

Draft Budget 2018-2019

Contents

	Page
Introduction	3
Budget Reports	
1. Link to the Council plan	11
2. Services and service performance indicators	13
3. Financial statements	22
Comprehensive Income Statement	
Balance Sheet	
Statement of Changes in Equity	
Statement of Cash Flows	
Statement of Capital Works	
Statement of Investment Reserves	
Statement of Human Resources	
4. Notes to the financial statements	36
5. Financial performance indicators	56
Appendices	
1. Fees and charges	61

Budget influences

Financial sustainability is a key challenge for all governments, both in the short and long term. This involves the management of short-term budget influences within the context of longer-term challenges.

Council manages its finances through an annual Budget, which identifies the expected revenue and expenditure for each year. The Budget is the means by which Council makes a formal commitment of resources to provide funding for services and projects.

A long-term perspective is provided by the Strategic Resource Plan (SRP), which forms part of the Council Plan. This provides a 10 year forecast of revenues and expenditures based on a series of assumptions. It identifies the resources necessary to implement the Council Plan over coming years.

Nillumbik Shire in context

Nillumbik is an outer-metropolitan municipality located on the urban fringe of Melbourne. While small by metropolitan standards, Nillumbik is a medium-sized municipality in comparison to all Victorian Councils.

Nillumbik comprises 432 square kilometres. It contains a relatively small urban area, where land use is predominantly residential. 90 per cent of the shire is rural land located outside the Urban Growth Boundary, where land is used mainly for farming, conservation or rural residential purposes. Commercial and industrial land activity in the shire is very limited. Major activity centres at Eltham and Diamond Creek provide mainly retail services to local markets. Housing is mainly detached dwellings with relatively high numbers of residents per household. Providing a consistent level of service to communities in the rural parts of Nillumbik involves additional cost to Council.

Council owns infrastructure assets with a net valuation (gross replacement cost less depreciation) of more than \$753 million. Apart from land, these assets comprise more than \$42 million in buildings and around \$387 million in other infrastructure such as roads, bridges, drains and footpaths. Council's assets depreciate at around \$11 million per annum. Funding the annual cost for renewal of these existing assets is an important responsibility for Council, in addition to meeting community demand for new or improved assets.

Introduction

The 2018-19 Budget has been prepared in conjunction with the Council Plan and Strategic Resource Plan. Council is committed to reducing the rate burden on families through its low rating strategy and the commitment to keep any increases below CPI.

The Budget proposes a 1.95 per cent increase on rates for 2018-19, which is 0.30 per cent less than the official rate cap set by the Victorian Government. Last year Nillumbik Shire Council was the only Council in Victoria to keep rates on hold, presenting a zero increase. Council has also simplified the rating structure by abolishing the \$95.84 municipal charge and incorporating it into the general rates.

Council proposes no increase to the domestic waste services charge for the 2018-19 financial year.

The Budget forecasts an operating surplus of \$11.474 million on an accrual accounting basis, of which 80 per cent is tied to specific funding generated by grants for capital projects.

An extensive capital works program of \$26.444 million is proposed for 2018-19 including \$9.2 million in grant-funded works.

Key projects include:

- Diamond Creek netball pavilion \$3.086 million
- Eltham central oval pavilion upgrade \$1.765 million
- Redevelopment of the Diamond Valley Sports and Fitness Centre \$2 million
- Hurstbridge rail overpass \$1.726 million
- Former Plenty landfill site rehabilitation works \$1.633 million
- Marngrook Oval pavilion \$1.583 million
- Diamond Creek trail extension \$1.5 million for acquisition of land
- Eltham north reserve pavilion upgrade \$0.830 million
- Research park pavilion redevelopment \$0.825
- Township entry and streetscape improvements \$0.4 million

Council has also increased its budget on service delivery. This includes a \$0.115 million increase in funding to our libraries and \$0.184 million on Arts and Cultural services.

Financial Snapshot

Key Statistics	2017-18 Forecast \$'000	2018-19 Budget \$'000
Total operating income	87,458	96,940
Total operating expenditure	85,111	85,466
Comprehensive operating surplus	2,347	11,474
<hr/>		
Capital works program	43,093	26,444
<hr/>		
Funding the capital works program		
Council cash	37,109	16,004
Grants	4,453	9,230
Contributions	1,531	1,210

Budgeted expenditure by strategic objective	Budget \$'000	% of Budget
Engaged connected communities	14,054	15.89
Active and creative people	12,324	13.93
Safe and healthy environments	45,453	51.38
A prosperous economy	1,464	1.66
Responsible leadership	15,175	17.15

Strategic Resource Plan

Budget preparation has been informed by the Strategic Resource Plan, which identifies the resources needed to implement the Council Plan. A copy of the Strategic Resource Plan is attached to this Budget, along with forecasts of Council's projected performance against the Victorian Auditor-General's measures of financial sustainability.

The Council Plan includes a strategy to reduce the level of rates in Nillumbik, relative to other Victorian councils. The Strategic Resource Plan has been prepared on the basis of a 1.95 per cent rate increase in 2018-19, followed by rate increases that are at least 0.25 per cent below the legislated rate cap in each of the following years.

The Strategic Resource Plan forecasts that Council will achieve an operating surplus each year on an accrual accounting basis. This provides capacity for Council to invest in capital works and work to repay existing loans.

The Strategic Resource Plan also forecasts a substantial capital works program of \$102 million over the next five years. This is proposed to be funded from a combination of grants, contributions, surplus asset sales and operating revenue.

The Strategic Resource Plan is based on a series of assumptions which include:

- No real-terms growth in service capacity.
- No changes to costs for planned major capital projects and no addition of new projects.
- No further cost shifting by State and Commonwealth Governments.

The Strategic Resource Plan will continue to be reviewed on an annual basis to address any issues arising from changes to the underlying assumptions.

Process

The draft Budget is exhibited for public consultation from 4 May 2018 to 1 June 2018. Members of the community are able to view the draft Budget on Council's website and at Council's offices. Written submissions can be made until 1 June 2018, and will be considered by Council in June, prior to finalisation and adoption of the Budget. Submissions can be made via Council's website or lodged in person at Council offices.

Budget processes

Under the *Local Government Act 1989 (the Act)*, Council is required to prepare and adopt an annual budget for each financial year. The budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Local Government (Planning and Reporting) Regulations 2014 (the Regulations) which support the Act.

The 2018-19 budget is for the year 1 July 2018 to 30 June 2019 and is prepared in accordance with the Act and Regulations. The budget includes financial statements being a:

- Comprehensive Income Statement;
- Balance Sheet;
- Statement of Changes in Equity;
- Statement of Cash Flows and;
- Statement of Capital Works.

These statements have been prepared for the year ending 30 June 2019 and are consistent with the annual financial statements which are prepared in accordance with the Australian Accounting Standards and the Local Government Model Accounts. The budget includes detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information which Council requires in order to make an informed decision about the adoption of the budget.

A proposed budget is prepared in accordance with the Act and submitted to Council in May for approval in principle. Council is then required to give public notice that it intends to adopt the budget.

28 days notice is given for the intention to adopt the proposed budget and make the budget available for inspection at its offices and on its web-site. A person has a right to make a submission on any proposal contained in the budget and any submission must be considered before adoption of the budget by Council.

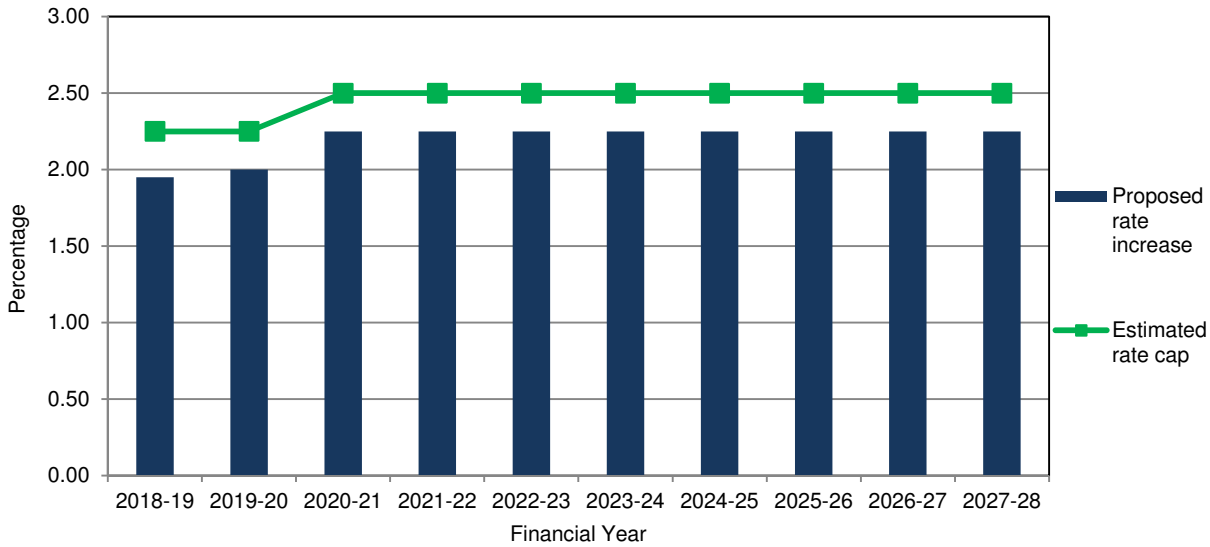
The final step is for Council to adopt the budget after receiving and considering any submissions from interested parties. The budget is required to be adopted by 30 June and a copy submitted to the Minister within 28 days after adoption. The key dates for the budget process are summarised below:

Budget process	Timing
1. Officers update Council's long term financial projections	December 2017 - February
2. Officers prepare draft operating and capital budgets	December 2017 - February
3. Council considers draft budgets at briefings of Councillors	January 2018 - April 2018
4. Proposed budget submitted to Council for approval	1 May 2018
5. Public notice advising intention to adopt budget	4 May 2018
6. Budget available for public inspection and comment	4 May 2018 - 1 June 2018
7. Community engagement process undertaken	4 May 2018 - 1 June 2018
8. Submissions period closes (28 days)	1 June 2018
9. Submissions considered by Future Nillumbik Committee	12 June 2018
10. Budget submissions presented to Council	26 June 2018
10. Budget presented to Council for adoption	26 June 2018
11. Copy of adopted budget submitted to the Minister	28 June 2018

Budget Trends and Summary

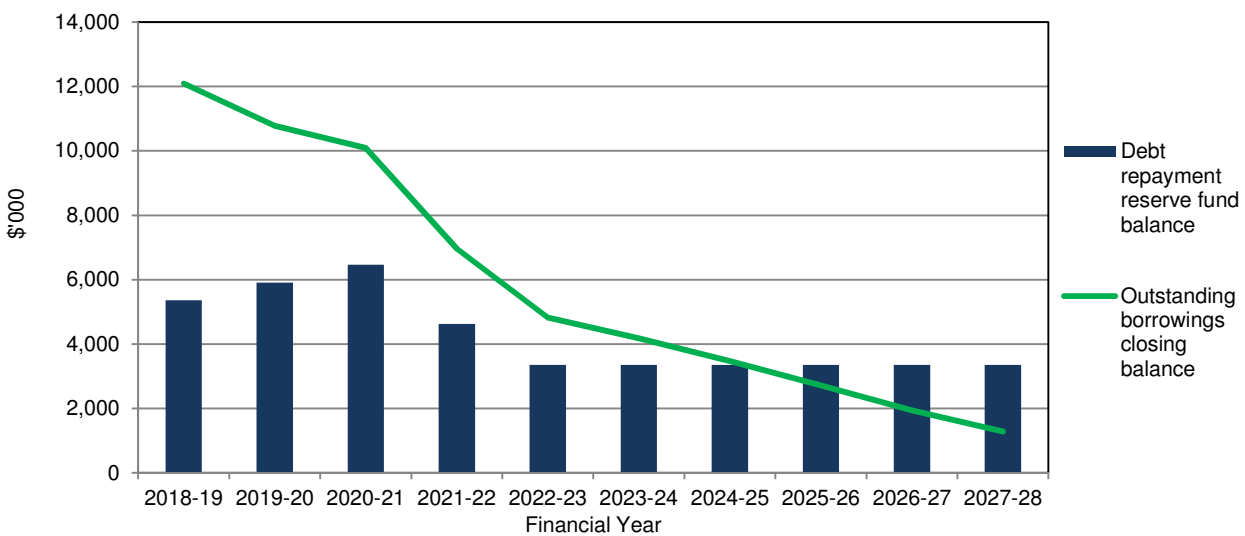
Council has prepared a Budget for the 2018-19 financial year which seeks to balance the demand for services and infrastructure. Key budget trends and outcomes information is provided below.

Rate trends



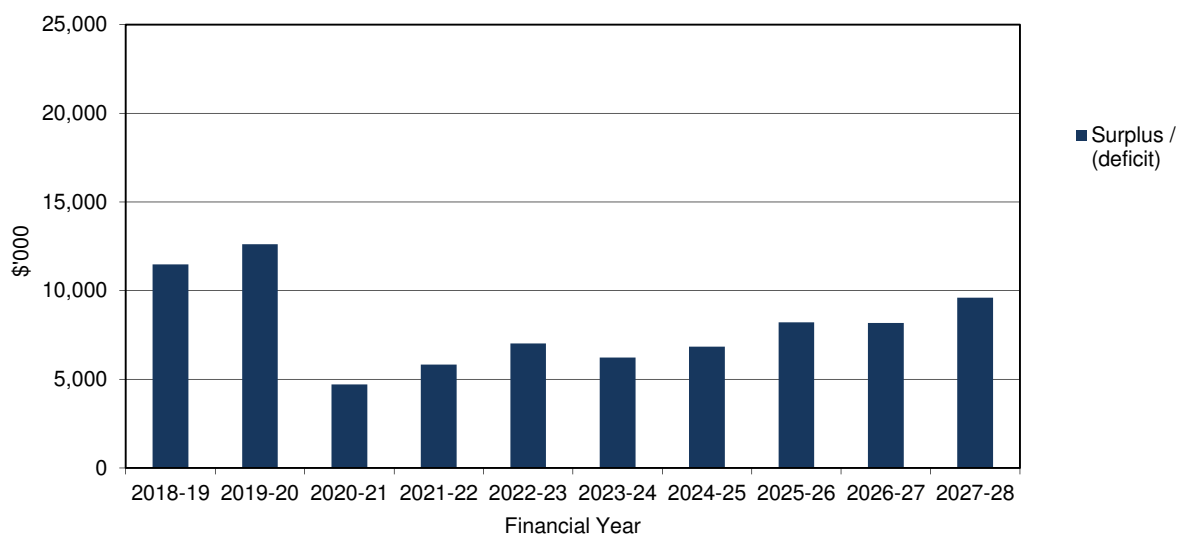
The graph above outlines Council's budgeted rate increase for 2018-19 and proposed increases in future years. For 2018-19, rates and charges will increase by 1.95 per cent. This is 0.30 per cent below the maximum allowable rate cap as set by the Minister of 2.25 per cent. It has been assumed that the rate cap will be 2.25 per cent in 2019-20, then 2.50 per cent in later years which is reflective of projected CPI rates. Rate increases per assessment have been projected to be a quarter of a per cent below the assumed rate cap, reflective of the current Council Plan.

Borrowing trends and outcomes



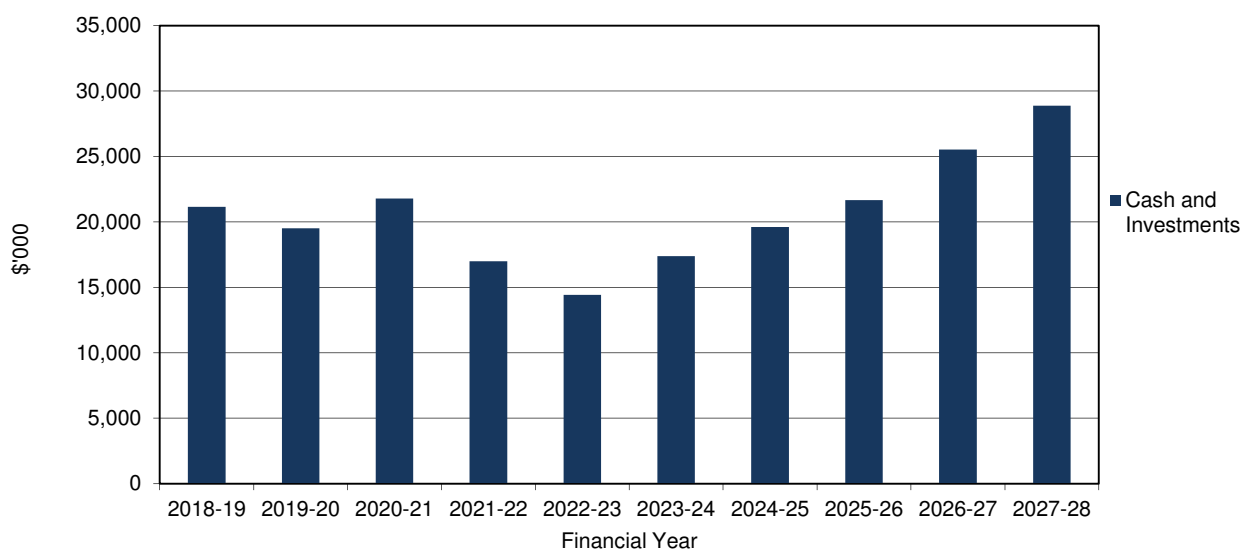
Council is not anticipating to take out any new borrowings over the next 10 years. The graph above outlines Council's existing loan borrowings with the declining trend reflective of current repayment schedules. Borrowings remain within the Auditor-General's low risk range.

Operating result



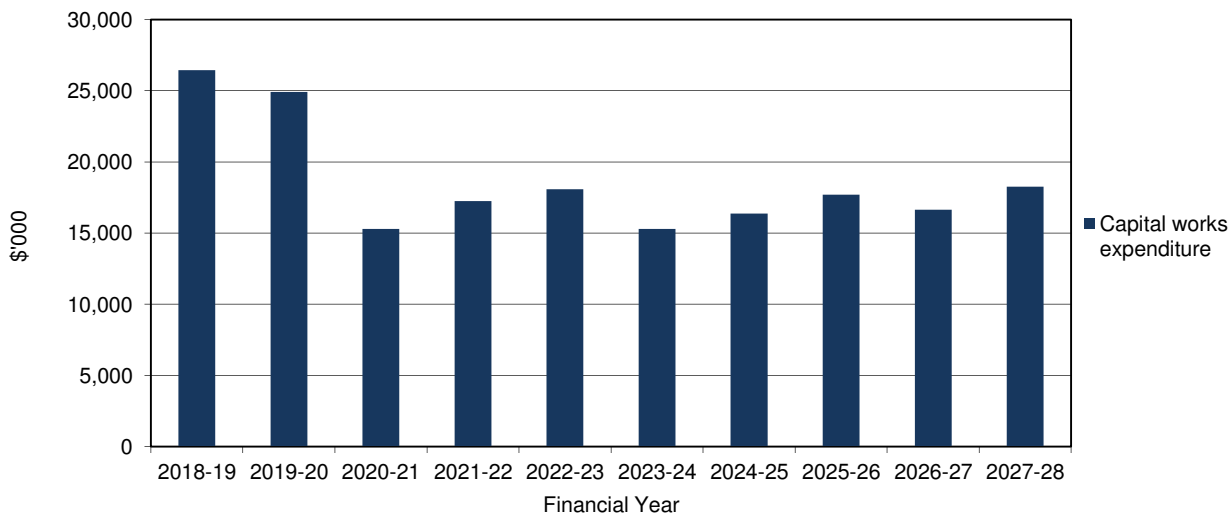
The expected operating result for the 2018-19 year is a surplus of \$11.474 million. The above graph projects surpluses to be achieved over the projected 10 years providing capacity for capital investment and debt reduction. The fluctuations from 2018 to 2020 are driven by the anticipated receipt of one-off capital grant funding, if these items are excluded Council will still project a surplus position.

Cash and investments



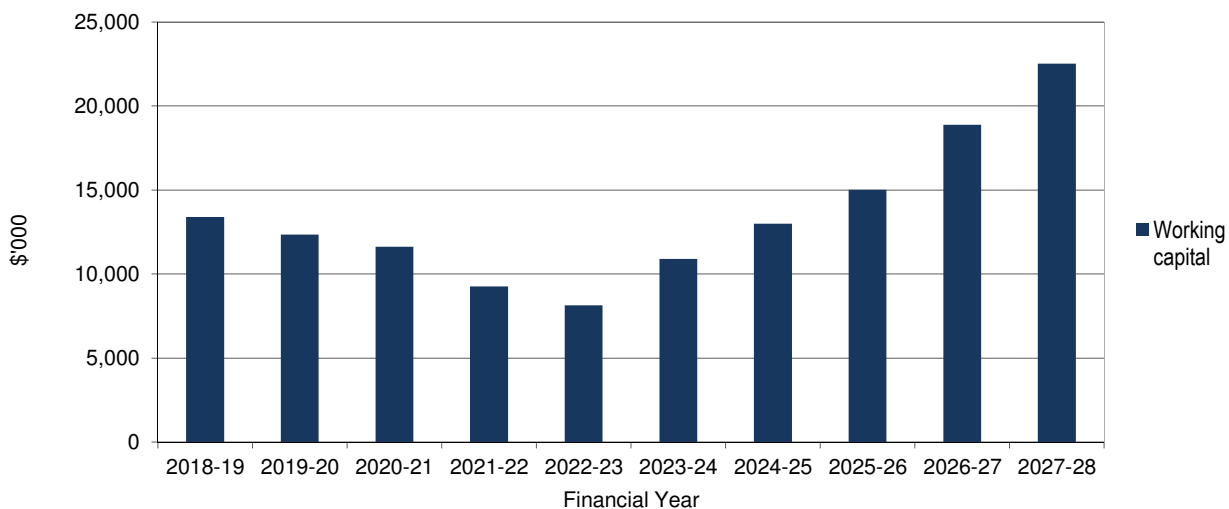
Cash and investments shown in the above graph are illustrating a strong cash position for Council as at 30 June each year through which Council is able to meet operating obligations. The balances of cash held are represented by amounts held for specific purposes including developer contributions and statutory obligations such as landfill rehabilitation.

Capital works



The Capital Works program for 2018-19 will be \$26.444 million, of which \$16.004 million will be funded by Council cash and \$10.440 million from grants and contributions. The capital expenditure program has been set and prioritised based on Council's assessment of the need for key projects. This year's program includes a number of key projects as detailed in Section 4.5 of this document.

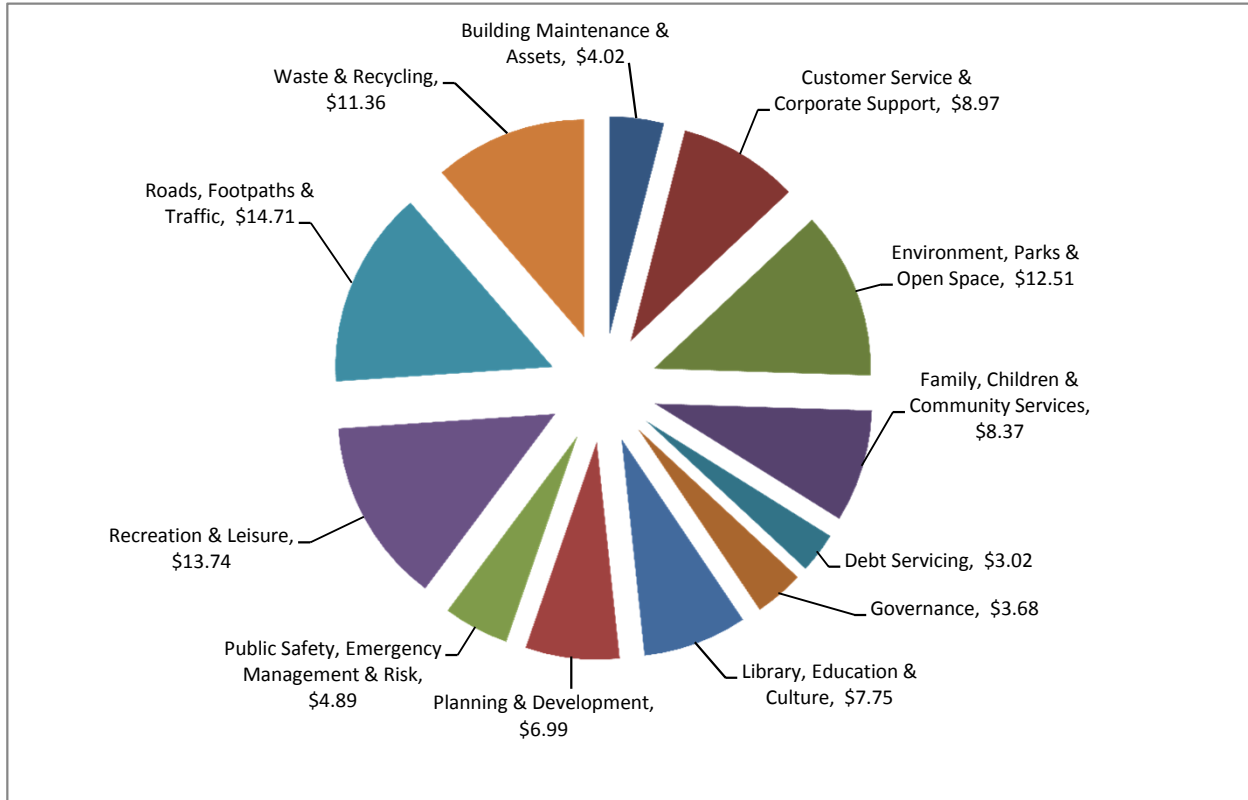
Working capital



The financial position is expected to continuously improve over the projected ten years. This positive trend is reinforced with a strong result achieved through the working capital measure. This measure shows Council has the ability to meet short term liabilities with its current assets.

Council expenditure allocation

The chart below provides an indication of how Council allocates its expenditure across the main services it delivered. It shows how much is allocated to each service area for every \$100.00 of rates that Council spends. This chart shows the net cost of each service, which is the amount funded from rate revenue.

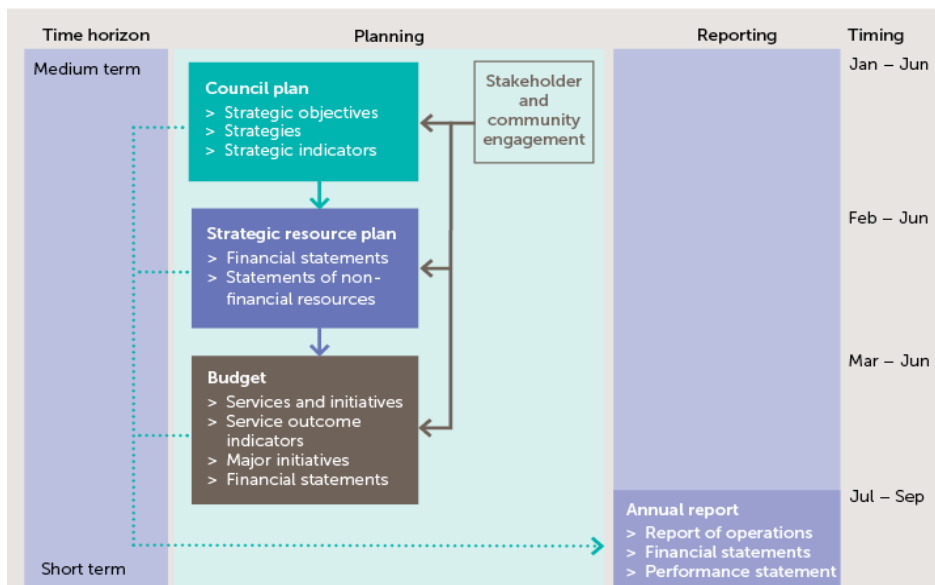


1. Link to the Council Plan

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

1.1 Planning and accountability framework

The Strategic Resource Plan (SRP) is prepared in conjunction with the Council Plan. The SRP is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The Annual Budget is framed within the Strategic Resource Plan, considering the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the planning and accountability framework that applies to Local Government in Victoria.



Source: Department of Environment, Land, Water and Planning

The Council plan includes strategic objectives, strategies, indicators and a Strategic Resource Plan which can be defined as follows:

- Strategic objectives – the outcomes Council wants to achieve within its four-year term
- Strategies – how Council will achieve each objective
- Indicators – how progress towards the objectives will be evaluated
- Strategic Resource Plan – a four year budget outlining how the strategies will be financed and resourced

Each year, Council will produce an annual plan identifying how Council will work towards achieving the objectives in the Council Plan. Council prioritise major projects, capital works, service improvements as well as actions in response to Council strategies to be set out in the Annual Plan.

Progress against the Annual Plan will be detailed in Council’s Annual Report, with major projects and service highlights reported to Council in a quarterly progress report.

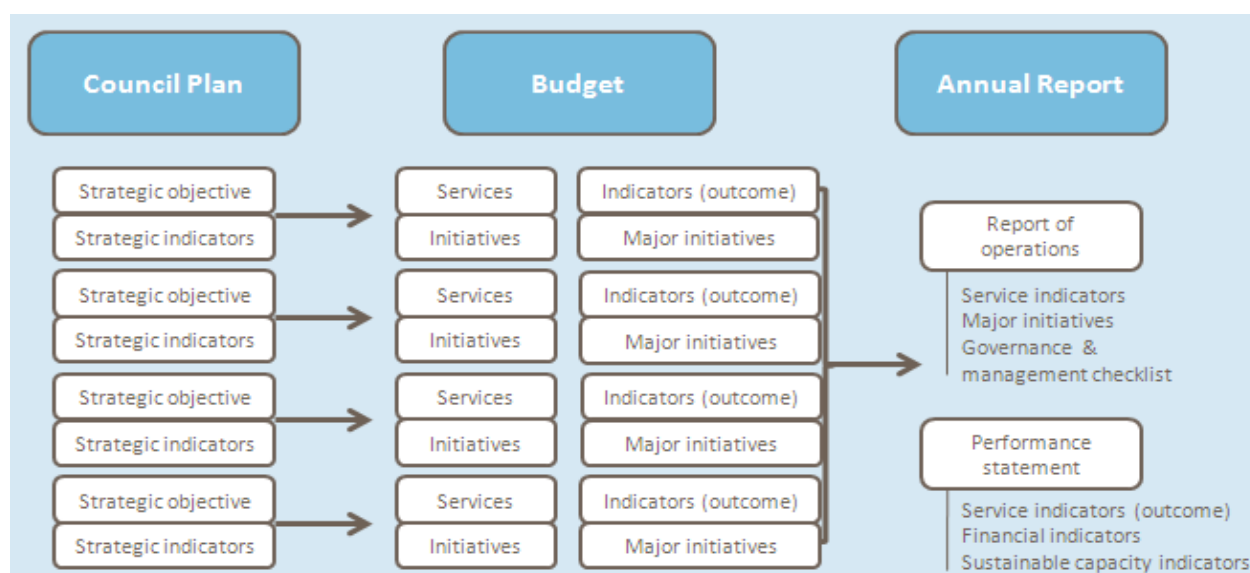
1.2 Strategic objectives

The Council delivers activities and initiatives under 29 major service categories as listed in the following pages. Each contributes to the achievement of one of the five strategic objectives as set out in the Council Plan for 2017-21. The following table lists the five strategic objectives as described in the Council Plan.

Strategic Objective	Description
1. Engaged, connected communities	A place where communities and ideas thrive, underpinned by trust, confidence and continuous learning.
2. Active and creative people	Active lifestyles and artistic expression are fostered through participation and innovation.
3. Safe and healthy environments	Healthy and safe communities enjoy living in our iconic environment.
4. A prosperous economy	A strong local economy supports business growth, jobs and community wealth.
5. Responsible Leadership	Collaborative and consultative leadership builds trust and makes the best use of available resources to the benefit of all in the pursuit of excellence.

2. Services, initiatives and service performance indicators

This section provides a description of the services and major initiatives to be funded in the Budget (excluding capital works) for the 2018-19 year and how these will contribute to achieving the strategic objectives specified in the Council Plan as set out in Section 1. It also describes a number of service performance indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these components of the Budget and the Council Plan, along with the link to reporting in the Annual Report, is shown below.



Source: Department of Environment, Land, Water and Planning

2.1 Strategic Objective 1: Engaged connected communities

A place where communities and ideas thrive, underpinned by trust, confidence and continuous learning.

Services

Service Area	Description of services provided	Expenditure
		Revenue Net Cost \$'000
Aged and Disability Services	Disability services	2,477
	Aged services assessment	<u>2,245</u>
	Home care	232
	Home maintenance	
	Senior citizens centres Delivered meals	
Children, Family and Youth Services	Pre-school centres and registration	1,024
	Child-care centres	<u>431</u>
	Occasional child-care	593
	Playgroups	
	Youth services	

Service Area	Description of services provided	Expenditure
		Revenue Net Cost \$'000
Community Development and Inclusion	Community centres and halls	2,740
	Volunteer programs	<u>313</u>
	Community transport	2,427
	Community development	
	Community grants	
	Community health planning	
	Community festivals and events	
	Inclusion of people with a disability	
Libraries and Community Education	Libraries	6,237
	Living and learning centres	<u>1,940</u>
	Edendale community environment farm	4,297
Maternal and Child Health	Maternal and child health	1,577
		<u>495</u>
		1,082

Major Initiatives

- 1) Prepare a 2050 shire plan by the end of 2018
- 2) Audit and rationalise Council's communications and promotional material to ensure a coordinated approach with consistent messaging
- 3) Develop a women's network to enhance, celebrate and acknowledge the role of women within Nillumbik and across the wider community

Other Initiatives

- 1) Lifelong learning strategy
- 2) Develop a response to Commonwealth aged care reforms
- 3) Review of maternal and child health services
- 4) Develop a community infrastructure policy

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Home and Community Care (HACC)	Participation	Participation in HACC service (Percentage of the municipal target population that receive a HACC service)	[Number of people that received a HACC service / Municipal target population for HACC services] x100
		Participation in HACC service by Culturally and Linguistically Diverse (CALD) people (Percentage of the municipal target population in relation to CALD people that receive a HACC service)	[Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100

Maternal and Child Health (MCH)	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100
		Participation in the MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children who are enrolled in the MCH service] x 100
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100

2.2 Strategic Objective 2: Active and creative people

Active lifestyles and artistic expression are fostered through participation and innovation.

Services

Service Area	Description of services provided	Expenditure
		Revenue Net Cost \$'000
Arts and Cultural Services	Art in public places and civic collection; Arts and cultural programs	843 <u>74</u> 769
Leisure Facilities and Services	Leisure and recreation facilities and services including:	11,481
	swimming pools	<u>9,273</u>
	indoor sports stadiums	2,208
	outdoor sporting facilities	
	sporting clubs tenancy and support	
	recreation trails	
	golf course	
	playgrounds	
	recreation and open space planning	

Major Initiatives

- 1) Complete planning for the Hurstbridge open space precinct
- 2) Review the artist in residence program and art acquisition policy
- 3) Review and extend Council's policy for attractions, events and festivals
- 4) Seek government funding for the development of a public art gallery of regional significance
- 5) Complete land acquisition and commence construction to extend the Diamond Creek Trail
- 6) Seek government funding to redevelop Diamond Valley Sports and Fitness Centre

Other Initiatives

- 1) Investigate potential uses for the former Council landfill sites at Plenty and Kangaroo Ground
- 2) Develop and implement an integrated strategy for managing open space and parkland
- 3) Commence preparation of an updated recreation strategy
- 4) Continue to advocate to government, community and the private sector to invest in major infrastructure

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population

2.3 Strategic Objective 3: Safe and healthy environments

Healthy and safe communities enjoy living in our iconic environment.

Services

Service Area	Description of services provided	Expenditure
		Revenue Net Cost \$'000
Animal Management	Animal regulation and pound	786
		<u>992</u> (206)
Building Regulation	Building permits, safety and regulation	784
		<u>352</u> 432
Emergency Management	Bushfire mitigation planning regulation and works	1,219
	Emergency management planning	<u>8</u>
	Relief and recovery preparedness	1,209
	Disaster resilience programs	
Environment and Conservation	Environmental planning and policy	909
	Water quality and conservation	<u>6</u>
	Biodiversity protection	903
	Land management advice	
	Landcare support	
	Weed and pest control	
	Environmental education and events	
Sustainable design advice and energy efficiency programs		
Food Safety, Public Health and Immunisation	Food safety and health premises regulation	838
	Public health protection and education	<u>305</u>
	Immunisation services	533
	Noise regulation	

	Design for capital works projects including:	2,858
	roads	<u>1,358</u>
	bridges	1,500
	drainage	
	landscapes	
	traffic treatments	
Infrastructure Design, Construction and Transport	Co-ordination of capital works procurement and construction	
	Engineering assessment of planning applications and approval of subdivision works	
	Traffic control and road safety	
	Advocacy on public transport and main roads	
	Street lighting	
		<hr/>
		582
Parking and Local Laws	Car parking regulation	<u>609</u>
	Amenity protection	(27)
	Local Law permits	
		<hr/>
	Maintenance of:	6,802
	parks	<u>44</u>
Parks and Reserves Maintenance	sportsgrounds	6,758
	conservation reserves	
	street trees	
	public spaces	
	Roadside vegetation management	
		<hr/>
		261
Planning Enforcement	Enforcement of planning scheme and permit conditions	<u>26</u>
		235
		<hr/>
	Infrastructure asset management and planning	12,153
Property, Fleet and Asset Management	Building maintenance and fencing	<u>9,917</u>
	Property management	2,236
	Fleet management	
		<hr/>
	Collection of household waste	7,838
Recycling and Waste Services	Hard waste collection	<u>343</u>
	Recycling	7,495
	Green waste	
	Transfer station	
	Waste education	
	Landfill rehabilitation	
		<hr/>
	Maintenance of:	4,947
	local roads	<u>1</u>
Road and Drainage Maintenance	road bridges	4,946
	pedestrian bridges	
	footpaths	
	trails	
	drains	
	bus shelters	
		<hr/>
		716
School Crossings	School crossings	<u>242</u>
		474
		<hr/>

		2,647
Statutory Planning	Planning applications	<u>730</u>
	Subdivision applications	1,917
Strategic Planning	Land use planning and policy	2,119
	Planning scheme management	-
	Activity centre planning	2,119
	Heritage protection	

Major Initiatives

- 1) Implement the climate change action plan
- 2) Review the invasive species action plan
- 3) Plan for the future operation of the transfer station at Plenty
- 4) Review the impacts of the green wedge management plan on the Nillumbik community while ensuring the natural environment of the green wedge is preserved and nurtured for current and future generations
- 5) Develop a new shire-wide housing strategy to reflect consultation with residents and evidence on future population demographics while protecting enhance Nillumbik's neighbourhood character and enhancing the green wedge
- 6) Develop a new Green Wedge Management Plan, informed by recommendations from a community panel

Other Initiatives

- 1) Implement Year 2 actions of the Domestic Animal Management Plan
- 2) Building services review
- 3) Complete service plan and implementation for Statutory planning
- 4) Graffiti management
- 5) Develop a Housing Strategy

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Animal management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100

Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.

2.4 Strategic Objective 4: A prosperous economy

A strong local economy that supports business growth, jobs and community wealth.

Services

Service Area	Description of services provided	Expenditure
		Revenue Net Cost \$'000
Tourism and Business Support	Tourism funding and support	1,464
	Local community and farmers' markets	<u>329</u>
	Local business networks, training and seminars	1,135

Major Initiatives

- 1) Adopt a new Nillumbik economic development strategy and create a set of indicators to measure
- 2) Develop an equine industry and activity strategy
- 3) Implement the actions in the destination management plan and marketing plan to facilitate the development of new tourism accommodation
- 4) Support and promote artisan hills businesses and destinations
- 5) Review and update the Eltham and Diamond Creek activity centre structure plans
- 6) Eltham precincts 3 and 4 masterplan approved and implementation commenced

2.5 Strategic Objective 5: Responsible leadership

Collaborative and consultative leadership that builds trust and makes the best use of available resources to the benefit of all in the pursuit of excellence.

Services

Service Area	Description of services provided	Expenditure	
		Revenue	Net Cost
		(\$'000)	
Communications	Website	678	
	Electronic and print communication		-
	Community consultation and engagement		678
	Media liaison		
<hr/>			
Customer Service	Reception	664	
	Call centre		1
<hr/>			663
Finance	Finance and procurement	4,425	
	Rates and property valuations	3,896	
	Audit		529
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Governance	Council and Committee meetings	3,565	
	Civic functions and citizenship ceremonies		16
	Australia Day awards		3,549
	Elections		
	Statutory governance requirements		
	Mayor and Councillor resources and support services		
	Local government sector and regional advocacy		
Risk management and insurance			
Records management			
<hr/>			
Information and Technology	Information technology	3,707	
	On-line services		-
	Telecommunications		3,707
<hr/>			
Organisation Development	Recruitment and selection	2,136	
	Staff learning and development		130
	Employee and industrial relations		2,006
	Safety, health and well-being		
	Organisational development and performance		

Major Initiatives

- 1) Deliver customer service staff training (organisation wide)

Other Initiatives

- 1) Review and implement Council's asset management strategy for roads, footpath, buildings, drain and recreational assets
- 2) Advocate for traffic congestion and safety improvements
- 3) Customer experience strategy implementation
- 4) Develop a new Economic Development Strategy
- 5) Develop a plan to grow and strengthen Nillumbik's equine industry
- 6) Review and develop new activity centre structure plans for Eltham and Diamond Creek
- 7) Seek development proposals to transform the empty site of the former Shire of Eltham Shire office

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the interests of the community

2.6 Performance statement

The service performance indicators detailed in the preceding pages will be reported on within the Performance Statement which is prepared at the end of the year as required by section 132 of the *Local Government Act 1989* and included in the 2017-18 Annual Report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General Office (VAGO) who issues an audit opinion on the Performance Statement. The initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

2.7 Reconciliation with budgeted operating result

	Net Cost \$'000	Expenditure \$'000	Revenue \$'000
Engaged connected communities	8,631	14,054	5,423
Active and creative people	2,977	12,324	9,347
Safe and healthy environments	30,522	45,453	14,931
A prosperous economy	1,135	1,464	329
Responsible leadership	11,133	15,175	4,042
Total services and initiatives	54,398	88,470	34,072
<i>Add</i>			
Depreciation	11,015		
Written down value of assets sold	2,933		
<i>Subtract</i>			
Debt redemption	641		
Transfer to and from reserves	4,827		
Deficit before funding sources	62,878		
<i>Funding sources added back:</i>			
Net rates and charges	63,554		
Capital funding sources	10,798		
Operating (surplus)/deficit for the year	(11,474)		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources.

This section includes the following financial statements prepared in accordance with the *Local Government Act 1989* and the Local Government Planning and Reporting regulations 2014.

The appendix includes the following budgeted information:

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Investment Reserves
- Statement of Human Resources

Comprehensive Income Statement
For the five years ending 30 June 2023

Notes	Forecast	Budget	Strategic Resource Plan				
	Budget		Projections				
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Income							
Rates and charges	4.1.1	63,138	64,475	66,155	68,023	69,933	71,908
Statutory fees and fines	4.1.2	1,363	1,374	1,405	1,440	1,476	1,513
User fees	4.1.3	9,673	12,162	12,885	13,297	13,692	14,101
Grants - operating	4.1.4	5,302	6,558	6,645	6,811	6,981	7,156
Grants - capital	4.1.4	4,453	9,230	6,755	1,597	1,097	2,178
Contributions - monetary	4.1.5	2,135	1,556	4,417	935	1,766	1,210
Contributions - non-monetary	4.1.5	-	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		-	-	-	-	-	-
Fair value adjustments for investment property		-	-	-	-	-	-
Share of net profits/(losses) of associated and joint ventures		-	-	-	-	-	-
Other income	4.1.6	1,394	1,585	1,614	1,645	1,676	1,709
Total income		87,458	96,940	99,876	93,748	96,621	99,775
Expenses							
Employee costs	4.1.7	32,845	35,216	36,019	36,737	37,470	38,378
Materials and services	4.1.8	30,825	29,504	30,128	30,859	31,608	32,375
Depreciation and amortisation	4.1.9	10,595	11,015	11,250	11,450	11,600	11,750
Bad and doubtful debts		-	-	-	-	-	-
Borrowing costs		820	764	687	587	483	379
Other expenses	4.1.10	10,026	8,967	9,169	9,398	9,633	9,874
Total expenses		85,111	85,466	87,253	89,031	90,794	92,756
Surplus / (deficit) for the year		2,347	11,474	12,623	4,717	5,827	7,019
Other comprehensive income							
Items that will not be reclassified to surplus or deficit in future periods							
Net asset revaluation increment/(decrement)		-	-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods							
Total comprehensive result		2,347	11,474	12,623	4,717	5,827	7,019

Comprehensive Income Statement Forward Estimates

For the five years ending 30 June 2028

Forward Estimates

	2023-24	2024-25	2025-26	2026-27	2027-28
	\$'000	\$'000	\$'000	\$'000	\$'000
Income					
Rates and charges	73,929	76,017	78,153	80,361	82,621
Statutory fees and fines	1,550	1,589	1,629	1,670	1,711
User fees	14,468	14,800	15,127	15,456	15,837
Grants - operating	7,335	7,518	7,706	7,899	8,096
Grants - capital	1,597	1,597	2,347	1,597	2,080
Contributions - monetary	420	430	440	450	460
Contributions - non-monetary	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	-	-	-	-	-
Fair value adjustments for investment property	-	-	-	-	-
Share of net profits/(losses) of associated and joint ventures	-	-	-	-	-
Other income	1,742	1,775	1,810	1,845	1,880
Total income	101,041	103,726	107,212	109,278	112,685
Expenses					
Employee costs	39,306	40,257	41,231	42,227	43,069
Materials and services	33,162	33,969	34,796	35,643	36,512
Bad and doubtful debts	-	-	-	-	-
Depreciation and amortisation	11,900	12,000	12,100	12,150	12,200
Borrowing costs	331	283	230	174	119
Other expenses	10,120	10,373	10,633	10,899	11,171
Total expenses	94,819	96,882	98,990	101,093	103,071
Surplus (deficit) for the year	6,222	6,844	8,222	8,185	9,614
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods					
Net asset revaluation increment/(decrement)	-	-	-	-	-
Share of other comprehensive income of associates and joint ventures	-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods	-	-	-	-	-
Total comprehensive result	6,222	6,844	8,222	8,185	9,614

Balance Sheet

For the five years ending 30 June 2023

Notes	Forecast	Budget	Strategic Resource Plan				
	Budget		Projections				
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Current assets							
Cash and cash equivalents	25,241	21,160	19,519	21,798	16,994	14,422	
Trade and other receivables	5,247	5,816	5,993	5,625	5,797	5,987	
Other financial assets	250	250	250	250	250	250	
Non-current assets classified as held for sale	-	-	-	-	-	-	
Other assets	23	23	24	24	24	24	
Total current assets	4.2.1	30,761	27,249	25,786	27,697	23,065	20,683
Non-current assets							
Trade and other receivables	813	651	521	416	333	267	
Other financial assets	5	5	5	5	5	5	
Investments in associates and joint arrangement and subsidiaries	1,557	1,557	1,557	1,557	1,557	1,557	
Property, infrastructure, plant & equipment	775,004	787,499	800,914	804,520	809,918	816,057	
Investment property	-	-	-	-	-	-	
Intangible assets	-	-	-	-	-	-	
Total non-current assets	4.2.1	777,379	789,712	802,997	806,498	811,813	817,886
Total assets		808,140	816,961	828,783	834,195	834,878	838,569
Current liabilities							
Trade and other payables	4,617	4,513	4,611	4,718	4,827	4,945	
Trust funds and deposits	1,509	1,509	1,509	1,509	1,509	1,509	
Provisions	6,603	5,046	5,142	5,240	5,339	5,441	
Interest-bearing liabilities	4.2.3	2,121	2,794	2,171	4,611	2,137	651
Total current liabilities	4.2.2	14,850	13,862	13,433	16,078	13,812	12,546
Non-current liabilities							
Provisions	4,264	4,277	4,293	4,307	4,321	4,337	
Interest-bearing liabilities	4.2.3	10,616	9,303	8,612	5,480	4,824	4,173
Total non-current liabilities	4.2.2	14,880	13,580	12,905	9,787	9,145	8,510
Total liabilities		29,730	27,442	26,339	25,865	22,956	21,056
Net assets		778,410	789,520	802,444	808,330	811,921	817,513
Equity							
Accumulated surplus	375,400	386,875	399,497	404,214	410,041	417,060	
Reserves	403,010	402,645	402,947	404,116	401,880	400,453	
Total equity		778,410	789,520	802,444	808,330	811,921	817,513

Balance Sheet Forward Estimates

For the five years ending 30 June 2028

	Forward Estimates				
	2023-24	2024-25	2025-26	2026-27	2027-28
	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets					
Cash and cash equivalents	17,382	19,601	21,677	25,534	28,876
Trade and other receivables	6,062	6,224	6,433	6,557	6,761
Other financial assets	250	250	250	250	250
Non-current assets classified as held for sale	-	-	-	-	-
Other assets	25	25	25	25	26
Total current assets	23,719	26,100	28,385	32,366	35,913
Non-current assets					
Trade and other receivables	213	171	136	109	87
Other financial assets	5	5	5	5	5
Investments in associates and joint arrangement and subsidiaries	1,557	1,557	1,557	1,557	1,557
Property, infrastructure, plant & equipment	819,255	823,264	828,557	832,817	838,535
Investment property	-	-	-	-	-
Intangible assets	-	-	-	-	-
Total non-current assets	821,030	824,997	830,255	834,488	840,184
Total assets	844,749	851,097	858,640	866,854	876,097
Current liabilities					
Trade and other payables	5,065	5,190	5,315	5,445	5,570
Trust funds and deposits	1,509	1,509	1,509	1,509	1,509
Provisions	5,544	5,649	5,757	5,866	5,978
Interest-bearing liabilities	700	752	784	657	337
Total current liabilities	12,818	13,101	13,365	13,477	13,394
Non-current liabilities					
Provisions	4,352	4,367	4,382	4,399	4,415
Interest-bearing loans and borrowings	3,473	2,721	1,936	1,279	942
Total non-current liabilities	7,825	7,088	6,318	5,678	5,357
Total liabilities	20,643	20,188	19,683	19,155	18,751
Net assets	824,106	830,909	838,956	847,699	857,346
Equity					
Accumulated surplus	423,282	430,126	438,348	446,533	456,148
Reserves	400,824	400,783	400,608	401,166	401,198
Total equity	824,106	830,909	838,956	847,699	857,346

Statement of Changes in Equity

For the five years ending 30 June 2023

* Balances at the end of the financial year may be subject to rounding differences.

Notes	Total \$'000	Accum Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2018 Forecast Actual				
Balance at beginning of the financial year	776,063	373,053	365,647	37,363
Surplus / (deficit) for the year	2,347	2,347	-	-
Net asset revaluation increment / (decrement)	18,247	-	18,247	-
Transfer to other reserves	14,095	-	-	14,095
Transfer from other reserves	(32,342)	-	-	(32,342)
Balance at end of the financial year	778,410	375,400	383,894	19,116
2019				
Balance at beginning of the financial year	778,410	375,400	383,894	19,116
Surplus / (deficit) for the year	11,474	11,474	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	4.3.1 5,441	-	-	5,441
Transfer from other reserves	4.3.1 (5,808)	-	-	(5,808)
Balance at end of the financial year	4.3.2 789,517	386,874	383,894	18,749
2020				
Balance at beginning of the financial year	789,517	386,874	383,894	18,749
Surplus / (deficit) for the year	12,623	12,623	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	3,055	-	-	3,055
Transfer from other reserves	(2,753)	-	-	(2,753)
Balance at end of the financial year	802,442	399,497	383,894	19,051
2021				
Balance at beginning of the financial year	802,442	399,497	383,894	19,051
Surplus / (deficit) for the year	4,717	4,717	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	3,165	-	-	3,165
Transfer from other reserves	(1,997)	-	-	(1,997)
Balance at end of the financial year	808,327	404,214	383,894	20,219
2022				
Balance at beginning of the financial year	808,327	404,214	383,894	20,219
Surplus / (deficit) for the year	5,827	5,827	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	3,275	-	-	3,275
Transfer from other reserves	(5,510)	-	-	(5,510)
Balance at end of the financial year	811,919	410,041	383,894	17,984
2023				
Balance at beginning of the financial year	811,919	410,041	383,894	17,984
Surplus / (deficit) for the year	7,019	7,019	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	3,044	-	-	3,044
Transfer from other reserves	(4,471)	-	-	(4,471)
Balance at end of the financial year	817,511	417,060	383,894	16,557

Statement of Changes in Equity Forward Estimates

For the five years ending 30 June 2028

	Total \$'000	Accum Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2024				
Balance at beginning of the financial year	817,511	417,060	383,894	16,557
Surplus / (deficit) for the year	6,222	6,222	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	1,453	-	-	1,453
Transfer from other reserves	(1,082)	-	-	(1,082)
Balance at end of the financial year	824,104	423,282	383,894	16,928
2025				
Balance at beginning of the financial year	824,104	423,282	383,894	16,928
Surplus / (deficit) for the year	6,844	6,844	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	1,453	-	-	1,453
Transfer from other reserves	(1,494)	-	-	(1,494)
Balance at end of the financial year	830,907	430,126	383,894	16,887
2026				
Balance at beginning of the financial year	830,907	430,126	383,894	16,887
Surplus / (deficit) for the year	8,222	8,222	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	1,453	-	-	1,453
Transfer from other reserves	(1,628)	-	-	(1,628)
Balance at end of the financial year	838,954	438,348	383,894	16,712
2027				
Balance at beginning of the financial year	838,954	438,348	383,894	16,712
Surplus / (deficit) for the year	8,185	8,185	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	1,453	-	-	1,453
Transfer from other reserves	(894)	-	-	(894)
Balance at end of the financial year	847,698	446,533	383,894	17,271
2028				
Balance at beginning of the financial year	847,698	446,533	383,894	17,271
Surplus / (deficit) for the year	9,614	9,614	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	1,453	-	-	1,453
Transfer from other reserves	(1,419)	-	-	(1,419)
Balance at end of the financial year	857,346	456,147	383,894	17,305

Statement Cash Flows

For the five years ending 30 June 2023

Notes	Forecast	Budget	Strategic Resource Plan				
	Budget		Projections				
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	
Cash flows from operating activities							
Rates and charges	66,914	64,182	66,144	68,421	69,878	71,823	
Statutory fees and fines	1,461	1,346	1,396	1,458	1,467	1,504	
User fees	9,813	12,134	12,876	13,315	13,683	14,092	
Grants - operating	5,442	6,530	6,636	6,829	6,972	7,147	
Grants - capital	4,593	9,202	6,746	1,615	1,088	2,169	
Contributions - monetary	2,135	1,556	4,417	935	1,766	1,210	
Interest received	600	904	917	931	945	959	
Dividends received	-	-	-	-	-	-	
Trust funds and deposits taken	-	-	-	-	-	-	
Other receipts	836	677	698	714	734	748	
Net GST refund / payment	-	-	-	-	-	-	
Employee costs	(34,826)	(35,108)	(35,909)	(36,625)	(37,356)	(38,262)	
Materials and services	(31,092)	(31,379)	(28,690)	(30,243)	(34,363)	(34,095)	
Trust funds and deposits repaid	-	-	-	-	-	-	
Other payments	(10,025)	(8,964)	(9,169)	(9,397)	(9,634)	(9,873)	
Net cash provided by / (used in) operating activities	4.4.1	15,851	21,080	26,062	17,953	15,180	17,422
Cash flows from investing activities							
Payments for property, infrastructure, plant and equipment	(44,005)	(26,689)	(25,962)	(14,639)	(16,623)	(17,667)	
Proceeds from sale of property, infrastructure, plant and equipment	10,730	2,933	260	243	253	189	
Payments for investments	-	-	-	-	-	-	
Proceeds from sale of investments	-	-	-	-	-	-	
Loan and advances made	-	-	-	-	-	-	
Payments of loans and advances	-	-	-	-	-	-	
Net cash provided by / (used in) investing activities	4.4.2	(33,275)	(23,756)	(25,702)	(14,396)	(16,370)	(17,478)
Cash flows from financing activities							
Finance costs	(820)	(764)	(687)	(587)	(483)	(379)	
Proceeds from borrowings	-	-	-	-	-	-	
Repayment of borrowings	(723)	(641)	(1,314)	(691)	(3,131)	(2,137)	
Net cash provided by / (used in) financing activities	4.4.3	(1,543)	(1,405)	(2,001)	(1,278)	(3,614)	(2,516)
Net increase / (decrease) in cash & cash equivalents		(18,967)	(4,081)	(1,641)	2,279	(4,804)	(2,572)
Cash and cash equivalents at the beginning of the financial year		44,208	25,241	21,160	19,519	21,798	16,994
Cash and cash equivalents at the end of the financial year		25,241	21,160	19,519	21,798	16,994	14,422

Statement of Cash Flows Forward Estimates

For the five years ending 30 June 2028

Forward Estimates

	2023-24	2024-25	2025-26	2026-27	2027-28
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)
Cash flows from operating activities					
Rates and charges	73,921	75,931	78,020	80,289	82,479
Statutory fees and fines	1,546	1,581	1,619	1,664	1,701
User fees	14,464	14,792	15,117	15,450	15,827
Grants - operating	7,331	7,510	7,696	7,893	8,086
Grants - capital	1,593	1,589	2,337	1,591	2,070
Contributions - monetary	420	430	440	450	460
Interest received	974	988	1,003	1,018	1,033
Dividends received	-	-	-	-	-
Trust funds and deposits taken	-	-	-	-	-
Other receipts	768	789	806	826	849
Net GST refund / payment	-	-	-	-	-
Employee costs	(39,187)	(40,136)	(41,108)	(42,102)	(42,941)
Materials and services	(33,035)	(33,839)	(34,663)	(35,507)	(36,380)
Trust funds and deposits repaid	-	-	-	-	-
Other payments	(10,119)	(10,375)	(10,631)	(10,897)	(11,173)
Net cash provided by / (used in) operating activities	18,677	19,259	20,634	20,675	22,010
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(14,932)	(16,418)	(17,869)	(16,094)	(18,241)
Proceeds from sale of property, infrastructure, plant and equipment	198	361	294	235	350
Payments for investments	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-
Loan and advances made	-	-	-	-	-
Payments of loans and advances	-	-	-	-	-
Net cash provided by / (used in) investing activities	(14,734)	(16,057)	(17,575)	(15,859)	(17,891)
Cash flows from financing activities					
Finance costs	(331)	(283)	(230)	(174)	(119)
Proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	(651)	(700)	(752)	(784)	(657)
Net cash provided by / (used in) financing activities	(982)	(983)	(982)	(958)	(776)
Net increase / (decrease) in cash & cash equivalents	2,960	2,219	2,076	3,857	3,342
Cash and cash equivalents at the beginning of the financial year	14,422	17,382	19,601	21,677	25,534
Cash and cash equivalents at the end of the financial year	17,382	19,601	21,677	25,534	28,876

Statement of Capital Works

For the five years ending 30 June 2023

Notes	Forecast	Budget	Strategic Resource Plan			
	Budget		Projections			
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-
Total land	-	-	-	-	-	-
Buildings	3,377	909	846	1,389	1,239	1,439
Heritage buildings	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-
Total buildings	3,377	909	846	1,389	1,239	1,439
Total property	3,377	909	846	1,389	1,239	1,439
Plant and equipment						
Heritage plant and equipment	-	-	-	-	-	-
Plant, machinery and equipment	1,671	1,344	676	719	760	913
Fixtures, fittings and furniture	219	845	174	1,420	420	220
Computers and telecommunications	-	-	-	-	-	-
Library books	-	-	-	-	-	-
Total plant and equipment	1,890	2,189	850	2,139	1,180	1,133
Infrastructure						
Roads	4,257	3,532	4,842	2,164	4,919	3,014
Bridges	1,144	100	137	150	150	150
Footpaths and cycleways	790	640	631	880	910	865
Drainage	752	700	520	700	700	650
Recreational, leisure and community facilities	25,133	15,519	14,409	5,633	4,863	4,820
Waste management	2,663	1,633	1,270	1,210	2,300	3,037
Parks, open space and streetscapes	1,826	593	928	325	330	1,806
Aerodromes	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-
Other infrastructure	1,261	630	490	709	661	1,163
Total infrastructure	37,826	23,346	23,227	11,771	14,833	15,505
Total capital works expenditure	4.5.1 43,093	26,444	24,924	15,299	17,251	18,078
Represented by:						
New asset expenditure	3,813	5,761	7,593	1,274	1,024	824
Asset renewal expenditure	7,028	5,396	4,526	6,514	6,185	7,224
Asset expansion expenditure	4,294	993	4,894	1,638	4,668	4,410
Asset upgrade expenditure	27,959	14,294	7,910	5,873	5,375	5,619
Total capital works expenditure	4.5.1 43,093	26,444	24,924	15,299	17,251	18,078
Funding sources represented by:						
Grants	4,453	9,230	6,755	1,597	1,097	2,178
Contributions	1,531	1,210	4,063	573	1,395	830
Council cash	37,109	16,004	14,106	13,129	14,759	15,070
Borrowings	-	-	-	-	-	-
Total capital works expenditure	4.5.1 43,093	26,444	24,924	15,299	17,251	18,078

Statement of Capital Works Forward Estimates

For the five years ending 30 June 2028

	Forward Estimates				
	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Property					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
Total land	-	-	-	-	-
Buildings	1,289	1,589	2,639	1,689	1,539
Heritage buildings	-	-	-	-	-
Building improvements	-	-	-	-	-
Leasehold improvements	-	-	-	-	-
Total buildings	1,289	1,589	2,639	1,689	1,539
Total property	1,289	1,589	2,639	1,689	1,539
Plant and equipment					
Heritage plant and equipment	-	-	-	-	-
Plant, machinery and equipment	969	1,543	1,610	818	1,458
Fixtures, fittings and furniture	220	220	220	220	220
Computers and telecommunications	-	-	-	-	-
Library books	-	-	-	-	-
Total plant and equipment	1,189	1,763	1,830	1,038	1,678
Infrastructure					
Roads	2,264	2,364	2,914	2,964	3,180
Bridges	150	150	150	150	150
Footpaths and cycleways	895	1,000	1,230	1,260	1,490
Drainage	650	700	700	700	700
Recreational, leisure and community facilities	6,926	6,150	4,505	4,430	4,615
Waste management	-	-	-	-	-
Parks, open space and streetscapes	315	345	550	555	560
Aerodromes	-	-	-	-	-
Off street car parks	-	-	-	-	-
Other infrastructure	1,619	2,309	3,169	3,859	4,356
Total infrastructure	12,819	13,018	13,218	13,918	15,051
Total capital works expenditure	15,297	16,370	17,687	16,645	18,268
Represented by:					
New asset expenditure	2,674	3,974	2,574	1,444	1,000
Asset renewal expenditure	7,464	9,560	11,065	11,641	13,661
Asset expansion expenditure	3,205	785	795	805	590
Asset upgrade expenditure	1,954	2,051	3,253	2,755	3,017
Total capital works expenditure	15,297	16,370	17,687	16,645	18,268
Funding sources represented by:					
Grants	1,597	1,597	2,347	1,597	2,080
Contributions	30	30	30	30	30
Council cash	13,670	14,743	15,310	15,018	16,158
Borrowings	-	-	-	-	-
Total capital works expenditure	15,297	16,370	17,687	16,645	18,268

Statement of Investment Reserves

For the five years ending 30 June 2023

	Forecast	Budget	Strategic Resource Plan			
	Budget		Projections			
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Statutory						
Carparks contributions	97	97	97	97	97	97
Open space	1,059	1,144	224	304	384	464
Yarrambat drainage scheme	630	646	659	672	685	699
Street light contributions	28	28	28	28	28	28
Street trees	76	76	76	76	76	76
Plenty and Kangaroo Ground landfill rehabilitation	1,368	675	1,455	1,405	374	0
Special rates (Traders marketing fund)	11	23	23	23	23	23
Development contribution plans - open space	2,195	2,316	2,445	2,574	2,704	2,833
Development contribution plans - infrastructure	1,984	2,201	1,644	1,843	2,041	2,240
Development contribution construction	190	195	200	204	208	212
Native vegetation	229	235	242	248	255	261
Total statutory reserves	7,867	7,636	7,093	7,474	6,875	6,933
Discretionary						
Cricket Pitch Replacement	5	5	5	5	5	5
Bridgeford Estate	47	46	43	40	37	34
Defined benefit superannuation potential future calls	1,341	1,341	1,341	1,341	1,341	1,341
Carry forward projects	950	950	-	-	-	-
Leisure facility improvements	432	495	557	620	682	745
Major projects	578	264	264	264	264	62
MAV bond / loan repayment	4,805	5,358	5,911	6,464	4,625	3,357
Plant replacement	1,908	1,472	1,705	1,880	2,023	1,948
Public arts program	197	197	197	197	197	197
Other reserves	986	987	987	987	987	987
Total discretionary reserves	11,249	11,115	11,010	11,798	10,161	8,676
Total reserves	19,116	18,751	18,103	19,272	17,036	15,609

Statement of Investment Reserves Forward Estimates

For the five years ending 30 June 2028

	Forward Estimates				
	2023-24	2024-25	2025-26	2026-27	2027-28
	\$'000	\$'000	\$'000	\$'000	\$'000
Statutory					
Carparks contributions	97	97	97	97	97
Open space	544	624	704	784	864
Yarrambat drainage scheme	712	725	739	752	765
Street light contributions	28	28	28	28	28
Street trees	76	76	76	76	76
Plenty and Kangaroo Ground landfill rehabilitation	-	-	-	-	-
Special rates (Traders marketing fund)	23	23	23	23	23
Development contribution plans - open space	2,962	3,091	3,220	3,349	3,478
Development contribution plans - infrastructure	2,439	2,638	2,837	3,035	3,234
Development contribution construction	216	221	225	229	233
Native vegetation	268	274	280	287	293
Total statutory reserves	7,365	7,797	8,229	8,660	9,091
Discretionary					
Cricket Pitch Replacement	5	5	5	5	5
Bridgeford Estate	31	28	25	23	20
Defined benefit superannuation potential future calls	1,341	1,341	1,341	1,341	1,341
Carry forward projects	-	-	-	-	-
Leisure facility improvements	807	870	932	995	1,057
Major projects	62	62	62	62	62
MAV bond / loan repayment	3,357	3,357	3,357	3,357	3,357
Plant replacement	1,828	1,295	629	695	237
Public arts program	197	197	197	197	197
Other reserves	987	987	987	987	987
Total discretionary reserves	8,615	8,142	7,535	7,662	7,263
Total reserves	15,980	15,939	15,764	16,322	16,354

Statement of Human Resources

For the five years ending 30 June 2023

	Forecast	Budget	Strategic Resource Plan			
	Budget		Projections			
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure						
Employee costs - operating	31,225	33,909	34,587	35,279	35,984	36,704
Employee costs - capital	-	-	-	-	-	-
Total staff expenditure	31,225	33,909	34,587	35,279	35,984	36,704
Staff numbers						
Permanent EFT numbers	306.26	324.48	324.48	324.48	324.48	324.48
Limited tenures	4.25	11.54	8.00	6.00	4.00	4.00
Total staff numbers	310.51	336.02	332.48	330.48	328.48	328.48

Statement of Human Resources Forward Estimates

For the five years ending 30 June 2028

	Forward Estimates				
	2023-24	2024-25	2025-26	2026-27	2027-28
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	37,438	38,187	38,951	39,730	40,524
Employee costs - capital	-	-	-	-	-
Total staff expenditure	37,438	38,187	38,951	39,730	40,524
Staff numbers					
Permanent EFT numbers	324.48	324.48	324.48	324.48	324.48
Limited tenures	4.00	4.00	4.00	4.00	4.00
Total staff numbers	328.48	328.48	328.48	328.48	328.48

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

Directorate	Budget 2018-19 \$'000	Composition			
		Permanent Full time \$'000	Part time \$'000	Casual \$'000	Temp \$'000
Business and Strategy	5,776	4,290	964		522
Services and Planning	9,413	5,312	3,477	267	357
Sustainability and Place	12,264	11,249	916		99
Corporate	6,457	5,041	1,230		186
Total expenditure	33,909	25,892	6,587	267	1,164

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

Directorate	Budget 2018-19 \$'000	Composition		
		Permanent Full time \$'000	Part time \$'000	Temp \$'000
Business and Strategy	53.60	38.80	10.10	4.70
Services and Planning	95.33	52.00	39.49	3.84
Sustainability and Place	131.64	120.00	10.64	1.00
Corporate	55.45	41.00	12.45	2.00
Total staff	336.02	251.80	72.68	11.54

4. Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

In developing the Strategic Resource Plan, rates and charges were identified as an important source of revenue. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2018-19 the FGRS cap has been set at 2.25 per cent. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 1.95 per cent (0.30 per cent below the rate cap).

Rates and charges are due on a quarterly instalment basis. The due dates for the 2018-19 financial year will be:

- 30 September 2018,
- 30 November 2018,
- 28 February 2019 and
- 31 May 2019 (if any of these dates fall on a weekend, the due date will be the following Monday).

This will raise total rates and charges for 2018-19 to \$64.475 million.

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

	Forecast	Budget	Change	
	2017-18	2018-19		
	\$'000	\$'000	\$'000	%
General rates	54,170	55,343	1,173	2.17
Waste management charge	8,313	8,347	34	0.41
Special rates and charges	285	290	5	1.75
Interest on rates and charges	370	495	125	33.78
Total rates and charges	63,138	64,475	1,337	2.12

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

Type or class of land	2017-18	2018-19	Change %
	Rate in Dollar	Rate in Dollar	
General	0.003190	0.002709	(15.08)
Farm Land	0.002711	0.002303	(15.05)
Commercial/Industrial	0.003692	0.003136	(15.06)
Vacant Land - Residential and Specified Low Density Residential Zones	0.006378	0.005417	(15.07)
Cultural and Recreational Land	0.001230	0.001045	(15.04)

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

Type or class of land	2017-18	2018-19	Change	
	\$'000	\$'000	\$'000	%
General	47,348	50,866	3,518	7.43
Farm Land	559	541	(18)	(3.22)
Commercial/Industrial	2,666	2,619	(47)	(1.76)
Vacant Land - Residential and Specified Low Density Residential Zones	1,335	1,420	85	6.37
Cultural and Recreational Land	4	4	-	-
Total amount to be raised by general rates	51,912	55,450	3,538	6.82

The percentage change of 6.82 is attributable to Council's approach by simplifying rates by absorbing the municipal charge.

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

Type or class of land	2017-18	2018-19	Change	
	Number	Number	Number	%
Residential	21,695	21,805	110	0.51
Farm Land	170	168	(2)	(1.18)
Commercial / Industrial	986	989	3	0.30
Vacant Land - Residential and Specified Low Density Residential Zones	444	419	(25)	(5.63)
Cultural and Recreational Land	2	2	-	-
Total number of assessments	23,297	23,383	86	0.37

The movement in the number of assessments has been primarily driven by the growth in rateable properties occurring across the Shire.

4.1.1 (e) The basis of valuation to be used is the Capital Improved Value (CIV), this is in compliance with the Fair Go Rates System and the Local Government Act.

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

Type or class of land	2017-18 \$'000	2018-19 \$'000	Change \$'000	%
Residential	14,843,411	18,773,402	3,929,991	26.48
Farm Land	206,150	235,090	28,940	14.04
Commercial / Industrial	722,170	835,234	113,064	15.66
Vacant Land - Residential and Specified Low Density Residential Zones	209,387	262,150	52,763	25.20
Cultural and Recreational Land	3,490	3,710	220	6.30
Total value of land	15,984,608	20,109,586	4,124,978	25.81

4.1.1 (g) The municipal charge under Section 159 of the Act compared with the previous financial year:

Type of Charge	2017-18 \$	2018-19 \$	Change \$	%
Municipal	95.84	-	(95.84)	(100.00)

To simplify the rating strategy Council has absorbed the municipal charge as part of the rate in the dollar.

4.1.1 (h) The estimated total amount to be raised by municipal charges compared with the previous financial year:

Type of Charge	2017-18 \$	2018-19 \$	Change \$	%
Municipal	2,232,785	-	(2,232,785)	(100.00)

4.1.1 (i) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year per rateable property:

Type of Charge	2017-18 \$	2018-19 \$	Change \$	%
Waste Management - Residential - Standard Service	380.36	380.36	-	-
Waste Management - Residential - 80 Litre Red Bins	346.23	346.23	-	-
Waste Management - Residential - 2 Red Bins	532.24	532.24	-	-
Waste Management - Elderly Persons Units - Bin	101.12	101.12	-	-

Council has not increased any of the domestic waste services charges.

4.1.1 (j) The estimated total amount to be raised by each type of service rate or charge, compared with the previous financial year:

Type of Charge	2017-18 \$	2018-19 \$	Change \$	%
Waste Management - Residential - Standard Service	7,560,416	7,547,103	(13,313)	(0.18)
Waste Management - Residential - 80 Litre Red Bins	14,195	16,619	2,424	17.08
Waste Management - Residential - 2 Red Bins	693,509	773,877	80,368	11.59
Waste Management - Elderly Persons Units - Bin	9,303	9,303	-	-

The movement in the projected income is reflective of the movement in assessments. The increase in revenue for 2 red bins service indicates an increase in the uptake of that service.

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

	2017-18	2018-19	Change	
	\$	\$	\$	%
General rates	51,913,280	55,450,837	3,537,557	6.81
Municipal Charges	2,232,785	-	(2,232,785)	(100.00)
Service charges	8,277,423	8,346,902	69,479	0.84
Total Rates and charges	62,423,488	63,797,739	1,374,251	2.20

The above table only includes rates and charges generated and excludes any applicable rebates and special rates.

4.1.1 (l) Fair Go Rates System Compliance

Nillumbik Shire Council is fully compliant with the State Government's Fair Go Rates System

	2017-18	2018-19
Number of rateable properties	23,295	23,381
Base Average Rates	\$2,324.16	\$2,326.10
Maximum Rate Increase (set by the State)	2.00%	2.25%
Council Rate Cap Applied	Nil	1.95%
Percentage below rate cap	(2.00%)	0.30%
Capped Average Rate based on Council reduced rate cap	\$ 2,324.16	\$ 2,371.45
Budgeted General Rates and Municipal Charges Revenue subject to FGRS	\$ 54,141,773	\$ 55,446,961

4.1.1 (m) Any significant changes that may affect the estimated amounts to be raised by rates and charges:

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

- The making of supplementary valuations;
- The variation of returned levels of value (e.g. valuation appeals);
- Changes of use of land such that rateable land becomes non-rateable land and vice versa; and
- Changes of use of land such that residential land becomes business land.

4.1.1 (n) Differential rates

Rates to be levied

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

- A general rate of 0.2709 per cent (0.2709 cents in the dollar of CIV) for all rateable residential properties and ordinary vacant land;
- A general rate of 0.2303 per cent (0.2303 cents in the dollar of CIV) for all rateable farm land properties;
- A general rate of 0.3136 per cent (0.3136 cents in the dollar of CIV) for all rateable commercial and industrial properties;
- A general rate of 0.5417 per cent (0.5417 cents in the dollar of CIV) for all rateable vacant land - residential and specified low density residential zones; and
- A general rate of 0.1045 per cent (0.1045 cents in the dollar of CIV) for all rateable cultural and recreational properties.

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

Council considers that each differential rate will contribute to the equitable and efficient carrying out of Council functions. Details of the objectives of each differential rate, the types of classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

Commercial land - any land used for Commercial purposes

Occupied for the principal purpose of carrying out the trade in goods and services or unoccupied but zoned commercial under the State Planning Scheme

Industrial – any land used for Industrial purposes

Occupied for the principal purpose of carrying out the manufacture or production of or unoccupied but zoned industrial under the State Planning Scheme.

Farm Land without SAR

Land not less than 2 hectares in area; that is used primarily for grazing (including agistment), dairying, pig-farming, poultry-farming, tree farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; that is used by a business.

That has a significant and substantial commercial purpose or character; and that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Farm with SAR – Sustainable Agriculture Rebate land

Used by the applicant for a single farm enterprise must comprise and aggregate of a minimum 30 hectares;

The property in respect of which the rebate is sought is classified as Farm Land; the applicant shall satisfy detailed criteria relating to sustainable farming practices and land care principles as developed by Council.

Other land

Occupied for the principal purpose of physically accommodating persons; or unoccupied land which is not farm land, commercial/industrial land or vacant land - residential and specified low density residential zones.

Vacant Land - Residential and Specified Low Density Residential Zones

General Residential / Residential Growth / Neighbourhood Residential Zones and Low Density Residential Zones (LDRZ) to which Development Planning Overlay 4 applies, on which no habitable dwelling exists.

Lots greater than 8,000 square metres in the Plenty LDRZ are excluded.

This is a higher differential to encourage construction of new dwellings in preferred locations across the Shire.

Rateable land under this definition includes Vic Roads land that is not used for transport or for residential properties.

A rebate is provided to completed constructions on vacant residential land where the double rate was charged. Half of the past 12 month's double rate (i.e. the extra amount exceeding the normal rate) will be refunded through a credit once a dwelling is constructed and a certificate of occupancy is issued and processed. The 12 month rebate will be calculated from the date of the next supplementary valuation.

Cultural and Recreational Land

Council is required to determine an amount payable as rates in respect to recreational lands. The amounts previously determined have been based on discounts previously applied and on the rate increase from year to year.

Recreational lands are described as lands which are:

- Vested in or occupied by any body corporate or unincorporate which exists for the purpose of providing or promoting cultural or sporting recreational facilities or objectives.
- Which applies its profits in promoting its objectives and prohibits the payment of dividend or amount to members used for outdoor sporting recreational or cultural purposes or similar outdoor activities.

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	2017-18	2018-19	\$'000	%
	\$'000	\$'000	\$'000	%
Animal Infringements	73	73	-	-
Infringements & costs	544	582	38	6.99
PERIN court recoveries	11	25	14	127.27
Town planning fees	693	694	1	0.14
Other statutory fees	42	-	(42)	(100.00)
Total statutory fees and fines	1,363	1,374	11	0.81

Statutory fees and fines (\$11,000 decrease)

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, *Public Health and Wellbeing Act 2008* registrations and parking fines.

A detailed listing of statutory fees is included in Section 6.

4.1.3 User fees

	Forecast	Budget	Change	
	2017-18	2018-19	\$'000	%
	\$'000	\$'000	\$'000	%
Adult education	389	391	2	0.51
Aged services	244	232	(12)	(4.92)
Building services	231	237	6	2.60
Child care/children's programs	279	310	31	11.11
Edendale farm	216	221	5	2.31
Environmental health	253	255	2	0.79
Hall & sports ground hire	718	804	86	11.98
Leisure centre and recreation	5,465	8,181	2,716	49.70
Pound release	47	47	-	-
Registration fees	752	782	30	3.99
Subdivision supervision	200	190	(10)	(5.00)
Waste management services	615	223	(392)	(63.74)
Other fees and charges	264	289	25	9.47
Total user fees	9,673	12,162	2,489	25.73

User fees (\$2.489 million increase)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of leisure and other community facilities and the provision of human services such as family day care and home help services. In setting the budget, the key principle for determining the level of user charges has been to ensure that increases are generally consistent with cost increases.

Revenue generated from user charges has increased driven by the increase in charges as listed in

Appendix 1 - Nillumbik Shire Council 2018-19 Fees and Charges. There is an overall projected increase in revenue generated by 25.73 per cent, the main driver for the increase the Eltham Leisure Centre aquatics facility.

4.1.4 Grants

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

	Forecast 2017-18 \$'000	Budget 2018-19 \$'000	Change	
			\$'000	%
Grants were received in respect of the following:				
Summary of grants:				
Commonwealth funded grants	1,463	3,073	1,610	110.11
State funded grants	8,293	12,715	4,422	53.32
Total grants received	9,755	15,788	6,032	61.84
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	1,463	3,073	1,610	110.11
Recurrent - State Government				
Adult education	425	418	(7)	(1.70)
Community health	79	81	2	2.46
Aged care	1,570	1,585	15	0.94
School crossing supervisors	226	226	-	-
Maternal and child health	450	460	10	2.29
Family and Children	269	434	165	61.47
Emergency Management	122	-	(122)	(100)
Environmental Planning	2	-	(2)	(100)
Metro access	136	137	1	0.74
Recreation	16	16	-	-
Community Programs	67	70	3	4.48
Total recurrent grants	4,824	6,499	1,675	34.71
Non-recurrent - Commonwealth Government				
Non-recurrent - State Government				
Environment	366	-	(366)	(100.00)
Recreation	4	-	(4)	(100.00)
Arts and Culture	13	59	46	353.85
Community Programs	95	-	(95)	(100.00)
Total non-recurrent grants	478	59	(419)	(87.66)
Total operating grants	5,302	6,558	1,256	23.68

	Forecast 2017-18 \$'000	Budget 2018-19 \$'000	Change	
			\$'000	%
(b) Capital Grants				
Non-recurrent - State Government				
Bridges	386	100	(286)	(74.09)
Footpaths	308	-	(308)	(100.00)
Roads	348	1,638	1,290	370.55
Recreational, leisure and community facilities	2,390	7,475	5,085	212.77
Parks, open space, open space and streetscapes	975	-	(975)	(100.00)
Other infrastructure	46	17	(29)	(63.04)
Total non-recurrent grants(capital)	4,453	9,230	4,777	107.27
Total Grants	9,755	15,788	6,032	61.84

Grants - Operating (\$1.256 million increase)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is expected to increase by 23.68 per cent or \$1.256 million. This increase is mainly due to the prepayment of the Commonwealth financial assistance grants for 2017-18 in June 2017.

Grants - Capital (\$4.777 million increase)

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall, the level of capital grants has increased by 61.84 per cent or \$4.777 million mainly due to specific funding for large capital works projects in 2018-19 including funding for:

- The Diamond Creek netball pavilion;
- Redevelopment of the Diamond Valley Sports and Fitness Centre;
- Hurstbridge rail overpass;
- Operations Centre public facilities access from duplicated Yan Yean Road;
- Eltham Central oval pavilion upgrade; and
- Marngrook oval pavilion.

Section 4.5 Capital works program includes further detailed analysis of the grants and contributions expected to be received during the 2018-19 year.

4.1.5 Contributions

	Forecast 2017-18 \$'000	Budget 2018-19 \$'000	Change	
			\$'000	%
Monetary	2,135	1,556	(579)	(27.12)
Non-monetary	-	-	-	-
Total contributions	2,135	1,556	(579)	(27.12)

Contributions (\$0.579 million decrease)

Contributions relate to monies paid by residents in regard to road construction schemes, developer contributions or monies paid by clubs for other minor capital works.

Contributions are projected to decrease \$0.579 million when compared to the 2017-18 Budget forecast. This is mainly due to the one off receipt of contributions tied to capital projects in 2017-18.

4.1.6 Other income

	Forecast	Budget	Change	
	2017-18	2018-19		
	\$'000	\$'000	\$'000	%
Interest on investments	600	904	304	50.67
Other rent	14	18	4	28.57
Planning	68	73	5	7.35
Sale of valuations	20	189	169	845.00
Workcover insurance recoveries	100	100	-	-
Major initiative other income	159	-	(159)	(100.00)
Reimbursements	57	6	(51)	(89.47)
Other	376	295	(81)	(21.54)
Total other income	1,394	1,585	191	13.70

Other income (\$0.191 million increase)

Other revenue is showing a increase of 13.70 per cent This is mainly due to an anticipated increase in interest income on investments.

4.1.7 Employee costs

	Forecast	Budget	Change	
	2017-18	2018-19		
	\$'000	\$'000	\$'000	%
Casual staff	417	473	56	13.43
Fringe benefits tax and workcover	197	124	(73)	(37.06)
Oncost recoveries	6,210	6,635	425	6.84
Redundancy	20	20	-	-
Wages and salaries	26,001	27,964	1,963	7.55
Total employee costs	32,845	35,216	2,371	7.22

Employee benefits (\$2.371 million increase)

Employee costs include all labour related expenditure including; wages and salaries and on-costs for both casual employees and permanent employees. Salaries and wages have increased due to bringing some resources in-house and in adding staff to new focus areas of the Council Plan. This is a once off increase in staff and is not expected to be repeated in future years as reflected in the SRP.

4.1.8 Materials and services (\$1.325 million decrease)

	Forecast 2017-18 \$'000	Budget 2018-19 \$'000	Change	
			\$'000	%
Contract payments:				
Audit	170	173	3	1.76
External labour hire	1,035	592	(443)	(42.80)
HACC contracts	2,089	1,628	(461)	(22.07)
Leisure	6,925	9,064	2,139	30.89
Other	2,437	2,056	(381)	(15.63)
Valuations	334	40	(294)	(88.02)
Waste services	1,802	1,738	(64)	(3.55)
Materials and Services:				
Building maintenance	336	289	(47)	(13.99)
Communications	365	456	91	24.93
Corporate information	55	72	17	30.91
Corporate support	77	104	27	35.06
Emergency management	301	199	(102)	(33.89)
Fleet operations	1,696	1,569	(127)	(7.49)
IT & telephone	1,979	1,891	(88)	(4.45)
Materials, maintenance & equip	9,178	7,424	(1,754)	(19.11)
Other	463	577	114	24.62
Planning & building services	29	26	(3)	(10.34)
Stationery, printing & postage	310	390	80	25.81
Subscriptions, Pubs & Memberships	111	122	11	9.91
Utilities	1,126	1,087	(39)	(3.46)
Waste services	7	7	-	-
Total materials and services	30,825	29,504	(1,321)	(4.29)

Materials and services (\$1.321 million decrease)

Materials and services include the purchases of consumables, payments to contractors for the provision of services, utility costs all which when compared to the prior year are projected to decrease slightly. The overall movement is driven by two activities being a significant increase in the leisure space reflective of the re-opening of the Eltham Leisure Centre and a significant decrease in Home and Community Care contract payments.

4.1.9 Depreciation and amortisation

	Forecast 2017-18 \$'000	Budget 2018-19 \$'000	Change	
			\$'000	%
Property	1,437	1,494	57	3.97
Plant & equipment	1,121	1,166	45	4.01
Infrastructure	8,037	8,355	318	3.96
Total depreciation and amortisation	10,595	11,015	420	3.96

Depreciation and amortisation (0.920 million increase)

Depreciation is an accounting measure which attempts to allocate the value of Council's property, plant and equipment including infrastructure such as roads and drains assets over their useful life. The increase of \$0.920 million for 2018-19 reflects the recognition of major new assets such as the re-development of the Eltham Leisure Centre being fully completed.

4.1.10 Other expenses

	Forecast 2017-18 \$'000	Budget 2018-19 \$'000	Change	
			\$'000	%
Aged & family services	1,121	53	(1,068)	(95.24)
Arts and cultural services	319	337	18	5.77
Community development	376	151	(225)	(59.86)
Council support	6	6	-	-
Councillors' allowances	243	254	12	4.77
Economic development	373	330	(43)	(11.52)
Environmental works	338	292	(46)	(13.57)
Information technology	5	4	(1)	(16.00)
Insurance premiums	995	1,080	85	8.54
Leisure & education services	45	39	(6)	(13.03)
Library contributions (Yarra Plenty Regional Library)	2,788	2,910	122	4.38
Municipal laws	162	171	9	5.56
Operating lease rentals	1,026	1,159	133	12.95
Other	775	641	(134)	(17.31)
Payment agents & bank fees	168	170	2	1.22
Planning & building	6	4	(2)	(26.96)
Strategic planning	44	65	21	49.08
Waste management	1,218	1,285	66	5.45
Youth services	18	15	(3)	(16.11)
Total other expenses	10,026	8,967	(1,059)	(10.56)

Other expenses (\$1.057 million decrease)

Other expenses are forecast to decrease by 10.56 per cent or \$1.059 million. This is mainly as a result of reductions in aged and family services related expenditure.

4.2 Balance Sheet

4.2.1 Assets

Current Assets (\$3.512 million decrease)

Cash and cash equivalents include cash and investments such as cash held in the bank and the value of investments in deposits or other highly liquid investments with short term maturities of twelve months or less.

Trade and other receivables are monies owed to Council primarily by ratepayers. Short and long term debtors are not expected to change significantly and continue to be monitored by Council.

Other assets includes items such as prepayments for expenses, inventories in Council's services and other revenues due to be received in the next 12 months.

The small movement is reflective of the draw down of grant monies received for specific purposes.

Non-Current Assets (\$12.333 million increase)

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles and equipment. The increase in this balance is attributable to the net result of the capital works program, and ongoing commitments to maintain and improve community facilities.

4.2.2 Liabilities

Current Liabilities (\$0.988 million decrease)

Interest-bearing liabilities are borrowings and finance leases of Council.

The major decrease is driven by repayment of existing loans. Council is budgeting to repay loan principal of \$0.641 million on existing loans. There is no projection to take new borrowings in 2018-19.

Non Current Liabilities (\$1.300 million decrease)

The decrease in non-current liabilities is mainly due to interest-bearing liabilities as a result of existing loans reducing, while current liability increases relate to projected higher levels of creditors at 30 June 2019.

4.2.3 Borrowings

The table below shows information on borrowings specifically required by the Regulations.

	2017-18	2018-19
	\$	\$
Amount borrowed as at 30 June of the prior year	13,460	12,735
Amount proposed to be borrowed	-	-
Amount projected to be paid	(725)	(641)
Amount of borrowings as at 30 June	12,735	12,094

4.3 Statement of changes in Equity

4.3.1 Reserves

4.3.1 (a) Statutory reserves (\$0.231 million decrease)

These funds must be applied for specified statutory purposes in accordance with various legislative and contractual requirements. The decrease projected is illustrating the use of funds received for specific purposes.

4.3.1 (b) Discretionary reserves (\$0.134 million decrease)

These funds are not tied to a specific purpose. In this case Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds are to be used for those purposes. The decisions about future use of these funds has been reflected in Council's Strategic Resource Plan. Further details regarding reserves are included within the financial statements in section 3.

4.3.2 Equity

Equity (\$11.110 million increase)

Total equity must equal net assets and is made up of the following components:

Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.

Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.

Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time.

The movement in other reserves reflects the net position of usage of investment cash reserves to partly fund the capital works program or operating project expenditure and additional transfers to reserves from transactions like developer contributions and asset sales.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities (\$5.229 million increase)

The increase is driven by to one off capital works funding through grants and contributions received and an expected increase in user fees. The increase is further assisted through maintaining expenditure at a consistent level when compared to prior year.

4.4.2 Net cash flows provided by/used in investing activities (\$9.519 million decrease)

The overall decrease is attributable to the completion of the redevelopment of the Eltham Leisure Centre. The overall decrease is not a reflection of the capital works program projected for the 2018-19 year. The statement of capital works provides a full detail of projects for the 2018-19 year.

4.4.3 Net cash flows provided by/used in financing activities (\$0.138 million decrease)

In 2018-19, Council continues to make repayments on existing loans. There are no new borrowings projected hence there is no major movement.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2018-19 year, classified by expenditure type and funding source.

4.5.1 Summary

	Forecast	Budget	Change	
	2017-18	2018-19	\$'000	%
	\$'000	\$'000	\$'000	%
Property	3,377	909	(2,468)	(73.08)
Plant and equipment	1,890	2,189	299	15.79
Infrastructure	37,826	23,346	(14,480)	(38.28)
Total	43,093	26,444	(16,649)	(38.64)

* Forecast includes capital works projects carried forward from 2016-17

4.5.1 (a) Property (\$0.909 million)

The property class comprises buildings and building improvements including community facilities, municipal offices, sports facilities and pavilions.

4.5.1 (b) Plant and equipment (\$2.189 million)

Plant and equipment includes plant, machinery and equipment, computers and telecommunications.

The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$1.344 million) and Eltham North adventure playground replacement (\$0.650 million).

4.5.1 (c) Infrastructure (\$23.346 million)

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes, off street car parks and other structures.

For the 2018-19 year, \$3.532 million will be expended on road projects. The more significant projects include:

- Periodic Maintenance (reseals & resheeting) (\$1.450 million);
- Operations Centre and public facilities access from duplicated Yan Yean Road (\$1 million);
- Road Sealing/Rehabilitation Program (\$0.280 million); and
- Traffic Improvement Program (\$0.400 million).

\$15.519 million will be expended on recreational, leisure and community facilities, key projects being:

- Diamond Creek netball pavilion (\$3.086 million);
- Eltham Central oval pavilion upgrade (\$2.516 million);
- Redevelopment of the Diamond Valley Sports and Fitness Centre (\$2.000 million);
- Hurstbridge rail overpass (\$1.726 million);
- Marngrook oval pavilion (\$1.583 million);
- Diamond Creek trail extension (\$1.500 million);
- Eltham North Reserve pavilion upgrade (\$0.830 million); and
- Research Park Sports Pavilion (\$0.825 million).

\$0.640 million will be expended on footpath construction and renewal program projects.

\$0.700 million will be expended on drainage renewal and upgrade projects.

\$1.633 million will be expended on Waste Management in relation to the rehabilitation of the Plenty landfill.

\$0.100 million will be expended on bridge rehabilitation.

Other infrastructure expenditure includes

- Township entries and streetscapes (\$0.400 million);
- Disability access works (\$0.120 million); and
- Street tree planting (\$85,000).

Asset Class	Project Cost \$'000	Asset expenditure types			
		New	Renewal	Upgrade	Expansion
		\$'000	\$'000	\$'000	\$'000
Property	909	-	580	329	-
Plant and equipment	2,189	-	1,519	20	650
Infrastructure	23,346	5,111	3,297	13,945	993
Total	26,444	5,111	5,396	14,294	1,643

A distinction is made between expenditure on new assets, asset renewal, upgrade and expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service of the asset to its original capability. Expenditure on new assets does not have any element of expansion or upgrade of existing assets but will result in an additional burden for future operation, maintenance and capital renewal.

Asset Class	Project Cost \$'000	Summary of Funding Sources			
		Grants	Contrib. and Other Funding	Council Cash	Borrowings
		\$'000	\$'000	\$'000	\$'000
Property	909	-	20	889	-
Plant and equipment	2,189	-	500	1,689	-
Infrastructure	23,346	9,230	690	13,426	-
Total	26,444	9,230	1,210	16,004	-

Grants - Capital (\$9.230 million)

Capital grants include all monies received from State and Federal governments for the purposes of funding the capital works program. Significant grants budgeted to be received for 2018-19 include funding for the Diamond Creek netball pavilion, redevelopment of the Diamond Valley Sports and Fitness Centre, Hurstbridge rail overpass, Operations Centre and public facilities access from duplicated Yan Yean Road, Eltham Central oval pavilion upgrade and Marngrook oval pavilion. A list of projects with their funding source is provided below in 4.5.2.

Contributions (\$1.210 million)

Contributions relate to insurance reimbursements, monies paid by residents in regard to special charge schemes and monies paid by clubs for other minor capital works.

Council Cash (\$16.004 million)

It is expected that in 2018-19, \$10.452 million of rates revenue will be used to fund various capital projects.

Proceeds from sale of assets include motor vehicle sales in accordance with Council's fleet renewal policy of \$0.358 million.

A number of reserves are set aside for specific purposes. For 2018-19 \$5.193 million will be used to fund part of the new capital works program including:

- Plenty landfill rehabilitation (\$1.632 million);
- Eltham Central oval pavilion upgrade (\$0.700 million);
- Marngrook oval pavilion (\$1.100 million);
- Plant and Fleet Replacement (\$0.986 million);
- Diamond Creek trail extension (\$0.475 million); and
- Research Park Sports Pavilion (\$0.300 million).

At the time of publishing this document, Council is awaiting the announcement of budgets from other levels of Government to ascertain potential sources of grant funding towards capital projects. In addition, Council is yet to resolve its position on potential land sales. The above two potential funding sources may impact the prioritisation of proposed capital projects.

4.5.2 Capital works program

For the year ending 30 June 2019

* The below is a schedule of proposed and planned works for the 2018-19 financial year. It is not a list of Council assets.

Capital Works Area	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contrib \$'000	Council Cash \$'000	Borrowings \$'000
PROPERTY					
LAND	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-
BUILDINGS					
Asset renewal expenditure					
Other Council Buildings Renewal	530	-	-	530	-
Total asset renewal expenditure - buildings	530	-	-	530	-
Asset upgrade expenditure					
Early years facility improvements	129	-	-	129	-
Climate and water efficiency fund	50	-	-	50	-
Other council buildings upgrade	90	-	-	90	-
Diamond Hills Pre-School upgrade	20	-	-	20	-
Diamond Hills Pre-School - kitchen refurbishment	40	-	20	20	-
Total asset upgrade expenditure - buildings	329	-	20	309	-
TOTAL BUILDINGS	859	-	20	839	-
BUILDING IMPROVEMENTS	-	-	-	-	-
LEASEHOLD IMPROVEMENTS	-	-	-	-	-
HERITAGE BUILDINGS					
Veranda refurbishment - Allwood house, Hurstbridge	50	-	-	50	-
Total asset renewal expenditure - heritage buildings	50	-	-	50	-
TOTAL PROPERTY	909	-	20	889	-

Capital Works Area	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contrib's \$'000	Council Cash \$'000	Borrowings \$'000
PLANT AND EQUIPMENT					
PLANT, MACHINERY AND EQUIPMENT (PM&E)					
Asset renewal expenditure					
Fleet replacement	415	-	-	415	-
Major plant replacement	929	-	-	929	-
Total asset renewal expenditure - PM&E	1,344	-	-	1,344	-
TOTAL PLANT, MACHINERY & EQUIPMENT	1,344	-	-	1,344	-
FIXTURES, FITTINGS AND FURNITURE (FF&F)					
Asset renewal expenditure					
Playspace renewal program	175	-	-	175	-
Total asset renewal expenditure -FF&F	175	-	-	175	-
Asset upgrade expenditure					
Playground safety fencing	20	-	-	20	-
Total asset upgrade expenditure - FF&F	20	-	-	20	-
New asset expenditure					
Eltham North adventure playground replacement	650	-	500	150	-
Total new asset expenditure - roads	650	-	500	150	-
TOTAL FIXTURES, FITTINGS AND FURNITURE	845	-	500	345	-
COMPUTERS AND TELECOMMUNICATIONS	-	-	-	-	-
HERITAGE PLANT AND EQUIPMENT	-	-	-	-	-
LIBRARY BOOKS	-	-	-	-	-
TOTAL PLANT AND EQUIPMENT	2,189	-	500	1,689	-
INFRASTRUCTURE					
ROADS					
Asset renewal expenditure					
Roads periodic maintenance (reseals & resheets)	1,450	238	-	1,213	-
Total asset renewal expenditure - roads	1,450	238	-	1,213	-
Asset upgrade expenditure					
Road sealing/rehabilitation program	280	200	-	80	-
Operations Centre and public facilities access from duplicated Yan Yean Road	1,000	1,000	-	-	-
Fordhams Road special charge scheme	302	-	286	16	-
Road safety works	100	-	-	100	-
Total asset upgrade expenditure - roads	1,682	1,200	286	196	-
Asset expansion expenditure					
Traffic improvement program	400	200	-	200	-
Total asset expansion expenditure - roads	400	200	-	200	-
TOTAL ROADS	3,532	1,638	286	1,609	-

Capital Works Area	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contrib's \$'000	Council Cash \$'000	Borrowings \$'000
BRIDGES					
Asset renewal expenditure					
Bridge rehabilitation	100	100	-	-	-
Total asset renewal expenditure - bridges	100	100	-	-	-
TOTAL BRIDGES	100	100	-	-	-
FOOTPATHS AND CYCLEWAYS					
Asset renewal expenditure					
Footpath renewal	300	-	-	300	-
Total asset renewal expenditure - footpaths	300	-	-	300	-
Asset expansion expenditure					
Footpath construction program	340	-	-	340	-
Total asset expansion expenditure - footpaths	340	-	-	340	-
TOTAL FOOTPATHS AND CYCLEWAYS	640	-	-	640	-
DRAINAGE					
Asset renewal expenditure					
Reactive drainage works	200	-	-	200	-
Total asset renewal expenditure - drainage	200	-	-	200	-
Asset upgrade expenditure					
Drainage works	500	-	-	500	-
Total asset upgrade expenditure - drainage	500	-	-	500	-
TOTAL DRAINAGE	700	-	-	700	-
RECREATIONAL, LEISURE AND COMMUNITY FACILITIES					
Asset renewal expenditure					
Major leisure centres & community halls renewal	192	-	-	192	-
Trail resurfacing & periodic maintenance	430	-	-	430	-
Cricket pitch replacement	140	-	40	100	-
Sportsground and ancillary facilities renewal	210	-	-	210	-
Total asset renewal expenditure - RL&CF	972	-	40	932	-
Asset upgrade expenditure					
Redevelopment of the Diamond Valley Sports and Fitness Centre	2,000	2,000	-	-	-
Diamond Creek Community Stadium - air-lock doors	120	-	-	120	-
Sportfield carpark sealing	100	-	-	100	-
Bin cage at sportsgrounds	10	-	-	10	-
Susan Street Pavilion	275	100	80	95	-
Upgrade floodlighting to oval - Eltham Central	190	100	60	30	-
Eltham North Reserve pavilion upgrade	830	-	-	830	-
Eltham Central oval pavilion upgrade	1,765	700	65	1,000	-
Diamond Creek netball pavilion	3,086	2,826	80	180	-
Eltham Lower Park Pavilion	275	100	72	103	-
Research park sports pavilion	825	-	-	825	-
Total asset upgrade expenditure - RL&CF	9,476	5,826	357	3,293	-

Capital Works Area	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contrib's \$'000	Council Cash \$'000	Borrowings \$'000
Asset expansion expenditure					
Recreation trail - local Links	60	-	-	60	-
Total asset expansion expenditure - drainage	60	-	-	60	-
New asset expenditure					
Marngrook Oval Pavilion	1,583	417	8	1,159	-
Diamond Creek trail extension	1,500	-	-	1,500	-
Hurstbridge rail overpass	1,726	1,200	-	526	-
Yarrambat Park - cricket	203	33	-	170	-
Total new asset expenditure - RL&CF	5,011	1,649	8	3,355	-
TOTAL RECREATIONAL, LEISURE AND COMMUNITY FACILITIES	15,519	7,475	405	7,640	-
PARKS, OPEN SPACE AND STREETSCAPES (POSS)					
Asset renewal expenditure					
Public open space renewal	155	-	-	155	-
Total asset renewal expenditure - POSS	155	-	-	155	-
Asset upgrade expenditure					
Panton Hill bushland reserves management plan implementation	40	-	-	40	-
Public open space upgrades	130	-	-	130	-
Total asset upgrade expenditure - POSS	170	-	-	170	-
Asset expansion expenditure					
Civic Drive Precinct - Facilities	168	-	-	168	-
Total asset expansion expenditure - POSS	168	-	-	168	-
New asset expenditure					
Dog parks	100	-	-	100	-
Total new asset expenditure - POSS	100	-	-	100	-
WASTE MANAGEMENT					
Asset upgrade expenditure					
Plenty & Kangaroo Ground landfill rehabilitation	1,633	-	-	1,633	-
Total asset upgrade expenditure - Waste Management	1,633	-	-	1,633	-
TOTAL PARKS, O/SPACE & STREETSCAPES	2,225	-	-	2,225	-
AERODROMES	-	-	-	-	-
OFF STREET CAR PARKS	-	-	-	-	-
OTHER INFRASTRUCTURE					
Asset renewal expenditure					
Disability access works renewal	120	-	-	120	-
Total asset renewal expenditure - Other Infrastructure	120	-	-	120	-
Asset upgrade expenditure					
Street tree planting	85	-	-	85	-
Township entries and streetscapes	400	-	-	400	-
Total asset upgrade expenditure - Other Infrastructure	485	-	-	485	-

Capital Works Area	Project Cost	Summary of funding sources			
		Grants	Contrib's	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
Asset expansion expenditure					
Fire fighting water storage tanks	25	17	-	8	-
Total asset expansion expenditure - Other Infrastructure	25	17	-	8	-
TOTAL OTHER INFRASTRUCTURE	630	17	-	613	-
TOTAL INFRASTRUCTURE	23,346	9,230	690	13,426	-
TOTAL CAPITAL WORKS 2018-19	26,444	9,230	1,210	16,004	-

2. Summary

Capital Works Area	Project Cost	Summary of funding sources			
		Grants	Contrib's	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
Asset renewal expenditure	5,396	338	40	5,018	-
Asset upgrade expenditure	14,294	7,026	663	6,606	-
Asset expansion expenditure	993	217	-	776	-
New asset expenditure	5,761	1,649	508	3,605	-
TOTAL CAPITAL WORKS	26,444	9,230	1,210	16,004	-

5. Financial performance indicators

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

Indicator	Measure	Notes	Forecast 2017-18	Budget 2018-19	Strategic Resource Plan Projections			Trend +/-
					2019-20	2020-21	2021-22	
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	(5.2%)	0.8%	1.6%	2.4%	3.2%	+
Liquidity								
Working Capital	Current assets / current liabilities	2	207%	197%	192%	172%	167%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	81.3%	58.6%	51.5%	54.1%	31.7%	-
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	20.2%	18.8%	16.3%	14.8%	10.0%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		2.4%	2.2%	3.0%	1.9%	1.7%	+
Indebtedness	Non-current liabilities / own source revenue		19.7%	17.1%	15.7%	11.6%	10.5%	+
Asset renewal	Asset renewal expenses / depreciation	5	66.3%	49.0%	40.2%	56.9%	53.3%	o
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	6	78.1%	74.8%	74.6%	74.6%	74.6%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.39%	0.32%	0.33%	0.33%	0.34%	o
Efficiency								
Expenditure level	Total expenses/ no. of property assessments		\$3,653	\$3,655	\$3,711	\$3,766	\$3,819	o
Revenue level	Residential rate revenue / no. of residential property assessments		\$2,679	\$2,728	\$2,783	\$2,846	\$2,910	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		15.2%	5.0%	5.0%	5.0%	5.0%	o

Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to indicators**1 Adjusted underlying result**

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance expected over the period.

Council is projecting to achieve surpluses, despite this positive trend projected financial sustainability remains a priority and challenge for Council.

2 Working Capital

The proportion of current liabilities represented by current assets. Working capital is forecast to trend positively with the increase in cash reserves to fund the capital program.

A strong result for the working capital indicator is showing Council can service its projected short-term obligations into the future. The result also considers specific purpose grant funding which contributes to the trend.

3 Unrestricted cash

The declining trend is reflective of Council's ongoing reliance on grant funding to deliver projects / programs. This further highlights the need for Council to explore other revenue generating streams to maintain financial sustainability in the longer term.

4 Debt compared to rates

The strong results illustrate Council's commitment to pay down existing loans and not projecting any future borrowings.

5 Asset renewal

A strong focus is placed on Council's capital works program with asset renewal playing a significant role. Despite a declining trend in the indicator this is contrary to the projected growth of the capital works program.

The declining trend is representative of the completion of major community assets which are now being depreciated.

6 Rates concentration

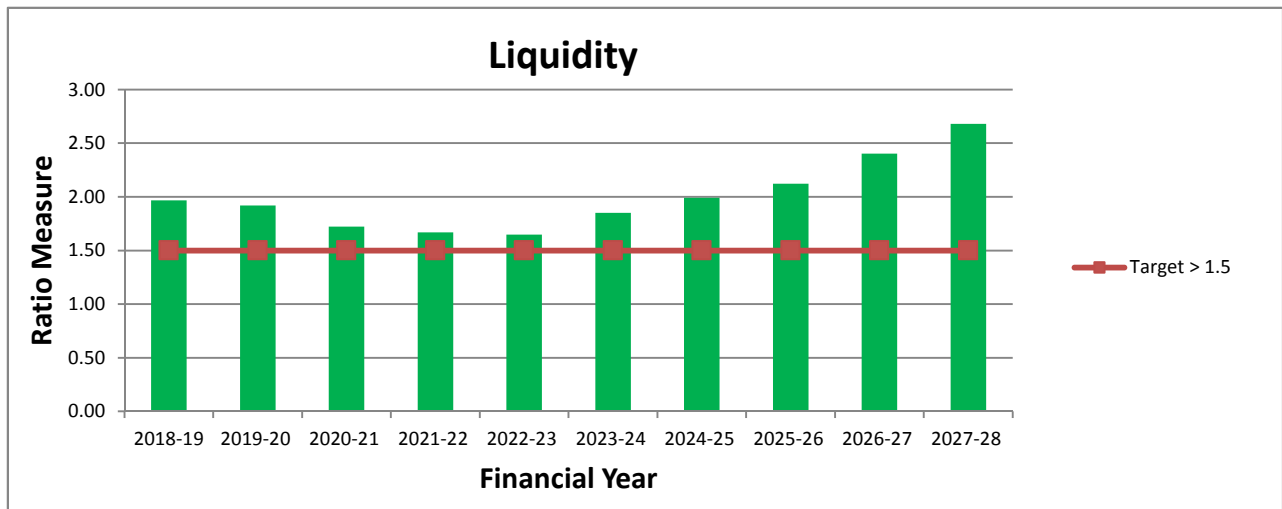
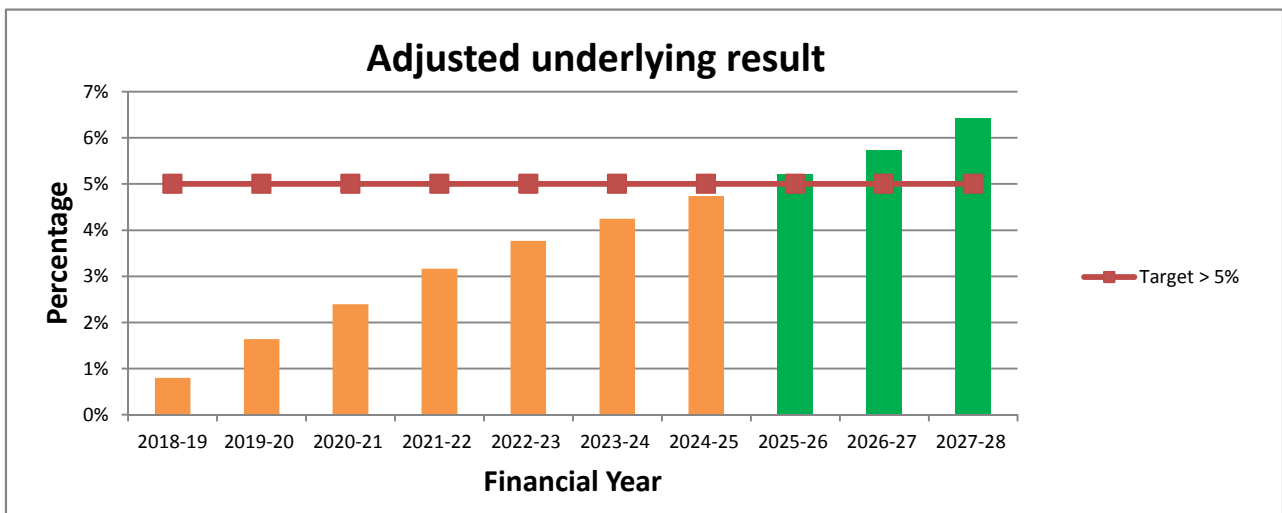
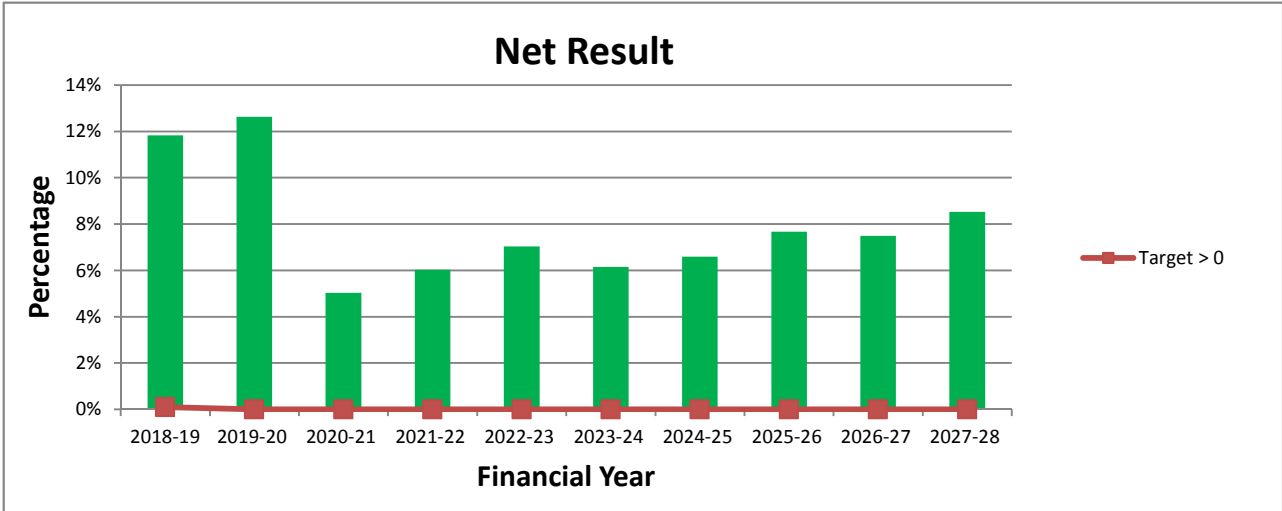
Reflects extent of reliance on rate revenues to fund all of Council's on-going services. The trend indicates Council will have a continual reliance on rate revenue compared to all other revenue sources.

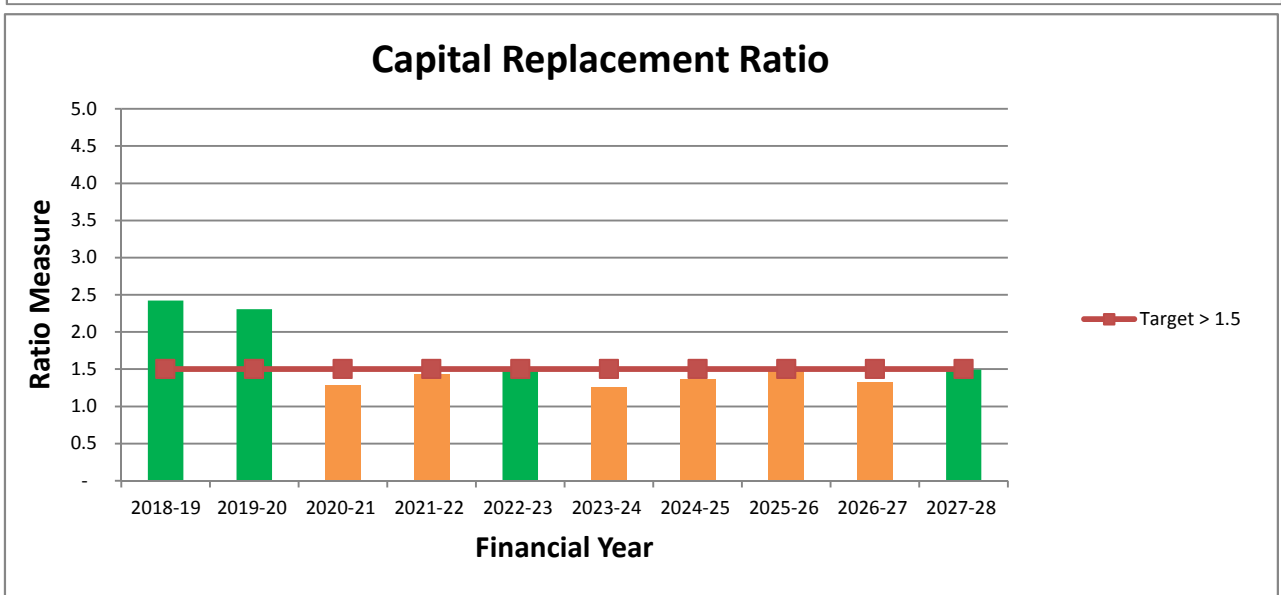
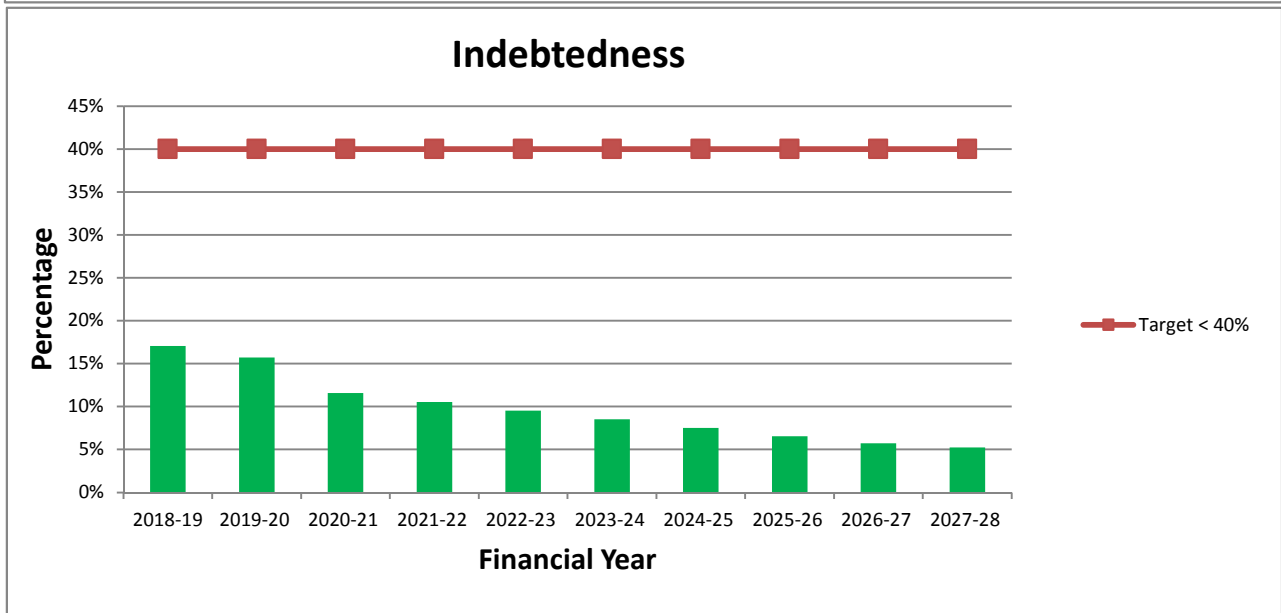
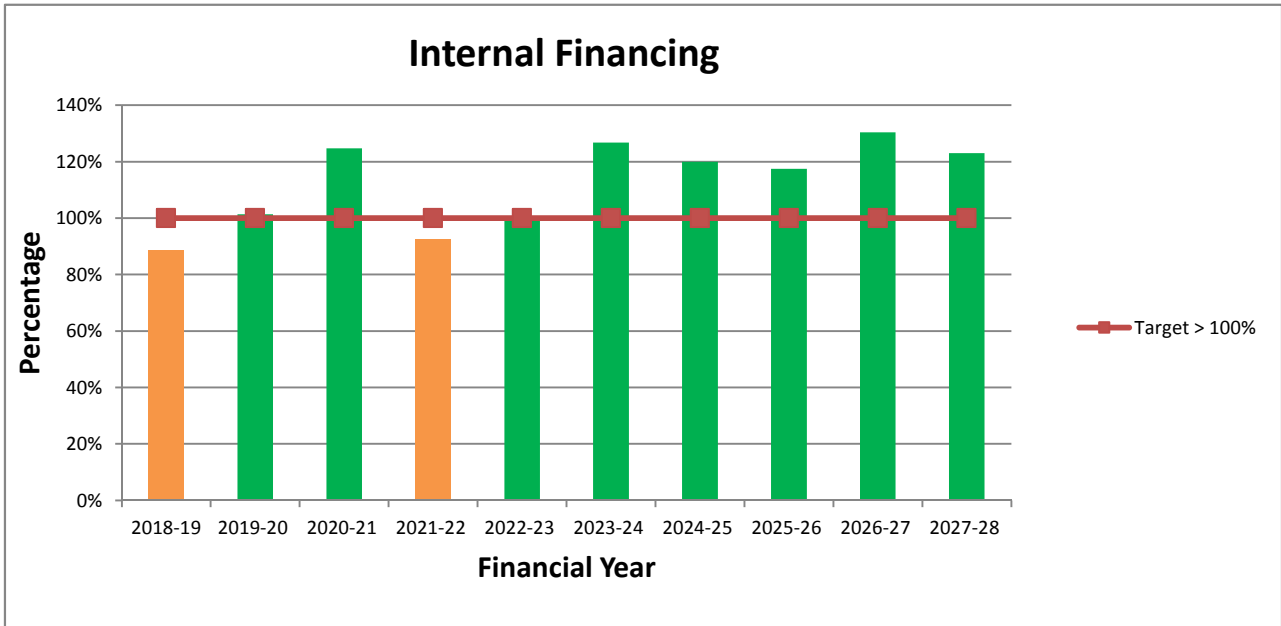
No significant changes are projected to Council operations, with the reliance on rates projected to remain consistent indicating no significant growth in rateable assessments.

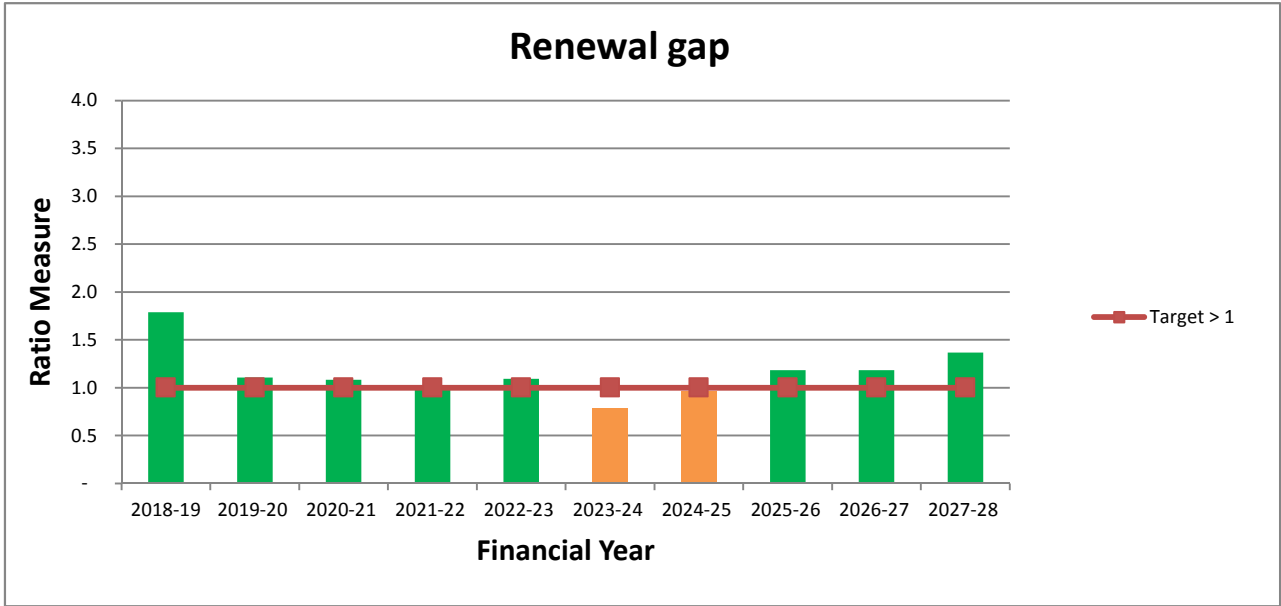
Financial Sustainability Performance

This appendix outlines Council's performance against the adopted financial sustainability plan indicators for the period 2018-19 to 2027-28

Financial Sustainability Plan indicators







**Appendices 1
Fees and Charges**

Nillumbik Shire Council 2018-19 Fees & Charges

Description of Fee	Unit of Measure	Adopted Fee 2017-18 \$	Proposed Fee 2018-19 \$
Waste Management			
Bin Tows	Each	30.00	30.00
Other Red Lid Bin - 120 Litre	Each	80.00	80.00
Organics Green Lid Bin - 120 Litre	Each	80.00	80.00
Recycle Yellow Lid Bin - 120 Litre	Each	80.00	80.00
Recycle Yellow Lid Bin - 240 Litre	Each	95.00	95.00
Recycling & Recovery Centre			
Car Boot	1	35.00	37.00
Car Boot - Half Price	1	17.50	18.50
Station Wagon	1	45.00	48.00
Small Utility/Van	1	55.00	58.00
Medium Utility/Van	1	85.00	90.00
Large Ute	1	90.00	95.00
Large Van	1	105.00	111.00
6 x 4 Trailer	1	80.00	84.00
6 x 4 Trailer High Side	1	90.00	95.00
7 x 5 Trailer	1	85.00	90.00
7 x 5 Trailer High Side	1	105.00	111.00
Medium Utility or Van	1	85.00	90.00
8 x 6 Tandem Trailer	1	90.00	95.00
8 x 6 Tandem Trailer High Side	1	115.00	121.00
White Goods - Refrigerator, Air-conditioners, Freeza etc.	1	32.00	34.00
Mattress - King / Queen / Double	1	35.00	37.00
Mattress - Single / Baby	1	25.00	27.00
Car Tyre	1	13.00	14.00
Car Tyre with Rim	1	15.00	16.00
4WD Tyre	1	16.00	17.00
4WD Tyre with Rim	1	18.00	19.00
Motor Bike Tyre	1	10.00	11.00
Motor Bike Tyre with Rim	1	10.00	11.00
Truck Tyre	1	30.00	32.00
Truck Tyre with Rim	1	35.00	37.00
Large Tractor Tyre	1	135.00	142.00
Motor Oil (over 10 litres)	Per litre	No charge	No charge
Car Battery	1	No charge	No charge
Scrap Metal (including Stoves and washing machines)	1	No charge	No charge
Household Recycling - Paper, Cardboard & Containers	1	No charge	No charge
Environment			
Residential Efficiency Scorecard Assessments-residential	Per assessment		
- residential		175.00	175.00
- pensioner		25.00	25.00
Infrastructure			
Dispensations	Building over easement (maximum fee)	262.00	As per Building Control Commission Rates (TBA)
	Front fence at corner (maximum fee)	As per Building Control Commission Rates (TBA)	As per Building Control Commission Rates (TBA)
	Land subject to flooding (maximum fee)	262.00	As per Building Control Commission Rates (TBA)
Subdivision supervision and Plan Checking	3.25% of actual costs of works - fees set by Subdivision Act plus GST (Fee rate set by requirements of the Subdivision Act)	3.25%	3.25%
Storm Water and Drainage Information		65.40	As per Building Control Commission Rates (TBA)
Road Opening Permits - Works (other than minor works)			
Arterial Road - conducted on any part of the roadway, shoulder or pathway	per site	614.30	Monetary Fee Unit
Arterial Road - not conducted on any part of the roadway, shoulder or pathway	per site	429.40	Monetary Fee Unit
Local road where maximum speed limit at anytime is more than 50 kph - conducted on any part of the roadway, shoulder or pathway	per site	612.90	Monetary Fee Unit
Local road where maximum speed limit at anytime is more than 50 kph - not conducted on any part of the roadway, shoulder or pathway	per site	334.20	Monetary Fee Unit

Description of Fee	Unit of Measure	Adopted Fee 2017-18 \$	Proposed Fee 2018-19 \$
Local road where maximum speed limit at anytime is not more than 50 kph - conducted on any part of the roadway, shoulder or pathway	per site	334.20	Monetary Fee Unit
Local road where maximum speed limit at anytime is not more than 50 kph - not conducted on any part of the roadway, shoulder or pathway	per site	85.30	Monetary Fee Unit
Minor Works conducted by utilities or public transport provider that are traffic impact works :			
Arterial Road - conducted on any part of the roadway, shoulder or pathway	per site	227.50	Monetary Fee Unit
Arterial Road - not conducted on any part of the roadway, shoulder or pathway	per site	135.10	Monetary Fee Unit
Local road where maximum speed limit at anytime is more than 50 kph - conducted on any part of the roadway, shoulder or pathway	per site	132.20	Monetary Fee Unit
Local road where maximum speed limit at anytime is more than 50 kph - not conducted on any part of the roadway, shoulder or pathway	per site	85.30	Monetary Fee Unit
Local road where maximum speed limit at anytime is not more than 50 kph - conducted on any part of the roadway, shoulder or pathway	per site	132.20	Monetary Fee Unit
Local road where maximum speed limit at anytime is not more than 50 kph - not conducted on any part of the roadway, shoulder or pathway	per site	85.30	Monetary Fee Unit
Vehicle Crossing	per site	180.00	180.00
Landscaping of nature strip	per site	85.30	Monetary Fee Unit
Stormwater Drainage Connection:			
- Easement or connection not requiring road opening	per site	85.30	Monetary Fee Unit
- Connection requiring road opening	per site	334.20	Monetary Fee Unit
Asset Protection		350.00	350.00
Reinstatement Costs			
Asset Reinstatements	Council claims actual cost of works plus a 30% surcharge plus GST		
Road Pavements	2m ² to 10m ² (per m ²)	As per contract rates	As per contract rates
	Greater than 10m ² (per m ²)	As per contract rates	As per contract rates
Footpath & Crossovers - Minimum charge of 2 m² or 2 lineal			
These rates are charged for all reinstatements unless prior agreement to alternative arrangements (eg. cost plus 30%):			
- Footpaths	Asphalt, 75mm concrete, pitcher or flag type (per m ²)	As per contract rates	As per contract rates
- Crossovers	150mm concrete (per m ²)	As per contract rates	As per contract rates
Industrial Vehicular Crossing	Up to 175mm reinforced concrete (per m ²)	As per contract rates	As per contract rates
Kerb & Channel	Concrete, dish gutters and spoon drains concrete kerb (per lineal m)	As per contract rates	As per contract rates
Saw Cutting	Per lineal metre	As per contract rates	As per contract rates
Traffic Control	Per controller (per hour)	As per contract rates	As per contract rates
Following surcharges will apply for all concrete reinstatements works:			
Under 10m ² - 30% surcharge on invoice price			
Under 20m ² - 15% surcharge on invoice price			
Above 20 m ² - no surcharge applied			
Community Safety			
Impounding Livestock	Labour - ordinary per hour	50.00	51.00
Impounding Livestock	Labour - time and a half per hour	75.00	77.00
Impounding Livestock	Labour - double time per hour	100.00	102.00
Impounding Livestock	Trespass sheep/goat/pig per head	25.00	26.00
Impounding Livestock	Trespass other cattle per head	30.00	31.00
Impounding Livestock	Transport - Monday to Saturday	100.00	102.00
Impounding Livestock	Transport - Sunday/Public Holidays	125.00	130.00
Impounding Small Livestock	Sustenance - chicken/rabbit/ferret/bird per day	5.00	5.00
Impounding Medium Livestock	Sustenance - sheep/goat/pig per day	20.00	21.00
Impounding Large Livestock	Sustenance - cattle/horse per day	25.00	26.00
Impounding Livestock	Pound fees	20.00	21.00
Impounding Livestock	Posting notice	25.00	26.00
Impounding Livestock	Insertion of notice in newspapers	45.00	46.00
Impounding Livestock	Advertisement	At cost	At cost
Dog Pound - Release	Release first day	85.00	87.00
Dog Pound - Sustenance	Sustenance per day	30.00	31.00
Animal Registration	Dog maximum fee	285.00	295.00
Animal Registration	Dog reduced fee (Micro chipped only. Excludes new registrations)	95.00	99.00
Animal Registration	Dog minimum fee (Desexed)	48.00	50.00
Animal Registration	Cat maximum fee	285.00	290.00
Animal Registration	Cat reduced fee (Micro chipped only)	95.00	99.00
Animal Registration	Cat minimum fee (Desexed)	48.00	50.00
Animal Registration	Transfer	10.00	10.00
Animal Registration	Replacement tag	10.00	10.00
Animal Registration	Pensioner registration of any animal	1/2 Std Fee	1/2 Std Fee
Animal Registration	Domestic animal business	350.00	375.00
Animal Registration	Dangerous/restricted Breed	350.00	375.00

Description of Fee	Unit of Measure	Adopted Fee 2017-18 \$	Proposed Fee 2018-19 \$
Local Law Permits	More than animals specified in Local Law	100.00	105.00
Local Law Permits	Pensioner concession - animal permit	50.00	52.00
Local Law Permits	Outdoor eating facilities - 1st table	180.00	187.00
	- Thereafter	95.00	99.00
Local Law Permits	Signs and A Frames	115.00	120.00
Local Law Permits	Goods/furniture on footpaths	190.00	197.00
Local Law Permits	Busking per day	45.00	46.00
Local Law Permits	Commercial Fairs	1,850.00	1,900.00
Local Law Permits	Storage on roads per day	45.00	46.00
Local Law Permits	Skips	45.00	46.00
Local Law Permits	Use of motorised toy vehicles on private property	0.00	0.00
Local Law Permits	Burning Off	0.00	0.00
Local Law Permits	Road side Vending (per day)	175.00	180.00
Local Law Permits	Road side Vending (half day = 4hrs)	90.00	95.00
Local Law Permits	Road side Vending (per annum)	Refer day rate	Refer day rate
Local Law Permits	Caravans	95.00	100.00
Local Law Permits	Camping on Council land per day	25.00	26.00
Local Law Releases	Shopping trolleys per item	95.00	100.00
Local Law Releases	Charity bins per item	95.00	100.00
Local Law Releases	Skips per item	95.00	100.00
Local Law Releases	A frames & Signs	95.00	100.00
Local Law Releases	Miscellaneous small items	95.00	100.00
Local Law Releases	Miscellaneous large items	95.00	100.00
Parking Fines	Section 87(4) of the Road Safety Act 1986 50% of one penalty unit	0.5 Penalty Unit	0.5 Penalty Unit
Parking Fines	Infringement Court Fees (as advised)	As advised	As advised
Parking Fines	Witness fees (as awarded)	As awarded	As awarded
Derelict Vehicles	Release	180.00	200.00
Derelict Vehicles	Towing	150.00	155.00
Derelict Vehicles	Storage per day	20.00	25.00
Parking Permits	Resident schemes	45.00	50.00
Parking Permits	Resident schemes - Temporary 5-day	45.00	50.00
Parking Permits	Disabled parking	-	-
Parking Permits	Disabled parking - replacement	-	-
Parking Permits	Trade/Builders parking permit / day	50.00	51.00
Building Permit Internal	Value of works 1.00 - 5000.00	600.00	600.00
Building Permit Internal	Value of works 5001-15,000.00	800.00	800.00
Building Permit Internal	Value of works 15,001.00-50,000.00	1,200.00	1,200.00
Building Permit Internal	Value of works = 50,001 - 100,000	1,400.00	1,400.00
Building Permit Internal	Value of works = 100,001 - 150,000	1,600.00	1,600.00
Building Permit Internal	Value of works = 150,001 - 200,000	1,800.00	1,800.00
Building Permit Internal	Value of works = 200,001 - 300,000	2,000.00	2,000.00
Building Permit Internal	Value of works = 300,001 - 400,000	2,200.00	2,200.00
Building Permit Internal	Value of works = 400,001 - 1,000,000	POA	POA
Building Permit Internal	Value of works = Over 400,000	POA	POA
Building Permit Internal	Additional inspections	200.00	200.00
Multiple Dwelling Internal	1	1 POA	1 POA
Building Permit External	Value of works = 1.00 - Over 1,000,000	POA	POA
Building Inspections External	1	250.00	250.00
Owner/Builder	In addition to relevant Building Permit fee	POA - Min 100.00	POA - Min 100.00
Multiple Dwellings Fee	Per dwelling (subject to value of works)	POA	POA
Dispensations (Report and Consent under Part 4)	As advised by Building Commission	256.90	256.90 + CPI
Amended Plans	1	250.00	250.00
Extension of Time	1	300.00	300.00
A/G Swimming Pool - Local	1	600.00	600.00
In-ground swimming pool	1	900.00	900.00
Pool Fencing - Written Advice	1	300.00	300.00
Building Inspection for selected PBS - within the Shire	1	250.00	250.00
Building Inspection for selected PBS - outside of Shire	1	250.00	250.00
Building Prosecution Admin Fee	1	620.00	620.00
Building Miscellaneous	Building Form 10 (property information requests) As advised by Building Commission	50.00	50.00 + CPI
Building Miscellaneous	Request for house plans (Depends on number of plans)	90.00	90.00
Building Miscellaneous	Commercial & Industrial Plans (Depends on number of plans)	195.00	200.00
Building Miscellaneous	Building permit details (irrespective of age)	107.00	107.00 + CPI
Building Miscellaneous	Copies of building certificates including Section 29A	75.00	75.00 + CPI
Building Miscellaneous	External lodgement commercial	34.50	34.50 + CPI
Building Miscellaneous	External lodgement residential	34.50	34.50 + CPI
Consultancy	Per hour	150.00	150.00
Building Notice/Order withdrawal fee	1	650.00	650.00
Liquor Licence Inspection and Report fee	1	500.00	500.00
Government Levy	As advised by Building Commission.	0.00128 x cost of work	0.00128 x cost of work
Bushfire Attack Level	1	250.00	250.00
Report and Consent 604	1	256.90	256.90 + CPI

Description of Fee	Unit of Measure	Adopted Fee 2017-18 \$	Proposed Fee 2018-19 \$
Application Fees - Planning Department			
Planning Miscellaneous	General planning information (permits & dates etc.)	135.00	140.00
Planning Miscellaneous	Request for written planning information/advice	135.00	140.00
Planning Miscellaneous	Planning permit details (copies of permits, price per permit). One permit	130.00	130.00
Planning Miscellaneous	Planning permit details (copies of permits, price per permit) Search last permit. Two Permits	240.00	245.00
Planning Miscellaneous	Planning permit details (copies of permits, price per permit) Search all permits	360.00	370.00
Planning	Planning Scheme Amendment (stage 1)	2,871.60 + CPI	2,929.30 + CPI
Planning	Planning Scheme Amendment (stage 2 - < 10 submissions)	14,232.70 + CPI	14,518.60 + CPI
Planning	Planning Scheme Amendment (stage 2 - 11-20 submissions)	28,437.60 + CPI	29,008.80 + CPI
Planning	Planning Scheme Amendment (stage 2 - > 20 submissions)	38,014.40 + CPI	38,778 + CPI
Planning	Planning Scheme Amendment (stage 3)	453.10 + CPI	462.20 + CPI
Planning	Planning Scheme Amendment (stage 4)	453.10 + CPI	462.20 + CPI
Planning	Miscellaneous Consents (eg. S173)	306.70 + CPI	312.80 + CPI
Planning	Request for extension of time to permit	306.70 + CPI	312.80 + CPI
Planning	Request for amendment to application - after notice	Variable - 40% of original fee	Variable - 40% of original fee
Permit application class:			
Planning	Class 1	1,240.70 + CPI	1,265.60 + CPI
Planning	Class 2	1,88.20 + CPI	192 + CPI
Planning	Class 3	592.50 + CPI	604.40 + CPI
Planning	Class 4	1,212.80 + CPI	1,237.10 + CPI
Planning	Class 5	1,310.40 + CPI	1,336.70 + CPI
Planning	Class 6	1,407.90 + CPI	1,436.20 + CPI
Planning	Class 7	188.20 + CPI	192 + CPI
Planning	Class 8	404.30 + CPI	412.40 + CPI
Planning	Class 9	188.20 + CPI	192 + CPI
Planning	Class 10	1,080.40 + CPI	1,102.10 + CPI
Planning	Class 11	1,456.70 + CPI	1,486 + CPI
Planning	Class 12	3,213.20 + CPI	3,277.70 + CPI
Planning	Class 13	8,189.80 + CPI	8,354.30 + CPI
Planning	Class 14	24,151.10 + CPI	24,636.20 + CPI
Planning	Class 15	54,282.40 + CPI	55,372.70 + CPI
Subdivision	Class 16	1,240.70 + CPI	1,265.60 + CPI
Subdivision	Class 17	1,240.70 + CPI	1,265.60 + CPI
Subdivision	Class 18	1,247.70 + CPI	1,265.60 + CPI
Subdivision	Class 19	1,240.70 + CPI	1,265.60 + CPI
Subdivision	Class 20	1,240.70 + CPI	1,265.60 + CPI
Planning	Class 21	1,240.70 + CPI	1,265.60 + CPI
Request for amendment to permit class:			
Planning	Class 1	1,240.70 + CPI	1,265.60 + CPI
Planning	Amendment to change permit preamble or conditions (other than for a single dwelling)	1,240.70 + CPI	1,265.60 + CPI
Planning	Class 2	188.20 + CPI	192 + CPI
Planning	Class 3	592.50 + CPI	604.40 + CPI
Planning	Class 4	1,212.80 + CPI	1,237.10 + CPI
Planning	Class 5	1,310.40 + CPI	1,336.70 + CPI
Planning	Class 6	1,310.40 + CPI	1,336.20 + CPI
Planning	Class 7	188.20 + CPI	192 + CPI
Planning	Class 8	404.30 + CPI	412.40 + CPI
Planning	Class 9	188.20 + CPI	192 + CPI
Planning	Class 10	1,080.40 + CPI	1,102.10 + CPI
Planning	Class 11	1,456.70 + CPI	1,486 + CPI
Planning	Class 12	3,213.20 + CPI	3,277.70 + CPI
Planning	Class 13	3,213.20 + CPI	3,277.70 + CPI
Planning	Class 14	3,213.20 + CPI	3,277.70 + CPI
Planning	Class 15	3,213.20 + CPI	3,277.70 + CPI
Subdivision	Class 16	1,240.70 + CPI	1,265.60 + CPI
Subdivision	Class 17	1,240.70 + CPI	1,265.60 + CPI
Subdivision	Class 18	1,240.70 + CPI	1,265.60 + CPI
Subdivision	Class 19	1,240.70 + CPI	1,265.60 + CPI
Subdivision	Class 20	1,240.70 + CPI	1,265.60 + CPI
Planning	Class 21	1,240.70 + CPI	1,265.60 + CPI
Certification	Certification of subdivision (per 100 lots)	164.50 + CPI	167.80 + CPI
Certification	Alteration of plan	104.60 + CPI	106.70 + CPI
Certification	Amendment to certified plan	132.40 + CPI	135.10 + CPI
Certification	Recertification of a plan of subdivision	132.40 + CPI	135.10 + CPI
Planning	Satisfaction matter	306.70 + CPI	312.80 + CPI
Planning	Certificate of compliance	306.70 + CPI	312.80 + CPI
Planning	For an agreement to amend or end a Section 173 Agreement - consent request	620.30 + CPI	632.80 + CPI
PS Copying (not including written objections)	A3 copies	5.00	5.00

Description of Fee	Unit of Measure	Adopted Fee 2017-18 \$	Proposed Fee 2018-19 \$
PS Copying (not including written objections)	A4 copies	5.00	5.00
PS Copying (not including written objections)	A1 copies	20.00	20.00
Advertising	Mail out up to 10 notices plus one onsite notice	125.00	125.00
Advertising	Each additional onsite notice	20.00	20.00
Advertising	Each additional mailed notice	5.00	5.00
Removal of trees < 2 (Arborist) - fast-track		440.00	450.00
Request for secondary consent approval		306.70 + CPI	312.80 + CPI
Health Charges			
Initial Registration of Food Premises	Class One Premises	795.00	645.00
Initial Registration of Food Premises	Class Two Premises	900.00	755.00
Initial Registration of Food Premises	Class Three Premises	600.00	445.00
Plans Approval Fee of Premises	Premises	n/a	170.00
Initial Registration of Food Premises	Community Group - Class 2	575.00	590.00
Initial Registration of Food Premises	Community Group - Class 3	430.00	440.00
Notification of Food Premises	Class Four Premises	-	-
Renewal Registration of Food Premises	Class One Premises	550.00	560.00
Renewal Registration of Food Premises	Class Two Premises	650.00	660.00
Renewal Registration of Food Premises	Class Three Premises	355.00	365.00
Renewal Registration of Food Premises	Community Group - Class 2	325.00	335.00
Renewal Registration of Food Premises	Community Group - Class 3	180.00	185.00
Late Fee Registration Renewal	50% Relevant Renewal Fee (from 1 January)	-	-
Food Premises Additional inspection	Other than mandatory inspection and 1 follow up	140.00	145.00
Food Premises Associated Activity	Where a proprietor chooses to register fixed premises and associated mobile premises together this additional fee applies	115.00	120.00
Temporary Food Premises Permit	Single event	85.00	87.00
Request for Information (no inspection)	Food or Health Premises	60.00	62.00
Request for Information (inspection required)	Food or Health Premises	170.00	175.00
Failed sampling result	2nd and subsequent sampling results	175.00	180.00
Streatrader Registration	Class Two Premises	240.00	245.00
Streatrader Registration	Class Three Premises	160.00	165.00
Transfer of Registration		360.00	370.00
Additional Component	Per Additional component (eg bakery, butcher, deli) to main activity	140.00	145.00
Additional Staff	Additional charge per staff EFT over 5 for all premises.	10.00	10.00
Hairdresser Registration - Initial only	1	165.00	340.00
Beauty Therapy Registration	1	175.00	370.00
Beauty Therapy Renewal	1	n/a	200.00
Skin Penetration Registration	1	240.00	415.00
Skin Penetration Renewal	1	n/a	245.00
Prescribed Accommodation	Fee for < 10 beds	270.00	280.00
	Fee for 10 - 20 beds	450.00	460.00
	Fee for > 20 beds	570.00	585.00
Health - Colonic Irrigation Registration	1	195.00	370.00
Health - Colonic Irrigation Renewal	1	n/a	200
Domestic Wastewater Management (cost recovery)			
Septic Application	1	600.00	620.00
Report and Consent	1	340.00	350.00
Septic Additional inspection	Other than 1 PTI inspection and 1 PTU inspection	135.00	140.00
Extension of Septic Permit	1	200.00	205.00
Alteration of Septic Tank	1	600.00	615.00
Search for septic plans	1	45.00	45.00
Application to Retain Septic System in Reticulated Area	Includes site inspection, records search and one water sample analysis	395.00	410.00
Hurstbridge Farmers Market			
Powered 3m site	per site, per month	65.00	65.00
Powered 6m site	per site, per month	100.00	100.00
Non-powered 3m site	per site, per month	55.00	55.00
Non-powered 6m site	per site, per month	90.00	90.00
Arts & Culture			
Alan Marshall Short Story Competition	"Open" per entry (max 3 entries)	20.00	20.00
Alan Marshall Short Story Competition	"Local" per entry (max 3 entries)	no charge	no charge
Alan Marshall Book Reprint	1	10.00	10.00
Ekphrasis	"Open" per entry (max 3 entries)	12.00	12.00
Ekphrasis	"Local" per entry (max 3 entries)	no charge	no charge
Ekphrasis	"Youth" per entry (max 3 entries)	no charge	no charge
Laughing Waters Stories publication	1	35.00	35.00

Description of Fee	Unit of Measure	Adopted Fee 2017-18 \$	Proposed Fee 2018-19 \$
Hire Eltham Gallery	per week, 1 July - 31 December	37.00	40.00
Hire Eltham Gallery	per week, 1 January - 30 June	40.00	40.00
Nillumbik Prize entry fee		25.00	25.00
Artist Residency fee	per week	0.00	100.00
Community Programs			
Home Care			
Home Care Per Hour	Per hour (means tested)		
- Low		7.00	7.00
- Medium		17.00	17.50
- High		37.00	38.00
Personal Care Per Hour			
- Low		5.00	5.50
- Medium		10.00	10.50
- High		42.00	43.50
Respite Per Hour	Per hour (means tested)		
- Low		4.00	4.00
- Medium		5.00	5.50
- High		38.00	39.00
Home Maintenance Per Hour	Per hour (means tested)		
- Low		14.00	14.50
- Medium		20.00	20.50
- High		54.00	56.00
Delivered Meals			
- Low		10.00	10.50
- Medium		10.00	10.50
- High		13.00	13.50
Occasional Child Care			
Child Care for Occasional Users - ELTHAM	1 child per hour	11.00	15.00
Child Care for Occasional Users - PANTON HILL	1 child per hour	11.00	11.50
Preschool			
Centralised Preschool Enrolments		36.00	36.00
Diamond Creek East Pre School / Community Building			
Facility Hire charge	Day/Evening sessions -permanent users	39.00	40.00
	Day/Evening sessions - Casual users	44.00	45.00
	Weekend sessions - permanent users	44.00	45.00
	Weekend sessions - casual users	44.00	45.00
Eltham North Maternal and Child Health Centre			
Facility Hire charge	Day/Evening sessions -permanent users	22.00	22.50
	Day/Evening sessions - Casual users	32.00	33.00
Community Transport			
Community Transport	Per trip (one way)	2.00	2.00
Medical Transport	Per trip inside shire boundary - one way	n/a	6.00
Medical Transport	Per trip outside shire boundary - one way	n/a	8.00
Living & Learning Nillumbik			
Fee for Service Courses	Total direct costs of course divided by minimum number of enrolments: Direct Costs (e.g.) - tutor - materials - equipment - venue hire - catering Plus Indirect Costs - staffing & administration calculated at \$25 per program hour All costs take into account CPI, GST where applicable. Fees will be adjusted to take into consideration the target group i.e. holders of Concession Cards		
Co-ops (untutored self-help Interest Groups)	Per session	Fees calculated as per Fee for Service	Fees calculated as per Fee for Service
Casual Computer use (non-course participants)	Per hour	5.50	5.50
Government Funded Training	As per Ministerial Directive	As per Ministerial Directive	As per Ministerial Directive
Living & Learning Nillumbik - Rentals			
Living & Learning Nillumbik Eltham			
Pavilion	Up to 25 people for meeting; includes kitchen facilities		
	- Standard Rate (per hour)	60.00	61.00
	- Community Rate (per hour)	30.00	30.50
	- Unfunded voluntary group occasional	21.50	22.00

Description of Fee	Unit of Measure	Adopted Fee 2017-18 \$	Proposed Fee 2018-19 \$
Sunroom	Up to 15 people; includes kitchen facilities (access needs to be arranged)		
	- Standard Rate (per hour)	47.50	48.00
	- Community Rate (per hour)	21.50	22.00
Kitchen	Up to 12 people		
	- Standard Rate (per hour)	24.50	25.00
	- Community Rate (per hour)	19.50	20.00
Art Studio 2 (small)	Up to 20 people; includes kitchen facilities		
	- Standard Rate (per hour)	47.50	48.00
	- Community Rate (per hour)	18.50	19.00
Clay Studio	Up to 20 people; includes kitchen facilities		
	- Standard Rate (per hour)	47.50	48.00
	- Community Rate (per hour)	25.00	25.50
Training Room	Up to 14 people		
	- Standard Rate (per hour)	47.50	48.00
	- Community Rate (per hour)	21.50	22.00
Courthouse training room	Up to 20 people; includes kitchen facilities		
	- Standard Rate (per hour)	47.50	48.00
	- Community Rate (per hour)	24.50	25.00
Old Courthouse	Up to 25 people; included access to kitchen (1/2 Day)		
	- Standard Rate (1/2 day)	82.50	83.00
	- Community Rate (1/2 Day)	69.00	70.00
	Up to 25 people; included access to kitchen (Full Day)		
	- Standard Rate (Full Day)	143.50	144.00
	- Community Rate (Full Day)	114.50	115.00
	Up to 25 people; included access to kitchen (Evening)		
	- Standard Rate (Evening)	60.00	61.00
	- Community Rate (Evening)	53.00	54.00
Living & Learning Nillumbik Panton Hill			
Banksia/Eucalyptus	Up to 25 people - standard rate		
	- Standard Rate (per hour)	35.50	35.50
	- Community Rate (per hour)	24.50	24.50
Sunroom	Up to 10 people; kitchen facilities		
	- Standard Rate (per hour)	30.00	30.00
	- Community Rate (per hour)	19.50	19.50
Kitchen	Up to 15 people		
	- Standard Rate (per hour)	35.50	35.50
	- Community Rate (per hour)	24.50	24.50
Living & Learning Nillumbik Diamond Creek	Up to 15 people for meeting; includes kitchen facilities		
	- Standard Rate (per hour)	30.00	30.00
	- Community Rate (per hour)	21.50	21.50
Downstairs classroom	Up to 15 people for meeting; includes kitchen facilities		
	- Standard Rate (per hour)	30.00	30.00
	- Community Rate (per hour)	21.50	21.50
Upstairs classroom	Up to 25 people; includes kitchen facilities		
	- Standard Rate (per hour)	35.50	35.50
	- Community Rate (per hour)	25.00	25.00
Computer room	Up to 11 people; includes kitchen facilities .		
	- Standard Rate (per hour)	25.00	25.00
	- Community Rate (per hour)	19.50	19.50
Computer room	Up to 11 people; includes kitchen facilities .		
	- Standard Rate (per hour)	25.00	25.00
	- Community Rate (per hour)	19.50	19.50
Computer room	If computers are required		
	- Standard Rate (per hour)	35.50	35.50
	- Community Rate (per hour)	25.00	25.00
Computer room	Up to 11 people; includes kitchen facilities .		
	- Standard Rate (per hour)	25.00	25.00
	- Community Rate (per hour)	19.50	19.50
Community Halls Network			
Eltham Community & Reception Centre			
1x Hall Function day	Monday - Friday		
	- Standard Rate	595.00	595.00
	- Community Rate (70%)	417.00	417.00
1x Hall Function evening	Friday Saturday & Sunday		
	- Standard Rate	1090.00	1140.00
	- Community Rate (70%)	764.00	798.00
Performance / Funeral / Weeknight function	Rate per hour		
	- standard rate	n/a	855.00
	- community rate (70%)	n/a	599.00

Description of Fee	Unit of Measure	Adopted Fee 2017-18 \$	Proposed Fee 2018-19 \$
ECRC Function weekday	Rate per hour		
	- Standard Rate	n/a	855.00
ECRC Function weekends	Rate per hour		
	- Standard Rate	n/a	1710.00
1x Hall weekdays	Rate per hour		
	- Standard Rate	55.00	55.00
1x Hall week evenings Mon-Thur	Rate per hour		
	- Standard Rate	75.00	90.00
ECRC weekdays	Rate per hour		
	- Standard Rate	n/a	82.00
ECRC week evenings	Rate per hour		
	- Standard Rate	n/a	135.00
Cutlery / Crockery / Glassware	Rate per hour		
	- Standard Rate	n/a	100.00
Use of Kitchen	Rate per hour		
	- Standard Rate	n/a	82.00
Eltham Performing Centre	Rate per hour		
	- Community Rate (70%)	n/a	58.00
Eltham Library Complex	Hourly Rate		
	- Standard Rate	45.00	45.00
	- Community Rate (70%)	31.00	31.00
	Performance weekday		
	- Standard Rate	540.00	540.00
	- Community Rate (70%)	378.00	378.00
Outdoor Performance Centre	Performance weekend		
	- Standard Rate	675.00	675.00
The Emergency Operations Centre/ Kangaroo Ground Hall	- Community Rate (70%)	472.00	472.00
	Hourly Rate		
Hurstbridge Hall	- Standard Rate	35.00	35.00
	- Community Rate (70%)	23.00	25.00
Hurstbridge Sports Stadium	Hourly Rate		
	- Standard Rate	20.00	20.00
Eltham North Hall	- Community Rate (70%)	14.00	14.00
	School concerts		
North Warrandyte Family Centre	- Standard rate	n/a	200.00
	- Community Rate (70%)	n/a	114.00
Senior Citizens - Diamond Creek	Hourly Rate		
	- Standard Rate	35.00	35.00
Carpeted Meeting Room & Large Meeting Room	- Community Rate (70%)	23.00	25.00
	Function		
Carpeted Meeting Room & Large Meeting Room	- Standard Rate	715.00	715.00
	- Community Rate (70%)	496.00	496.00
Carpeted Meeting Room & Large Meeting Room	Hourly Rate		
	- Standard Rate	35.00	35.00
Carpeted Meeting Room & Large Meeting Room	- Community Rate (70%)	24.00	24.00
	Function		
Carpeted Meeting Room & Large Meeting Room	- Standard Rate	715.00	715.00
	- Community Rate (70%)	500.00	500.00
Carpeted Meeting Room & Large Meeting Room	1 day hire - concession	34.00	35.00
	1/2 day hire - concession	18.00	18.00

Description of Fee	Unit of Measure	Adopted Fee 2017-18 \$	Proposed Fee 2018-19 \$
Hall	1 day hire - concession	65.00	65.00
Hall	1/2 day hire - concession	29.00	30.00
Senior Citizens - Eltham			
Annexe	1 day hire - concession	34.00	35.00
Annexe	1/2 day hire - concession	18.00	18.00
Large Hall	1 day hire - concession	65.00	65.00
Large Hall	1/2 day hire - concession	28.00	30.00
Hurstbridge Community Hub			
Community Room	Standard Rate	65.00	65.00
	Community Benefit	33.00	33.00
	Community Group	20.00	20.00
Training Room	Standard Rate	45.00	45.00
	Community Benefit	22.00	22.00
	Community Group	13.00	13.00
Meeting Room 1	Standard Rate	35.00	35.00
	Community Benefit	17.00	17.00
	Community Group	10.00	10.00
Allied Health Room	Standard Rate	n/a	28.00
	Community Benefit	n/a	22.40
	Community Group	n/a	14.00
Meeting Room 2	Standard Rate	35.00	35.00
	Community Benefit	17.00	17.00
	Community Group	10.00	10.00
Community Kitchen	Standard Rate	45.00	45.00
	Community Benefit	22.00	22.00
	Community Group	13.00	13.00
Leisure Centre Facilities			
Eltham Leisure Centre	Per contract	Refer to contract	Refer to contract
Diamond Valley Sports	Per contract	Refer to contract	Refer to contract
Diamond Creek Pool	Per contract	Refer to contract	Refer to contract
Yarrambat Golf Course	Per contract	Refer to contract	Refer to contract
Diamond Creek Community Centre	Per Contract	Refer to contract	Refer to contract
Leisure & Recreation			
Rental fees are based on ground fee x total number of teams			
Summer			
A Grade	Per Team	685.00	735.00
B Grade	Per Team	595.00	640.00
C Grade	Per Team	505.00	540.00
D Grade	Per Team	415.00	445.00
Summer - Juniors, Womens & Veterans (90% discount)			
A Grade	Per Team	70.00	73.50
B Grade	Per Team	60.00	64.00
C Grade	Per Team	50.00	54.00
D Grade	Per Team	40.00	44.50
Winter			
A Grade	Per Team	1175.00	1258.00
B Grade	Per Team	1080.00	1157.00
C Grade	Per Team	985.00	1055.00
D Grade	Per Team	890.00	953.00
Winter - Juniors, Womens & Veterans (90% discount)			
A Grade	Per Team	120.00	126.00
B Grade	Per Team	110.00	116.00
C Grade	Per Team	100.00	105.50
D Grade	Per Team	90.00	96.00
Casual Ground Use			
Commercial Hire	Per day	320.00	336.00
Commercial Hire	Per 1/2 day	190.00	200.00
Commercial Use	Additional Hourly Charge	90.00	95.00
Community Use	Per day	95.00	100.00
Community Use	Per 1/2 day	60.00	63.00
Community Use	Additional Hourly Charge	20.00	21.00
School Fees			
Schools within Municipality	Per Hour	20.00	23.00
Schools outside Municipality	Per hour	30.00	35.00
Zone events	Per day	190.00	215.00
Zone events	Per 1/2 day	95.00	110.00
Synthetic Soccer Pitch			
Local club use	Per Hour	30.00	37.00
School use	Per Hour	20.00	55.00
Other user groups	Per Hour	45.00	50.00
Academy programs			70.00
Floodlight use (casual users only)	Per Hour	30.00	50.00
Personal Training / Group Fitness			
Monthly Hire	Reoccurring	100.00	105.00
Casual Hire	Half Day	155.00	163.00
Casual Hire	Full Day	235.00	247.00

Description of Fee	Unit of Measure	Adopted Fee 2017-18 \$	Proposed Fee 2018-19 \$
Edendale Farm Community Environment Centre			
School Program Fees (1 July to 31 December)			
School Program	Per child (1 hour)	5.30	5.50
School Program	Per child - 1/2 day	12.10	12.50
School Program	Per child - 3/4 Day	16.05	16.50
School Program	Per child - Full day	18.35	19.00
Pre-School (excursion)	Per-child (1 session)	7.20	7.50
Pre-School (excursion)	Per- child (2 session)	12.50	13.00
Pre-School (excursion)	Per-child (3 session)	14.70	15.20
Incursions	Per class	115.00 - 425.00	120-430
School visit/talk	Flat rate per hour	120.00	124.70
School Program Fees (1 January to 30 June)			
School Program	Per child (1 hour)	5.50	5.70
School Program	Per child - 1/2 day	12.50	13.00
School Program	Per child - 3/4 Day	16.10	16.70
School Program	Per child - Full day	18.40	19.10
Pre-School (excursion)	Per-child (1 session)	7.30	7.60
Pre-School (excursion)	Per- child (2 session)	12.60	13.10
Pre-School (excursion)	Per-child (3 session)	14.80	15.40
Incursions	Per class	120.00 - 450.00	130.00 - 460.00
School visit/talk	Flat rate per hour	130.00	135.00
Farm Tour	Per child	8.00	8.30
Farm Tour	Per adult	9.00	9.30
Farm Tour	Adult concession	7.00	7.30
Workshops	Total direct costs of course divided by minimum number of enrolments: Direct Costs (e.g.) - tutor - materials - equipment - venue hire - catering Plus Indirect Costs - staffing & administration calculated at \$25 per program hour All costs take into account CPI, GST where applicable. Fees will be adjusted to take into consideration the target group i.e. holders of Concession Cards	Fee for service	Fee for service
Festival and event entry	Per person	5.00-30.00	5.00-30.00
Admissions - child (age 2 and over)	Child	Donation	Donation
Admission - adult	Adult	Donation	Donation
Eggs	Per dozen	7.00	7.00
Worms	Per batch	35.00	35.00
Poultry	Each	At market price	At market price
Cattle	Per head	At market price	At market price
Sheep	Per head	At market price	At market price
Goats	Per head	At market price	At market price
Vegetable & Herb Seedlings	Per punnet or pot	1.50 - 3.50	1.00
Plants	Per tube	1.55 - 4.00	1.55 - 4.00
Plants	Per pot	5.15 - 64.00	5.15 - 64.00
Plants	Special	0.55 - 2.60	0.55 - 2.60
Stakes (3)	Per set	2.50	2.50
Stakes (50)	Per bundle	39.00	39.00
Tree Guards	Each	0.70	0.70
Planting Kit (Stake & tree guard)	Per set	3.00	3.00
Compost Bin	400 litre	70.00	70.00
Compost Bin	220 litre	52.00	52.00
Compost Mate	Each	20.00	20.00
Worm Factories	Standard	83.50	83.50
Worm Factory Spare Parts	Each	4.00 - 12.00	4.00 - 12.00
Indian Myna Traps	Each	55.00	55.00
Room Hire - Standard (Mummery and Macey rooms)			
Monday to Friday	Day time - 4 hours	173.00	178.20
Monday to Friday	Night time	173.00	178.20
Saturday and Sunday	Day time - 4 hours	173.00	178.20
Saturday	Night time	173.00	178.20
Monday to Friday	per hour (max. 2 hours)	45.00	46.40
Kitchen use charge	per day	35.00	36.00
Cleaning levy	per event (if required)	150.00	154.50
Bond	per event (if required)	250.00 - 1,000.00	250.00 - 1,000.00
Staff lock up fee	Night time	140.00	145.00
Room Hire - Community and local small business (Mummery Room)			
Monday to Friday	Day time - 4 hours	120.00	124.70
Monday to Friday	Night time	120.00	124.70
Saturday and Sunday	Day time - 4 hours	120.00	124.70
Saturday	Night time	120.00	120.00

Description of Fee	Unit of Measure	Adopted Fee 2017-18 \$	Proposed Fee 2018-19 \$
Any day	per hour (max. 2 hours)	31.50	31.50
Kitchen use charge	per day	35.00	36.40
Cleaning levy	per event (if required)	150.00	155.90
Bond	per event (if required)	250.00 - 1,000.00	250.00 - 1,000.00
Staff lock up fee	Night time	140.00	140.00
Room Hire - Council and LLN (Any room)			
Monday to Friday	Day time - 4 hours	120.00	125.70
Monday to Friday	Night time	120.00	125.70
Saturday and Sunday	Day time - 4 hours	120.00	125.70
Saturday	Night time	120.00	125.70
Any day	per hour (max. 2 hours)	31.50	32.80
Kitchen use charge	per day	35.00	36.40
Cleaning levy	per event (if required)	150.00	155.90
Bond	per event (if required)	N/A	N/A
Staff lock up fee	Night time	140.00	145.50
Additional services			
Birthday party shelter hire	Exclusive group with public liability insurance	92.00	95.60
Birthday party guinea pigs patting (incl. Shelter Hire)	Group	165.00	171.40
Birthday party farm tour (incl. shelter hire)	Group	255.00	265.00
Hire of Amphitheatre	Day or Evening - 4 hours	150 - 200	150 - 200
Hire of designated lawn area	Group	95.00 - 1,030.00	100.00 - 1,040.00
Hire of site	Exclusive use	980.00 - 3,090.00	1000.00 - 4000.00
Wedding	per hour	250.00	300.00
Shire Maps			
Colour Map (aerial photos)	A1	30.00	30.00
	A2	25.00	25.00
	A3	15.00	15.00
	A4	10.00	10.00
Custom Mapping	Per hour	70.00	70.00
Emergency Management			
Fire Prevention - Slashing	Blocks up to 1.0 hectare	560.00	560.00
Fire Prevention - Slashing - Larger blocks	Per hectare	680.00	680.00
Fire Prevention - Firebreaks to 10 metres wide	Per linear metre	2.60	2.60
Fire Prevention - Firebreaks to 20 metres wide	Per linear metre	3.70	3.70
Fire Prevention - Roadsides	Per linear metre	2.60	2.60
Freedom of Information			
Freedom of Information	per application fee	27.90	28.40
	search time per hour	20.90	21.30
	Photocopy fee per A4 page	0.20	0.20
	per 15 minutes of supervision of document inspections	6.00	6.00
Finance			
Printing of duplicate rate notices	Per notice	15.00	15.00
Land Information Certificate	Per application	25.90	26.30
Dishonoured Cheque Fee (Australia Post)	Per dishonoured cheque	25.00	25.00
Debt Recovery Administration < \$1,000	Per assessment	45.00	45.00
Field Call - Metro	Per assessment	55.00	60.00
Field Call - Regional	Per assessment		75.00
Legal Collection Fee	Per assessment	As per Magistrates Court scale of costs.	As per Magistrates Court scale of costs.

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