

# Draft Budget 2019-2020

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## 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. Ninety 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 valuation of more than \$922 million. Apart from land, these assets comprise more than \$36 million in buildings and around \$433 million in other infrastructure such as roads, bridges, drains and footpaths. Council's assets depreciate at over \$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 2019-20 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 2.25 per cent increase on rates for 2019-20, which is 0.25 per cent less than the official rate cap set by the Victorian Government. Nillumbik Shire Council has upheld its commitment to remain under the rate cap for the past two. Nillumbik was the only council in Victoria to keep rates on hold, presenting a zero increase in 2017-18 and remained 0.30 percent below the rate cap in 2018-19.

Council proposes an increase of 2.25 percent to the domestic waste services charge for the 2019-20 financial year. This is being driven by the cost incurred to deliver the service and the responsibility Council has to rehabilitate former landfill sites at Plenty and Kangaroo Ground.

The Budget forecasts an operating surplus of \$17.39 million on an accrual accounting basis, of which 64 per cent is tied to specific funding generated by grants for capital projects.

An extensive capital works program of \$30.33 million is proposed for 2019-20 including \$11.20 million in grant-funded works.

Key projects include:

- Urban Congestion Fund road works \$5 million
- Regional playground in Diamond Creek \$2.5 million
- Eltham Central Oval pavilion upgrade \$1.251 million
- Redevelopment of the Diamond Valley Sports and Fitness Centre \$2.5 million
- Upgrade of Herberts Lane \$2.110 million
- Former Kangaroo Ground landfill site rehabilitation works \$1.270 million
- Greensborough Hockey Club pavilion redevelopment \$2.031 million
- Diamond Creek Trail extension \$2.0 million
- Gipson St Bridge Duplication \$0.997 million
- Township entry and streetscape improvements \$0.297 million

## Financial Snapshot

Key Statistics	2017-18 Forecast \$'000	2018-19 Budget \$'000
Total operating income	98,287	103,813
Total operating expenditure	91,469	86,425
Comprehensive operating surplus	6,818	17,388
Capital works program	48,693	30,329
Funding the capital works program		
Council cash	35,916	14,984
Grants	10,801	11,156
Contributions	1,976	4,189

Budgeted expenditure by strategic objective	Budget \$'000	% of Budget
Engaged connected communities	13,386	16.68
Active and creative people	12,135	15.14
Safe and healthy environments	36,965	46.08
A prosperous economy	1,245	1.55
Responsible leadership	16,497	20.56

## 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 2.25 per cent rate increase in 2019-20, 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.

The Strategic Resource Plan also forecasts a substantial capital works program of \$108 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 28 March 2019 to 26 April 2019. 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 26 April 2019 and will be considered by Council in May, 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 2019-20 Budget is for the year 1 July 2019 to 30 June 2020 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 2020 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 March for approval in principle. Council is then required to give public notice that it intends to adopt the Budget.

Twenty eight 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 website. 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.

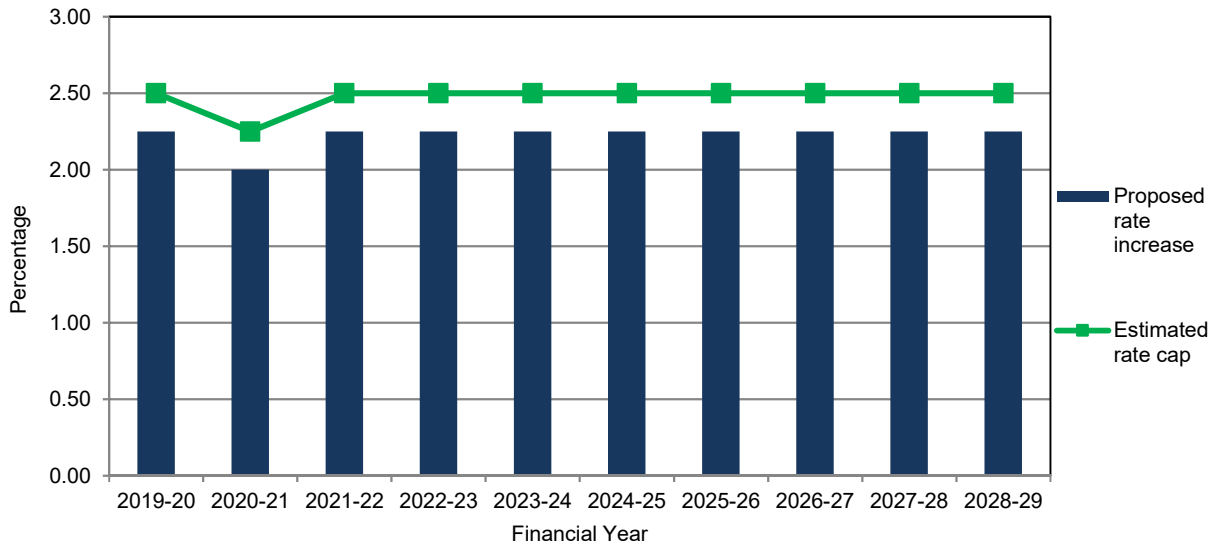
The final step is for Council to adopt the Budget after receiving and considering any submissions from interested parties. The Budget is required to be adopted by 30 June and a copy submitted to the Minister within 28 days after adoption. The key dates for the Budget process are summarised below:

Budget process	Timing
1. Officers update Council's long term financial projections	December 2018 - February 2019
2. Officers prepare draft operating and capital budgets	December 2018 - February 2019
3. Council considers draft budgets at briefings of Councillors	January 2019 - March 2019
4. Proposed budget submitted to Council for approval	26 March 2019
5. Public notice advising intention to adopt Budget	29 March 2019
6. Budget available for public inspection and comment	29 March 2019 - 26 April 2019
7. Community engagement process undertaken	29 March 2019 - 26 April 2019
8. Submissions period closes (28 days)	26 April 2019
9. Submissions considered by Future Nillumbik Committee	14 May 2019
10. Budget submissions presented to Council	25 June 2019
10. Budget presented to Council for adoption	25 June 2019
11. Copy of adopted Budget submitted to the Minister	27 June 2019

## Budget Trends and Summary

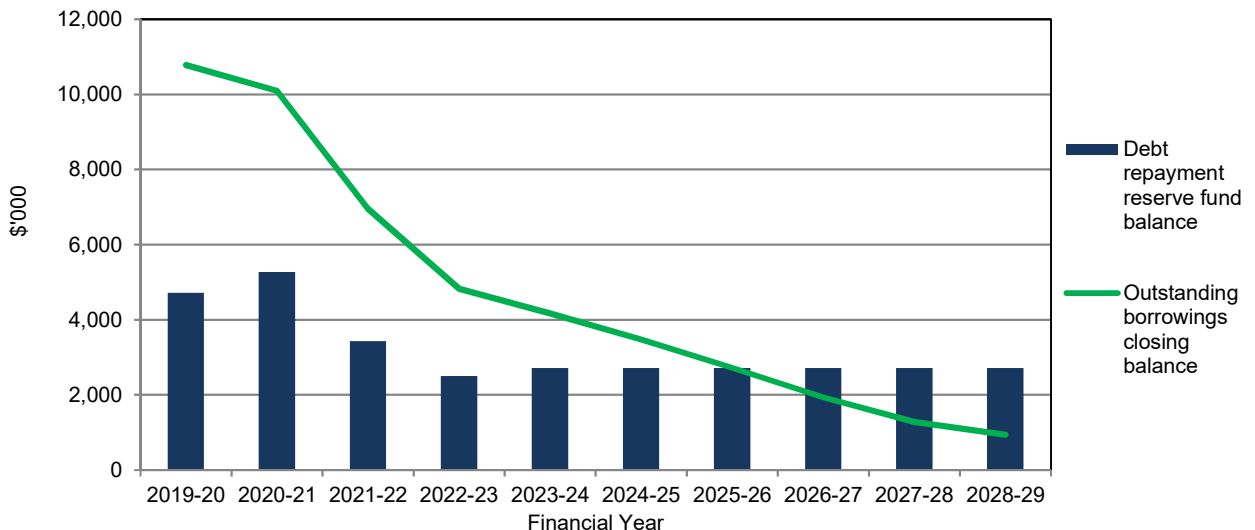
Council has prepared the Budget for the 2019-20 financial year which seeks to balance the demand for services and infrastructure. Key budget trends and outcomes information is provided below.

### Rate trends



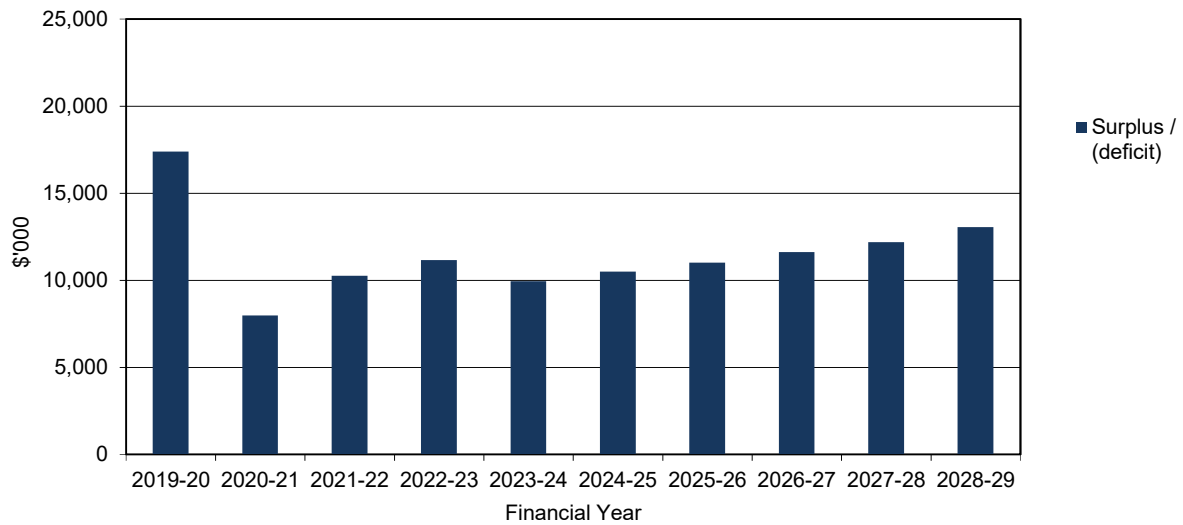
The graph above outlines Council's budgeted rate increase for 2019-20 and proposed increases in future years. For 2019-20, rates and charges will increase by 2.25 per cent. This is 0.25 per cent below the maximum allowable rate cap as set by the Minister of 2.50 per cent. Rate increases per assessment 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



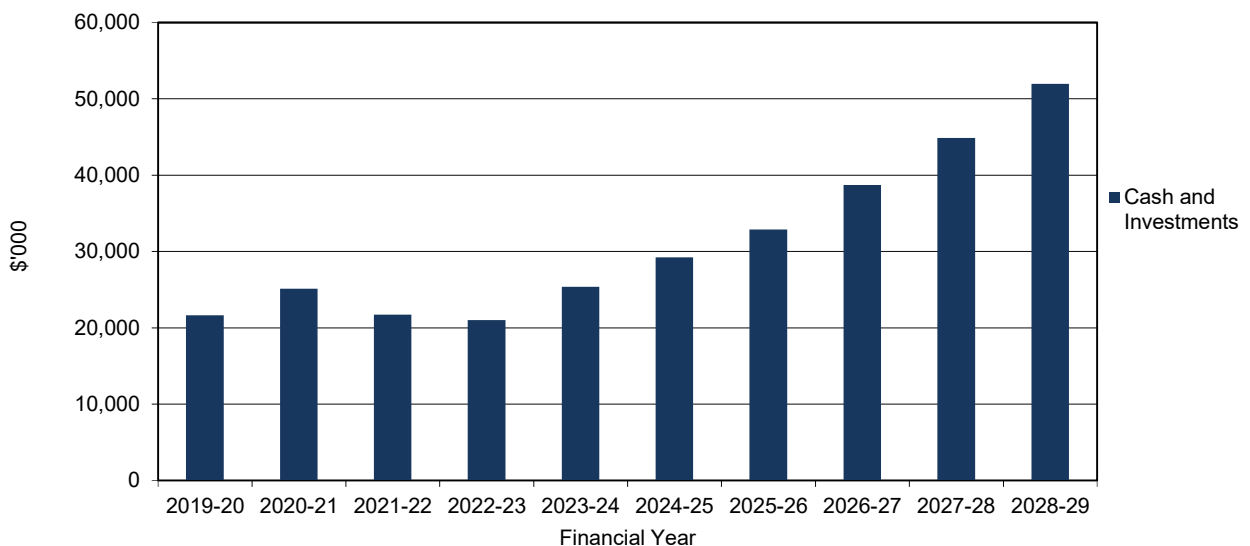
Council is not anticipating to take out any new borrowings over the next 10 years. The graph above outlines Council's existing loan borrowings with the declining trend reflective of current repayment schedules. Borrowings remain within the Auditor-General's low risk range.

## Operating result



The expected operating result for the 2019-20 year is a surplus of \$17.388 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 continue to project a surplus position.

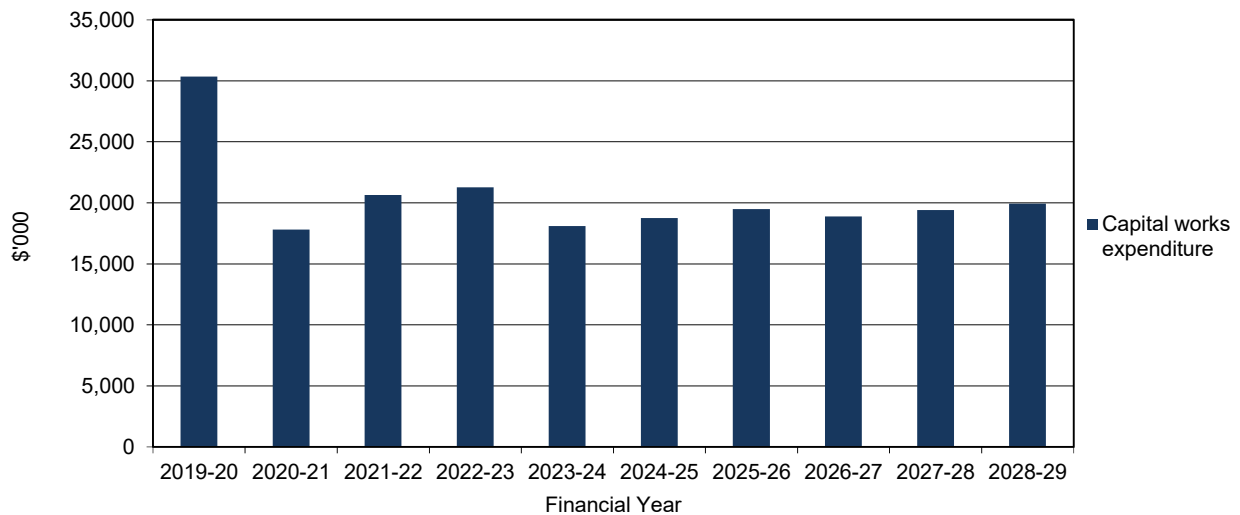
## Cash and investments



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.

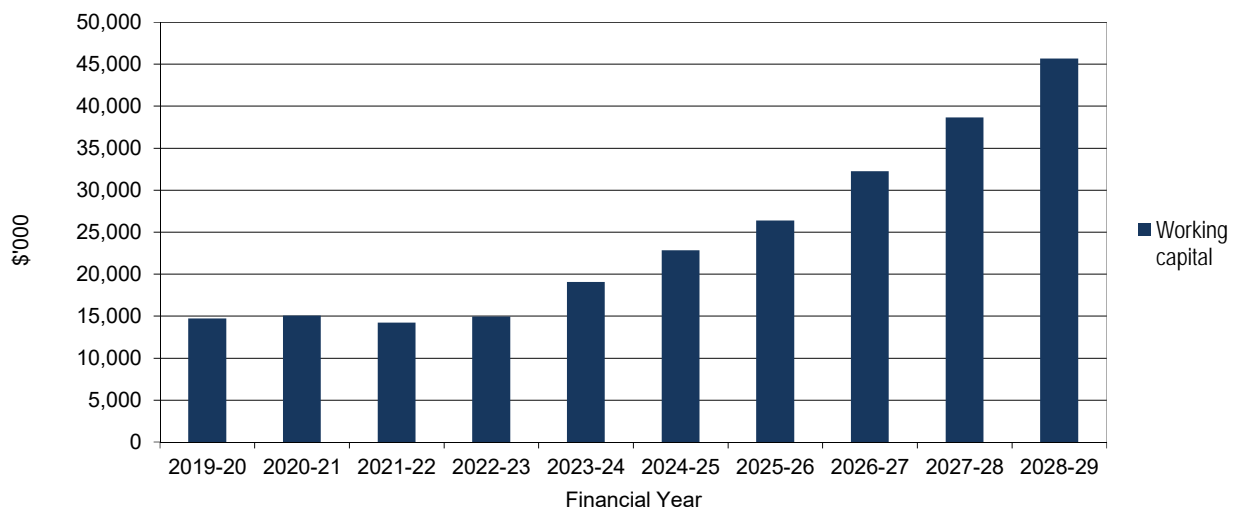


## Capital works



The capital works program for 2019-20 will be \$30.329 million, of which \$14.983 million will be funded by Council cash and \$15.345 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 projects as detailed in Section 4.5 of this document.

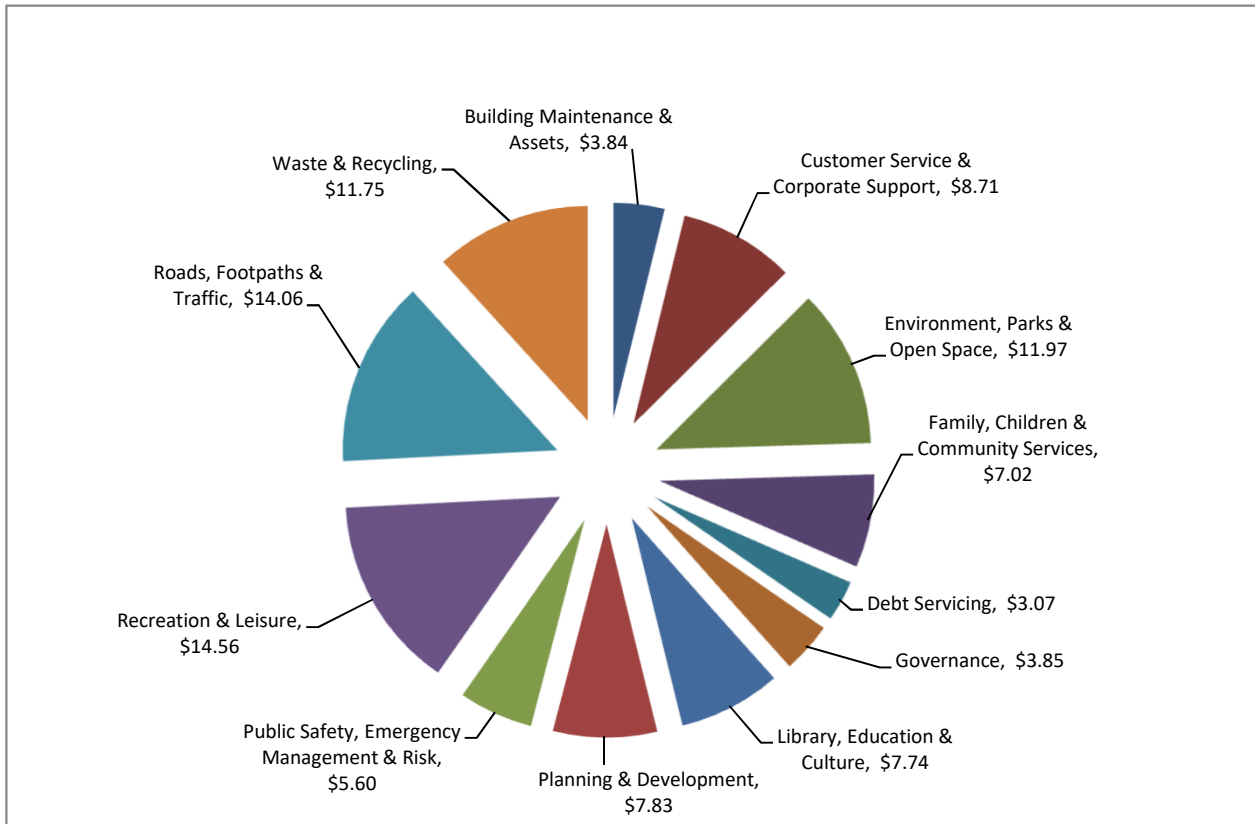
## Working capital



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 to be delivered. It shows how much is allocated to each service area for every \$100.00 of rates that Council collects.

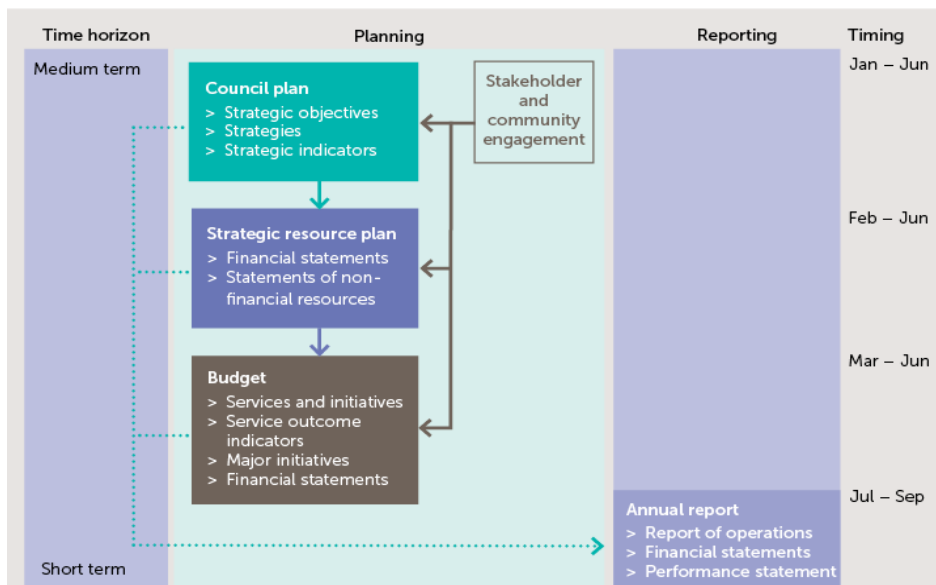


# 1. Link to the Council Plan

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 SRP, 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 SRP 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
- SRP – 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.

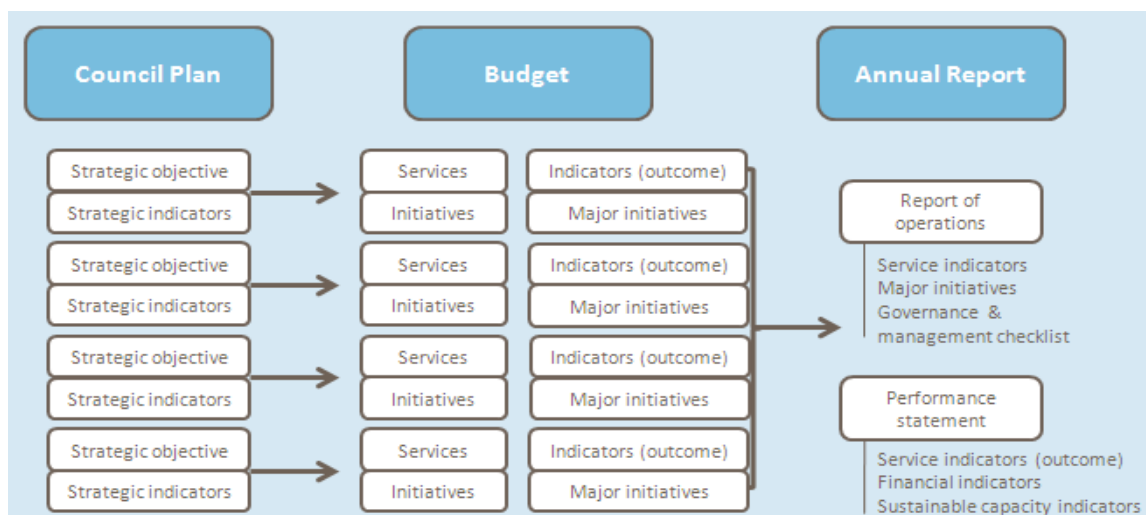
## 1.2 Strategic objectives

The Council delivers activities and initiatives under 30 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.

<b>Strategic Objective</b>	<b>Description</b>
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 2019-20 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	2,737
	Aged services assessment	<u>2,159</u>
	Home care	<b>578</b>
	Home maintenance	
	Senior citizens centres	
	Delivered meals	
Children, Family and Youth Services	Pre-school centres and registration	1,082
	Child-care centres	<u>436</u>
	Occasional child-care	<b>646</b>
	Playgroups	
	Youth services	

Service Area	Description of services provided	Expenditure
		Revenue Net Cost \$'000
Community Development and Inclusion	Community centres and halls Volunteer programs Community transport Community development Community grants Community health planning Community festivals and events Inclusion of people with a disability	2,019 <u>171</u> <b>1,848</b>
Libraries and Community Education	Libraries Living and learning centres Edendale community environment farm	6,098 <u>1,833</u> <b>4,265</b>
Maternal and Child Health	Maternal and child health	1,449 <u>494</u> <b>955</b>

### Major Initiatives

- 1) Development of a 2050 Shire Plan
- 2) Review of the structure plans for the Eltham and Diamond Creek Activity Centres
- 3) Consolidation of grants provision for festivals and events program

### Other Initiatives

- 1) Commence implementation of the Customer First Strategy
- 2) Implement an integrated communications and marketing plan for Council services, activities and initiatives
- 3) Implement the Living and Learning Nillumbik service strategy and build relationships with key institutions
- 4) Implement the Edendale Community Environment Farm service strategy

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2018-19 Actual
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	78.76%
		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	78.95%
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100	27.38%

## 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	832 <u>10</u> <b>822</b>
Leisure Facilities and Services	Leisure and recreation facilities and services including:	11,303
	Swimming pools	<u>9,748</u>
	Indoor sports stadiums	<b>1,555</b>
	Outdoor sporting facilities	
	Sporting clubs tenancy and support	
	Recreation trails	
	Golf course	
	Playgrounds	
	Recreation and open space planning	

### Major Initiatives

- 1) Nillumbik Public Gallery business case and master planning
- 2) Undertaking facility designs for preparing grant applications
- 3) Review of the Eltham Lower Park Masterplan
- 4) Completion of the Sportsground Asset Plan
- 5) Implement recreation trail signage

### Other Initiatives

- 1) Progress delivery on the missing section of the Diamond Creek Trail
- 2) Undertake feasibility study for future use of former landfill sites at Plenty and Kangaroo Ground
- 3) Commence implementation of the Art Acquisition Policy and Public Art Policy
- 4) Undertake an audit of performing arts venues in the Shire with the view of attracting new programs to venues

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2018-19 Actual
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	0.94

## 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	793
		<u>1,031</u>
		<b>(238)</b>
Building Regulation	Building permits, safety and regulation	849
		<u>394</u>
		<b>455</b>
Emergency Management	Bushfire mitigation planning regulation and works	1,220
	Emergency management planning	-
	Relief and recovery preparedness	<b>1,220</b>
	Disaster resilience programs	
Environment and Conservation	Environmental planning and policy	884
	Water quality and conservation	<u>2</u>
	Biodiversity protection	<b>882</b>
	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	912
	Public health protection and education	<u>306</u>
	Immunisation services	<b>606</b>
	Noise regulation	
Infrastructure Design, Construction and Transport	Design for capital works projects including:	3,100
	roads	<u>1,378</u>
	bridges	<b>1,722</b>
	drainage	
	landscapes	
	traffic treatments	
	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	
Parking and Local Laws	Car parking regulation	768
	Amenity protection	<u>557</u>
	Local Law permits	<b>211</b>
Parks and Reserves Maintenance	Maintenance of:	6,889
	parks	<u>26</u>
	sportsgrounds	<b>6,863</b>
	conservation reserves	
	street trees	
	public spaces	
	Roadside vegetation management	



Planning Enforcement	Enforcement of planning scheme and permit conditions	287
		<u>11</u>
		<b>276</b>
Property, Fleet and Asset Management	Infrastructure asset management and planning	2,797
	Building maintenance and fencing	<u>1,190</u>
	Property management	<b>1,607</b>
	Fleet management	
Recycling and Waste Services	Collection of household waste	8,769
	Hard waste collection	<u>813</u>
	Recycling	<b>7,956</b>
	Green waste	
	Transfer station	
	Waste education	
	Landfill rehabilitation	
Road and Drainage Maintenance	Maintenance of:	5,004
	local roads	-
	road bridges	<b>5,004</b>
	pedestrian bridges	
	footpaths	
	trails	
	drains	
	bus shelters	
School Crossings	School crossings	678
		<u>240</u>
		<b>438</b>
Statutory Planning	Planning applications	2,802
	Subdivision applications	<u>671</u>
		<b>2,131</b>
Strategic Planning	Land use planning and policy	1,213
	Planning scheme management	-
	Activity centre planning	<b>1,213</b>
	Heritage protection	

### Major Initiatives

- 1) Development of a Kangaroo Ground Tower Cultural Heritage Management Plan
- 2) Implementation of the Green Wedge Management Plan

### Other Initiatives

- 1) Implement actions from the Bushfire Mitigation Strategy
- 2) Review the Climate Change Action Plan
- 3) Review the Integrated Water Management Plan
- 4) Develop and implement a new Domestic Wastewater Management Plan

## Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2018-19 Actual
Animal management	Health and safety	Animal management prosecutions (Number of successful animal management prosecutions)	Number of successful animal management prosecutions	5.00
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	95.24%
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	63.66%
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	80.00%
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.	64.40

### 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	1,245
	Local community and farmers' markets	<u>286</u>
	Local business networks, training and seminars	<b>959</b>

## Major Initiatives

- 1) Implementation of priority actions from the new Economic Development Strategy
- 2) Develop an Equine Industry and Activity Strategy
- 3) Development of the Housing Strategy
- 4) Yarrambat township planning

## Other Initiatives

- 1) Implement business support programs aligned to the new Economic Development Strategy
- 2) Implement planning permit service plan
- 3) Develop an action plan for attracting accommodation providers to the Shire

## 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	1,405
	Electronic and print communication	-
	Community consultation and engagement	1,405
	Media liaison	
<hr/>		
Customer Service	Reception	780
	Call centre	-
		<b>780</b>
<hr/>		
Finance	Finance and procurement	4,352
	Rates and property valuations	4,132
	Audit	220
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Governance	Council and Committee meetings	2,665
	Civic functions and citizenship ceremonies	-
	Australia Day awards	2,665
	Elections	
	Statutory governance requirements	
	Mayor and Councillor resources and support services	
	Local government sector and regional advocacy	
Records management		
<hr/>		
Information and Technology	Information technology	3,898
	On-line services	-
	Telecommunications	3,898
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Human Resources	Recruitment and selection	1,522
	Staff learning and development	135
	Employee and industrial relations	1,387
	Health and well-being	
<hr/>		
Transformation and Performance	Organisational performance and improvement; 'Occupational Health and Safety; Risk management and insurance	1,876
		12
		<b>1,864</b>

### Other Initiatives

- 1) Implement a new asset management system to support service delivery improvement
- 2) Periodically review and update Council's Advocacy Plan to other levels of government
- 3) Increase availability of online services to provide more choice to customers
- 4) Implement digital technology to improve customer experience and staff productivity
- 5) Commence implementation of a digital transformation plan

### Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2018-19 Actual
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	62.60

### 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 2018-19 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	8,292	13,386	5,094
Active and creative people	2,377	12,135	9,758
Safe and healthy environments	30,346	36,965	6,620
A prosperous economy	959	1,245	286
Responsible leadership	12,218	16,497	4,279
<b>Total services and initiatives</b>	<b>54,192</b>	<b>80,228</b>	<b>26,037</b>

#### **Add**

Depreciation	11,445
Written down value of assets sold	868

#### **Subtract**

Debt redemption	1,314
Transfer to and from reserves	1,342

**Deficit before funding sources** **63,849**

#### **Funding sources added back:**

Net rates and charges	65,674
Capital funding sources	15,563

**Operating (surplus)/deficit for the year** **(17,388)**

### 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 2024

	Notes	Forecast	Budget	Strategic Resource Plan			
		Budget		Projections			
		2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
<b>Income</b>							
Rates and charges	4.1.1	64,863	66,383	68,320	70,252	72,228	74,271
Statutory fees and fines	4.1.2	1,234	1,238	1,266	1,297	1,330	1,363
User fees	4.1.3	12,160	13,153	13,898	14,336	14,756	15,193
Grants - operating	4.1.4	5,322	6,252	6,393	6,553	6,717	6,885
Grants - capital	4.1.4	10,801	11,156	4,105	4,605	5,186	4,105
Contributions - monetary	4.1.5	2,303	4,311	697	1,522	961	164
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	1,604	1,320	1,342	1,367	1,391	1,416
<b>Total income</b>		<b>98,287</b>	<b>103,813</b>	<b>96,021</b>	<b>99,932</b>	<b>102,569</b>	<b>103,397</b>
<b>Expenses</b>							
Employee costs	4.1.7	34,880	35,475	36,145	36,866	37,601	38,512
Materials and services	4.1.8	33,825	29,571	30,314	31,049	31,803	32,575
Depreciation and amortisation	4.1.9	11,297	11,445	11,544	11,586	11,693	11,864
Bad and doubtful debts		-	-	-	-	-	-
Borrowing costs		764	687	587	483	379	331
Other expenses	4.1.10	10,703	9,247	9,455	9,692	9,934	10,183
<b>Total expenses</b>		<b>91,469</b>	<b>86,425</b>	<b>88,045</b>	<b>89,676</b>	<b>91,410</b>	<b>93,465</b>
<b>Surplus / (deficit) for the year</b>		<b>6,818</b>	<b>17,388</b>	<b>7,976</b>	<b>10,256</b>	<b>11,159</b>	<b>9,932</b>
<b>Other comprehensive income</b>							
<b>Items that will not be reclassified to surplus or deficit in future periods</b>							
Net asset revaluation increment / (decrement)		-	-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-	-
<b>Items that may be reclassified to surplus or deficit in future periods</b>							
		-	-	-	-	-	-
<b>Total comprehensive result</b>		<b>6,818</b>	<b>17,388</b>	<b>7,976</b>	<b>10,256</b>	<b>11,159</b>	<b>9,932</b>

## Comprehensive Income Statement Forward Estimates

For the five years ending 30 June 2029

### Forward Estimates

	2024-25	2025-26	2026-27	2027-28	2028-29
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>					
Rates and charges	76,361	78,521	80,732	83,016	85,355
Statutory fees and fines	1,397	1,432	1,468	1,505	1,542
User fees	15,587	15,947	16,302	16,660	17,072
Grants - operating	7,057	7,233	7,414	7,599	7,789
Grants - capital	4,105	4,105	4,105	4,105	4,105
Contributions - monetary	168	171	175	178	182
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	1,442	1,468	1,494	1,521	1,549
<b>Total income</b>	<b>106,117</b>	<b>108,877</b>	<b>111,690</b>	<b>114,584</b>	<b>117,594</b>
<b>Expenses</b>					
Employee costs	39,445	40,399	41,376	42,376	43,222
Materials and services	33,367	34,179	35,011	35,863	36,738
Bad and doubtful debts	-	-	-	-	-
Depreciation and amortisation	12,101	12,368	12,548	12,800	12,997
Borrowing costs	283	230	174	119	78
Other expenses	10,437	10,698	10,965	11,240	11,521
<b>Total expenses</b>	<b>95,633</b>	<b>97,874</b>	<b>100,074</b>	<b>102,398</b>	<b>104,556</b>
<b>Surplus (deficit) for the year</b>	<b>10,484</b>	<b>11,003</b>	<b>11,616</b>	<b>12,186</b>	<b>13,038</b>
<b>Other comprehensive income</b>					
<b>Items that will not be reclassified to surplus or deficit in future periods</b>					
Net asset revaluation increment /(decrement)	-	-	-	-	-
Share of other comprehensive income of associates and joint ventures	-	-	-	-	-
<b>Items that may be reclassified to surplus or deficit in future periods</b>	-	-	-	-	-
<b>Total comprehensive result</b>	<b>10,484</b>	<b>11,003</b>	<b>11,616</b>	<b>12,186</b>	<b>13,038</b>

## Balance Sheet

For the five years ending 30 June 2024

	Notes	Forecast	Budget	Strategic Resource Plan			
		Budget		Projections			
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current assets</b>							
Cash and cash equivalents		27,024	21,628	25,087	21,726	21,015	25,366
Trade and other receivables		5,897	6,229	5,761	5,996	6,154	6,204
Other financial assets		250	250	250	250	250	250
Non-current assets classified as held for sale		-	-	-	-	-	-
Other assets		22	22	23	23	23	23
<b>Total current assets</b>	4.2.1	<b>33,193</b>	<b>28,129</b>	<b>31,121</b>	<b>27,995</b>	<b>27,442</b>	<b>31,843</b>
<b>Non-current assets</b>							
Trade and other receivables		539	431	345	276	221	177
Other financial assets		5	5	5	5	5	5
Investments in associates and joint arrangement and subsidiaries		1,597	1,597	1,597	1,597	1,597	1,597
Property, infrastructure, plant & equipment		951,184	968,166	973,893	982,289	991,159	996,772
Investment property		-	-	-	-	-	-
Intangible assets		-	-	-	-	-	-
<b>Total non-current assets</b>	4.2.1	<b>953,325</b>	<b>970,199</b>	<b>975,840</b>	<b>984,167</b>	<b>992,982</b>	<b>998,551</b>
<b>Total assets</b>		<b>986,518</b>	<b>998,328</b>	<b>1,006,961</b>	<b>1,012,162</b>	<b>1,020,424</b>	<b>1,030,394</b>
<b>Current liabilities</b>							
Trade and other payables		4,998	4,551	4,655	4,763	4,873	4,992
Trust funds and deposits		1,648	1,648	1,648	1,648	1,648	1,648
Provisions		6,603	5,046	5,142	5,240	5,339	5,441
Interest-bearing liabilities	4.2.3	2,794	2,171	4,612	2,137	652	700
<b>Total current liabilities</b>	4.2.2	<b>16,043</b>	<b>13,416</b>	<b>16,057</b>	<b>13,787</b>	<b>12,512</b>	<b>12,781</b>
<b>Non-current liabilities</b>							
Provisions		2,761	2,772	2,783	2,794	2,806	2,818
Interest-bearing liabilities	4.2.3	9,301	8,610	5,479	4,822	4,171	3,472
<b>Total non-current liabilities</b>	4.2.2	<b>12,062</b>	<b>11,382</b>	<b>8,262</b>	<b>7,617</b>	<b>6,978</b>	<b>6,290</b>
<b>Total liabilities</b>		<b>28,105</b>	<b>24,799</b>	<b>24,319</b>	<b>21,404</b>	<b>19,489</b>	<b>19,071</b>
<b>Net assets</b>		<b>958,413</b>	<b>973,530</b>	<b>982,642</b>	<b>990,758</b>	<b>1,000,935</b>	<b>1,011,323</b>
<b>Equity</b>							
Accumulated surplus		395,154	412,544	420,520	430,777	441,934	451,867
Reserves		563,259	560,986	562,122	559,981	559,001	559,456
<b>Total equity</b>		<b>958,413</b>	<b>973,530</b>	<b>982,642</b>	<b>990,758</b>	<b>1,000,935</b>	<b>1,011,323</b>



## Balance Sheet Forward Estimates

For the five years ending 30 June 2029

### Forward Estimates

	2024-25	2025-26	2026-27	2027-28	2028-29
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current assets</b>					
Cash and cash equivalents	29,235	32,868	38,687	44,858	51,947
Trade and other receivables	6,367	6,533	6,701	6,875	7,056
Other financial assets	250	250	250	250	250
Non-current assets classified as held for sale	-	-	-	-	-
Other assets	24	24	24	24	25
<b>Total current assets</b>	<b>35,876</b>	<b>39,674</b>	<b>45,663</b>	<b>52,007</b>	<b>59,277</b>
<b>Non-current assets</b>					
Trade and other receivables	141	113	90	72	58
Other financial assets	5	5	5	5	5
Investments in associates and joint arrangement and subsidiaries	1,597	1,597	1,597	1,597	1,597
Property, infrastructure, plant & equipment	1,002,837	1,009,372	1,015,294	1,021,554	1,028,046
Investment property	-	-	-	-	-
Intangible assets	-	-	-	-	-
<b>Total non-current assets</b>	<b>1,004,580</b>	<b>1,011,087</b>	<b>1,016,986</b>	<b>1,023,228</b>	<b>1,029,706</b>
<b>Total assets</b>	<b>1,040,456</b>	<b>1,050,761</b>	<b>1,062,648</b>	<b>1,075,236</b>	<b>1,088,983</b>
<b>Current liabilities</b>					
Trade and other payables	5,113	5,238	5,366	5,497	5,623
Trust funds and deposits	1,648	1,648	1,648	1,648	1,648
Provisions	5,544	5,649	5,757	5,866	5,978
Interest-bearing liabilities	753	785	658	337	361
<b>Total current liabilities</b>	<b>13,058</b>	<b>13,321</b>	<b>13,428</b>	<b>13,348</b>	<b>13,610</b>
<b>Non-current liabilities</b>					
Provisions	2,830	2,842	2,855	2,868	2,881
Interest-bearing loans and borrowings	2,719	1,934	1,277	940	579
<b>Total non-current liabilities</b>	<b>5,549</b>	<b>4,776</b>	<b>4,132</b>	<b>3,808</b>	<b>3,460</b>
<b>Total liabilities</b>	<b>18,607</b>	<b>18,097</b>	<b>17,560</b>	<b>17,156</b>	<b>17,070</b>
<b>Net assets</b>	<b>1,021,849</b>	<b>1,032,664</b>	<b>1,045,088</b>	<b>1,058,080</b>	<b>1,071,913</b>
<b>Equity</b>					
Accumulated surplus	462,350	473,353	484,967	497,155	510,193
Reserves	559,499	559,311	560,121	560,925	561,720
<b>Total equity</b>	<b>1,021,849</b>	<b>1,032,664</b>	<b>1,045,088</b>	<b>1,058,080</b>	<b>1,071,913</b>

## Statement of Changes in Equity

For the five years ending 30 June 2024

\* 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
<b>2019 Forecast Actual</b>				
Balance at beginning of the financial year	951,595	388,336	524,632	38,627
Surplus / (deficit) for the year	6,818	6,818	-	-
Net asset revaluation increment / (decrement)	20,609	-	20,609	-
Transfer to other reserves	9,215	-	-	9,215
Transfer from other reserves	(29,824)	-	-	(29,824)
<b>Balance at end of the financial year</b>	<b>958,413</b>	<b>395,154</b>	<b>545,241</b>	<b>18,018</b>
<b>2020</b>				
Balance at beginning of the financial year	958,413	395,154	545,241	18,018
Surplus / (deficit) for the year	17,388	17,388	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	4.3.1 2,362	-	-	2,362
Transfer from other reserves	4.3.1 (4,635)	-	-	(4,635)
<b>Balance at end of the financial year</b>	<b>4.3.2 973,528</b>	<b>412,542</b>	<b>545,241</b>	<b>15,745</b>
<b>2021</b>				
Balance at beginning of the financial year	973,528	412,542	545,241	15,745
Surplus / (deficit) for the year	7,976	7,976	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	3,166	-	-	3,166
Transfer from other reserves	(2,031)	-	-	(2,031)
<b>Balance at end of the financial year</b>	<b>982,639</b>	<b>420,518</b>	<b>545,241</b>	<b>16,880</b>
<b>2022</b>				
Balance at beginning of the financial year	982,639	420,518	545,241	16,880
Surplus / (deficit) for the year	10,256	10,256	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	3,276	-	-	3,276
Transfer from other reserves	(5,416)	-	-	(5,416)
<b>Balance at end of the financial year</b>	<b>990,755</b>	<b>430,774</b>	<b>545,241</b>	<b>14,740</b>
<b>2023</b>				
Balance at beginning of the financial year	990,755	430,774	545,241	14,740
Surplus / (deficit) for the year	11,159	11,159	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	3,586	-	-	3,586
Transfer from other reserves	(4,568)	-	-	(4,568)
<b>Balance at end of the financial year</b>	<b>1,000,932</b>	<b>441,933</b>	<b>545,241</b>	<b>13,758</b>
<b>2024</b>				
Balance at beginning of the financial year	1,000,932	441,933	545,241	13,758
Surplus / (deficit) for the year	9,932	9,932	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	1,664	-	-	1,664
Transfer from other reserves	(1,208)	-	-	(1,208)
<b>Balance at end of the financial year</b>	<b>1,011,320</b>	<b>451,865</b>	<b>545,241</b>	<b>14,214</b>

## Statement of Changes in Equity Forward Estimates

For the five years ending 30 June 2029

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

	Total \$'000	Accum Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2025</b>				
Balance at beginning of the financial year	1,011,320	451,865	545,241	14,214
Surplus / (deficit) for the year	10,484	10,484	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	1,453	-	-	1,453
Transfer from other reserves	(1,410)	-	-	(1,410)
<b>Balance at end of the financial year</b>	<b>1,021,847</b>	<b>462,349</b>	<b>545,241</b>	<b>14,257</b>
<b>2026</b>				
Balance at beginning of the financial year	1,021,847	462,349	545,241	14,257
Surplus / (deficit) for the year	11,003	11,003	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	1,453	-	-	1,453
Transfer from other reserves	(1,640)	-	-	(1,640)
<b>Balance at end of the financial year</b>	<b>1,032,663</b>	<b>473,352</b>	<b>545,241</b>	<b>14,070</b>
<b>2027</b>				
Balance at beginning of the financial year	1,032,663	473,352	545,241	14,070
Surplus / (deficit) for the year	11,616	11,616	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	1,453	-	-	1,453
Transfer from other reserves	(642)	-	-	(642)
<b>Balance at end of the financial year</b>	<b>1,045,090</b>	<b>484,968</b>	<b>545,241</b>	<b>14,881</b>
<b>2028</b>				
Balance at beginning of the financial year	1,045,090	484,968	545,241	14,881
Surplus / (deficit) for the year	12,186	12,186	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	1,453	-	-	1,453
Transfer from other reserves	(650)	-	-	(650)
<b>Balance at end of the financial year</b>	<b>1,058,079</b>	<b>497,154</b>	<b>545,241</b>	<b>15,684</b>
<b>2029</b>				
Balance at beginning of the financial year	1,058,079	497,154	545,241	15,684
Surplus / (deficit) for the year	13,038	13,038	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	1,453	-	-	1,453
Transfer from other reserves	(658)	-	-	(658)
<b>Balance at end of the financial year</b>	<b>1,071,912</b>	<b>510,192</b>	<b>545,241</b>	<b>16,479</b>

## Statement Cash Flows

For the five years ending 30 June 2024

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

Notes	Forecast	Budget	Strategic Resource Plan			
	Budget		Projections			
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges	70,708	66,225	68,780	70,133	72,156	74,275
Statutory fees and fines	1,341	1,221	1,280	1,285	1,322	1,361
User fees	12,267	13,136	13,931	14,324	14,748	15,191
Grants - operating	5,429	6,235	6,416	6,541	6,709	6,883
Grants - capital	10,908	11,139	4,128	4,593	5,178	4,103
Contributions - monetary	2,303	4,311	697	1,522	961	164
Interest received	864	915	929	943	957	971
Dividends received	-	-	-	-	-	-
Trust funds and deposits taken	-	-	-	-	-	-
Other receipts	740	405	413	424	434	445
Net GST refund / payment	-	-	-	-	-	-
Employee costs	(36,587)	(35,370)	(36,037)	(36,757)	(37,490)	(38,399)
Materials and services	(36,829)	(32,553)	(28,716)	(33,805)	(32,988)	(32,239)
Trust funds and deposits repaid	-	-	-	-	-	-
Other payments	(10,702)	(9,244)	(9,455)	(9,691)	(9,935)	(10,182)
<b>Net cash provided by / (used in) operating activities</b>	4.4.1	20,440	22,367	19,513	22,053	22,571
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment	(46,888)	(30,682)	(17,844)	(19,465)	(20,505)	(17,523)
Proceeds from sale of property, infrastructure, plant and equipment	7,208	868	213	205	256	285
Payments for investments	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Loan and advances made	-	-	-	-	-	-
Payments of loans and advances	-	-	-	-	-	-
<b>Net cash provided by / (used in) investing activities</b>	4.4.2	(39,680)	(17,631)	(19,260)	(20,249)	(17,238)
<b>Cash flows from financing activities</b>						
Finance costs	(764)	(687)	(587)	(483)	(379)	(331)
Proceeds from borrowings	-	-	-	-	-	-
Repayment of borrowings	(641)	(1,314)	(691)	(3,131)	(2,137)	(651)
<b>Net cash provided by / (used in) financing activities</b>	4.4.3	(1,405)	(1,278)	(3,614)	(2,516)	(982)
<b>Net increase / (decrease) in cash &amp; cash equivalents</b>		(20,644)	3,458	(3,360)	(711)	4,351
Cash and cash equivalents at the beginning of the financial year		47,668	21,628	25,087	21,726	21,015
<b>Cash and cash equivalents at the end of the financial year</b>		27,024	25,087	21,726	21,015	25,366

## Statement of Cash Flows Forward Estimates

For the five years ending 30 June 2029

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

### Forward Estimates

	2024-25	2025-26	2026-27	2027-28	2028-29
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	76,266	78,417	80,621	82,895	85,225
Statutory fees and fines	1,389	1,424	1,460	1,496	1,533
User fees	15,579	15,939	16,294	16,651	17,063
Grants - operating	7,049	7,225	7,406	7,590	7,780
Grants - capital	4,097	4,097	4,097	4,096	4,096
Contributions - monetary	168	171	175	178	182
Interest received	986	1,001	1,016	1,031	1,046
Dividends received	-	-	-	-	-
Trust funds and deposits taken	-	-	-	-	-
Other receipts	456	467	478	490	503
Net GST refund / payment	-	-	-	-	-
Employee costs	(39,330)	(40,281)	(41,256)	(42,254)	(43,097)
Materials and services	(33,238)	(34,049)	(34,878)	(35,725)	(36,603)
Trust funds and deposits repaid	-	-	-	-	-
Other payments	(10,438)	(10,698)	(10,964)	(11,240)	(11,523)
<b>Net cash provided by / (used in) operating activities</b>	<b>22,984</b>	<b>23,711</b>	<b>24,448</b>	<b>25,210</b>	<b>26,204</b>
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(18,439)	(19,402)	(17,881)	(18,485)	(18,926)
Proceeds from sale of property, infrastructure, plant and equipment	308	305	216	221	226
Payments for investments	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-
Loan and advances made	-	-	-	-	-
Payments of loans and advances	-	-	-	-	-
<b>Net cash provided by / (used in) investing activities</b>	<b>(18,131)</b>	<b>(19,097)</b>	<b>(17,665)</b>	<b>(18,264)</b>	<b>(18,700)</b>
<b>Cash flows from financing activities</b>					
Finance costs	(283)	(230)	(174)	(119)	(78)
Proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	(700)	(752)	(785)	(657)	(337)
<b>Net cash provided by / (used in) financing activities</b>	<b>(983)</b>	<b>(982)</b>	<b>(959)</b>	<b>(776)</b>	<b>(415)</b>
<b>Net increase / (decrease) in cash &amp; cash equivalents</b>	<b>3,870</b>	<b>3,632</b>	<b>5,821</b>	<b>6,170</b>	<b>7,089</b>
Cash and cash equivalents at the beginning of the financial year	25,365	29,235	32,867	38,688	44,858
<b>Cash and cash equivalents at the end of the financial year</b>	<b>29,235</b>	<b>32,867</b>	<b>38,688</b>	<b>44,858</b>	<b>51,947</b>

## Statement of Capital Works

For the five years ending 30 June 2024

Notes	Forecast	Budget	Strategic Resource Plan Projections			
	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
<b>Property</b>						
Land	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-	-
Buildings	2,149	965	1,674	1,219	1,464	1,309
Heritage buildings	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-
<b>Total buildings</b>	<b>2,149</b>	<b>965</b>	<b>1,674</b>	<b>1,219</b>	<b>1,464</b>	<b>1,309</b>
<b>Total property</b>	<b>2,149</b>	<b>965</b>	<b>1,674</b>	<b>1,219</b>	<b>1,464</b>	<b>1,309</b>
<b>Plant and equipment</b>						
Heritage plant and equipment	-	-	-	-	-	-
Plant, machinery and equipment	1,344	755	711	622	1,081	1,185
Fixtures, fittings and furniture	1,699	2,715	220	220	220	220
Computers and telecommunications	-	-	-	-	-	-
Library books	-	-	-	-	-	-
<b>Total plant and equipment</b>	<b>3,043</b>	<b>3,470</b>	<b>931</b>	<b>842</b>	<b>1,301</b>	<b>1,405</b>
<b>Infrastructure</b>						
Roads	7,456	9,331	2,113	4,867	3,012	2,262
Bridges	100	1,134	150	150	150	150
Footpaths and cycleways	704	631	880	910	865	895
Drainage	798	520	700	700	650	650
Recreational, leisure and community facilities	28,249	11,531	5,313	4,858	4,580	7,000
Waste management	3,231	1,270	1,210	2,300	3,037	-
Parks, open space and streetscapes	1,868	968	265	270	1,746	255
Aerodromes	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-
Other infrastructure	1,094	509	4,564	4,506	4,448	4,148
<b>Total infrastructure</b>	<b>43,500</b>	<b>25,894</b>	<b>15,194</b>	<b>18,561</b>	<b>18,488</b>	<b>15,360</b>
<b>Total capital works expenditure</b>	4.5.1 <b>48,693</b>	<b>30,329</b>	<b>17,799</b>	<b>20,621</b>	<b>21,253</b>	<b>18,074</b>
<b>Represented by:</b>						
New asset expenditure	9,293	4,560	300	750	750	2,600
Asset renewal expenditure	5,966	4,474	9,924	9,764	10,409	10,252
Asset expansion expenditure	3,624	5,885	1,652	4,682	4,424	3,219
Asset upgrade expenditure	29,809	15,410	5,923	5,425	5,669	2,003
<b>Total capital works expenditure</b>	4.5.1 <b>48,693</b>	<b>30,329</b>	<b>17,799</b>	<b>20,621</b>	<b>21,253</b>	<b>18,074</b>
<b>Funding sources represented by:</b>						
Grants	10,801	11,156	4,105	4,605	5,186	4,105
Contributions	1,976	4,189	573	1,395	830	30
Council cash	35,916	14,984	13,121	14,621	15,237	13,939
Borrowings	-	-	-	-	-	-
<b>Total capital works expenditure</b>	4.5.1 <b>48,693</b>	<b>30,329</b>	<b>17,799</b>	<b>20,621</b>	<b>21,253</b>	<b>18,074</b>

## Statement of Capital Works Forward Estimates

For the five years ending 30 June 2029

### Forward Estimates

	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Property</b>					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
<b>Total land</b>	-	-	-	-	-
Buildings	1,554	2,599	1,644	1,489	1,734
Heritage buildings	-	-	-	-	-
Building improvements	-	-	-	-	-
Leasehold improvements	-	-	-	-	-
<b>Total buildings</b>	1,554	2,599	1,644	1,489	1,734
<b>Total property</b>	1,554	2,599	1,644	1,489	1,734
<b>Plant and equipment</b>					
Heritage plant and equipment	-	-	-	-	-
Plant, machinery and equipment	1,411	1,638	551	564	577
Fixtures, fittings and furniture	220	220	220	220	220
Computers and telecommunications	-	-	-	-	-
Library books	-	-	-	-	-
<b>Total plant and equipment</b>	1,631	1,858	771	784	797
<b>Infrastructure</b>					
Roads	2,312	2,362	2,912	2,962	3,512
Bridges	150	150	150	150	150
Footpaths and cycleways	1,000	1,030	1,260	1,290	1,520
Drainage	700	700	700	700	700
Recreational, leisure and community facilities	5,890	4,560	4,200	2,200	4,770
Waste management	-	-	-	-	-
Parks, open space and streetscapes	285	290	495	500	505
Aerodromes	-	-	-	-	-
Off street car parks	-	-	-	-	-
Other infrastructure	5,224	5,924	6,754	9,324	6,224
<b>Total infrastructure</b>	15,561	15,016	16,471	17,126	17,381
<b>Total capital works expenditure</b>	18,746	19,473	18,886	19,399	19,912
<b>Represented by:</b>					
New asset expenditure	3,900	2,500	1,370	-	1,000
Asset renewal expenditure	11,946	12,861	13,891	16,463	14,964
Asset expansion expenditure	799	809	819	829	839
Asset upgrade expenditure	2,101	3,303	2,805	2,107	3,109
<b>Total capital works expenditure</b>	18,746	19,473	18,886	19,399	19,912
<b>Funding sources represented by:</b>					
Grants	4,105	4,105	4,105	4,105	4,105
Contributions	30	30	30	30	30
Council cash	14,611	15,338	14,751	15,264	15,777
Borrowings	-	-	-	-	-
<b>Total capital works expenditure</b>	18,746	19,473	18,886	19,399	19,912

## Statement of Investment Reserves

For the five years ending 30 June 2024

	Forecast	<b>Budget</b>	Strategic Resource Plan			
	Budget		Projections			
	2018-19	<b>2019-20</b>	2020-21	2021-22	2022-23	2023-24
	\$'000	<b>\$'000</b>	\$'000	\$'000	\$'000	\$'000
<b>Statutory</b>						
Carparks contributions	97	97	97	97	97	97
Open space	1,540	1,625	705	785	865	945
Yarrambat drainage scheme	554	569	582	596	609	622
Street light contributions	28	28	28	28	28	28
Street trees	76	76	76	76	76	76
Plenty and Kangaroo Ground landfill rehabilitation	675	455	1,405	375	-	-
Special rates (Traders marketing fund)	15	15	-	-	-	-
Development contribution plans - open space	2,414	2,469	2,598	2,727	2,856	2,985
Development contribution plans - infrastructure	1,972	662	861	1,059	1,258	1,457
Development contribution construction	196	201	205	209	214	218
Native vegetation	251	257	263	270	276	283
<b>Total statutory reserves</b>	<b>7,818</b>	<b>6,454</b>	<b>6,820</b>	<b>6,222</b>	<b>6,279</b>	<b>6,711</b>
<b>Discretionary</b>						
Cricket Pitch Replacement	5	5	5	5	5	5
Bridgford Estate	48	49	51	52	53	54
Defined benefit superannuation potential future calls	1,094	1,094	1,094	1,094	1,094	1,094
Leisure facility improvements	352	430	493	555	618	680
Major projects	162	337	337	337	337	337
MAV bond / loan repayment	5,383	4,711	5,265	3,426	2,499	2,710
Plant replacement	1,910	1,374	1,525	1,758	1,584	1,333
Public arts program	200	245	245	245	245	245
Other reserves	1,045	1,046	1,046	1,046	1,046	1,046
<b>Total discretionary reserves</b>	<b>10,199</b>	<b>9,291</b>	<b>10,061</b>	<b>8,518</b>	<b>7,481</b>	<b>7,504</b>
<b>Total reserves</b>	<b>18,017</b>	<b>15,745</b>	<b>16,881</b>	<b>14,740</b>	<b>13,760</b>	<b>14,215</b>



## Statement of Investment Reserves Forward Estimates

For the five years ending 30 June 2029

	Forward Estimates				
	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Statutory</b>					
Carparks contributions	97	97	97	97	97
Open space	1,025	1,105	1,185	1,265	1,345
Yarrambat drainage scheme	635	649	662	675	689
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)	-	-	-	-	-
Development contribution plans - open space	3,114	3,243	3,372	3,501	3,630
Development contribution plans - infrastructure	1,656	1,854	2,053	2,252	2,451
Development contribution construction	222	226	230	235	239
Native vegetation	289	296	302	309	315
<b>Total statutory reserves</b>	<b>7,142</b>	<b>7,574</b>	<b>8,005</b>	<b>8,438</b>	<b>8,870</b>
<b>Discretionary</b>					
Cricket Pitch Replacement	5	5	5	5	5
Bridgeford Estate	56	57	58	60	61
Defined benefit superannuation potential future calls	1,094	1,094	1,094	1,094	1,094
Leisure facility improvements	743	805	868	930	993
Major projects	337	337	337	337	337
MAV bond / loan repayment	2,710	2,710	2,710	2,710	2,710
Plant replacement	880	197	512	819	1,118
Public arts program	245	245	245	245	245
Other reserves	1,046	1,046	1,046	1,046	1,046
<b>Total discretionary reserves</b>	<b>7,116</b>	<b>6,496</b>	<b>6,875</b>	<b>7,246</b>	<b>7,609</b>
<b>Total reserves</b>	<b>14,258</b>	<b>14,070</b>	<b>14,880</b>	<b>15,684</b>	<b>16,479</b>

## Statement of Human Resources

For the five years ending 30 June 2024

	Forecast	Budget	Strategic Resource Plan			
	Budget		Projections			
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>						
Employee costs - operating	33,042	34,027	34,708	35,402	36,110	36,832
Employee costs - capital	-	-	-	-	-	-
<b>Total staff expenditure</b>	<b>33,042</b>	<b>34,027</b>	<b>34,708</b>	<b>35,402</b>	<b>36,110</b>	<b>36,832</b>
<b>Staff numbers</b>						
Permanent EFT numbers	325.48	316.75	316.75	316.75	316.75	316.75
Limited tenures	11.54	8.60	8.00	6.00	4.00	4.00
<b>Total staff numbers</b>	<b>337.02</b>	<b>325.35</b>	<b>324.75</b>	<b>322.75</b>	<b>320.75</b>	<b>320.75</b>

## Statement of Human Resources Forward Estimates

For the five years ending 30 June 2029

	Forward Estimates				
	2024-25	2025-26	2026-27	2027-28	2028-29
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	37,569	38,320	39,086	39,868	40,665
Employee costs - capital	-	-	-	-	-
<b>Total staff expenditure</b>	<b>37,569</b>	<b>38,320</b>	<b>39,086</b>	<b>39,868</b>	<b>40,665</b>
<b>Staff numbers</b>					
Permanent EFT numbers	316.75	316.75	316.75	316.75	316.75
Limited tenures	4.00	4.00	4.00	4.00	4.00
<b>Total staff numbers</b>	<b>320.75</b>	<b>320.75</b>	<b>320.75</b>	<b>320.75</b>	<b>320.75</b>

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

Directorate	Budget 2019-20 \$'000	Composition			
		Permanent Full time \$'000	Part time \$'000	Casual \$'000	Temp \$'000
Community and Planning	11,312	6,583	4,263	-	466
Operations and Infrastructure	13,031	12,242	548	-	241
Corporate Services	4,829	4,311	413	-	105
Governance and Legal Services	1,672	1,672	-	-	-
Communications and Engagement	936	831	105	-	-
Economic Development and Tourism	2,247	1,185	941	-	121
<b>Total expenditure</b>	<b>34,027</b>	<b>26,824</b>	<b>6,270</b>	<b>-</b>	<b>933</b>

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

Directorate	Budget 2019-20 \$'000	Composition		
		Permanent Full time \$'000	Part time \$'000	Temp \$'000
Community and Planning	110.77	59.66	46.51	4.60
Operations and Infrastructure	132.70	125.00	5.70	2.00
Corporate Services	37.61	31.70	4.91	1.00
Governance and Legal Services	15.00	15.00	-	-
Communications and Engagement	8.00	7.00	1.00	-
Economic Development and Tourism	21.27	10.00	10.27	1.00
<b>Total staff</b>	<b>325.35</b>	<b>248.36</b>	<b>68.39</b>	<b>8.60</b>

## 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 2019-20 the FGRS cap has been set at 2.50 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 2.25 per cent (0.25 per cent below the rate cap).

Rates and charges are due on a quarterly instalment basis. The due dates for the 2019-20 financial year will be:

- 30 September 2019,
- 30 November 2019,
- 28 February 2020 and
- 31 May 2020

(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 2019-20 to \$66.383 million.

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

	Forecast 2018-19 \$'000	Budget 2019-20 \$'000	Change	
			\$'000	%
General rates	55,689	57,147	1,458	2.62
Waste management charge	8,386	8,598	212	2.53
Special rates and charges	293	278	(15)	(5.12)
Interest on rates and charges	495	360	(135)	(27.27)
<b>Total rates and charges</b>	<b>64,863</b>	<b>66,383</b>	<b>1,520</b>	<b>2.34</b>

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	2018-19	2019-20	Change %
	Rate in Dollar	Rate in Dollar	
General	0.002709	<b>0.002728</b>	0.70
Farm Land	0.002303	<b>0.002319</b>	0.69
Commercial/Industrial	0.003136	<b>0.003158</b>	0.70
Vacant Land - Residential and Specified Low Density Residential Zones	0.005417	<b>0.005455</b>	0.70
Cultural and Recreational Land	0.001045	<b>0.001052</b>	0.67

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	2018-19	2019-20	Change	
	\$'000	\$'000	\$'000	%
General	50,866	<b>52,416</b>	1,550	3.05
Farm Land	541	<b>594</b>	53	9.80
Commercial/Industrial	2,619	<b>2,734</b>	115	4.39
Vacant Land - Residential and Specified Low Density Residential Zones	1,420	<b>1,500</b>	80	5.63
Cultural and Recreational Land	4	<b>4</b>	-	-
<b>Total amount to be raised by general rates</b>	<b>55,450</b>	<b>57,248</b>	<b>1,798</b>	<b>3.24</b>

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	2018-19	2019-20	Change	
	Number	Number	Number	%
Residential	21,805	<b>21,996</b>	191	0.88
Farm Land	168	<b>166</b>	(2)	(1.19)
Commercial / Industrial	989	<b>997</b>	8	0.81
Vacant Land - Residential and Specified Low Density Residential Zones	419	<b>466</b>	47	11.22
Cultural and Recreational Land	2	<b>2</b>	-	-
<b>Total number of assessments</b>	<b>23,383</b>	<b>23,627</b>	<b>244</b>	<b>1.04</b>

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	2018-19	2019-20	Change	
	\$'000	\$'000	\$'000	%
Residential	18,773,402	<b>19,215,682</b>	442,280	2.36
Farm Land	235,090	<b>256,140</b>	21,050	8.95
Commercial / Industrial	835,234	<b>865,761</b>	30,527	3.65
Vacant Land - Residential and Specified Low Density Residential Zones	262,150	<b>275,027</b>	12,877	4.91
Cultural and Recreational Land	3,710	<b>4,140</b>	430	11.59
<b>Total value of land</b>	<b>20,109,586</b>	<b>20,616,750</b>	<b>507,164</b>	<b>2.52</b>

4.1.1 (g) 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	2018-19	2019-20	Change	
	\$	\$	\$	%
Waste Management - Residential - Standard Service	380.36	<b>388.92</b>	8.56	<b>2.25</b>
Waste Management - Residential - 80 Litre Red Bins	346.23	<b>354.02</b>	7.79	<b>2.25</b>
Waste Management - Residential - 2 Red Bins	532.24	<b>544.22</b>	11.98	<b>2.25</b>
Waste Management - Elderly Persons Units - Bin	101.12	<b>103.40</b>	2.28	<b>2.25</b>

Council has proposed to increase the domestic waste services charges by 2.25%.

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

Type of Charge	2018-19	2019-20	Change	
	\$	\$	\$	%
Waste Management - Residential - Standard Service	7,547,103	<b>7,722,358</b>	175,255	2.32
Waste Management - Residential - 80 Litre Red Bins	16,619	<b>19,825</b>	3,206	19.29
Waste Management - Residential - 2 Red Bins	773,877	<b>846,799</b>	72,922	9.42
Waste Management - Elderly Persons Units - Bin	9,303	<b>9,512</b>	209	2.25

The movement in the projected income is reflective of the movement in assessments. The increase in revenue for 12 red bins service indicates an increase in the uptake of that service.

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

	2018-19	2019-20	Change	
	\$	\$	\$	%
General rates	55,450,837	57,248,015	1,797,178	3.24
Service charges	8,346,902	8,598,494	251,592	3.01
<b>Total Rates and charges</b>	<b>63,797,739</b>	<b>65,846,509</b>	<b>2,048,770</b>	<b>3.21</b>

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

#### 4.1.1 (j) Fair Go Rates System Compliance

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

	2018-19	2019-20
Number of rateable properties	23,381	23,625
Base Average Rates	\$2,326.10	\$2,369.67
Maximum Rate Increase (set by the State Government)	2.25%	2.50%
<b>Council Rate Cap Applied</b>	<b>1.95%</b>	<b>2.25%</b>
Percentage below rate cap	0.30%	0.25%
Capped Average Rate based on Council reduced rate cap	\$2,371.45	\$2,422.99
Budgeted General Rates Revenue subject to FGRS	\$ 55,446,962	\$ 57,243,659

4.1.1 (k) 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 (l) 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 0.2728 per cent (0.2728 cents in the dollar of CIV) for all rateable residential properties and ordinary vacant land;
- A general rate of 0.2319 per cent (0.2319 cents in the dollar of CIV) for all rateable farm land properties;
- A general rate of 0.3158 per cent (0.3158 cents in the dollar of CIV) for all rateable commercial and industrial properties;
- A general rate of 0.5455 per cent (0.5455 cents in the dollar of CIV) for all rateable vacant land - residential and specified low density residential zones; and
- A general rate of 0.1052 per cent (0.1052 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	
	2018-19	2019-20	\$'000	%
	\$'000	\$'000	\$'000	%
Animal Infringements	73	73	-	-
Infringements & costs	532	527	(5)	(0.94)
PERIN court recoveries	25	25	-	-
Town planning fees	604	613	9	1.49
<b>Total statutory fees and fines</b>	<b>1,234</b>	<b>1,238</b>	<b>4</b>	<b>0.32</b>

### Statutory fees and fines (\$4,000 increase)

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	
	2018-19	2019-20	\$'000	%
	\$'000	\$'000	\$'000	%
Adult education	341	367	26	7.62
Aged services	232	266	34	14.66
Building services	286	345	59	20.63
Child care/children's programs	279	237	(42)	(15.05)
Edendale farm	221	227	6	2.71
Environmental health	255	256	1	0.39
Hall & sports ground hire	830	799	(31)	(3.73)
Leisure centre and recreation	7,891	8,641	750	9.50
Pound release	47	47	-	-
Registration fees	782	785	3	0.38
Subdivision supervision	190	200	10	5.26
Waste management services	535	690	155	28.97
Other fees and charges	271	293	22	8.12
<b>Total user fees</b>	<b>12,160</b>	<b>13,153</b>	<b>993</b>	<b>8.17</b>



### User fees (\$0.993 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 2019-20 Fees and Charges**. There is an overall projected increase in revenue generated by 8.17 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 2018-19 \$'000	Budget 2019-20 \$'000	Change	
			\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants:				
Commonwealth funded grants	1,421	3,024	1,603	112.81
State funded grants	14,702	14,384	(318)	(2.16)
<b>Total grants received</b>	<b>16,123</b>	<b>17,408</b>	<b>1,285</b>	<b>7.97</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	1,421	3,024	1,603	112.81
<b>Recurrent - State Government</b>				
Adult education	238	209	(29)	(11.97)
Aged care	1,627	1,565	(62)	(3.81)
Community health	81	80	(1)	(0.62)
Environment	58	-	(58)	(100.00)
Family and Children	726	813	87	11.98
Maternal and child health	343	335	(8)	(2.33)
Metro access	137	-	(137)	(100.00)
Recreation	16	-	(16)	(100.00)
School crossing supervisors	226	224	(2)	(0.88)
Community Programs	62	2	(60)	(96.77)
<b>Total recurrent grants</b>	<b>4,935</b>	<b>6,252</b>	<b>1,317</b>	<b>26.69</b>
<b>Non-recurrent - Commonwealth Government</b>				
<b>Non-recurrent - State Government</b>				
Arts and Culture	59	-	(59)	(100.00)
Community Programs	10	-	(10)	(100.00)
Emergency Management	7	-	(7)	(100.00)
Environment	178	-	(178)	(100.00)
Family and Children	105	-	(105)	(100.00)
Recreation	28	-	(28)	(100.00)
<b>Total non-recurrent grants</b>	<b>387</b>	<b>-</b>	<b>(387)</b>	<b>(100.00)</b>
<b>Total operating grants</b>	<b>5,322</b>	<b>6,252</b>	<b>930</b>	<b>17.47</b>

	Forecast 2018-19 \$'000	Budget 2019-20 \$'000	Change	
			\$'000	%
<b>(b) Capital Grants</b>				
<b><i>Non-recurrent - Commonwealth Government</i></b>				
Bridges	-	469	469	100.00
Roads	-	5,438	5,438	100.00
<b><i>Non-recurrent - State Government</i></b>				
Bridges	100	-	(100)	(100.00)
Buildings	178	-	(178)	(100.00)
Fixtures, fittings and furniture	570	2,500	1,930	338.60
Footpaths	238	-	(238)	(100.00)
Roads	2,278	-	(2,278)	(100.00)
Recreational, leisure and community facilities	7,377	2,724	(4,653)	(63.07)
Parks, open space, open space and streetscapes	25	-	(25)	(100.00)
Other infrastructure	35	25	(10)	(28.57)
<b>Total non-recurrent grants(capital)</b>	<b>10,801</b>	<b>11,156</b>	<b>355</b>	<b>3.29</b>
<b>Total capital grants</b>	<b>10,801</b>	<b>11,156</b>	<b>355</b>	<b>3.29</b>
<b>Total Grants</b>	<b>16,123</b>	<b>17,408</b>	<b>1,285</b>	<b>7.97</b>

#### Grants - Operating (\$0.930 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 17.47 per cent or \$0.930 million. This increase is mainly due to the prepayment of the Commonwealth Financial Assistance Grants for 2018-19 in June 2018.

#### Grants - Capital (\$0.355 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 3.29 per cent or \$0.355 million mainly due to specific funding for large capital works projects in 2019-20 including funding for:

- Urban Congestion Fund road upgrades;
- Regional playground in Diamond Creek
- Greensborough Hockey Club pavilion redevelopment;
- Eltham Tennis Club Court Resurfacing and Lighting Upgrade;
- Eltham Lower Park (Back Oval) Floodlight Upgrade; and
- Hurstbridge Football and Cricket Pavilion Change Room Upgrade.

Section 4.5 Capital works program includes further detailed analysis of the grants and contributions expected to be received during the 2019-20 year.

#### 4.1.5 Contributions

	Forecast 2018-19 \$'000	Budget 2019-20 \$'000	Change	
			\$'000	%
Monetary	2,303	4,311	2,008	87.19
Non-monetary	-	-	-	-
<b>Total contributions</b>	<b>2,303</b>	<b>4,311</b>	<b>2,008</b>	<b>87.19</b>

#### Contributions (\$2.008 million increase)

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 increase \$2.008 million when compared to the 2018-19 Budget forecast. This is mainly due to the one off receipt of contributions tied to capital projects in 2019-20 including the upgrade of Herberts Lane.

#### 4.1.6 Other income

	Forecast	Budget	Change	
	2018-19	2019-20	\$'000	%
	\$'000	\$'000	\$'000	
Interest on investments	865	917	52	6.01
Other rent	18	28	10	55.56
Sale of valuations	189	-	(189)	(100.00)
Workcover insurance recoveries	180	100	(80)	(44.44)
Major initiative other income	2	-	(2)	(100.00)
Reimbursements	124	66	(58)	(46.77)
Other	226	209	(17)	(7.52)
<b>Total other income</b>	<b>1,604</b>	<b>1,320</b>	<b>(284)</b>	<b>(17.71)</b>

#### Other income (\$0.284 million decrease)

Other revenue is showing a decrease of 17.71 per cent This is mainly due to an anticipated decrease in sale of valuations income as a result of the land valuations being centralised under the Valuer-General Victoria.

#### 4.1.7 Employee costs

	Forecast	Budget	Change	
	2018-19	2019-20	\$'000	%
	\$'000	\$'000	\$'000	
Casual staff	757	449	(308)	(40.69)
Fringe benefits tax and workcover	304	155	(149)	(49.01)
Oncost recoveries	6,429	6,936	507	7.89
Redundancy	60	50	(10)	(16.67)
Wages and salaries	27,330	27,885	555	2.03
<b>Total employee costs</b>	<b>34,880</b>	<b>35,475</b>	<b>595</b>	<b>1.71</b>

#### Employee benefits (\$0.595 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 been increased based on Council's Enterprise Agreement which provides a 1.9 percent increase.

#### 4.1.8 Materials and services

	Forecast 2018-19 \$'000	Budget 2019-20 \$'000	Change	
			\$'000	%
<b>Contract payments:</b>				
Audit	228	193	(35)	(15.35)
External labour hire	1,481	444	(1,037)	(70.02)
HACC contracts	1,517	1,746	229	15.10
Leisure	9,269	9,154	(115)	(1.24)
Other	2,590	2,012	(578)	(22.32)
Valuations	40	40	-	-
Waste services	2,241	2,156	(85)	(3.79)
<b>Materials and Services:</b>				
Building maintenance	289	309	20	6.92
Communications	450	342	(108)	(24.00)
Corporate information	72	47	(25)	(34.72)
Corporate support	96	88	(8)	(8.33)
Emergency management	209	202	(7)	(3.35)
Fleet operations	1,722	1,583	(139)	(8.07)
IT & telephone	1,926	1,919	(7)	(0.36)
Materials, maintenance & equip	9,410	7,005	(2,405)	(25.56)
Other	611	530	(81)	(13.26)
Planning & building services	26	19	(7)	(26.92)
Stationery, printing & postage	372	403	31	8.33
Subscriptions, Publications & Memberships	122	135	13	10.66
Utilities	1,147	1,238	91	7.93
Waste services	7	6	(1)	(14.29)
<b>Total materials and services</b>	<b>33,825</b>	<b>29,571</b>	<b>(4,254)</b>	<b>(12.58)</b>

#### Materials and services (\$4.254 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. The overall movement is driven by a reduction in external labour hire and a decrease in materials, maintenance and equipment.

#### 4.1.9 Depreciation and amortisation

	Forecast 2018-19 \$'000	Budget 2019-20 \$'000	Change	
			\$'000	%
Property	1,494	1,552	58	3.88
Plant & equipment	1,166	1,212	46	3.95
Infrastructure	8,355	8,681	326	3.90
<b>Total depreciation and amortisation</b>	<b>11,015</b>	<b>11,445</b>	<b>430</b>	<b>3.90</b>

### Depreciation and amortisation (0.430 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 \$0.430 million for 2019-20 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 2018-19 \$'000	Budget 2019-20 \$'000	Change \$'000	%
Aged & family services	1,341	44	(1,297)	(96.72)
Arts and cultural services	374	381	7	1.87
Community development	455	193	(262)	(57.58)
Council support	6	6	-	-
Councillors' allowances	254	262	8	3.15
Economic development	341	379	38	11.14
Environmental works	471	240	(231)	(49.04)
Information technology	4	3	(1)	(25.00)
Insurance premiums	1,122	1,140	18	1.60
Leisure & education services	42	37	(5)	(11.90)
Library contributions (Yarra Plenty Regional Library)	2,782	2,753	(29)	(1.04)
Municipal laws	167	182	15	8.98
Operating lease rentals	1,015	1,175	160	15.76
Other	822	797	(25)	(3.04)
Payment agents & bank fees	170	179	9	5.29
Planning & building	4	43	39	975.00
Strategic planning	40	66	26	65.00
Waste management	1,278	1,351	73	5.71
Youth services	15	16	1	6.67
<b>Total other expenses</b>	<b>10,703</b>	<b>9,247</b>	<b>(1,456)</b>	<b>(13.60)</b>

### Other expenses (\$1.456 million decrease)

Other expenses are forecast to decrease by 13.60 per cent or \$1.456 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 (\$5.064 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 (\$16.874 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 (\$2.626 million decrease)**

The major decrease is driven by a reduction in provisions as a result of the completion of rehabilitation works at former Plenty landfill site. Interest-bearing loans will also reduce as a result of the repayment of existing loans, Council is budgeting to repay loan principal of \$0.687 million on existing loans. There is no projection to take new borrowings in 2019-20.

#### **Non Current Liabilities (\$0.680 million decrease)**

The decrease in non-current liabilities is mainly due to interest-bearing liabilities as a result of existing loans reducing.

### **4.2.3 Borrowings**

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

	<b>2018-19</b>	<b>2019-20</b>
	<b>\$</b>	<b>\$</b>
Amount borrowed as at 30 June of the prior year	12,736	12,095
Amount proposed to be borrowed	-	-
Amount projected to be paid	(641)	(1,313)
<b>Amount of borrowings as at 30 June</b>	<b>12,095</b>	<b>10,782</b>

## **4.3 Statement of changes in Equity**

### **4.3.1 Reserves**

#### **4.3.1 (a) Statutory reserves (\$1.189 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 (\$0.457 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 (\$15.115 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 (\$5.982 million increase)**

The increase is driven by to one off capital works funding through grants and contributions received and a decrease in materials and services.

### **4.4.2 Net cash flows provided by/used in investing activities (\$9.866 million decrease)**

The overall decrease is mainly 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 2019-20 year. The statement of capital works provides a full detail of projects for the 2019-20 year.

### **4.4.3 Net cash flows provided by/used in financing activities (\$0.596 million increase)**

In 2019-20, 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 2019-20 year, classified by expenditure type and funding source.

### 4.5.1 Summary

	Forecast	Budget	Change	
	2018-19	2019-20	\$'000	%
Property	2,149	965	(1,184)	(55.10)
Plant and equipment	3,043	3,470	427	14.02
Infrastructure	43,501	25,894	(17,607)	(40.47)
<b>Total</b>	<b>48,693</b>	<b>30,329</b>	<b>(18,364)</b>	<b>(37.71)</b>

\* Forecast includes capital works projects carried forward from 2017-18 - \$19.84 million

#### 4.5.1 (a) Property (\$0.965 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 (\$3.470 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 (\$0.755 million) and Regional playground in Diamond Creek (\$2.500 million).

#### 4.5.1 (c) Infrastructure (\$25.894 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 2019-20 year, \$9.331 million will be expended on road projects. The more significant projects include:

- Urban Congestion Fund (\$5 million);
- Periodic Maintenance (reseals & resheeting) (\$1.073 million);
- Herberts Lane upgrade (\$2.110 million)
- Road Sealing/Rehabilitation Program (\$0.259 million); and
- Traffic Improvement Program (\$0.149 million).

\$11.531 million will be expended on recreational, leisure and community facilities, key projects being:

- Redevelopment of the Diamond Valley Sports and Fitness Centre (\$2.5 million);
- Greensborough Hockey Club pavilion redevelopment (\$2.031 million);
- Diamond Creek Trail extension (\$2.0 million);
- DCP4 - Shared path (\$1.622 million); and
- Eltham Central Oval pavilion upgrade (\$1.251 million);
- Major leisure centres & community halls renewal (\$0.483 million)
- Trail resurfacing & periodic maintenance (\$0.338 million)
- Eltham Lower Park (Back Oval) Floodlight Upgrade (\$0.290 million)
- Eltham Tennis Club Court Resurfacing and Lighting Upgrade (\$0.180 million).



\$0.631 million will be expended on footpath construction and renewal program projects.

\$0.520 million will be expended on drainage renewal and upgrade projects.

\$1.270 million will be expended on Waste Management in relation to the rehabilitation of the Plenty landfill.

\$1.134 million will be expended on bridge works.

Other infrastructure expenditure includes

- Township entries and streetscapes (\$0.297 million);
- Disability access works (\$89,000); and
- Street tree planting (\$65,000).

Asset Class	Project Cost \$'000	Asset expenditure types			
		New	Renewal	Upgrade	Expansion
		\$'000	\$'000	\$'000	\$'000
Property	965	-	629	336	-
Plant and equipment	3,470	-	870	100	2,500
Infrastructure	25,894	2,060	2,975	14,974	5,885
<b>Total</b>	<b>30,329</b>	2,060	4,474	15,410	8,385

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	965	-	-	965	-
Plant and equipment	3,470	2,500	-	970	-
Infrastructure	25,894	8,656	4,189	13,049	-
<b>Total</b>	<b>30,329</b>	11,156	4,189	14,983	-

### Grants - Capital (\$11.156 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 2019-20 include funding for the Regional playground in Diamond Creek, Greensborough Hockey Club pavilion redevelopment and road upgrades as part of the Urban congestion fund. A list of projects with their funding source is provided below in 4.5.2.

### Contributions (\$4.189 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. Significant contributions budgeted to be received for 2019-20 include funding for the upgrade of Herberts Lane and public open space improvements.

## Council Cash (\$14.983 million)

It is expected that in 2019-20, \$11.150 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 \$0.218 million.

A number of reserves are set aside for specific purposes. For 2019-20 \$3.615 million will be used to fund part of the new capital works program including:

- Plenty Landfill rehabilitation (\$1.270 million);
- Gipson St Bridge Duplication (\$0.628 million);
- Plant and Fleet Replacement (\$0.537 million);
- Diamond Creek Trail extension (\$0.425 million);

### 4.5.2 Capital works program

For the year ending 30 June 2020

\* The below is a schedule of proposed and planned works for the 2019-20 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
<b>PROPERTY</b>					
<b>LAND</b>	-	-	-	-	-
<b>LAND IMPROVEMENTS</b>	-	-	-	-	-
<b>BUILDINGS</b>					
<b>Asset renewal expenditure</b>					
Other Council Buildings Renewal	579	-	-	579	-
Veranda refurbishment - Allwood house, Hurstbridge	50	-	-	50	-
<b>Total asset renewal expenditure - buildings</b>	<b>629</b>	-	-	629	-
<b>Asset upgrade expenditure</b>					
Climate and water efficiency fund	74	-	-	74	-
Early years facility improvements	135	-	-	135	-
Other council buildings upgrade	97	-	-	97	-
Pound facility upgrade	30	-	-	30	-
<b>Total asset upgrade expenditure - buildings</b>	<b>336</b>	-	-	336	-
<b>TOTAL BUILDINGS</b>	<b>965</b>	-	-	965	-
<b>BUILDING IMPROVEMENTS</b>	-	-	-	-	-
<b>LEASEHOLD IMPROVEMENTS</b>	-	-	-	-	-
<b>HERITAGE BUILDINGS</b>	-	-	-	-	-
<b>TOTAL PROPERTY</b>	<b>965</b>	-	-	965	-

Capital Works Area	Summary of funding sources				
	Project Cost	Grants	Contrib's	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PLANT AND EQUIPMENT</b>					
<b>PLANT, MACHINERY AND EQUIPMENT (PM&amp;E)</b>					
<b>Asset renewal expenditure</b>					
Fleet replacement	448	-	-	448	-
Major plant replacement	307	-	-	307	-
Total asset renewal expenditure - PM&E	755	-	-	755	-
<b>TOTAL PLANT, MACHINERY &amp; EQUIPMENT</b>	755	-	-	755	-
<b>FIXTURES, FITTINGS AND FURNITURE (FF&amp;F)</b>					
<b>Asset renewal expenditure</b>					
Playspace renewal program	115	-	-	115	-
Total asset renewal expenditure -FF&F	115	-	-	115	-
<b>Asset upgrade expenditure</b>					
Playground upgrades and safety fencing	100	-	-	100	-
Total asset upgrade expenditure - FF&F	100	-	-	100	-
<b>New asset expenditure</b>					
Regional playground in Diamond Creek	2,500	2,500	-	-	-
Total new asset expenditure - roads	2,500	2,500	-	-	-
<b>TOTAL FIXTURES, FITTINGS AND FURNITURE</b>	2,715	2,500	-	215	-
<b>COMPUTERS AND TELECOMMUNICATIONS</b>	-	-	-	-	-
<b>HERITAGE PLANT AND EQUIPMENT</b>	-	-	-	-	-
<b>LIBRARY BOOKS</b>	-	-	-	-	-
<b>TOTAL PLANT AND EQUIPMENT</b>	3,470	2,500	-	970	-
<b>INFRASTRUCTURE</b>					
<b>ROADS</b>					
<b>Asset renewal expenditure</b>					
Roads periodic maintenance (reseals & resheets)	1,073	238	-	836	-
Total asset renewal expenditure - roads	1,073	238	-	836	-
<b>Asset upgrade expenditure</b>					
Research Park pavilion - car park upgrade	265	-	-	265	-
Road safety works	30	-	-	30	-
Road sealing/rehabilitation program	259	200	-	59	-
Urban Congestion Fund	5,000	5,000	-	-	-
Total asset upgrade expenditure - roads	5,554	5,200	-	354	-
<b>Asset expansion expenditure</b>					
DCP4 - new North-South Road - local road	445	-	445	-	-
DPO 2 - upgrade of Herberts Lane	2,110	-	2,110	-	-
Traffic improvement program	149	-	-	149	-
Total asset expansion expenditure - roads	2,704	-	2,555	149	-
<b>TOTAL ROADS</b>	9,331	5,438	2,555	1,339	-

Capital Works Area	Summary of funding sources				
	Project Cost	Grants	Contrib's	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>BRIDGES</b>					
<b>Asset renewal expenditure</b>					
Bridge rehabilitation	137	100	-	37	-
Total asset renewal expenditure - bridges	137	100	-	37	-
<b>Asset expansion expenditure</b>					
DCP2 - Gipson St Bridge Duplication	997	369	-	628	-
Total asset expansion expenditure - bridges	997	369	-	628	-
<b>TOTAL BRIDGES</b>	<b>1,134</b>	<b>469</b>	<b>-</b>	<b>665</b>	<b>-</b>
<b>FOOTPATHS AND CYCLEWAYS</b>					
<b>Asset renewal expenditure</b>					
Footpath renewal	297	-	-	297	-
Total asset renewal expenditure - footpaths	297	-	-	297	-
<b>Asset expansion expenditure</b>					
Footpath construction program	334	-	-	334	-
Total asset expansion expenditure - footpaths	334	-	-	334	-
<b>TOTAL FOOTPATHS AND CYCLEWAYS</b>	<b>631</b>	<b>-</b>	<b>-</b>	<b>631</b>	<b>-</b>
<b>DRAINAGE</b>					
<b>Asset renewal expenditure</b>					
Reactive drainage works	149	-	-	149	-
Total asset renewal expenditure - drainage	149	-	-	149	-
<b>Asset upgrade expenditure</b>					
Drainage works	371	-	-	371	-
Total asset upgrade expenditure - drainage	371	-	-	371	-
<b>TOTAL DRAINAGE</b>	<b>520</b>	<b>-</b>	<b>-</b>	<b>520</b>	<b>-</b>
<b>RECREATIONAL, LEISURE AND COMMUNITY FACILITIES</b>					
<b>Asset renewal expenditure</b>					
Cricket pitch replacement	114	-	40	74	-
Major leisure centres & community halls renewal	483	-	-	483	-
Sportsground and ancillary facilities renewal	156	-	-	156	-
Trail resurfacing & periodic maintenance	338	-	-	338	-
Total asset renewal expenditure - RL&CF	1,091	-	40	1,051	-
<b>Asset upgrade expenditure</b>					
Redevelopment of the Diamond Valley Sports and Fitness Centre	2,500	-	-	2,500	-
Sportfield carpark sealing	74	-	-	74	-
Bin cage at sportsgrounds	7	-	-	7	-
Eltham Central Oval pavilion upgrade	1,251	-	-	1,251	-
Greensborough Hockey Club pavilion redevelopment	2,031	2,000	31	-	-
Eltham Lower Park (Back Oval) Floodlight Upgrade	290	165	65	60	-
Eltham Tennis Club Court Resurfacing and Lighting Upgrade	180	180	-	-	-
Eltham Rugby Union Club Spectator Terracing	60	60	-	-	-

Capital Works Area	Summary of funding sources				
	Project Cost	Grants	Contrib's	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
Hurstbridge Football and Cricket Pavilion Change Room Upgrade	150	150	-	-	-
Yarrambat War Memorial Park Floodlights	230	170	30	30	-
<b>Total asset upgrade expenditure - RL&amp;CF</b>	<b>6,773</b>	<b>2,725</b>	<b>126</b>	<b>3,922</b>	<b>-</b>
<b>Asset expansion expenditure</b>					
DCP4 - Shared path	1,622	-	867	756	-
Recreation trail - local Links	45	-	-	45	-
<b>Total asset expansion expenditure - drainage</b>	<b>1,667</b>	<b>-</b>	<b>867</b>	<b>801</b>	<b>-</b>
<b>New asset expenditure</b>					
Diamond Creek Trail extension	2,000	-	-	2,000	-
<b>Total new asset expenditure - RL&amp;CF</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>
<b>TOTAL RECREATIONAL, LEISURE AND COMMUNITY FACILITIES</b>	<b>11,531</b>	<b>2,725</b>	<b>1,032</b>	<b>7,774</b>	<b>-</b>
<b>PARKS, OPEN SPACE AND STREETSCAPES (POSS)</b>					
<b>Asset renewal expenditure</b>					
Public open space renewal	139	-	-	139	-
<b>Total asset renewal expenditure - POSS</b>	<b>139</b>	<b>-</b>	<b>-</b>	<b>139</b>	<b>-</b>
<b>Asset upgrade expenditure</b>					
DCP2 - Public open space improvements	508	-	458	50	-
Panton Hill bushland reserves management plan implementation	20	-	-	20	-
Public open space upgrades	97	-	-	97	-
<b>Total asset upgrade expenditure - POSS</b>	<b>625</b>	<b>-</b>	<b>458</b>	<b>167</b>	<b>-</b>
<b>Asset expansion expenditure</b>					
DPO4 - Public open space improvements	144	-	144	-	-
<b>Total asset expansion expenditure - POSS</b>	<b>144</b>	<b>-</b>	<b>144</b>	<b>-</b>	<b>-</b>
<b>New asset expenditure</b>					
Diamond Hills Reserve viewing platform	60	-	-	60	-
<b>Total new asset expenditure - POSS</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>-</b>
<b>WASTE MANAGEMENT</b>					
<b>Asset upgrade expenditure</b>					
Plenty & Kangaroo Ground Landfill rehabilitation	1,270	-	-	1,270	-
<b>Total asset upgrade expenditure - Waste Management</b>	<b>1,270</b>	<b>-</b>	<b>-</b>	<b>1,270</b>	<b>-</b>
<b>TOTAL PARKS, O/SPACE &amp; STREETSCAPES</b>	<b>2,238</b>	<b>-</b>	<b>602</b>	<b>1,636</b>	<b>-</b>
<b>AERODROMES</b>	-	-	-	-	-
<b>OFF STREET CAR PARKS</b>	-	-	-	-	-
<b>OTHER INFRASTRUCTURE</b>					
<b>Asset renewal expenditure</b>					
Disability access works renewal	89	-	-	89	-
<b>Total asset renewal expenditure - Other Infrastructure</b>	<b>89</b>	<b>-</b>	<b>-</b>	<b>89</b>	<b>-</b>
<b>Asset upgrade expenditure</b>					
Township/facility signage	19	-	-	19	-
Street tree planting	65	-	-	65	-

Capital Works Area	Project Cost	Summary of funding sources			
		Grants	Contrib's	Council Cash	Borrowings
		\$'000	\$'000	\$'000	\$'000
Township entries and streetscapes	297	-	-	297	-
Total asset upgrade expenditure - Other Infrastructure	381	-	-	381	-
<b>Asset expansion expenditure</b>					
Fire fighting water storage tanks	39	25	-	14	-
Total asset expansion expenditure - Other Infrastructure	39	25	-	14	-
<b>TOTAL OTHER INFRASTRUCTURE</b>	<b>509</b>	25	-	484	-
<b>TOTAL INFRASTRUCTURE</b>	<b>25,894</b>	8,656	4,189	13,049	-
<b>TOTAL CAPITAL WORKS 2019-20</b>	<b>30,328</b>	11,156	4,189	14,983	-

## 2. Summary

Capital Works Area	Project Cost	Summary of funding sources			
		Grants	Contrib's	Council Cash	Borrowings
		\$'000	\$'000	\$'000	\$'000
Asset renewal expenditure	4,474	338	40	4,096	-
Asset upgrade expenditure	15,409	7,925	584	6,901	-
Asset expansion expenditure	5,885	394	3,565	1,926	-
New asset expenditure	4,560	2,500	-	2,060	-
<b>TOTAL CAPITAL WORKS</b>	<b>30,328</b>	11,156	4,189	14,983	-

## 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 2018-19	Budget 2019-20	Strategic Resource Plan Projections			Trend +/-
					2020-21	2021-22	2022-23	
<b>Operating position</b>								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	(7.4%)	2.2%	3.5%	4.4%	5.2%	+
<b>Liquidity</b>								
Working Capital	Current assets / current liabilities	2	207%	210%	194%	203%	219%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	86.7%	72.8%	79.4%	71.7%	71.9%	o
<b>Obligations</b>								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	18.6%	16.2%	14.8%	13.3%	10.0%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		2.1%	3.0%	1.9%	1.7%	1.4%	+
Indebtedness	Non-current liabilities / own source revenue		15.1%	13.9%	9.7%	8.7%	7.8%	+
Asset renewal	Asset renewal expenses / depreciation	5	52.8%	39.1%	86.0%	84.3%	89.0%	+
<b>Stability</b>								
Rates concentration	Rate revenue / adjusted underlying revenue	6	76.1%	75.1%	74.9%	74.9%	74.9%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.32%	0.32%	0.33%	0.34%	0.34%	o
<b>Efficiency</b>								
Expenditure level	Total expenses/ no. of property assessments		\$3,912	\$3,658	\$3,706	\$3,754	\$3,806	o
Revenue level	Residential rate revenue / no. of residential property assessments		\$2,728	\$2,787	\$2,843	\$2,907	\$2,972	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		13.9%	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. Despite working capital forecast remaining steady, Council will continue to maintain the ability to service short term obligations.

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 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. The trend indicates Council will maintain an adequate level of renewal spending over the next ten years.

**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.

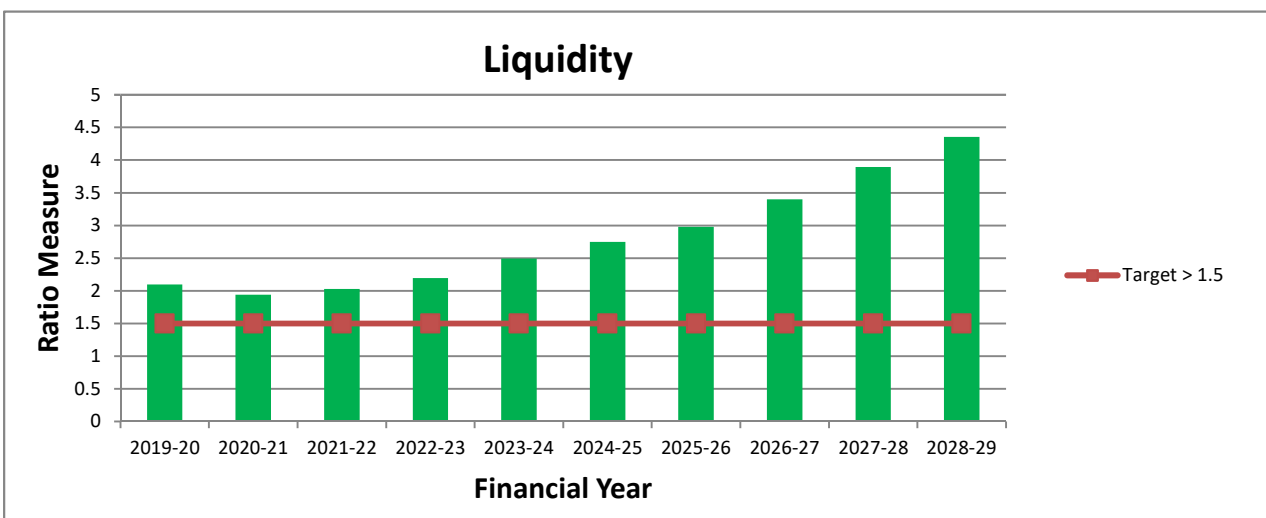
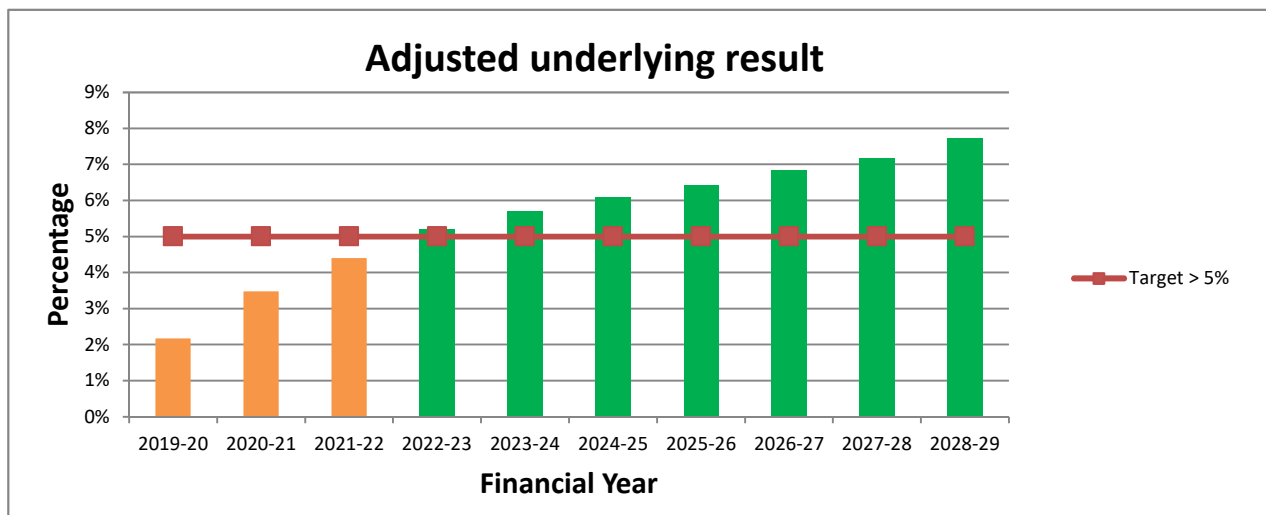
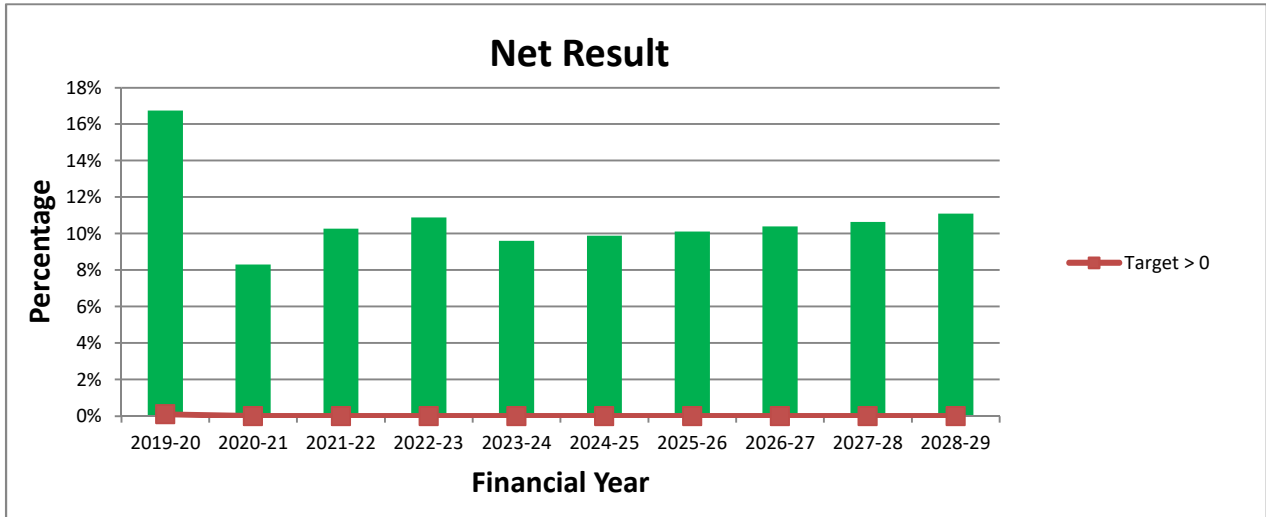
No significant changes are projected to Council operations, with the reliance on rates projected to remain consistent indicating no significant growth in rateable assessments.

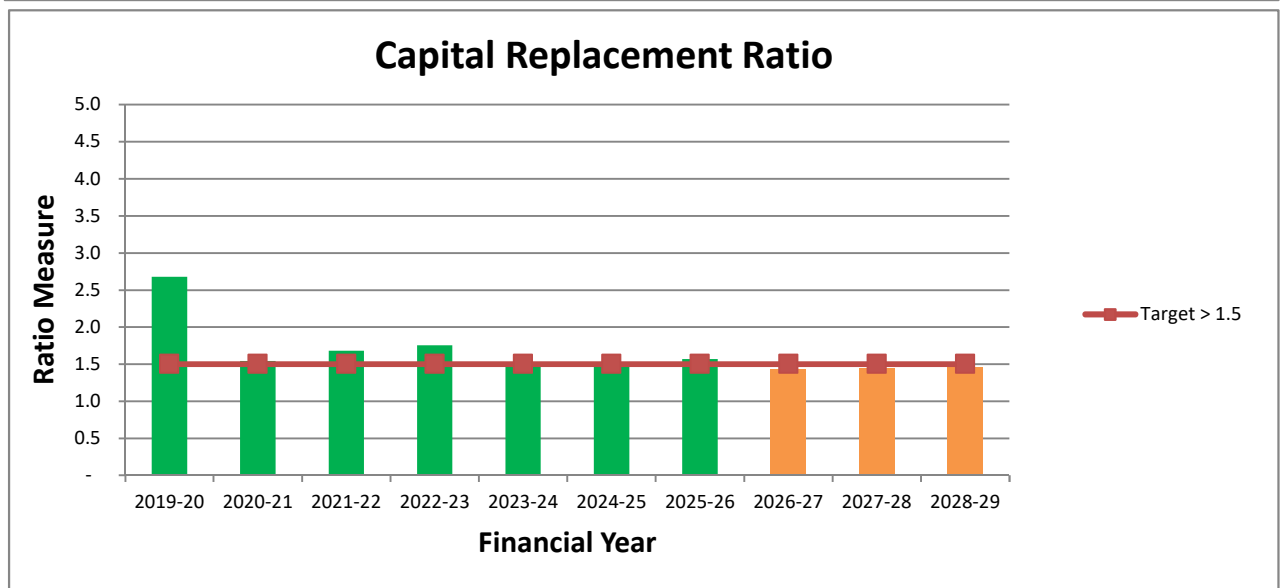
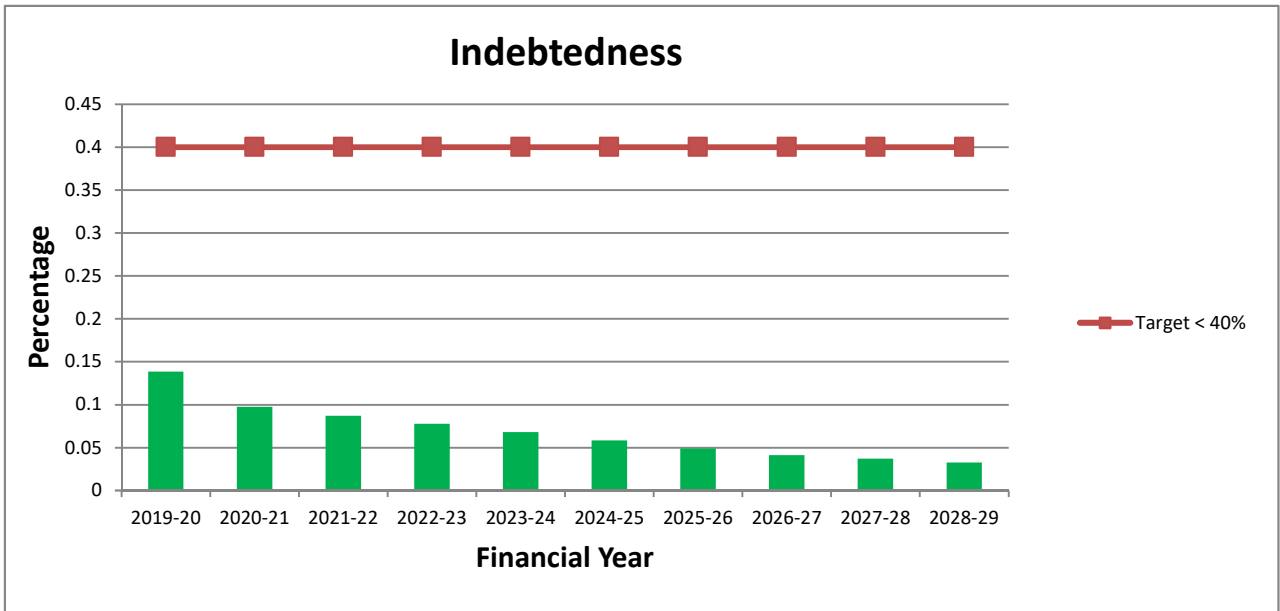
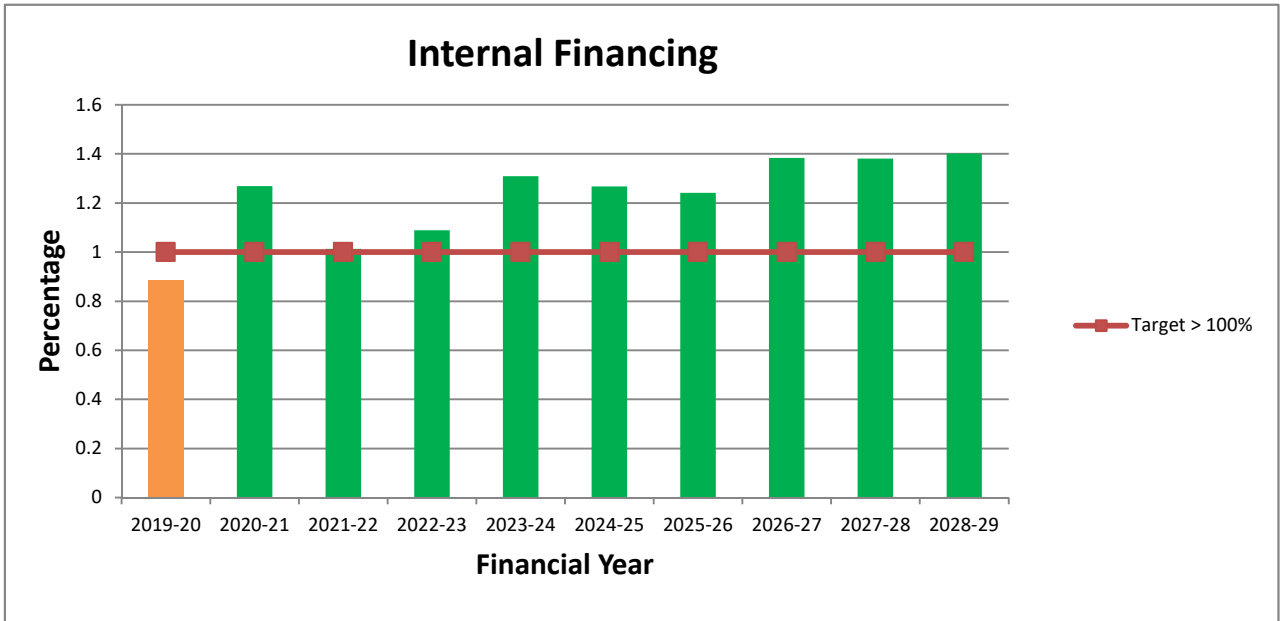


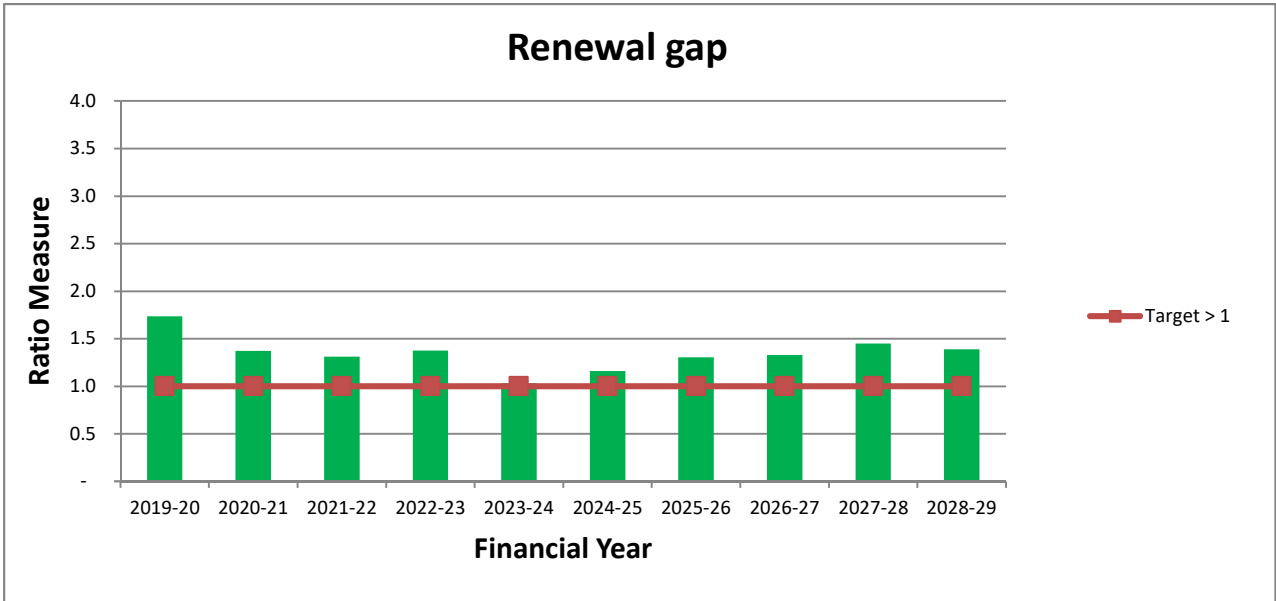
## Financial Sustainability Performance

This appendix outlines Council's performance against the adopted financial sustainability plan indicators for the period 2019-20 to 2028-29

### Financial Sustainability Plan indicators







**Appendices 1  
Fees and Charges**

**Nillumbik Shire Council 2019-20 Fees & Charges**

Description of Fee	Unit of Measure	Adopted Fee 2018-19 \$	Proposed Fee 2019-20 \$
<b>Waste Management</b>			
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
<b>Recycling &amp; Recovery Centre</b>			
Car Boot	1	37.00	46.00
Car Boot - Half Price	1	18.50	24.00
Station Wagon	1	48.00	58.00
Small Utility/Van	1	58.00	70.00
Medium Utility/Van	1	90.00	106.00
Large Ute	1	95.00	112.00
Large Van	1	111.00	130.00
6 x 4 Trailer	1	84.00	99.00
6 x 4 Trailer High Side	1	95.00	132.00
7 x 5 Trailer	1	90.00	110.00
7 x 5 Trailer High Side	1	111.00	130.00
Medium Utility or Van	1	90.00	106.00
8 x 6 Tandem Trailer	1	95.00	132.00
8 x 6 Tandem Trailer High Side	1	121.00	142.00
White Goods - Refrigerator, Air-conditioners, Freezer etc.	1	34.00	41.00
Mattress - King / Queen / Double	1	37.00	44.00
Mattress - Single / Baby	1	27.00	32.00
Car Tyre	1	14.00	17.00
Car Tyre with Rim	1	16.00	20.00
4WD Tyre	1	17.00	21.00
4WD Tyre with Rim	1	19.00	24.00
Motor Bike Tyre	1	11.00	14.00
Motor Bike Tyre with Rim	1	11.00	14.00
Truck Tyre	1	32.00	38.00
Truck Tyre with Rim	1	37.00	44.00
Large Tractor Tyre	1	142.00	165.00
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
<b>Infrastructure</b>			
Dispensations	Building over easement (maximum fee)	As per Building Control Commission Rates (TBA)	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)	As per Building Control Commission Rates (TBA)	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		As per Building Control Commission Rates (TBA)	As per Building Control Commission Rates (TBA)
<b>Road Opening Permits - Works (other than minor works detailed below) :</b>			
Arterial Road - conducted on any part of the roadway, shoulder or pathway	per site	Monetary Fee Unit	Monetary Fee Unit
Arterial Road - not conducted on any part of the roadway, shoulder or pathway	per site	Monetary Fee Unit	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	Monetary Fee Unit	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	Monetary Fee Unit	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	Monetary Fee Unit	Monetary Fee Unit

**Appendices 1  
Fees and Charges**

**Nillumbik Shire Council 2019-20 Fees & Charges**

Description of Fee	Unit of Measure	Adopted Fee 2018-19 \$	Proposed Fee 2019-20 \$
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	Monetary Fee Unit	Monetary Fee Unit
<b>Minor Works conducted by utilities or public transport provider that are traffic impact works :</b>			
Arterial Road - conducted on any part of the roadway, shoulder or pathway	per site	Monetary Fee Unit	Monetary Fee Unit
Arterial Road - not conducted on any part of the roadway, shoulder or pathway	per site	Monetary Fee Unit	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	Monetary Fee Unit	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	Monetary Fee Unit	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	Monetary Fee Unit	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	Monetary Fee Unit	Monetary Fee Unit
Vehicle Crossing	per site	180.00	180.00
Landscaping of nature strip	per site	Monetary Fee Unit	Monetary Fee Unit
<b>Stormwater Drainage Connection:</b>			
- Easement or connection not requiring road opening	per site	Monetary Fee Unit	Monetary Fee Unit
- Connection requiring road opening	per site	Monetary Fee Unit	Monetary Fee Unit
Asset Protection		350.00	360.00
<b>Reinstatement Costs</b>			
Asset Reinstatements	Council claims actual cost of works plus a 30% surcharge plus GST		
Road Pavements	2m <sup>2</sup> to 10m <sup>2</sup> (per m <sup>2</sup> )	As per contract rates	As per contract rates
	Greater than 10m <sup>2</sup> (per m <sup>2</sup> )	As per contract rates	As per contract rates
<b>Footpath &amp; Crossovers - Minimum charge of 2 m<sup>2</sup> or 2 lineal metres.</b>			
<b>These rates are charged for all reinstatements unless prior agreement to alternative arrangements (eg. cost plus 30%):</b>			
- Footpaths	Asphalt, 75mm concrete, pitcher or flag type (per m <sup>2</sup> )	As per contract rates	As per contract rates
- Crossovers	150mm concrete (per m <sup>2</sup> )	As per contract rates	As per contract rates
Industrial Vehicular Crossing	Up to 175mm reinforced concrete (per m <sup>2</sup> )	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
<b>Following surcharges will apply for all concrete reinstatements works:</b>			
Under 10m <sup>2</sup> - 30% surcharge on invoice price			
Under 20m <sup>2</sup> - 15% surcharge on invoice price			
Above 20 m <sup>2</sup> - no surcharge applied			
<b>Edendale Farm Community Environment Centre</b>			
<b>School Program Fees (1 July to 31 December)</b>			
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	16.50	16.70
School program	Per child - Full day	19.00	19.10
Preschool (excursion)	Per child (1 session)	7.50	7.60
Preschool (excursion)	Per child (2 session)	13.00	13.10
Preschool (excursion)	Per child (3 session)	15.20	15.40
Incursions	Per class	120.00-430.00	180.00 - 1000.00
School visit/talk	Flat rate per hour	124.70	135.00
<b>School Program Fees (1 January to 30 June)</b>			
School program	Per child (1 hour)	5.70	5.80
School program	Per child - 1/2 day	13.00	13.30
School program	Per child - 3/4 Day	16.70	17.00
School program	Per child - Full day	19.10	19.50
Preschool (excursion)	Per child (1 session)	7.60	7.80
Preschool (excursion)	Per child (2 session)	13.10	13.40
Preschool (excursion)	Per child (3 session)	15.40	15.80
Incursions	Per class	130.00 - 460.00	180.00 - 1000.00
School visit/talk	Flat rate per hour	135.00	140.00

**Appendices 1  
Fees and Charges**

**Nillumbik Shire Council 2019-20 Fees & Charges**

Description of Fee	Unit of Measure	Adopted Fee 2018-19 \$	Proposed Fee 2019-20 \$
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 and 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
<b>Other Fees</b>			
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
Farm Tour	Per child	8.30	8.50
Farm Tour	Per adult	9.30	9.50
Farm Tour	Adult concession	7.30	7.50
Eggs	Per dozen	7.00	7.50
Worms	Per batch	35.00	40.00 - 45.00
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	1.00	1.00 - 4.00
Plants	Per tube	1.55 - 4.00	1.00 - 5.00
Plants	Per pot	5.15 - 64.00	5.00 - 65.00
Plants	Special	0.55 - 2.60	0.50 - 5.00
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	220 litre	52.00	54.00
Compost Mate	Each	20.00	20.00
Worm Factories	Standard	83.50	85.00
Worm Factory Spare Parts	Each	4.00 - 12.00	4.00 - 12.00
Indian Myna Traps	Each	55.00	60.00
<b>Room Hire - Standard (Mummery and Macey rooms)</b>			
Monday to Friday	Day time - 4 hours	178.20	178.00
Monday to Friday	Night time	178.20	178.00
Saturday and Sunday	Day time - 4 hours	178.20	178.00
Saturday	Night time	178.20	178.00
Monday to Friday	per hour (max. 2 hours)	46.40	47.00
Kitchen use charge	per day	36.00	40.00
Cleaning levy	per event (if required)	154.50	155.00
Bond	per event (if required)	250.00 - 1,000.00	250.00 - 1000.00
Staff lock up fee	Night time	145.00	150.00
<b>Room Hire - Community, local small business &amp; Not For Profit organisations (Mummery &amp; Macey Rooms)</b>			
Monday to Friday	Day time - 4 hours	124.70	126.00
Monday to Friday	Night time	124.70	126.00
Saturday and Sunday	Day time - 4 hours	124.70	126.00
Saturday	Night time	124.70	126.00
Any day	per hour (max. 2 hours)	31.50	34.00
Kitchen use charge	per day	36.40	40.00
Cleaning levy	per event (if required)	155.90	155.00
Bond	per event (if required)	250.00 - 1,000.00	250.00 - 1000.00
Staff lock up fee	Night time	140.00	150.00
<b>Room Hire - Council and LLN (Mummery &amp; Macey rooms)</b>			
Monday to Friday	Day time - 4 hours	125.70	126.00
Monday to Friday	Night time	125.70	126.00
Saturday and Sunday	Day time - 4 hours	125.70	126.00
Saturday	Night time	125.70	126.00
Any day	per hour (max. 2 hours)	32.80	34.00
Kitchen use charge	per day	36.40	40.00
Cleaning levy	per event (if required)	155.90	155.00
Bond	per event (if required)	N/A	250.00 - 1000.00
Staff lock up fee	Night time	145.50	150.00

**Appendices 1  
Fees and Charges**

**Nillumbik Shire Council 2019-20 Fees & Charges**

Description of Fee	Unit of Measure	Adopted Fee 2018-19 \$	Proposed Fee 2019-20 \$
<b>Room Hire - Standard (Gaston &amp; Cox rooms)</b>			
Monday to Friday	Day time - 4 hours	n/a	130.00
Monday to Friday	Night time	n/a	130.00
Saturday and Sunday	Day time - 4 hours	n/a	130.00
Saturday	Night time	n/a	130.00
Monday to Friday	per hour (max. 2 hours)	46.40	34.00
Kitchen use charge	per day	36.00	40.00
Cleaning levy	per event (if required)	154.50	155.00
Bond	per event (if required)	250.00 - 1,000.00	250.00 - 1000.00
Staff lock up fee	Night time	145.00	150.00
<b>Room Hire - Community, local small business &amp; Not For Profit organisations (Gaston &amp; Cox Rooms)</b>			
Monday to Friday	Day time - 4 hours	n/a	94.00
Monday to Friday	Night time	n/a	94.00
Saturday and Sunday	Day time - 4 hours	n/a	94.00
Saturday	Night time	n/a	94.00
Any day	per hour (max. 2 hours)	31.50	32.00
Kitchen use charge	per day	36.40	40.00
Cleaning levy	per event (if required)	155.90	155.00
Bond	per event (if required)	250.00 - 1,000.00	250.00 - 1000.00
Staff lock up fee	Night time	140.00	150.00
<b>Room Hire - Council and LLN (Gaston &amp; Cox)</b>			
Monday to Friday	Day time - 4 hours	n/a	94.00
Monday to Friday	Night time	n/a	94.00
Saturday and Sunday	Day time - 4 hours	n/a	94.00
Saturday	Night time	n/a	94.00
Any day	per hour (max. 2 hours)	32.80	32.00
Kitchen use charge	per day	36.40	40.00
Cleaning levy	per event (if required)	155.90	155.00
Bond	per event (if required)	n/a	250.00 - 1000.00
Staff lock up fee	Night time	145.50	150.00
<b>Additional services</b>			
PA Hire	Per session	n/a	50.00
Waste Free party kit	Per session	n/a	40.00
Set up Fee	Per session	n/a	40.00
Mini Party	Per session	n/a	74.00
Farm Tour Party	Per session	n/a	164.00
<b>Shelter Hire Outdoor Spaces</b>			
<b>Ironbark Shelter</b>			
Exclusive group with public liability insurance			
Birthday party shelter hire	Per session	n/a	186.00
Birthday party guinea pigs patting (incl. Shelter Hire)	Per session	n/a	260.00
Birthday party farm tour (incl. shelter hire)	Per session	n/a	350.00
<b>Peppercorn &amp; Sheoak Shelter</b>			
Exclusive group with public liability insurance			
Birthday party shelter hire	Group	95.60	96.00
Birthday party guinea pigs patting (incl. Shelter Hire)	Group	171.40	170.00
Birthday party farm tour (incl. shelter hire)		265.00	260.00
<b>Acacia, Dam &amp; Spiral Shelter</b>			
Exclusive group with public liability insurance			
Birthday party shelter hire	Per session	n/a	76.00
Birthday party guinea pigs patting (incl. Shelter Hire)	Per session	n/a	150.00
Birthday party farm tour (incl. shelter hire)	Per session	n/a	240.00
<b>Hire of other spaces</b>			
Hire of Amphitheatre	Day or Evening - 4 hours	150.00 - 200.00	150.00 - 200.00
Hire of designated lawn area	Per session	100.00 - 1,040.00	100.00 - 1,040.00
Hire of site	Exclusive use	1000.00 - 4000.00	1000.00 - 4000.00
Wedding	per hour	300.00	300.00
<b>Building Services</b>			
Building Permit (within Nillumbik SC)	Value of works between \$1 - \$5,000	600.00	650.00
Building Permit (within Nillumbik SC)	Value of works between \$5,001 - \$15,000	800.00	750.00
Building Permit (within Nillumbik SC)	Value of works between \$15,001 - \$50,000	1,200.00	1,000.00
Building Permit (within Nillumbik SC)	Value of works between \$50,001 - \$100,000	1,400.00	1,150.00
Building Permit (within Nillumbik SC)	Value of works between \$100,001 - \$150,000	1,600.00	1,600.00
Building Permit (within Nillumbik SC)	Value of works between \$150,001 - \$200,000	1,800.00	1,900.00
Building Permit (within Nillumbik SC)	Value of works between \$200,001 - \$300,000	2,000.00	2,000.00
Building Permit (within Nillumbik SC)	Value of works between \$300,001 - \$400,000	2,200.00	2,250.00
Building Permit (within Nillumbik SC)	Value of works between \$400,001 - \$1,000,000	POA	2,350.00
Building Permit (within Nillumbik SC)	Value of works \$1,000,001 and over	POA	POA
Building Permit (within Nillumbik SC) - Additional Inspections	Fee per additional inspection (beyond quantity provided for in permit contract)	200.00	150.00
Building Inspection (within Nillumbik SC)	Fee for Building Inspection per Hour	n/a	160.00
Building Inspection (outside Nillumbik boundaries)	Fee for Building Inspection per Hour	n/a	190.00

**Appendices 1  
Fees and Charges**

**Nillumbik Shire Council 2019-20 Fees & Charges**

Description of Fee	Unit of Measure	Adopted Fee 2018-19 \$	Proposed Fee 2019-20 \$
Multiple Dwelling Application (within Nillumbik SC)	Per application (Excludes apartment building applications - considered under commercial)	POA	POA
Building Permit (within Nillumbik SC) - Demolition Permit	Per demolition permit application	n/a	750.00
Building Permit (within Nillumbik SC) - Sheds, carports, non masonry garages, verandahs (\$15,000 - \$30,000)	Per building permit application - Sheds, carports, non masonry garages, verandahs between \$15,000 - \$30,000	n/a	800.00
Additional application fee for Owner/Builder application	Fee in addition to relevant Building Permit fee, depending on complexity of application and extent of assistance required	POA - Min \$100.00	POA - Min \$100.00
Building Permit (Outside Nillumbik boundaries)	Fee per building permit application	POA	POA
Building Permits (Outside Nillumbik boundaries) - Additional	Per additional building inspection	250.00	180.00
Multiple Dwelling Application (Outside Nillumbik boundaries)	Per application (Excludes apartment building applications - considered under commercial)	POA	POA
Report & Consents (Dispensations)	As set by VBA	256.90 + CPI	283.35 + CPI
Amended Plans	Per application to amend plans	250.00	250.00
Extension of Time	Per application for extension of time	300.00	300.00
Above Ground Swimming Pool (within Nillumbik SC)	Per application	600.00	720.00
In-ground swimming pool (within Nillumbik SC)	Per application	900.00	900.00
Pool Fencing - Written Advice	Per each request for written advice	300.00	300.00
Building Inspection for selected Private Building Surveyor (within Nillumbik SC)	Per building inspection	250.00	250.00
Building Inspection for selected Private Building Surveyor (outside Nillumbik boundaries)	Per building inspection	250.00	300.00
Building Prosecution Administration and Withdrawal Fee	Per building order withdrawal	620.00	850.00
Building Prosecution Administration and Withdrawal Fee	Per serious breach leading to building notice withdrawal	n/a	500.00
Building Notice Administration and Withdrawal Fee	Per request for withdrawal of building notice/order	650.00	720.00
Building Miscellaneous	Per property information request - Building form 10, As advised by VBA	50.00 + CPI	46.10 + CPI
Building Miscellaneous	Per priority request - additional charge for priority property information request - 24 hour turnaround	n/a	40.00
Building Miscellaneous	Per request for house plans (Depends on number of plans)	90.00	95.00
Building Miscellaneous	Per request for Commercial & Industrial Plans (Depends on number of plans)	200.00	200.00
Building Miscellaneous	Per request for building permit details (irrespective of age)	107.00 + CPI	107.00 + CPI
Building Miscellaneous	Per request - Copies of building certificates including Section 29A (Demolition Requests)	75.00 + CPI	83.10 + CPI
Building Miscellaneous	Per external lodgement - commercial (Set by VBA)	34.50 + CPI	118.92 + CPI
Building Miscellaneous	Per external lodgement - residential (Set by VBA)	34.50 + CPI	118.92 + CPI
Building Surveying Consultancy	Consultancy service/advice per hour - General building surveying advice, pre-application advice. Applications which require additional work, effort or technical advice to will attract consultancy charges. Any application where priority service is requested will attract a consultancy charge.	150.00	160.00
Liquor Licence Inspection and Report fee	Per inspection and report request	500.00	500.00
Government Levy	As advised by Building Commission - applied to each building	0.00128 x cost of work	0.00128 x cost of works
Bushfire Attack Level	Per request and assessment	250.00	250.00
Report and Consent 604	Per application	256.90 + CPI	283.35 + CPI
Hoarding permit (Street Occupation)	Per occupied area, or minimum fee	n/a	\$5 per m2 per week or min \$200 per week
Commercial building permits (Within or Outside Nillumbik)	Value of works up to \$50,000	n/a	1,000.00
Commercial building permits (Within or Outside Nillumbik)	value of works between \$50,000 - \$200,001	n/a	1,500.00
Commercial building permits (Within or Outside Nillumbik)	value of works between \$200,000 - \$1,000,000	n/a	2,800.00
Commercial building permits (Within or Outside Nillumbik)	value of works greater than \$1,000,001	n/a	POA
Commercial building inspection (Within or Outside Nillumbik)	Per inspection	n/a	200.00
Occupancy Permit - Place of Public Entertainment (POPE)	Event conducted by Council or community based organisation with less than 5,000 attendees at any one time	n/a	No fee charged
Occupancy Permit - Place of Public Entertainment (POPE)	Event conducted through Council or community based organisation with greater than 5,000 attendees at any onetime	n/a	450.00
Occupancy Permit - Place of Public Entertainment (POPE)	Event conducted by a natural person or body corporate (business) with less than 5,000 attendees at any onetime	n/a	750.00
Occupancy Permit - Place of Public Entertainment (POPE)	Event conducted by a natural person or body corporate (business) with greater than 5,000 attendees at any onetime	n/a	1,450.00



**Appendices 1  
Fees and Charges**

**Nillumbik Shire Council 2019-20 Fees & Charges**

Description of Fee	Unit of Measure	Adopted Fee 2018-19 \$	Proposed Fee 2019-20 \$
Occupancy Permit Inspection Fee - Place of Public Entertainment (POPE)	Inspection Fee Per Hour if an inspection is required outside standard business hours - for Event conducted by a natural person or body corporate (business)	n/a	200.00
Occupancy Permit - Place of Public Entertainment (POPE) - Events held within a building	Event conducted within a building	n/a	POA
Siting of Temporary Structures	Per siting request/application approval	n/a	283.35
Siting of Temporary Structures	Inspection Fee Per Hour if an inspection is required outside standard business hours	n/a	200.00
<b>Community Programs</b>			
<b>Home Care</b>			
<b>Home Care Per Hour</b>	Per hour (means tested)		
- Low		7.00	7.40
- Medium		17.50	18.55
- High		38.00	40.30
<b>Personal Care Per Hour</b>	Per hour (means tested)		
- Low		5.50	5.80
- Medium		10.50	11.20
- High		43.50	46.00
<b>Respite Per Hour</b>	Per hour (means tested)		
- Low		4.00	4.20
- Medium		5.50	5.80
- High		39.00	41.30
<b>Home Maintenance Per Hour</b>	Per hour (means tested)		
- Low		14.50	15.40
- Medium		20.50	21.75
- High		56.00	59.40
<b>Delivered Meals</b>	Per hour (means tested)		
- Low		10.50	11.10
- Medium		10.50	11.10
- High		13.50	14.30
<b>Occasional Child Care</b>			
Child Care for Occasional Users - ELTHAM	1 child per hour	15.00	15.30
Child Care for Occasional Users - PANTON HILL	1 child per hour	11.50	14.00
<b>Preschool</b>			
Centralised Preschool Enrolments	Per child	36.00	37.00
<b>Diamond Creek East Pre School / Community Building</b>			
Facility Hire charge	Day/Evening sessions -permanent users	40.00	10.50
	Day/Evening sessions - Casual users	45.00	11.50
	Weekend sessions - permanent users	45.00	11.50
	Weekend sessions - casual users	45.00	11.50
<b>Eltham North Maternal and Child Health Centre</b>			
Facility Hire charge	Day/Evening sessions -permanent users	22.50	11.50
	Day/Evening sessions - Casual users	33.00	16.75
<b>Community Transport</b>			
Community Transport	Per trip (one way)	2.00	2.10
Medical Transport	Per trip inside shire boundary - one way	6.00	6.40
Medical Transport	Per trip outside shire boundary - one way	8.00	10.00
<b>Living &amp; Learning Nillumbik</b>			
Fee for Service Courses	Total direct costs of course divided by minimum number of enrolments: Direct Costs (e.g.) - tutor - materials, marketing - 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
Government Funded Training	As per Ministerial Directive	Fees calculated as per Fee for Service	Fees calculated as per Fee for Service

**Appendices 1  
Fees and Charges**

**Nillumbik Shire Council 2019-20 Fees & Charges**

Description of Fee	Unit of Measure	Adopted Fee 2018-19 \$	Proposed Fee 2019-20 \$	
Corporate, business and institutional course delivery	Per course or per attendee, depending on delivery model	Fees calculated and quoted as per new financial model, taking into account direct and indirect costs from Fee for Service	POA	
<b>Living &amp; Learning Nillumbik Eltham</b>				
	<b>Up to 25 people for meeting; includes kitchen facilities</b>			
Pavilion	- Standard Rate (per hour)	61.00	62.00	
	- Community Rate (per hour)	30.50	31.00	
	- Unfunded voluntary group occasional	22.00	14.00	
	<b>Up to 15 people; includes kitchen facilities (access needs to be arranged)</b>			
Sunroom	- Standard Rate (per hour)	48.00	49.00	
	- Community Rate (per hour)	22.00	22.50	
	- Unfunded voluntary group occasional	14.50	14.00	
	<b>Up to 12 people</b>			
Kitchen	- Standard Rate (per hour)	25.00	25.50	
	- Community Rate (per hour)	20.00	20.50	
	- Unfunded voluntary group	14.50	14.00	
	<b>Up to 20 people; includes kitchen facilities</b>			
Art Studio 2 (small)	- Standard Rate (per hour)	48.00	48.50	
	- Community Rate (per hour)	19.00	19.50	
	- Unfunded voluntary group	14.00	14.00	
	<b>Additional individual bookings by current class participants</b>			
Clay Studio	- Standard Rate (per hour)	48.00	48.50	
	- Community Rate (per hour)	25.50	26.00	
	<b>Up to 14 people</b>			
Training Room	- Standard Rate (per hour)	48.00	49.00	
	- Community Rate (per hour)	22.00	22.50	
	- Unfunded voluntary group	14.50	14.00	
	<b>Up to 20 people; includes kitchen facilities</b>			
Courthouse Training Room	- Standard Rate (per hour)	48.00	49.00	
	- Community Rate (per hour)	25.00	25.50	
	- Unfunded voluntary group	20.00	14.00	
	<b>Up to 25 people; included access to kitchen (1/2 Day)</b>			
Old Courthouse	- Standard Rate (1/2 day)	83.00	84.00	
	- Community Rate (1/2 Day)	70.00	71.00	
		<b>Up to 25 people; included access to kitchen (Full Day)</b>		
	- Standard Rate (Full Day)	144.00	147.00	
	- Community Rate (Full Day)	115.00	118.00	
		<b>Up to 25 people; included access to kitchen (Evening)</b>		
	- Standard Rate (Evening)	61.00	62.00	
- Community Rate (Evening)	54.00	55.00		
<b>Living &amp; Learning Nillumbik Panton Hill</b>				
	<b>Up to 25 people - standard rate</b>			
Banksia/Eucalyptus	- Standard Rate (per hour)	35.50	36.00	
	- Community Rate (per hour)	24.50	25.00	
	- Unfunded voluntary group	14.00	14.00	
	<b>Up to 10 people; kitchen facilities</b>			
Sunroom	- Standard Rate (per hour)	30.00	30.50	
	- Community Rate (per hour)	19.50	20.00	
	- Unfunded voluntary group	14.00	14.00	
	<b>Up to 15 people</b>			
Kitchen	- Standard Rate (per hour)	35.50	36.00	
	- Community Rate (per hour)	24.50	25.00	
	- Unfunded voluntary group	14.00	14.00	

**Appendices 1  
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**Nillumbik Shire Council 2019-20 Fees & Charges**

Description of Fee	Unit of Measure	Adopted Fee 2018-19 \$	Proposed Fee 2019-20 \$
<b>Living &amp; Learning Nillumbik Diamond Creek</b>			
	<b>Up to 15 people for meeting; includes kitchen facilities</b>		
Downstairs classroom	- Standard Rate (per hour)	30.00	30.50
	- Community Rate (per hour)	21.50	22.00
	- Unfunded voluntary group	14.00	14.00
	<b>Up to 25 people; includes kitchen facilities</b>		
Upstairs classroom	- Standard Rate (per hour)	35.50	36.00
	- Community Rate (per hour)	25.00	25.50
	- Unfunded voluntary group	14.50	14.00
	<b>Up to 11 people; includes kitchen facilities .</b>		
Computer room	- Standard Rate (per hour)	25.00	25.50
	- Community Rate (per hour)	19.50	20.00
	- Unfunded voluntary group	14.00	14.00
	<b>If computers are required</b>		
	- Standard Rate (per hour)	35.50	36.00
	- Community Rate (per hour)	25.00	25.50
- Unfunded voluntary group	20.00	20.50	
<b>Community Safety</b>			
Impounding Livestock	Labour - ordinary per hour	51.00	52.00
Impounding Livestock	Labour - time and a half per hour	77.00	78.00
Impounding Livestock	Labour - double time per hour	102.00	104.00
Impounding Livestock	Trespass sheep/goat/pig per head	26.00	26.50
Impounding Livestock	Trespass other cattle per head	31.00	31.50
Impounding Livestock	Transport - Monday to Saturday	102.00	104.00
Impounding Livestock	Transport - Sunday/Public Holidays	130.00	132.00
Impounding Small Livestock	Sustenance - chicken/rabbit/ferret/bird per day	5.00	5.00
Impounding Medium Livestock	Sustenance - sheep/goat/pig per day	21.00	21.50
Impounding Large Livestock	Sustenance – cattle/horse per day	26.00	26.50
Impounding Livestock	Pound fees	21.00	21.50
Impounding Livestock	Posting notice	26.00	26.50
Impounding Livestock	Insertion of notice in newspapers	46.00	47.00
Impounding Livestock	Advertisement cost	At cost	At cost
Dog Pound - Release	Release first day	87.00	88.00
Dog Pound - Sustenance	Sustenance per day	31.00	31.50
Animal Registration	Dog maximum fee	295.00	300.00
Animal Registration	Dog reduced fee (Micro chipped only. Excludes new registrations)	99.00	100.00
Animal Registration	Dog minimum fee (Desexed)	50.00	51.00
Animal Registration	Cat maximum fee	290.00	295.00
Animal Registration	Cat reduced fee (Micro chipped only)	99.00	100.00
Animal Registration	Cat minimum fee (Desexed)	50.00	51.00
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	375.00	380.00
Animal Registration	Dangerous/restricted Breed	375.00	380.00
Local Law Permits	More than animals specified in Local Law	105.00	107.00
Local Law Permits	Pensioner concession - animal permit	52.00	53.50
Local Law Permits	Outdoor eating facilities - 1st table	187.00	190.00
	- Thereafter	99.00	100.00
Local Law Permits	Temporary signs and A Frames	120.00	120.00
Local Law Permits	Temporary Real Estate Signage (multiple signs/year)	n/a	500.00
Local Law Permits	Goods/furniture on footpaths	197.00	200.00
Local Law Permits	Busking per day	46.00	47.00
Local Law Permits	Commercial Fairs	1,900.00	1,900.00
Local Law Permits	Storage on roads per day	46.00	47.00
Local Law Permits	Skips	46.00	47.00
Local Law Permits	Use of motorised toy vehicles on private property	-	-
Local Law Permits	Burning Off	-	-
Local Law Permits	Road side Vending (per day)	180.00	182.00
Local Law Permits	Road side Vending (half day = 4hrs)	95.00	96.00
Local Law Permits	Road side Vending (per annum )	Refer day rate	Refer day rate
Local Law Permits	Caravans	100.00	102.00
Local Law Permits	Camping on Council land per day	26.00	26.50

**Appendices 1  
Fees and Charges**

**Nillumbik Shire Council 2019-20 Fees & Charges**

Description of Fee	Unit of Measure	Adopted Fee 2018-19 \$	Proposed Fee 2019-20 \$
Local Law Releases	Shopping trolleys per item	100.00	102.00
Local Law Releases	Charity bins per item	100.00	102.00
Local Law Releases	Skips per item	100.00	102.00
Local Law Releases	A frames & Signs	100.00	120.00
Local Law Releases	Miscellaneous small items	100.00	102.00
Local Law Releases	Miscellaneous large items	100.00	102.00
Parking Fines	Section 87(4) of the Road Safety Act 1986 60% of one penalty unit	0.6 Penalty Unit	0.6 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	200.00	205.00
Derelict Vehicles	Towing	155.00	160.00
Derelict Vehicles	Storage per day	25.00	25.50
Parking Permits	Resident schemes	50.00	51.00
Parking Permits	Resident schemes - Temporary 5-day	50.00	51.00
Parking Permits	Disabled parking	-	-
Parking Permits	Disabled parking - replacement	-	-
Parking Permits	Trade/Builders parking permit / day	51.00	52.00
Filming Permits	Application Fee - Filming	n/a	200.00
Filming Permits	Application Fee - Stills Photography	n/a	100.00
Filming Permits	Application Fee (Student or Not for Profit)	n/a	-
Filming Permits	Use of Council Reserve/Facility / per day	n/a	700.00
Filming Permits	Use of Council Reserve/Facility / half day	n/a	350.00
Filming Permits	Parking - Car/day	n/a	40.00
Filming Permits	Parking - Truck/day	n/a	80.00
Filming Permits	Low Impact permit fee (in addition to application fee)	n/a	150.00
Filming Permits	High Impact permit fee (in addition to application fee)	n/a	500.00
<b>Environmental Health</b>			
Initial Registration of Food Premises	Class One Premises	645.00	650.00
Initial Registration of Food Premises	Class Two Premises	755.00	760.00
Initial Registration of Food Premises	Class Three Premises	445.00	450.00
Plans Approval Fee of Premises	Premises	170.00	175.00
Initial Registration of Food Premises	Community Group - Class 2	590.00	595.00
Initial Registration of Food Premises	Community Group - Class 3	440.00	445.00
Notification of Food Premises	Class Four Premises	-	-
Renewal Registration of Food Premises	Class One Premises	560.00	565.00
Renewal Registration of Food Premises	Class Two Premises	660.00	665.00
Renewal Registration of Food Premises	Class Three Premises	365.00	370.00
Renewal Registration of Food Premises	Community Group - Class 2	335.00	340.00
Renewal Registration of Food Premises	Community Group - Class 3	185.00	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	145.00	147.00
Food Premises Associated Activity	Where a proprietor chooses to register fixed premises and associated mobile premises together this additional fee applies to the mobile premises (instead of individual Streatrader fees)	120.00	122.00
Temporary Food Premises Permit	Single event	87.00	89.00
Pre Purchase Inspection	Food or Health Premises	175.00	180.00
Failed sampling result	2nd and subsequent sampling results	180.00	185.00
Streatrader Registration	Class Two Premises	245.00	250.00
Streatrader Registration	Class Three Premises	165.00	168.00
Transfer of Registration		370.00	375.00
Additional Component	Per Additional component (eg bakery, butcher, deli) to main activity	145.00	148.00
Additional Staff	Additional charge per staff EFT over 5 for all premises.	10.00	10.00
Hairdresser Registration - Initial only	1	340.00	175.00
Beauty Therapy Registration	1	370.00	205.00
Beauty Therapy Renewal	1	200.00	205.00
Skin Penetration Registration	1	415.00	250.00
Skin Penetration Renewal	1	245.00	250.00
Prescribed Accommodation	Fee for < 10 beds	280.00	285.00
	Fee for 10 - 20 beds	460.00	465.00
	Fee for > 20 beds	585.00	595.00
Health - Colonic Irrigation Registration	1	370.00	205.00
Health - Colonic Irrigation Renewal	1	200.00	205.00

**Appendices 1  
Fees and Charges**

**Nillumbik Shire Council 2019-20 Fees & Charges**

Description of Fee	Unit of Measure	Adopted Fee 2018-19 \$	Proposed Fee 2019-20 \$
<b>Domestic Wastewater Management (cost recovery)</b>			
Septic Application	1	620.00	630.00
Report and Consent	1	350.00	283.35 + CPI
Septic Additional inspection	Other than 1 PTI inspection and 1 PTU inspection	140.00	145.00
Extension of Septic Permit	1	205.00	210.00
Alteration of Septic Tank	1	615.00	630.00
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	410.00	410.00
<b>Statutory Planning</b>			
Planning Miscellaneous - History	Per request - General planning information (permits & dates etc.)	140.00	150.00
Planning Miscellaneous - Written Planning Advice	Per Request - for written planning information/advice	140.00	150.00
Planning Miscellaneous - Permit Information (1 Permit)	Planning permit details (copies of permits, price per permit). One permit	130.00	130.00
Planning Miscellaneous - Permit information (2 Permits)	Planning permit details (copies of permits, price per permit) Search last permit. Two Permits	245.00	245.00
Planning Miscellaneous - Multiple Permit Information	Planning permit details (copies of permits, price per permit) Search all permits	370.00	370.00
Planning Miscellaneous - Form 29A Building Demolition	Per Request - Section 29A Building Demolition Request	75.00 + CPI	83.10 + CPI
Planning - Miscellaneous Consents	Miscellaneous Consents (eg. S173)	312.80	325.00
Planning - Extension of Time (1st)	Request for extension of time to permit - first request	312.80	325.00
Planning - Extension of Time (Subsequent)	Request for extension of time to permit - subsequent requests	n/a	425.00
Planning - Amendment to Application	Request for amendment to application - after notice	Variable - 40% of original fee	Variable - 40% of original fee
<b>Permit application class:</b>			
Planning	Class 1	1,265.60 + CPI	1,286.10 + CPI
Planning	Class 2	192.00 + CPI	195.10 + CPI
Planning	Class 3	604.40 + CPI	614.10 + CPI
Planning	Class 4	1,237.10 + CPI	1,257.20 + CPI
Planning	Class 5	1,336.70 + CPI	1,358.30 + CPI
Planning	Class 6	1,436.20 + CPI	1,459.50 + CPI
Planning	Class 7	192.00 + CPI	195.10 + CPI
Planning	Class 8	412.40 + CPI	419.10 + CPI
Planning	Class 9	192.00 + CPI	195.10 + CPI
Planning	Class 10	n/a	195.10 + CPI
Planning	Class 11	1,102.10 + CPI	1,119.90 + CPI
Planning	Class 12	1,486.00 + CPI	1,510.00 + CPI
Planning	Class 13	3,277.70 + CPI	3,330.70 + CPI
Planning	Class 14	8,354.30 + CPI	8,489.40 + CPI
Planning	Class 15	24,636.20 + CPI	25,034.60 + CPI
Planning	Class 16	55,372.70 + CPI	56,268.30 + CPI
Subdivision	Class 17	1,265.60 + CPI	1,286.10 + CPI
Subdivision	Class 18	1,265.60 + CPI	1,286.10 + CPI
Subdivision	Class 19	1,265.60 + CPI	1,286.10 + CPI
Subdivision	Class 20	1,265.60 + CPI	1,286.10 + CPI
Subdivision	Class 21	1,265.60 + CPI	1,286.10 + CPI
Planning	Class 22	1,265.60 + CPI	1,286.10 + CPI
<b>Request for amendment to permit class:</b>			
Planning	Class 1	1,265.60 + CPI	1,286.10 + CPI
Planning	Amendment to change permit preamble or conditions (other than for a single dwelling)	1,265.60 + CPI	1,286.10 + CPI
Planning	Class 2	192.00 + CPI	195.10 + CPI
Planning	Class 3	604.40 + CPI	614.10 + CPI
Planning	Class 4	1,237.10 + CPI	1,257.20 + CPI
Planning	Class 5	1,336.70 + CPI	1,358.30 + CPI
Planning	Class 6	1,336.20 + CPI	1,358.30 + CPI
Planning	Class 7	192.00 + CPI	195.10 + CPI
Planning	Class 8	412.40 + CPI	419.10 + CPI
Planning	Class 9	192.00 + CPI	195.10 + CPI
Planning	Class 10	n/a	195.10 + CPI
Planning	Class 11	1,102.10 + CPI	1,119.90 + CPI
Planning	Class 12	1,486.00 + CPI	1,510.00 + CPI
Planning	Class 13	3,277.70 + CPI	3,330.70 + CPI
Planning	Class 14	3,277.70 + CPI	3,330.70 + CPI

**Appendices 1  
Fees and Charges**

**Nillumbik Shire Council 2019-20 Fees & Charges**

Description of Fee	Unit of Measure	Adopted Fee 2018-19 \$	Proposed Fee 2019-20 \$
Planning	Class 15	3,277.70 + CPI	3,330.70 + CPI
Planning	Class 16	3,277.70 + CPI	3,330.70 + CPI
Subdivision	Class 17	1,265.60 + CPI	1,286.10 + CPI
Subdivision	Class 18	1,265.60 + CPI	1,286.10 + CPI
Subdivision	Class 19	1,265.60 + CPI	1,286.10 + CPI
Subdivision	Class 20	1,265.60 + CPI	1,286.10 + CPI
Subdivision	Class 21	1,265.60 + CPI	1,286.10 + CPI
Planning	Class 22	1,265.60 + CPI	1,286.10 + CPI
Certification	Certification of subdivision (per 100 lots)	167.80 + CPI	170.50 + CPI
Certification	Alteration of plan	106.70 + CPI	108.40 + CPI
Certification	Amendment to certified plan	135.10 + CPI	137.30 + CPI
Certification	Recertification of a plan of subdivision	135.10 + CPI	137.30 + CPI
Planning - Satisfaction Matter	Satisfaction matter	312.80 + CPI	317.90 + CPI
Planning - Certificate of Compliance	Certificate of compliance	312.80 + CPI	317.90 + CPI
Planning - Section 173 Change	For an agreement to amend or end a Section 173 Agreement - consent request	632.80 + CPI	643.00 + CPI
PS Copying (not including written objections)	A3 copies	5.00	5.00
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	125.00	125.00
Advertising	11-20 notices	n/a	200.00
Advertising	21-30 notices	n/a	250.00
Advertising	31-40 notices	n/a	300.00
Advertising	41-50 notices	n/a	350.00
Advertising	51-75 letters more	n/a	425.00
Advertising	76 letters or more	n/a	550.00
Advertising	1 site notice	n/a	75.00
Advertising	2 site notices	n/a	100.00
Advertising	3 site notices	n/a	125.00
Advertising	4+ site notices	n/a	150.00
Advertising	Replacement sign	n/a	40.00
Advertising	Planning notice installation service	n/a	Cost plus 10% administration charge
Advertising	Notice in Local Paper	n/a	Cost plus 10% administration charge
Plans to satisfy permit conditions	First submission of plans to satisfy Condition 1 of Planning Permit	-	-
Plans to satisfy permit conditions	Resubmission of plans to satisfy Condition 1 of Planning Permit	n/a	140.00
Removal of trees < 2 (Arborist) - fast-track	Per application (must be charged in conjunction with appropriate statutory application fee)	450.00	265.00
Request for secondary consent approval (<=3 Changes)	3 itemised changes	319.00	375.00
Request for secondary consent approval (4+ Changes)	4 or more itemised changes	n/a	525.00
<b>Planning Scheme Amendments</b>			
Planning	Planning Scheme Amendment (stage 1)	2,929.30 + CPI	2,976.70 + CPI
Planning	Planning Scheme Amendment (stage 2 - < 10 submissions)	14,518.60 + CPI	14,753.50 + CPI
Planning	Planning Scheme Amendment (stage 2 - 11-20 submissions)	29,008.80 + CPI	29,478.00 + CPI
Planning	Planning Scheme Amendment (stage 2 - > 20 submissions)	38,778.00 + CPI	39,405.20 + CPI
Planning	Planning Scheme Amendment (stage 3)	462.20 + CPI	469.60 + CPI
Planning	Planning Scheme Amendment (stage 4)	462.20 + CPI	469.60 + CPI
<b>Arts &amp; Culture</b>			
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	15.00
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
Hire Eltham Gallery	Per week, 1 July - 31 December	40.00	40.00
Hire Eltham Gallery	Per week, 1 January - 30 June	40.00	41.00
Nillumbik Prize entry fee	Per entry	25.00	25.00
Artist Residency fee	Per week	100.00	100.00

**Appendices 1  
Fees and Charges**

**Nillumbik Shire Council 2019-20 Fees & Charges**

Description of Fee	Unit of Measure	Adopted Fee 2018-19 \$	Proposed Fee 2019-20 \$
<b>Community Halls Network</b>			
<b>Eltham Community &amp; Reception Centre</b>			
1x Hall Function day	<b>Monday - Friday</b>		
	- Standard Rate	595.00	620.00
	- Community Rate (70%)	417.00	435.00
1x Hall Function evening	<b>Friday Saturday &amp; Sunday</b>		
	- Standard Rate	1140.00	1,190.00
	- Community Rate (70%)	798.00	830.00
Performance / Funeral / Weeknight function	<b>Rate per hour</b>		
	- standard rate	855.00	890.00
	- community rate (70%)	599.00	625.00
ECRC Function weekday	<b>Rate per hour</b>		
	- Standard Rate	855.00	890.00
	- Community Rate (70%)	599.00	625.00
ECRC Function weekends	<b>Rate per hour</b>		
	- Standard Rate	1710.00	1,780.00
	- Community Rate (70%)	1197.00	1,250.00
1x Hall weekdays	<b>Rate per hour</b>		
	- Standard Rate	55.00	58.00
	- Community Rate (70%)	39.00	41.00
1x Hall week evenings Mon-Thur	<b>Rate per hour</b>		
	- Standard Rate	90.00	95.00
	- Community Rate (70%)	63.00	65.00
ECRC weekdays	<b>Rate per hour</b>		
	- Standard Rate	82.00	85.00
	- Community Rate (70%)	58.00	60.00
ECRC week evenings	<b>Rate per hour</b>		
	- Standard Rate	135.00	140.00
	- Community Rate (70%)	95.00	99.00
Cutlery / Crockery / Glassware	<b>Rate per hour</b>		
	- Standard Rate	100.00	105.00
	- Community Rate (70%)		
Use of Kitchen	<b>Rate per hour</b>		
	- Standard Rate	82.00	85.00
	- Community Rate (70%)	58.00	60.00
Eltham Performing Centre	<b>Hourly Rate</b>		
	- Standard Rate	45.00	47.00
	- Community Rate (70%)	31.00	32.00
	<b>Performance weekday</b>		
	- Standard Rate	540.00	565.00
	- Community Rate (70%)	378.00	395.00
	<b>Performance weekend</b>		
- Standard Rate	675.00	700.00	
- Community Rate (70%)	472.00	490.00	
Eltham Library Complex	<b>Hourly Rate</b>		
	- Standard Rate	35.00	37.00
	- Community Rate (70%)	25.00	27.00
Outdoor Performance Centre	<b>Hourly Rate</b>		
	- Standard Rate	20.00	30.00
	- Community Rate (70%)	14.00	15.00
	<b>School concerts</b>		
	- Standard rate	200.00	210.00
- Community Rate (70%)	114.00	120.00	
The Emergency Operations Centre/ Kangaroo Ground Hall	<b>Hourly Rate</b>		
	- Standard Rate	35.00	37.00
	- Community Rate (70%)	23.00	24.00
	<b>Function</b>		
	- Standard Rate	665.00	700.00
- Community Rate (70%)	464.00	490.00	
Hurstbridge Hall	<b>Hourly Rate</b>		
	- Standard Rate	35.00	37.00
	- Community Rate (70%)	22.00	23.00
	<b>Function</b>		
	- Standard Rate	540.00	560.00
- Community Rate (70%)	378.00	390.00	



**Appendices 1  
Fees and Charges**

**Nillumbik Shire Council 2019-20 Fees & Charges**

Description of Fee	Unit of Measure	Adopted Fee 2018-19 \$	Proposed Fee 2019-20 \$
<b>Hurstbridge Sports Stadium</b>	Per Hour	37.00	39.00
<b>Eltham North Hall</b>	<b>Hourly Rate</b>		
	- Standard Rate	35.00	37.00
	- Community Rate (70%)	25.00	26.00
	<b>Function</b>		
- Standard Rate	715.00	740.00	
- Community Rate (70%)	496.00	520.00	
<b>North Warrandyte Family Centre</b>	<b>Hourly Rate</b>		
	- Standard Rate	35.00	37.00
	- Community Rate (70%)	24.00	25.00
	<b>Function</b>		
- Standard Rate	715.00	750.00	
- Community Rate (70%)	500.00	520.00	
<b>Senior Citizens - Diamond Creek</b>			
Carpeted Meeting Room & Large Meeting Room	1 day hire - concession	35.00	37.00
Carpeted Meeting Room & Large Meeting Room	1/2 day hire - concession	18.00	19.00
Hall	1 day hire - concession	65.00	68.00
Hall	1/2 day hire - concession	30.00	32.00
<b>Senior Citizens - Eltham</b>			
Annexe	1 day hire - concession	35.00	37.00
Annexe	1/2 day hire - concession	18.00	19.00
Large Hall	1 day hire - concession	65.00	68.00
Large Hall	1/2 day hire - concession	30.00	32.00
<b>Hurstbridge Community Hub</b>			
Community Room	Standard Rate	65.00	68.00
	Community Benefit	33.00	35.00
	Community Group	20.00	21.00
Training Room	Standard Rate	45.00	47.00
	Community Benefit	22.00	23.00
	Community Group	13.00	14.00
Meeting Room 1	Standard Rate	35.00	37.00
	Community Benefit	17.00	18.00
	Community Group	10.00	10.50
Allied Health Room	Standard Rate	28.00	30.00
	Community Benefit	22.40	24.00
	Community Group	14.00	15.00
Meeting Room 2	Standard Rate	35.00	37.00
	Community Benefit	17.00	18.00
	Community Group	10.00	10.50
Community Kitchen	Standard Rate	45.00	47.00
	Community Benefit	22.00	23.00
	Community Group	13.00	14.00
<b>Leisure Centre Facilities</b>			
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
<b>Leisure &amp; Recreation</b>			
<b>Summer - Juniors, Womens &amp; Veterans (90% discount)</b>			
<b>Summer</b>			
A Grade	Per Team	808.50	840.00
B Grade	Per Team	704.00	730.00
C Grade	Per Team	594.00	620.00
D Grade	Per Team	489.50	505.00
<b>Summer - Juniors, Womens &amp; Veterans (90% discount)</b>			
A Grade	Per Team	80.85	84.00
B Grade	Per Team	70.40	73.00
C Grade	Per Team	59.40	62.00
D Grade	Per Team	48.95	50.50
<b>Winter</b>			
A Grade	Per Team	1383.80	1,430.00
B Grade	Per Team	1272.70	1,320.00
C Grade	Per Team	1160.50	1,200.00
D Grade	Per Team	1048.30	1,085.00



**Appendices 1  
Fees and Charges**

**Nillumbik Shire Council 2019-20 Fees & Charges**

Description of Fee	Unit of Measure	Adopted Fee 2018-19 \$	Proposed Fee 2019-20 \$
<b>Winter - Juniors, Womens &amp; Veterans (90% discount)</b>			
A Grade	Per Team	138.60	143.00
B Grade	Per Team	127.60	132.00
C Grade	Per Team	116.05	120.00
D Grade	Per Team	105.60	108.50
<b>Casual Ground Use</b>			
Commercial Hire	Per day	369.60	385.00
Commercial Hire	Per 1/2 day	220.00	230.00
Commercial Use	Additional Hourly Charge	104.50	110.00
Community Use	Per day	110.00	115.00
Community Use	Per 1/2 day	69.30	70.00
Community Use	Additional Hourly Charge	23.10	25.00
<b>School Fees</b>			
Schools within Municipality	Per Hour	25.30	26.00
Schools outside Municipality	Per hour	38.50	40.00
Zone events	Per day	236.50	245.00
Zone events	Per 1/2 day	121.00	125.00
<b>Synthetic Soccer Pitch</b>			
Local club use	Per Hour	40.70	44.00
School use	Per Hour	60.50	60.00
Other user groups	Per Hour	55.00	66.00
Academy programs		77.00	80.00
Floodlight use (casual users only)	Per Hour	55.00	57.00
<b>Personal Training / Group Fitness</b>			
Monthly Hire	Reoccurring	115.50	120.00
Casual Hire	Half Day	179.30	185.00
Casual Hire	Full Day	271.70	285.00
<b>Emergency Management</b>			
Fire Prevention - Slashing	Blocks up to 1.0 hectare	560.00	577.00
Fire Prevention - Slashing - Larger blocks	Per hectare	680.00	700.00
Fire Prevention - Firebreaks to 10 metres wide	Per linear metre	2.60	2.70
Fire Prevention - Firebreaks to 20 metres wide	Per linear metre	3.70	3.80
Fire Prevention - Roadsides	Per linear metre	2.60	2.70
<b>Freedom of Information</b>			
Freedom of Information - application fee	Per application	28.40	28.90 + CPI
Search time	Per hour	21.30	21.68 + CPI
Photocopy fee	Per A4 page	0.20	0.20
Supervision of document inspections	Per hour	6.00	21.68 + CPI
<b>Shire Maps</b>			
Colour Map (aerial photos)	A1	30.00	31.00
	A2	25.00	25.50
	A3	15.00	15.50
	A4	10.00	10.30
Custom Mapping	Per hour	70.00	72.00
<b>Finance</b>			
Printing of duplicate rate notices	Per notice	15.00	15.00
Land Information Certificate	Per application	26.30	26.30
Dishonoured Cheque Fee (Australia Post)	Per dishonoured cheque	25.00	25.00
Debt Recovery Administration	Per assessment	45.00	45.00
Field Call - Metro	Per assessment	60.00	60.00
Field Call - Regional	Per assessment	75.00	75.00
Legal Collection Fee	Per assessment	As per Magistrates Court scale of costs.	As per Magistrates Court scale of costs.
Merchant Fees		0.40%	0.40%

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