				
Grants & Subsidies	-	200,000	300,000	Shorts Walks grant program
Other Revenue				
Total Operating Revenue	-	200,000	300,000	
Operating Expenditure				
Departments				
Governance	463,200	367,900	276,900	
Corporate Services	-	-	-	
Infrastructure Services	408,600	67,000	401,100	
Development & Regulatory Services	-	-	-	
Community Wellbeing	-	-	410,000	
Works	900	1,200	900	
Maintenance & Working Expenses	872,700	436,100	1,088,900	
Interest on Loans				
Depreciation	-	-	-	
Payments to Government Authorities				
Administration Allocated				
Other Payments	2,000	-	2,000	Rates incentive policy
Total Operating Expenditure	874,700	436,100	1,090,900	
Operating Surplus/(Deficit)	(874,700)	(236,100)	(790,900)	
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)	(874,700)	(236,100)	(790,900)	

Meander Valley Council

2022-23 Budget Estimates

Health, Community & Welfare	Budget 2021-22	Anticipated Actual 2021-22	Budget 2022-23	
Household Waste				
Operating Revenue				
Rate Revenue	2,560,200	2,564,700	2,895,500	Waste management charges
Fees & User Charges	138,000	156,900	279,300	Tips & transfer station fees
Contributions				
Interest				
Grants & Subsidies	-	90,000	-	NTWMG transfer station grant
Other Revenue				
Total Operating Revenue	2,698,200	2,811,600	3,174,800	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	2,263,100	2,222,200	2,545,000	
Development & Regulatory Services	-	-	-	
Community Wellbeing	-	-	-	
Works	14,200	2,100	13,300	
Maintenance & Working Expenses	2,277,300	2,224,300	2,558,300	
Borrowing Costs	37,500	40,000	40,000	Tip rehab provision mvmt
Depreciation	493,100	666,600	732,100	Tips & Transfer Station assets
Payments to Government Authorities				
Administration Allocated	41,500	42,600	43,800	
Other Payments				
Total Operating Expenditure	2,849,400	2,973,500	3,374,200	
Operating Surplus/(Deficit)	(151,200)	(161,900)	(199,400)	
Add				
Depreciation	493,100	666,600	732,100	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments	37,500	40,000	40,000	
Less				
Asset Expenditure	1,104,700	407,800	1,095,200	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(725,300)	136,900	(522,500)	

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	Budget	
Health, Community & Welfare	2021-22	Actual 2021-22	2022-23	
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	-	-	-	
Community Wellbeing	-	-	-	
Works	227,800	233,100	399,900	Street Bins
Maintenance & Working Expenses	227,800	233,100	399,900	
Interest on Loans				
Depreciation	1,000	1,100	1,100	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	228,800	234,200	401,000	
Operating Surplus/(Deficit)	(228,800)	(234,200)	(401,000)	
Add				
Depreciation	1,000	1,100	1,100	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure				
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(227,800)	(233,100)	(399,900)	

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	Budget	
Health, Community & Welfare	2021-22	Actual 2021-22	2022-23	
Stormwater Drainage				
Operating Revenue				
Rate Revenue				
Fees & User Charges	5,000	8,000	7,000	Design fees
Contributions	189,100	588,900	215,000	Subdivisions taken over
Interest				
Grants & Subsidies	-	-	-	
Other Revenue	-	-	-	
Total Operating Revenue	194,100	596,900	222,000	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	33,600	10,800	14,500	
Development & Regulatory Services	-	-	-	
Community Wellbeing	-	-	-	
Works	125,200	141,200	135,300	
Maintenance & Working Expenses	158,800	152,000	149,800	
Interest on Loans				
Depreciation	410,000	432,400	452,400	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	568,800	584,400	602,200	
Operating Surplus/(Deficit)	(374,700)	12,500	(380,200)	
Add				
Depreciation	410,000	432,400	452,400	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments	(189,100)	(588,900)	(215,000)	Subdivision contributions
Less				
Asset Expenditure	521,600	321,300	674,400	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(675,400)	(465,300)	(817,200)	

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	
Health, Community & Welfare	2021-22	2021-22	Budget 2022-23
Environmental Protection			
Operating Revenue			
Rate Revenue			
Fees & User Charges			
Contributions	-	-	-
Interest			
Grants & Subsidies	-	-	-
Other Revenue			
Total Operating Revenue	-	-	-
Operating Expenditure			
Departments			
Governance	15,000	61,300	20,000
Corporate Services	-	-	-
Infrastructure Services	27,500	13,200	16,900
Development & Regulatory Services	132,800	142,600	166,700
Community Wellbeing	-	-	-
Works	17,000	28,500	28,500
Maintenance & Working Expenses	192,300	245,600	232,100
Interest on Loans			
Depreciation	-	-	-
Payments to Government Authorities			
Administration Allocated			
Other Payments - Grants	-	-	-
Total Operating Expenditure	192,300	245,600	232,100
Operating Surplus/(Deficit)	(192,300)	(245,600)	(232,100)
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)	(192,300)	(245,600)	(232,100)

Meander Valley Council

2022-23 Budget Estimates

Health, Community & Welfare	Budget 2021-22	Anticipated Actual 2021-22	Budget 2022-23
Community Development			
Operating Revenue			
Rate Revenue			
Fees & User Charges	-	-	-
Contributions	-	-	-
Interest			
Grants & Subsidies	-	-	-
Other Revenue	-	-	-
Total Operating Revenue	-	-	-
Operating Expenditure			
Departments			
Governance	406,300	328,800	50,000
Corporate Services	-	-	-
Infrastructure Services	14,700	10,700	11,600
Development & Regulatory Services	-	-	-
Community Wellbeing	-	-	465,300
Works	-	-	-
Maintenance & Working Expenses	421,000	339,500	526,900
Interest on Loans			
Depreciation	15,000	17,500	17,500
Payments to Government Authorities			
Administration Allocated			
Other Payments - Community Grants	101,000	83,500	100,000
Total Operating Expenditure	537,000	440,500	644,400
Operating Surplus/(Deficit)	(537,000)	(440,500)	(644,400)
Add			
Depreciation	15,000	17,500	17,500
Loan Funds			
Asset Sales			
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure	-	-	-
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	(522,000)	(423,000)	(626,900)

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	
Health, Community & Welfare	2021-22	2021-22	Budget 2022-23
Families, Youth & Children			
Operating Revenue			
Rate Revenue			
Fees & User Charges	-	-	-
Contributions			
Interest			
Grants & Subsidies	-	-	-
Other Revenue			
Total Operating Revenue	-	-	-
Operating Expenditure			
Departments			
Governance	10,000	10,000	-
Corporate Services	-	-	-
Infrastructure Services	-	-	-
Development & Regulatory Services	-	-	-
Community Wellbeing	-	-	-
Works	-	-	-
Maintenance & Working Expenses	10,000	10,000	-
Interest on Loans			
Depreciation	900	800	800
Payments to Government Authorities			
Administration Allocated			
Other Payments			
Total Operating Expenditure	10,900	10,800	800
Operating Surplus/(Deficit)	(10,900)	(10,800)	(800)
Add			
Depreciation	900	800	800
Loan Funds			
Asset Sales			
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure	-	-	-
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	(10,000)	(10,000)	-

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	Budget	
Health, Community & Welfare	2021-22	2021-22	2022-23	
Aged & Disabled				
Operating Revenue				
Rate Revenue				
Fees & User Charges				
Contributions	22,000	25,000	25,000	Special Committee contrib.
Interest	211,300	218,200	211,700	Interest on loans receivable
Grants & Subsidies				
Other Revenue	-	2,700	-	Fleet sales
Total Operating Revenue	233,300	245,900	236,700	
Operating Expenditure				
Departments				
Governance	22,500	19,200	-	Community car expenses
Corporate Services	-	-	-	
Infrastructure Services	-	-	-	
Development & Regulatory Services	-	-	-	
Community Wellbeing	-	-	26,700	
Works	-	-	-	
Maintenance & Working Expenses	22,500	19,200	26,700	
Interest on Loans	211,300	211,300	211,700	
Depreciation	10,000	9,600	9,600	
Payments to Government Authorities				
Administration Allocated				
Other Payments	-	-	-	
Total Operating Expenditure	243,800	240,100	248,000	
Operating Surplus/(Deficit)	(10,500)	5,800	(11,300)	
Add				
Depreciation	10,000	9,600	9,600	
Loan Funds				
Asset Sales		10,000		
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	-	19,400	17,800	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(500)	6,000	(19,500)	



Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	
	2021-22	Actual	Budget
Land Use Planning & Building		2021-22	2022-23
Function Summary			
Operating Revenue			
Rate Revenue	-	-	-
Fees & User Charges	506,500	615,500	578,800
Contributions	2,000	2,800	2,900
Interest	-	-	-
Grants & Subsidies	-	-	-
Other Revenue	65,000	81,600	67,600
Total Operating Revenue	573,500	699,900	649,300
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	-	-	-
Infrastructure Services	107,400	74,600	101,800
Development & Regulatory Services	1,529,000	1,356,300	1,588,600
Community Wellbeing	-	-	-
Works	-	-	-
Maintenance & Working Expenses	1,636,400	1,430,900	1,690,400
Interest on Loans	-	-	-
Depreciation	22,400	25,300	25,300
Payments to Government Authorities	-	-	-
Administration Allocated	-	-	-
Other Payments	-	-	-
Total Operating Expenditure	1,658,800	1,456,200	1,715,700
Operating Surplus/(Deficit)	(1,085,300)	(756,300)	(1,066,400)
Add			
Depreciation	22,400	25,300	25,300
Loan Funds	-	-	-
Asset Sales	-	6,000	-
Accrual Non-Cash Adjustments	-	-	-
Less			
Asset Expenditure	-	(4,500)	36,600
Loan Principal	-	-	-
Profit (Loss) on Disposal of Fixed Assets	-	-	-
Cash Surplus/(Deficit)	(1,062,900)	(720,500)	(1,077,700)

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	
Land Use Planning & Building	2021-22	Actual 2021-22	Budget 2022-23
Land Use Planning			
Operating Revenue			
Rate Revenue			
Fees & User Charges	260,000	344,700	297,000
Contributions			
Interest			
Grants & Subsidies			
Other Revenue	-	11,700	-
Total Operating Revenue	260,000	356,400	297,000
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	-	-	-
Infrastructure Services	107,400	74,600	101,800
Development & Regulatory Services	1,005,900	1,006,000	1,125,400
Community Wellbeing	-	-	-
Works	-	-	-
Maintenance & Working Expenses	1,113,300	1,080,600	1,227,200
Interest on Loans			
Depreciation	12,000	14,900	14,900
Payments to Government Authorities			
Administration Allocated			
Other Payments			
Total Operating Expenditure	1,125,300	1,095,500	1,242,100
Operating Surplus/(Deficit)	(865,300)	(739,100)	(945,100)
Add			
Depreciation	12,000	14,900	14,900
Loan Funds			
Asset Sales	-	2,000	-
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure	-	(14,500)	17,800
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	(853,300)	(707,700)	(948,000)

Fleet sales

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	
Land Use Planning & Building	2021-22	Actual	Budget
		2021-22	2022-23
Building Control			
Operating Revenue			
Rate Revenue			
Fees & User Charges	246,500	270,800	281,800
Contributions	2,000	2,800	2,900
Interest			
Grants & Subsidies			
Other Revenue	65,000	69,900	67,600
Total Operating Revenue	313,500	343,500	352,300
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	-	-	-
Infrastructure Services	-	-	-
Development & Regulatory Services	523,100	350,300	463,200
Community Wellbeing	-	-	-
Works	-	-	-
Maintenance & Working Expenses	523,100	350,300	463,200
Interest on Loans			
Depreciation	10,400	10,400	10,400
Payments to Government Authorities			
Administration Allocated			
Other Payments			
Total Operating Expenditure	533,500	360,700	473,600
Operating Surplus/(Deficit)	(220,000)	(17,200)	(121,300)
Add			
Depreciation	10,400	10,400	10,400
Loan Funds			
Asset Sales		4,000	
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure	-	10,000	18,800
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	(209,600)	(12,800)	(129,700)

Resource sharing & build levy & fle



Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	
	2021-22	Actual	Budget
Recreation & Culture		2021-22	2022-23
Function Summary			
Operating Revenue			
Rate Revenue	-	-	-
Fees & User Charges	169,500	177,600	124,400
Contributions	81,900	161,100	101,700
Interest	-	1,000	1,300
Grants & Subsidies	3,500,000	605,000	3,331,400
Other Revenue	2,500	4,200	4,000
Total Operating Revenue	3,753,900	948,900	3,562,800
Operating Expenditure			
Departments			
Governance	18,500	12,100	-
Corporate Services	34,100	33,500	36,000
Infrastructure Services	890,700	697,201	844,900
Development & Regulatory Services	-	-	-
Community Wellbeing	-	-	18,500
Works	956,000	985,600	997,300
Maintenance & Working Expenses	1,899,300	1,728,401	1,896,700
Interest on Loans	-	-	-
Depreciation	716,200	696,100	750,300
Payments to Government Authorities	-	-	-
Administration Allocated	-	-	-
Other Payments	-	-	-
Total Operating Expenditure	2,615,500	2,424,501	2,647,000
Operating Surplus/(Deficit)	1,138,400	(1,475,601)	915,800
Add			
Depreciation	716,200	696,100	750,300
Loan Funds	-	-	-
Asset Sales	-	-	-
Accrual Non-Cash Adjustments	-	-	-
Less			
Asset Expenditure	2,979,300	1,378,200	3,494,300
Loan Principal	-	-	-
Profit (Loss) on Disposal of Fixed Assets	-	-	-
Cash Surplus/(Deficit)	(1,124,700)	(2,157,701)	(1,828,200)

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	Budget	
Recreation & Culture	2021-22	2021-22	2022-23	
Public Halls				
Operating Revenue				
Rate Revenue				
Fees & User Charges	5,000	5,000	5,500	Westbury Town Hall
Contributions	20,000	34,000	34,000	Special Committees
Interest	-	800	1,000	
Grants & Subsidies	1,000,000	-	1,000,000	Bracknell Hall
Other Revenue				
Total Operating Revenue	1,025,000	39,800	1,040,500	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	26,100	24,500	27,000	Insurance, rates, land tax
Infrastructure Services	70,700	82,300	61,800	Maintenance program
Development & Regulatory Services	-	-	-	
Community Wellbeing	-	-	-	
Works	12,100	9,600	13,100	
Maintenance & Working Expenses	108,900	116,399	101,900	
Interest on Loans				
Depreciation	81,300	76,100	76,100	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	190,200	192,499	178,000	
Operating Surplus/(Deficit)	834,800	(152,699)	862,500	
Add				
Depreciation	81,300	76,100	76,100	
Loan Funds				
Asset Sales				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	621,500	99,100	1,180,400	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	294,600	(175,699)	(241,800)	

Meander Valley Council

2022-23 Budget Estimates

	Budget 2021-22	Anticipated Actual 2021-22	Budget 2022-23
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	92,300	104,500	100,700
Development & Regulatory Services	-	-	-
Community Wellbeing Works	3,800	4,200	4,500
Maintenance & Working Expenses	96,100	108,700	105,200
Interest on Loans			
Depreciation	16,500	16,200	16,200
Payments to Government Authorities			
Administration Allocated			
Other Payments			
Total Operating Expenditure	112,600	124,900	121,400
Operating Surplus/(Deficit)	(112,600)	(124,900)	(121,400)
Add			
Depreciation	16,500	16,200	16,200
Loan Funds			
Asset Sales			
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure	-	-	-
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	(96,100)	(108,700)	(105,200)

Meander Valley Council

2022-23 Budget Estimates

	Budget 2021-22	Anticipated Actual 2021-22	Budget 2022-23
Recreation & Culture			
Recreation Grounds & Sports Facilities			
Operating Revenue			
Rate Revenue			
Fees & User Charges	116,200	119,000	62,700
Contributions	1,500	1,500	1,500
Interest			
Grants & Subsidies	2,250,000	295,000	2,308,000
Other Revenue	-	-	-
Total Operating Revenue	2,367,700	415,500	2,372,200
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	-	-	-
Infrastructure Services	494,800	380,702	396,300
Development & Regulatory Services	-	-	-
Community Wellbeing Works	484,000	504,501	511,600
Maintenance & Working Expenses	978,800	885,202	907,900
Interest on Loans			
Depreciation	385,000	391,200	404,100
Payments to Government Authorities			
Administration Allocated			
Other Payments - Recreation Grants	-	-	-
Total Operating Expenditure	1,363,800	1,276,402	1,312,000
Operating Surplus/(Deficit)	1,003,900	(860,902)	1,060,200
Add			
Depreciation	385,000	391,200	404,100
Loan Funds			
Asset Sales less Transfers to C'ttees			
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure	1,212,200	959,900	1,682,500
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets	-	-	-
Cash Surplus/(Deficit)	176,700	(1,429,602)	(218,200)

Meander Valley Council

2022-23 Budget Estimates

	Budget 2021-22	Anticipated Actual 2021-22	Budget 2022-23
Recreation & Culture			
Library Services			
Operating Revenue			
Rate Revenue			
Fees & User Charges	41,000	42,000	44,100
Contributions			
Interest			
Grants & Subsidies			
Other Revenue			
Total Operating Revenue	41,000	42,000	44,100
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	8,000	9,000	9,000
Infrastructure Services	4,900	2,400	4,900
Development & Regulatory Services	-	-	-
Community Wellbeing	-	-	-
Works	-	-	-
Maintenance & Working Expenses	12,900	11,400	13,900
Interest on Loans			
Depreciation	4,300	4,200	4,200
Payments to Government Authorities			
Administration Allocated			
Other Payments			
Total Operating Expenditure	17,200	15,600	18,100
Operating Surplus/(Deficit)	23,800	26,400	26,000
Add			
Depreciation	4,300	4,200	4,200
Loan Funds			
Asset Sales			
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure			
Loan Principal			
Profit (Loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	28,100	30,600	30,200

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	Budget
Recreation & Culture	2021-22	2021-22	2022-23
Sundry Cultural Activities			
Operating Revenue			
Rate Revenue			
Fees & User Charges	7,000	11,300	11,800
Contributions	400	1,200	1,200
Interest	-	200	300
Grants & Subsidies			
Other Revenue			
Total Operating Revenue	7,400	12,700	13,300
Operating Expenditure			
Departments			
Governance	18,500	12,100	-
Corporate Services	-	-	-
Infrastructure Services	109,400	111,700	118,300
Development & Regulatory Services	-	-	-
Community Wellbeing	-	-	18,500
Works	11,900	5,400	11,900
Maintenance & Working Expenses	139,800	129,200	148,700
Interest on Loans			
Depreciation	52,000	51,100	51,100
Payments to Government Authorities			
Administration Allocated			
Other Payments			
Total Operating Expenditure	191,800	180,300	199,800
Operating Surplus/(Deficit)	(184,400)	(167,600)	(186,500)
Add			
Depreciation	52,000	51,100	51,100
Loan Funds			
Asset Sales			
Accrual Non-Cash Adjustments			
Less			
Asset Expenditure	104,100	400	103,000
Loan Principal			
Profit (loss) on Disposal of Fixed Assets			
Cash Surplus/(Deficit)	(236,500)	(116,900)	(238,400)

Performing Arts Ctr

Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	Budget	
Recreation & Culture	2021-22	2021-22	2022-23	
Parks & Reserves				
Operating Revenue				
Rate Revenue				
Fees & User Charges	300	300	300	
Contributions	60,000	124,400	65,000	Public open space cont.
Interest				
Grants & Subsidies	250,000	310,000	23,400	Huntsman Lake, Pump Track
Other Revenue	2,500	4,200	4,000	Overnight RV camping
Total Operating Revenue	312,800	438,900	92,700	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	118,600	15,600	162,900	
Development & Regulatory Services	-	-	-	
Community Wellbeing Works	444,200	461,900	456,200	
Maintenance & Working Expenses	562,800	477,500	619,100	
Interest on Loans				
Depreciation	177,100	157,300	198,600	
Payments to Government Authorities				
Administration Allocated				
Other Payments				
Total Operating Expenditure	739,900	634,800	817,700	
Operating Surplus/(Deficit)	(427,100)	(195,900)	(725,000)	
Add				
Depreciation	177,100	157,300	198,600	
Loan Funds				
Asset Sales	-	-	-	
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure	1,041,500	318,800	528,400	
Loan Principal				
Profit (Loss) on Disposal of Fixed Assets				
Cash Surplus/(Deficit)	(1,291,500)	(357,400)	(1,054,800)	



Meander Valley Council

2022-23 Budget Estimates

	Budget	Anticipated	
Unallocated & Unclassified	2021-22	Actual	Budget
Function Summary		2021-22	2022-23
Operating Revenue			
Rate Revenue	10,786,900	10,786,800	11,508,600
Fees & User Charges	-	-	-
Contributions	-	-	-
Interest	209,400	293,000	382,700
Grants & Subsidies	2,065,400	2,178,500	2,227,600
Other Revenue	704,200	704,100	703,300
Total Operating Revenue	13,765,900	13,962,400	14,822,200
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	6,300	2,200	1,800
Infrastructure Services	(3,200)	23,600	5,400
Development & Regulatory Services	(7,000)	(7,000)	(7,000)
Community Wellbeing	-	-	-
Works	(380,100)	(382,600)	(393,000)
Maintenance & Working Expenses	(384,000)	(363,800)	(392,800)
Interest on Loans-internal loan	-	-	-
Depreciation	394,900	390,600	398,500
Payments to Government Authorities			
Administration Allocated	300	100	100
Other Payments	-	-	-
Total Operating Expenditure	11,200	26,900	5,800
Operating Surplus/(Deficit)	13,754,700	13,935,500	14,816,400
Add			
Depreciation	394,900	390,600	398,500
Loan Funds & Capital Repayments	920,000	940,000	-
Asset Sales	-	-	-
Accrual Non-Cash Adjustments	(35,500)	(60,900)	(35,500)
Less			
Asset Expenditure	1,085,600	497,400	1,210,800
Loan Principal	-	-	-
Internal loan Repay	-	-	-
Cash Surplus/(Deficit)	13,948,500	14,707,800	13,968,600

Meander Valley Council

2022-23 Budget Estimates

Unallocated & Unclassified	Budget 2021-22	Anticipated Actual 2021-22	Budget 2022-23
Private Works			
Operating Revenue			
Rate Revenue			
Fees & User Charges			
Contributions			
Interest			
Grants & Subsidies			
Other Revenue	3,700	600	1,500
Total Operating Revenue	3,700	600	1,500
Operating Expenditure			
Departments			
Governance	-	-	-
Corporate Services	-	-	-
Infrastructure Services	-	-	-
Development & Regulatory Services	-	-	-
Community Wellbeing	-	-	-
Works	3,200	600	1,300
Maintenance & Working Expenses	3,200	600	1,300
Interest on Loans			
Depreciation			
Payments to Government Authorities			
Administration Allocated	300	100	100
Other Payments			
Total Operating Expenditure	3,500	700	1,400
Operating Surplus/(Deficit)	200	(100)	100
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)	200	(100)	100

Meander Valley Council

2022-23 Budget Estimates

Unallocated & Unclassified	Budget 2021-22	Anticipated Actual 2021-22	Budget 2022-23	
Plant Working				
Operating Revenue				
Rate Revenue				
Fees & User Charges				
Contributions				
Interest				
Grants & Subsidies	47,000	50,500	52,000	Diesel fuel rebate
Other Revenue				
Total Operating Revenue	47,000	50,500	52,000	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	-	-	-	
Infrastructure Services	-	-	-	
Development & Regulatory Services	-	-	-	
Community Wellbeing	-	-	-	
Works	-	-	-	
Maintenance & Working Expenses	-	-	-	
- Internal Hire Charges	(854,100)	(895,400)	(903,000)	
- Operating Expenditure	516,400	569,000	565,500	
Interest on Loans				
Depreciation	303,600	293,500	301,400	
Administration Allocated				
Training Costs				
Other Payments				
Total Operating Expenditure	(34,100)	(32,900)	(36,100)	
Operating Surplus/(Deficit)	81,100	83,400	88,100	
Add				
Depreciation	303,600	293,500	301,400	
Loan Funds				
Asset Sales (excl. trade-in)				
Accrual Non-Cash Adjustments				
Less				
Asset Expenditure - Changeover cost	500,000	381,000	565,000	
Loan Principal				
Internal return on Plant	81,100	83,400	88,100	
Cash Surplus/(Deficit)	(196,400)	(87,500)	(263,600)	

Meander Valley Council

2022-23 Budget Estimates

Unallocated & Unclassified	Budget 2021-22	Anticipated Actual 2021-22	Budget 2022-23	
Other Unallocated & Unclassified				
Operating Revenue				
Rate Revenue	10,786,900	10,786,800	11,508,600	General Rates
Fees & User Charges		-		
Contributions	-	-	-	
Interest	209,400	293,000	382,700	Bank, Loans & Rates
Grants & Subsidies	2,018,400	2,128,000	2,175,600	Financial Assistance Grants
Other Revenue	700,500	703,500	701,800	Taswater & residential rent
Total Operating Revenue	13,715,200	13,911,300	14,768,700	
Operating Expenditure				
Departments				
Governance	-	-	-	
Corporate Services	6,300	2,200	1,800	Unallocated land tax
Infrastructure Services	(3,200)	23,600	5,400	Depreciation & rental prop.
Development & Regulatory Services	(7,000)	(7,000)	(7,000)	Depreciation in overheads
Community Wellbeing Works	-	-	-	
	(45,600)	(56,800)	(56,800)	Depreciation in overheads
Maintenance & Working Expenses	(49,500)	(38,000)	(56,600)	
Interest on Loans				
Depreciation	91,300	97,100	97,100	Depots & minor plant
Payments to Government Authorities				
Administration Allocated				
Other Payments	-	-	-	
Total Operating Expenditure	41,800	59,100	40,500	
Operating Surplus/(Deficit)	13,673,400	13,852,200	14,728,200	
Add				
Depreciation	91,300	97,100	97,100	
Loan Funds & Capital Repayments	920,000	940,000	-	Loan repayments
Asset Sales	-	-	-	
Accrual Non-Cash Adjustments	(35,500)	(60,900)	(35,500)	Valleycentral interest accrual
Less				
Asset Expenditure	585,600	116,400	645,800	Depots, vehicles & minor plant
Loan Principal				
Internal Return on plant	(81,100)	(83,400)	(88,100)	
Cash Surplus/(Deficit)	14,144,700	14,795,400	14,232,100	



LABOUR ON-COSTS

	Budget 2022	Anticipated Actual 2022	Budget 2023
Labour On-Costs			
Annual Leave & Public Holidays	863,700	859,900	896,300
Personal Leave (sick, compassionate, carers)	163,100	212,100	180,000
Long Service Leave Payments	96,900	102,600	85,500
Contribution to Superannuation	878,900	845,700	985,200
Workers Compensation Insurance	157,600	158,500	167,400
Payroll Tax	402,100	376,600	436,300
Total Labour On-Costs	2,562,300	2,555,400	2,750,700
	%	%	%
Council Labour On-Cost Calculation			
<u>(Labour On-Costs)</u>	<u>2,562,300</u>	<u>2,555,400</u>	<u>2,750,700</u>
(Direct Labour Costs)	5,949,200	5,695,600	6,355,500
Labour On-Cost Percentage	43.07%	44.87%	43.28%
Total Costs of Employment (Operating & Capital)	8,511,500	8,251,000	9,106,200
2023 indirect labour on-costs will be applied at the rate of:			43.30%
2022 anticipated indirect labour on-costs applied at the rate of:			44.90%



MANAGEMENT & INDIRECT OVERHEADS

	Budget 2022	Anticipated Actual 2022	Budget 2023
Expenditure			
Employee Costs (salaries, allowances & on-costs including Council contributions to L.S.L. provision & superannuation, conferences, seminars and workers compensation insurance)	1,173,800	1,200,900	1,270,000
Council Plant	34,200	39,700	39,100
Materials & Contractors	426,100	338,700	286,700
Training (excluding salaries & wages)	35,000	10,900	26,000
Depreciation	67,500	79,700	80,100
Net Expenditure (allocated to operating & capital projects)	\$ 1,736,600	\$ 1,669,900	\$ 1,701,900

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

8.77%	10.35%	8.50%
8.77%	10.35%	8.50%
12.50%	11.50%	10.10%