

# Draft Budget

2021-2022



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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 budget projections and forecast, 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 percent 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 costs to Council.

Council owns infrastructure assets with a valuation of more than \$942 million. Apart from land, these assets comprise more than \$43 million in buildings and around \$458 million in other infrastructure such as roads, bridges, drains and footpaths. Council's assets depreciate at over \$12 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 2021-2022 Budget has been prepared in conjunction with the Council Plan. There is a 1.50 percent increase applied to rates for 2021-2022.

The only exception to this will be a small number of properties which have been modified over the past year (through subdivision, etc.) resulting in a supplementary valuation.

Council proposes an increase of 13.86 percent to the domestic waste service standard charge for the 2021-2022 financial year. This is being driven by a significant increase in disposal costs in recycling and general waste and the responsibility Council has to rehabilitate former landfill sites at Plenty and Kangaroo Ground.

The Budget forecasts an operating surplus of \$1.830 million on an accrual accounting basis. The decrease when compared to the 2020-2021 forecast is largely attributable to the reduction on one-off capital grant income.



An extensive capital works program of \$22.101 million is proposed for 2021-22 including \$2.809 million in grant-funded works.

Key projects include:

- Kangaroo Ground landfill rehabilitation \$6.310 million
- Redevelopment of the Diamond Valley Sports and Fitness Centre \$3.5 million
- Local Roads and Community Infrastructure Program upgrades \$2.204 million
- Buildings renewal (including public toilets) \$1.75 million
- Road and carpark renewal \$1.642 million
- Eltham North Soccer Pitch replacement \$635,000
- Diamond Valley Library redevelopment \$270,000

This program could be further expanded as a result of successful grant applications during this financial year.

### Financial Snapshot

| Key Statistics                              | 2020-21<br>Forecast<br>\$'000 | 2021-22<br>Budget<br>\$'000 |
|---|-------------------------------|-----------------------------|
| Total operating income                      | 124,335                       | 97,569                      |
| Total operating expenditure                 | 97,238                        | 95,739                      |
| Comprehensive operating surplus             | 27,097                        | 1,830                       |
| Capital works program                       | 67,421                        | 22,101                      |
| Funding the capital works program           |                               |                             |
| Council cash                                | 31,083                        | 12,292                      |
| Borrowings                                  | 3,303                         | 7,000                       |
| Grants                                      | 31,470                        | 2,809                       |
| Reimbursements                              | -                             | -                           |
| Contributions                               | 1,565                         | -                           |
| Budgeted expenditure by strategic objective | Budget<br>\$'000              | % of<br>Budget              |
| Engaged connected communities               | 11,585                        | 13.28                       |
| Active and creative people                  | 15,539                        | 17.81                       |
| Safe and healthy environments               | 40,441                        | 46.36                       |
| A prosperous economy                        | 1,078                         | 1.24                        |
| Responsible leadership                      | 18,591                        | 21.31                       |

### Strategic Resource Plan

Budget preparation has been informed by the budget projections, which identifies the resources required to implement the Council Plan.

A copy of Council's projected performance against the Victorian Auditor-General's measures of financial sustainability is included in the budget document.

The budget projections have been prepared on the basis of a 1.50 percent rate increase in 2021-2022 and 2022-23, 1.80 percent in 2023-24, 2.00 percent in 2024-2025 and 2025-2026, 2.25 percent in 2026-2027 and 2027-2028, followed by increases of 2.50 percent in each of the following years.

The budget projections forecast that Council will achieve an operating surplus each year on an accrual accounting basis.

The budget also forecasts a substantial capital works program of \$88 million over the next five years. This is proposed to be funded from a combination of grants, contributions and operating revenue.

The Budget is based on a series of assumptions which include:

- No real-terms growth in service capacity.
- No further cost shifting by State and Commonwealth Governments.

The Budget 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 25 March 2021 to 25 April 2021. 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 25 April 2021 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 2020 (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 2020 (the Regulations) which support the Act.

The 2021-22 Budget is for the year 1 July 2020 to 30 June 2021 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 2022 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 to 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.

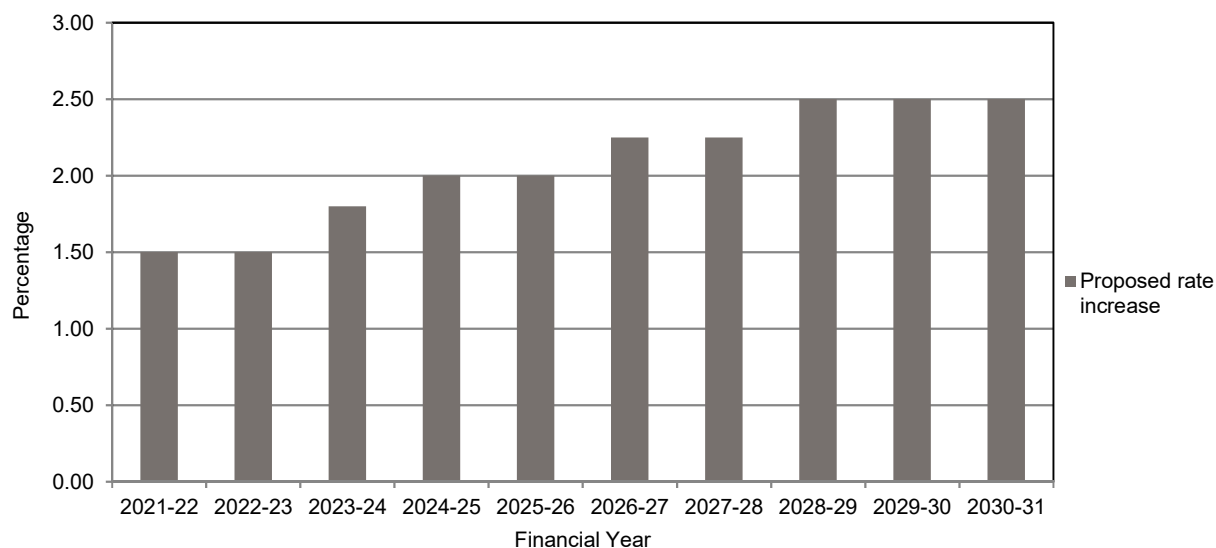
The final step is for Council to adopt the Budget after receiving and considering any submissions from interested parties. The Budget is required to be adopted by 30 June and a copy submitted to the Minister within 28 days after adoption. The key dates for the Budget process are summarised below:

| Budget process   | Timing                        |
|--|-------------------------------|
| 1. Officers update Council's long term financial projections     | December 2020 - February 2021 |
| 2. Officers prepare draft operating and capital budgets          | December 2020 - February 2021 |
| 3. Council considers draft budgets at briefings of Councillors   | February 2021 - March 2021    |
| 4. Proposed budget submitted to Council for approval             | 23 March 2021                 |
| 5. Public notice advising intention to adopt Budget              | 25 March 2021                 |
| 6. Community engagement process undertaken                       | 25 March 2021 - 25 April 2021 |
| 7. Submissions period closes (28 days)                           | 25 April 2021                 |
| 8. Submissions considered by Planning and Consultation Committee | 11 May 2021                   |
| 9. Budget submissions presented to Council                       | 25 May 2021                   |
| 10. Budget presented to Council for adoption                     | 25 May 2021                   |
| 11. Copy of adopted Budget submitted to the Minister             | 9 July 2021                   |

## Budget Trends and Summary

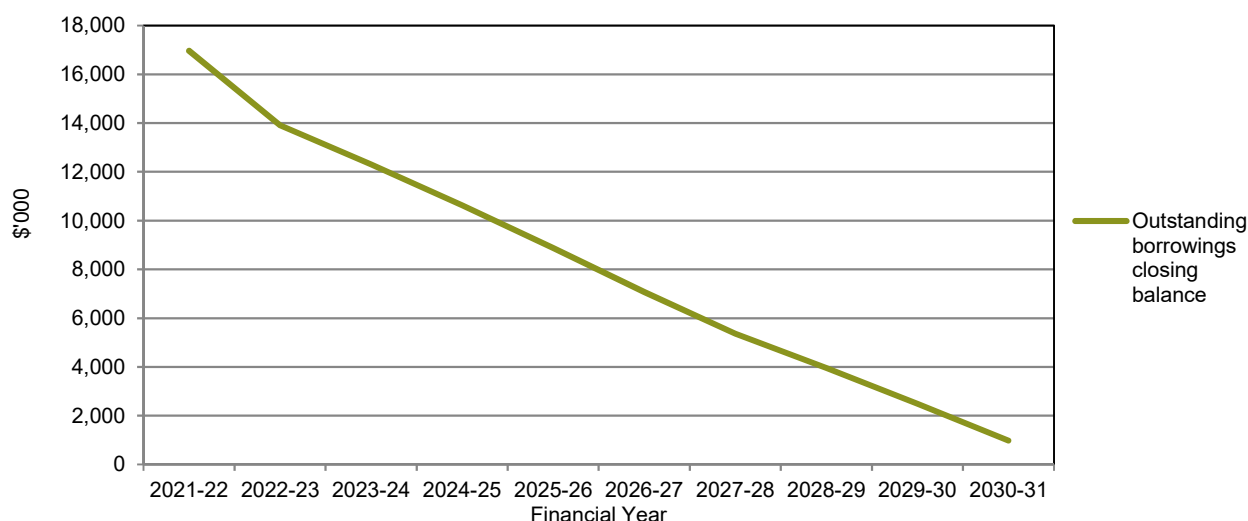
Council has prepared the Budget for the 2021-22 financial year which seeks to balance the demand for services and infrastructure. Key budget trends and outcomes information is provided below.

### Rate trends



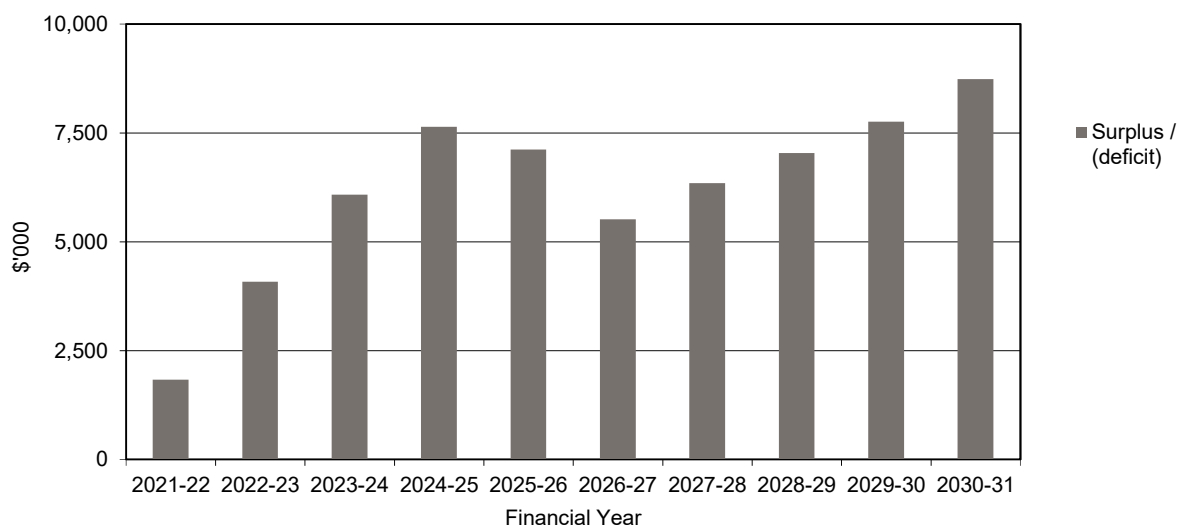
The graph above outlines Council's budgeted rate increase for 2021-22 which is in compliance with the rate cap. It has been assumed that the rate cap will be 1.50 percent in 2022-23, 1.80 percent in 2023-24, 2.00 percent in 2024-2025 and 2025-2026, 2.25 percent in 2026-2027 and 2027-2028, followed by increases of 2.50 percent in each of the following years.

### Borrowing trends and outcomes



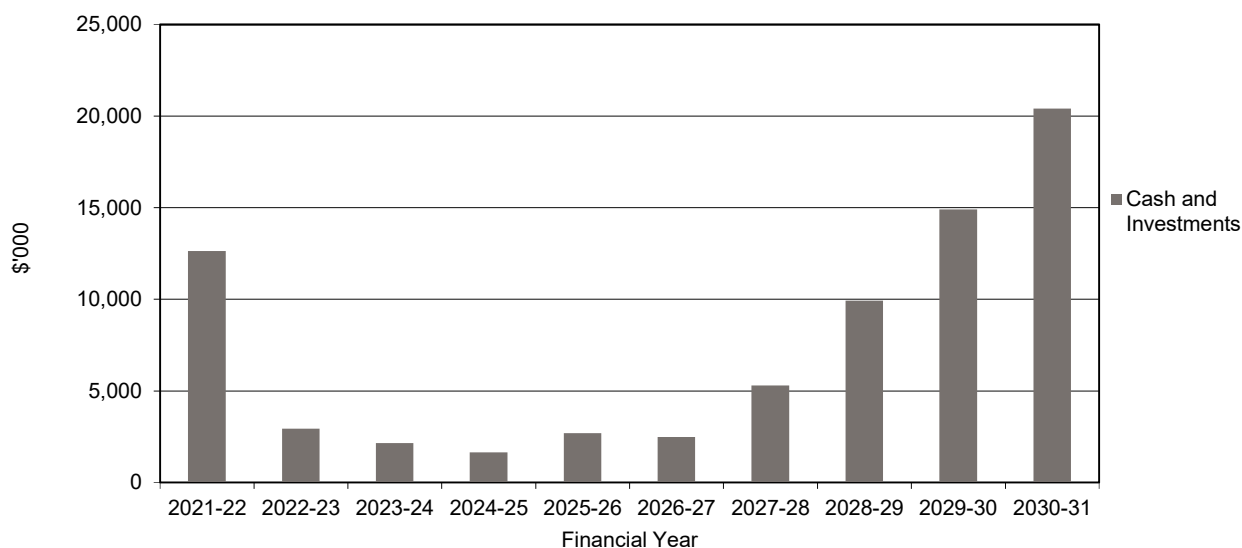
Council is anticipating to take out \$7 million in new borrowings in 2021-2022 mainly for the rehabilitation of the closed landfill sites (\$5 million) which is in response to and in compliance with the requirements set out by the Environment Protection Authority. \$2 million will be set aside to enable Council to respond to potential Government grant funding opportunities. 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 2021-22 year is a surplus of \$1.830 million. The above graph projects surpluses to be achieved over the projected 10 years providing capacity for capital investment and debt reduction. The fluctuations are driven by the anticipated receipt of one-off capital grant funding.

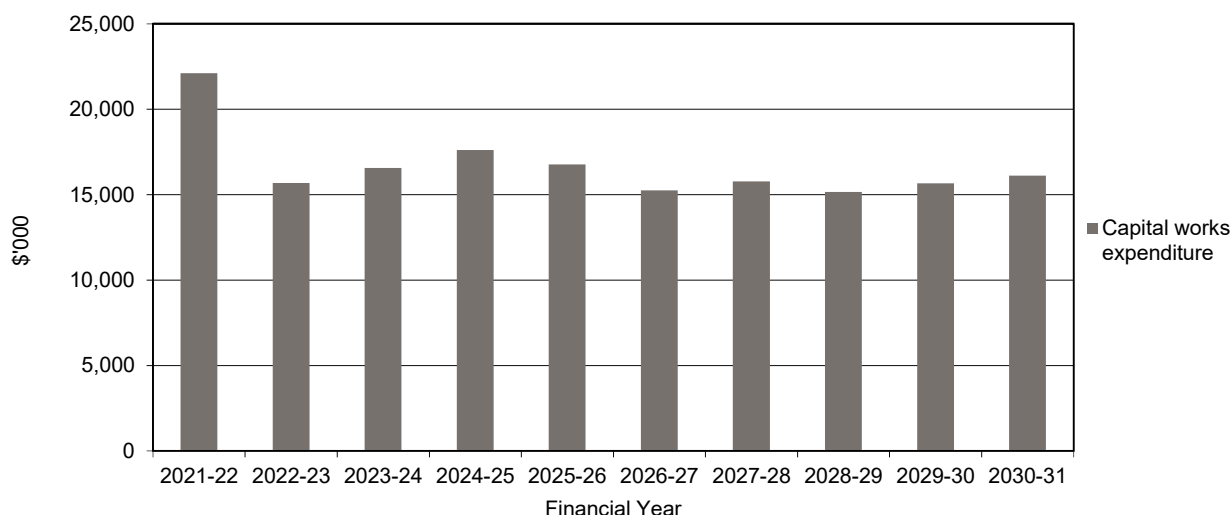
## Cash and investments



Cash and investments shown in the above graph are illustrating a positive 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.



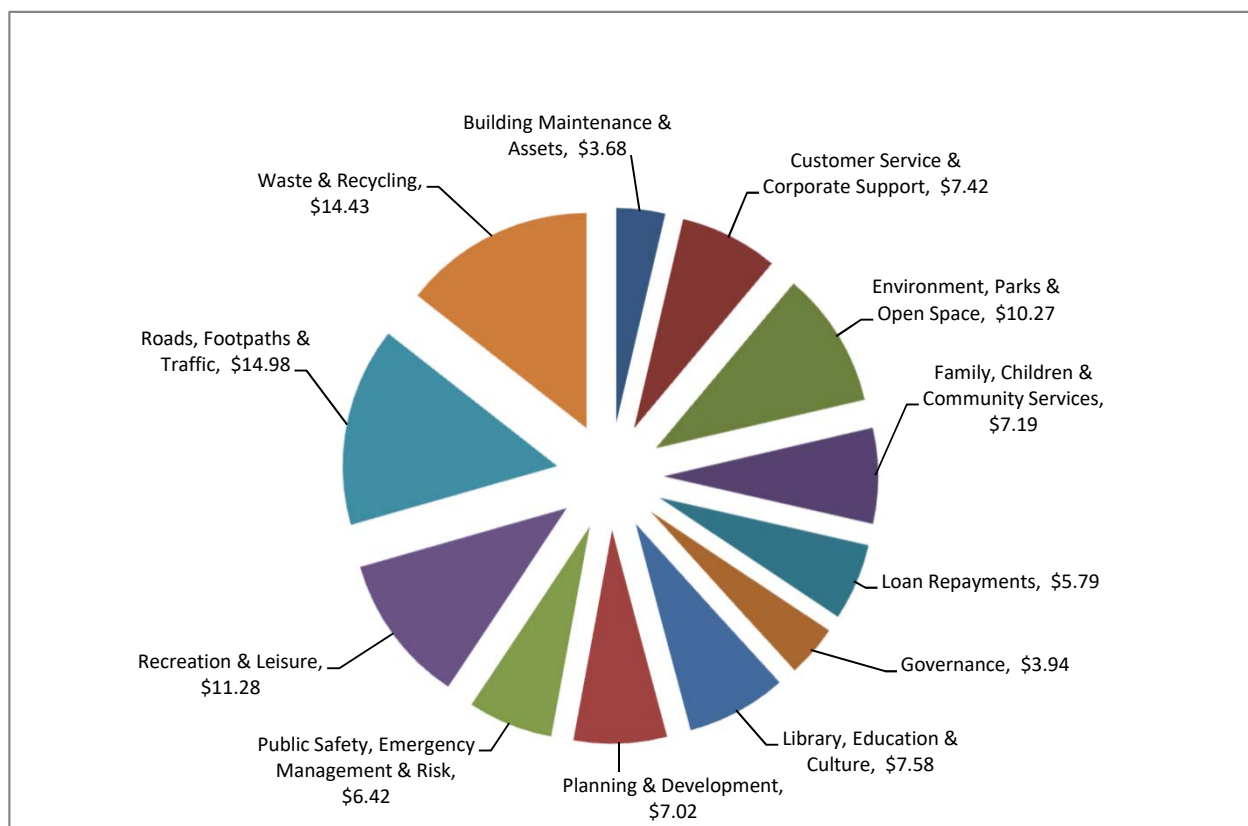
## Capital works



The capital works program for 2021-22 will be \$22.101 million, of which \$12.292 million will be funded by Council cash, \$2.809 million from grants and \$7 million by borrowings. The capital expenditure program has been set and prioritised based on Council's assessment of the need for key projects. The 2021-22 program includes a number of projects as detailed in Section 4.5 of this document.

## 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.

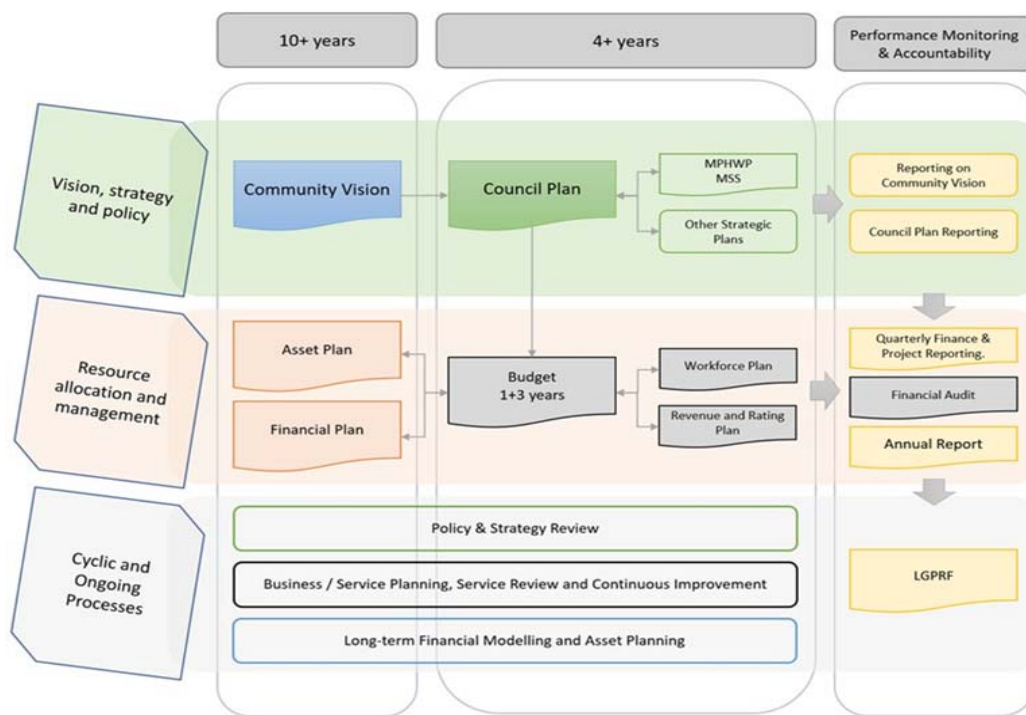


## 1. Link to the Integrated Planning and Reporting Framework

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

### 1.1 Legislative planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions

The timing of each component of the integrated planning and reporting framework is critical to the successful achievement of the planned outcomes.

### 1.1.2 Key planning considerations

#### Service level planning

Councils have a legal obligation to provide some services, such as animal management, local roads, food safety and statutory planning. Some council services are not mandated, such as libraries, building permits and sporting facilities. Over time, the needs and expectations of communities can change. The Budget considers the services and initiatives which contribute to achieving the strategic objectives specified in the Council Plan.

The Council Plan includes strategic objectives, strategies, indicators and a budget 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
- Budget – a four year budget outlining how the strategies will be financed and resourced

Each year, Council will produce an Annual Action 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 Action Plan.

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

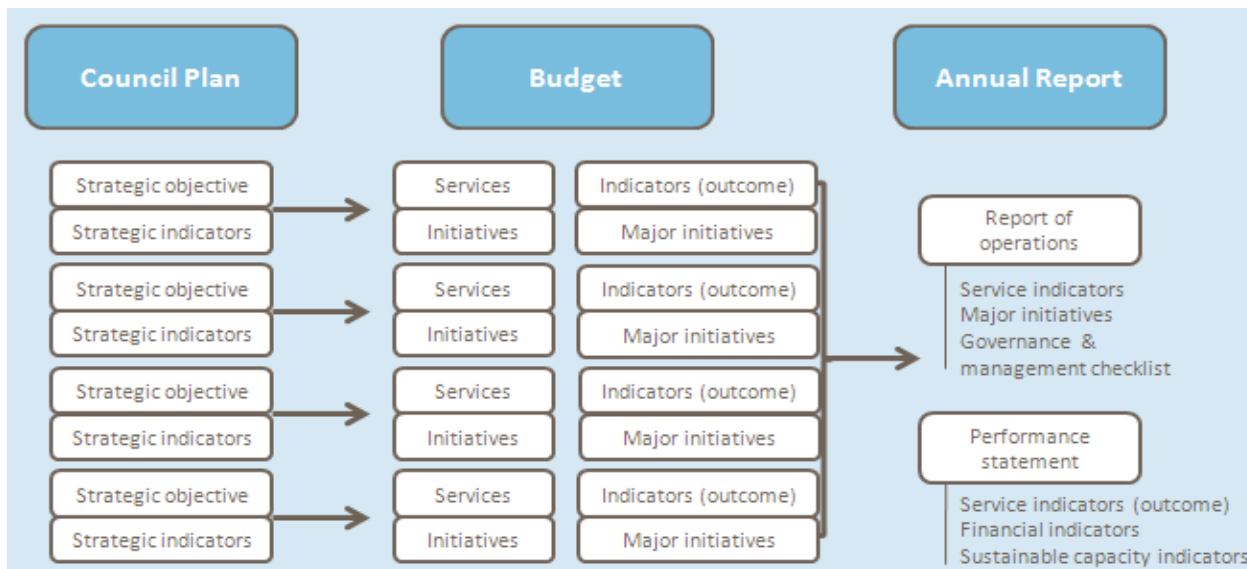
### 1.2 Strategic objectives

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.

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

## 2. Services, initiatives and service performance indicators

This section provides a description of the services and major initiatives to be funded in the Budget (excluding capital works) for the 2021-22 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 Jobs, Precincts and Regions

### 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<br>Net Cost<br>\$'000 |
| Aged and Disability Services        | Disability services                 | 819                           |
|                                     | Aged services assessment            | <u>218</u>                    |
|                                     | Home care                           | <b>601</b>                    |
|                                     | Home maintenance                    |                               |
|                                     | Senior citizens centres             |                               |
|                                     | Delivered meals                     |                               |
| Children, Family and Youth Services | Pre-school centres and registration | 1,101                         |
|                                     | Child-care centres                  | <u>370</u>                    |
|                                     | Occasional child-care               | <b>731</b>                    |
|                                     | Playgroups                          |                               |
|                                     | Youth services                      |                               |

| Service Area                        | Description of services provided      | Expenditure        |
|-------------------------------------|---------------------------------------|--------------------|
|                                     |                                       | Revenue            |
|                                     |                                       | Net Cost<br>\$'000 |
| Community Development and Inclusion | Community centres and halls           | 2,328              |
|                                     | Volunteer programs                    | <u>162</u>         |
|                                     | Community transport                   | <b>2,166</b>       |
|                                     | Community development                 |                    |
|                                     | Community grants                      |                    |
|                                     | Community health planning             |                    |
|                                     | Community festivals and events        |                    |
|                                     | Inclusion of people with a disability |                    |
| Libraries and Community Education   | Libraries                             | 5,943              |
|                                     | Living and learning centres           | <u>1,608</u>       |
|                                     | Edendale community environment farm   | <b>4,335</b>       |
| Maternal and Child Health           | Maternal and child health             | 1,394              |
|                                     |                                       | <u>381</u>         |
|                                     |                                       | <b>1,013</b>       |

### Major Initiatives

- 1) Implementation of Disability Action Plan
- 2) Implementation of Municipal Health & Wellbeing Plan
- 3) Implementation of Early Years Infrastructure Plan
- 4) Implementation of Positive Ageing Strategy
- 5) Development of Youth Strategy

### Service Performance Outcome Indicators

| Service                         | Indicator     | Performance Measure  | Computation  | 2019-20 Actual |
|---------------------------------|---------------|--|--|----------------|
| Maternal and Child Health (MCH) | Participation | Participation in the MCH service<br>(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                               | 81.95%         |
|                                 |               | Participation in the MCH service by Aboriginal children<br>(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 | 76.32%         |
| Libraries                       | Participation | Active library members<br>(Percentage of the municipal population that are active library members)   | [Number of active library members / municipal population] x100   | 28.19%         |



## 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<br>Net Cost<br>\$'000           |
| Arts and Cultural Services      | Art in public places and civic collection; Arts and cultural programs   | 1,004<br>10<br><b>994</b>               |
| Leisure Facilities and Services | Leisure and recreation facilities and services including:<br>Swimming pools<br>Indoor sports stadiums<br>Outdoor sporting facilities<br>Sporting clubs tenancy and support<br>Recreation trails<br>Golf course<br>Playgrounds<br>Recreation and open space planning | 14,535<br><u>13,220</u><br><b>1,315</b> |

### Major Initiatives

- 1) Indigenous Liaison Officer, program costs, cultural consultation, associated events and development of Reconciliation Action Plan
- 2) Implementation of Arts & Culture Plan
- 3) Regional / Municipal Gallery masterplan

### Service Performance Outcome Indicators

| Service            | Indicator   | Performance Measure  | Computation   | 2019-20 Actual |
|--------------------|-------------|--|---|----------------|
| Aquatic Facilities | Utilisation | Utilisation of aquatic facilities<br>(Number of visits to aquatic facilities per head of municipal population) | Number of visits to aquatic facilities / Municipal population | 8.9            |

## 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<br>Net Cost<br>\$'000       |
| Animal Management   | Animal regulation and pound             | 808<br><u>1,006</u><br><b>(198)</b> |
| Building Regulation | Building permits, safety and regulation | 1,043<br><u>583</u><br><b>460</b>   |

|   |   |              |
|---|---|--------------|
| Emergency Management                              | Bushfire mitigation planning regulation and works                                 | 1,186        |
|   | Emergency management planning   | <u>-</u>     |
|   | Relief and recovery preparedness  | <b>1,186</b> |
|   | Disaster resilience programs  |              |
| Environment and Conservation                      | Environmental planning and policy   | 878          |
|   | Water quality and conservation  | <u>5</u>     |
|   | Biodiversity protection   | <b>873</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  | 872          |
|   | Public health protection and education  | <u>273</u>   |
|   | Immunisation services   | <b>599</b>   |
|   | Noise regulation  |              |
| Infrastructure Design, Construction and Transport | Design for capital works projects including:                                      | 3,670        |
|   | roads   | <u>1,430</u> |
|   | bridges   | <b>2,240</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  | 840          |
|   | Amenity protection  | <u>564</u>   |
|   | Local Law permits   | <b>276</b>   |
| Parks and Reserves Maintenance                    | Maintenance of:   | 6,215        |
|   | parks   | <u>35</u>    |
|   | sportsgrounds   | <b>6,180</b> |
|   | conservation reserves   |              |
|   | street trees  |              |
|   | public spaces   |              |
|   | Roadside vegetation management  |              |
| Planning Enforcement                              | Enforcement of planning scheme and permit conditions                              | 380          |
|   |   | <u>12</u>    |
|   |   | <b>368</b>   |
| Property, Fleet and Asset Management              | Infrastructure asset management and planning                                      | 2,901        |
|   | Building maintenance and fencing  | <u>1,011</u> |
|   | Property management   | <b>1,890</b> |
|   | Fleet management  |              |

|                               |                               |               |
|-------------------------------|-------------------------------|---------------|
| Recycling and Waste Services  | Collection of household waste | 10,892        |
|                               | Hard waste collection         | <u>651</u>    |
|                               | Recycling                     | <b>10,241</b> |
|                               | Green waste                   |               |
|                               | Transfer station              |               |
|                               | Waste education               |               |
|                               | Landfill rehabilitation       |               |
| Road and Drainage Maintenance | Maintenance of:               | 5,307         |
|                               | local roads                   | <u>1</u>      |
|                               | road bridges                  | <b>5,306</b>  |
|                               | pedestrian bridges            |               |
|                               | footpaths                     |               |
|                               | trails                        |               |
|                               | drains                        |               |
| School Crossings              | bus shelters                  |               |
|                               | School crossings              | 783           |
|                               |                               | <u>272</u>    |
|                               |                               | <b>511</b>    |
| Statutory Planning            | Planning applications         | 2,949         |
|                               | Subdivision applications      | <u>775</u>    |
|                               |                               | <b>2,174</b>  |
| Strategic Planning            | Land use planning and policy  | 1,717         |
|                               | Planning scheme management    | <u>103</u>    |
|                               | Activity centre planning      | <b>1,614</b>  |
|                               | Heritage protection           |               |

### Major Initiatives

- 1) Amenity and Asset Protection Local Law(s)
- 2) Heritage Review Stage B and Planning Scheme Amendment to apply the Heritage Overlay
- 3) Planning Scheme Amendments
- 4) Municipal planning statement review
- 5) Neighbourhood Character Study
- 6) Green Wedge Management Plan Implementation 'Conversations'

### Service Performance Outcome Indicators

| Service           | Indicator         | Performance Measure   | Computation   | 2019-20 Actual |
|-------------------|-------------------|---|---|----------------|
| Animal management | Health and safety | Animal management prosecutions<br>(Percentage of successful animal management prosecutions) | Number of successful animal management prosecutions / Total number of animal management prosecutions] x 100 | 1.00           |

|                    |                   |   |  |        |
|--------------------|-------------------|---|--|--------|
| Food safety        | Health and safety | Critical and major non-compliance outcome notifications<br>(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 | 98.68% |
| Waste collection   | Waste diversion   | Kerbside collection waste diverted from landfill<br>(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  | 59.60% |
| Statutory planning | Decision making   | Council planning decisions upheld at VCAT<br>(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  | 65.00% |
| Roads              | Satisfaction      | Satisfaction with sealed local roads<br>(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.  | 69.90  |

## 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                    | 1,078       |
|                              | Local community and farmers' markets           | 297         |
|                              | Local business networks, training and seminars | 781         |

## Major Initiatives

- 1) Local business and industry Program

### 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<br>Net Cost<br>\$'000 |
| Communications                 | Website   | 1,154                         |
|                                | Electronic and print communication                        | -                             |
|                                | Community consultation and engagement                     | 1,154                         |
|                                | Media liaison   |                               |
| Customer Service               | Reception   | 824                           |
|                                | Call centre   | -                             |
|                                |   | 824                           |
| Finance                        | Finance and procurement                                   | 6,493                         |
|                                | Rates and property valuations                             | 4,978                         |
|                                | Audit   | 1,515                         |
| Governance                     | Council and Committee meetings                            | 2,968                         |
|                                | Civic functions and citizenship ceremonies                | 80                            |
|                                | Australia Day awards                                      | 2,888                         |
|                                | Councillor elections (VEC regulations)                    |                               |
|                                | Statutory governance requirements                         |                               |
|                                | Mayor and Councillor resources and support services       |                               |
|                                | Local government sector and regional advocacy             |                               |
|                                | Records management  |                               |
| Information and Technology     | Information technology                                    | 3,617                         |
|                                | On-line services  | -                             |
|                                | Telecommunications  | 3,617                         |
| Human Resources                | Recruitment and selection                                 | 1,533                         |
|                                | Staff learning and development                            | 198                           |
|                                | Employee and industrial relations                         | 1,335                         |
|                                | Health and well-being                                     |                               |
| Transformation and Performance | Organisational performance and improvement; 'Occupational | 2,003                         |
|                                | Health and Safety; Risk management and insurance          | 5                             |
|                                |   | 1,998                         |



## Service Performance Outcome Indicators

| Service    | Indicator    | Performance Measure  | Computation  | 2019-20 Actual |
|------------|--------------|--|--|----------------|
| Governance | Satisfaction | Satisfaction with Council decisions<br>(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 | 66.70          |

### 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 the *Local Government Act 2020* and included in the 2021-22 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<br>\$'000 | Expenditure<br>\$'000 | Revenue<br>\$'000 |
|---------------------------------------|--------------------|-----------------------|-------------------|
| Engaged connected communities         | 8,847              | 11,585                | 2,738             |
| Active and creative people            | 2,310              | 15,539                | 13,229            |
| Safe and healthy environments         | 33,721             | 40,441                | 6,720             |
| A prosperous economy                  | 781                | 1,078                 | 297               |
| Responsible leadership                | 13,330             | 18,591                | 5,261             |
| <b>Total services and initiatives</b> | <b>58,989</b>      | <b>87,234</b>         | <b>28,245</b>     |

#### **Add**

|                                    |        |
|------------------------------------|--------|
| Depreciation                       | 12,498 |
| Amortisation - right of use assets | 420    |
| Written down value of assets sold  | 750    |

#### **Subtract**

|                               |         |
|-------------------------------|---------|
| Debt redemption               | 3,426   |
| Transfer to and from reserves | (1,335) |

|                                       |               |
|---------------------------------------|---------------|
| <b>Deficit before funding sources</b> | <b>70,566</b> |
|---------------------------------------|---------------|

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

|                         |        |
|-------------------------|--------|
| Net rates and charges   | 69,337 |
| Capital funding sources | 3,059  |

|   |                |
|---|----------------|
| <b>Operating (surplus)/deficit for the year</b> | <b>(1,830)</b> |
|---|----------------|

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021/22 has been supplemented with projections to 2030/31.

This section includes the following financial statements prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

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 Human Resources

**Comprehensive Income Statement**  
For the five years ending 30 June 2026

|  | Notes  | Forecast<br>Budget | Budget            | Projections       |                   |                   |                   |
|--|--------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|  |        | 2020-21<br>\$'000  | 2021-22<br>\$'000 | 2022-23<br>\$'000 | 2023-24<br>\$'000 | 2024-25<br>\$'000 | 2025-26<br>\$'000 |
| <b>Income</b>  |        |                    |                   |                   |                   |                   |                   |
| Rates and charges  | 4.1.1  | 67,422             | 69,953            | 72,382            | 74,374            | 76,434            | 78,563            |
| Statutory fees and fines   | 4.1.2  | 1,310              | 1,916             | 1,945             | 1,980             | 2,020             | 2,060             |
| User fees  | 4.1.3  | 14,154             | 16,504            | 16,784            | 17,067            | 17,501            | 17,927            |
| Grants - operating   | 4.1.4  | 6,357              | 5,131             | 5,104             | 5,196             | 5,299             | 5,405             |
| Grants - capital   | 4.1.4  | 31,470             | 2,809             | 3,905             | 4,505             | 3,705             | 3,705             |
| Contributions - monetary   | 4.1.5  | 2,442              | 119               | 120               | 123               | 1,480             | 128               |
| 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  | 1,180              | 1,137             | 1,154             | 1,174             | 1,196             | 1,218             |
| <b>Total income</b>  |        | <b>124,335</b>     | <b>97,569</b>     | <b>101,394</b>    | <b>104,419</b>    | <b>107,635</b>    | <b>109,006</b>    |
| <b>Expenses</b>  |        |                    |                   |                   |                   |                   |                   |
| Employee costs   | 4.1.7  | 36,650             | 37,035            | 37,708            | 38,460            | 39,228            | 40,179            |
| Materials and services   | 4.1.8  | 39,536             | 39,294            | 40,313            | 40,477            | 41,272            | 42,084            |
| Depreciation and amortisation  | 4.1.9  | 12,391             | 12,498            | 12,572            | 12,647            | 12,743            | 12,827            |
| Bad and doubtful debts   |        | -                  | -                 | -                 | -                 | -                 | -                 |
| Amortisation - right of use assets   | 4.1.10 | 513                | 420               | 110               | 110               | 55                | 55                |
| Borrowing costs  |        | 608                | 583               | 621               | 550               | 477               | 400               |
| Finance costs - leases   |        | 23                 | 12                | 9                 | 6                 | 4                 | 3                 |
| Other expenses   | 4.1.11 | 7,517              | 5,897             | 5,985             | 6,093             | 6,215             | 6,339             |
| <b>Total expenses</b>  |        | <b>97,238</b>      | <b>95,739</b>     | <b>97,318</b>     | <b>98,343</b>     | <b>99,994</b>     | <b>101,887</b>    |
| <b>Surplus / (deficit) for the year</b>  |        | <b>27,097</b>      | <b>1,830</b>      | <b>4,076</b>      | <b>6,076</b>      | <b>7,641</b>      | <b>7,119</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>27,097</b>      | <b>1,830</b>      | <b>4,076</b>      | <b>6,076</b>      | <b>7,641</b>      | <b>7,119</b>      |

# Comprehensive Income Statement Forward Estimates

For the five years ending 30 June 2031

|  | Forward Estimates |                |                |                |                |
|--|-------------------|----------------|----------------|----------------|----------------|
|  | 2026-27           | 2027-28        | 2028-29        | 2029-30        | 2030-31        |
|  | \$'000            | \$'000         | \$'000         | \$'000         | \$'000         |
| <b>Income</b>  |                   |                |                |                |                |
| Rates and charges  | 80,772            | 83,055         | 85,424         | 87,872         | 90,380         |
| Statutory fees and fines   | 2,106             | 2,154          | 2,208          | 2,263          | 2,319          |
| User fees  | 18,242            | 18,645         | 19,101         | 19,578         | 20,067         |
| Grants - operating   | 5,527             | 5,651          | 5,793          | 5,938          | 6,086          |
| Grants - capital   | 1,455             | 1,455          | 1,455          | 1,455          | 1,455          |
| Contributions - monetary   | 131               | 134            | 137            | 141            | 144            |
| 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   | 1,244             | 1,269          | 1,298          | 1,328          | 1,358          |
| <b>Total income</b>  | <b>109,477</b>    | <b>112,363</b> | <b>115,416</b> | <b>118,575</b> | <b>121,809</b> |
| <b>Expenses</b>  |                   |                |                |                |                |
| Employee costs   | 41,154            | 42,151         | 43,171         | 44,216         | 45,098         |
| Materials and services   | 43,015            | 43,967         | 45,049         | 46,158         | 47,294         |
| Bad and doubtful debts   | -                 | -              | -              | -              | -              |
| Depreciation and amortisation  | 12,957            | 13,040         | 13,202         | 13,366         | 13,481         |
| Amortisation - right of use assets   | 37                | -              | -              | -              | -              |
| Borrowing costs  | 318               | 237            | 170            | 119            | 66             |
| Finance costs - leases   | 1                 | -              | -              | -              | -              |
| Other expenses   | 6,482             | 6,628          | 6,793          | 6,963          | 7,137          |
| <b>Total expenses</b>  | <b>103,964</b>    | <b>106,023</b> | <b>108,385</b> | <b>110,822</b> | <b>113,076</b> |
| <b>Surplus (deficit) for the year</b>  | <b>5,513</b>      | <b>6,340</b>   | <b>7,031</b>   | <b>7,753</b>   | <b>8,733</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>5,513</b>      | <b>6,340</b>   | <b>7,031</b>   | <b>7,753</b>   | <b>8,733</b>   |

## Balance Sheet

For the five years ending 30 June 2026

|  | Notes | Forecast<br>Budget | Budget            | Projections       |                   |                   |                   |
|--|-------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|  |       | 2020-21<br>\$'000  | 2021-22<br>\$'000 | 2022-23<br>\$'000 | 2023-24<br>\$'000 | 2024-25<br>\$'000 | 2025-26<br>\$'000 |
| <b>Current assets</b>  |       |                    |                   |                   |                   |                   |                   |
| Cash and cash equivalents  |       | 28,291             | 12,635            | 2,925             | 2,135             | 1,634             | 2,687             |
| Trade and other receivables                                      |       | 7,460              | 5,854             | 6,084             | 6,265             | 6,458             | 6,540             |
| Other financial assets   |       | 250                | 250               | 250               | 250               | 250               | 250               |
| Non-current assets classified as held for sale                   |       | -                  | -                 | -                 | -                 | -                 | -                 |
| Other assets   |       | 18                 | 18                | 19                | 19                | 19                | 19                |
| <b>Total current assets</b>                                      | 4.2.1 | 36,019             | 18,757            | 9,278             | 8,669             | 8,361             | 9,496             |
| <b>Non-current assets</b>  |       |                    |                   |                   |                   |                   |                   |
| Trade and other receivables                                      |       | 568                | 455               | 364               | 291               | 233               | 187               |
| Other financial assets   |       | 5                  | 5                 | 5                 | 5                 | 5                 | 5                 |
| Investments in associates and joint arrangement and subsidiaries |       | 1,471              | 1,471             | 1,471             | 1,471             | 1,471             | 1,471             |
| Property, infrastructure, plant & equipment                      |       | 990,939            | 999,463           | 1,002,330         | 1,005,995         | 1,010,614         | 1,014,289         |
| Right-of-use assets  | 4.2.4 | 787                | 366               | 257               | 147               | 92                | 37                |
| Investment property  |       | -                  | -                 | -                 | -                 | -                 | -                 |
| Intangible assets  |       | -                  | -                 | -                 | -                 | -                 | -                 |
| <b>Total non-current assets</b>                                  | 4.2.1 | 993,770            | 1,001,760         | 1,004,427         | 1,007,909         | 1,012,415         | 1,015,989         |
| <b>Total assets</b>  |       | 1,029,789          | 1,020,517         | 1,013,705         | 1,016,578         | 1,020,776         | 1,025,485         |
| <b>Current liabilities</b>                                       |       |                    |                   |                   |                   |                   |                   |
| Trade and other payables   |       | 5,273              | 5,135             | 5,252             | 5,303             | 5,407             | 5,522             |
| Trust funds and deposits   |       | 1,925              | 1,925             | 1,925             | 1,925             | 1,925             | 1,925             |
| Provisions   |       | 10,732             | 13,578            | 9,532             | 9,603             | 8,850             | 9,946             |
| Unearned grants and contract liabilities                         |       | 7,868              | 702               | 976               | 1,126             | 926               | 926               |
| Interest-bearing liabilities                                     | 4.2.3 | 4,906              | 3,063             | 1,601             | 1,673             | 1,751             | 1,808             |
| Lease liabilities  | 4.2.4 | 428                | 112               | 112               | 55                | 55                | 36                |
| <b>Total current liabilities</b>                                 | 4.2.2 | 31,132             | 24,515            | 19,398            | 19,685            | 18,914            | 20,163            |
| <b>Non-current liabilities</b>                                   |       |                    |                   |                   |                   |                   |                   |
| Provisions   |       | 18,799             | 12,499            | 10,386            | 8,340             | 7,192             | 5,094             |
| Interest-bearing liabilities                                     | 4.2.3 | 8,485              | 13,903            | 12,302            | 10,629            | 8,878             | 7,070             |
| Lease liabilities  | 4.2.4 | 370                | 258               | 145               | 91                | 36                | -                 |
| <b>Total non-current liabilities</b>                             | 4.2.2 | 27,654             | 26,660            | 22,833            | 19,060            | 16,106            | 12,164            |
| <b>Total liabilities</b>   |       | 58,786             | 51,174            | 42,231            | 38,745            | 35,020            | 32,327            |
| <b>Net assets</b>  |       | 971,003            | 969,343           | 971,474           | 977,833           | 985,756           | 993,158           |
| <b>Equity</b>  |       |                    |                   |                   |                   |                   |                   |
| Accumulated surplus  |       | 412,768            | 414,600           | 418,676           | 424,753           | 432,394           | 439,513           |
| Reserves   |       | 558,235            | 554,743           | 552,798           | 553,080           | 553,363           | 553,645           |
| <b>Total equity</b>  |       | 971,003            | 969,343           | 971,474           | 977,833           | 985,757           | 993,158           |



## Balance Sheet Forward Estimates

For the five years ending 30 June 2031

|  | Forward Estimates |                  |                  |                  |                  |
|--|-------------------|------------------|------------------|------------------|------------------|
|  | 2026-27           | 2027-28          | 2028-29          | 2029-30          | 2030-31          |
|  | \$'000            | \$'000           | \$'000           | \$'000           | \$'000           |
| <b>Current assets</b>  |                   |                  |                  |                  |                  |
| Cash and cash equivalents  | 2,480             | 5,290            | 9,927            | 14,900           | 20,401           |
| Trade and other receivables                                      | 6,569             | 6,742            | 6,925            | 7,115            | 7,308            |
| Other financial assets   | 250               | 250              | 250              | 250              | 250              |
| Non-current assets classified as held for sale                   | -                 | -                | -                | -                | -                |
| Other assets   | 19                | 19               | 20               | 20               | 20               |
| <b>Total current assets</b>                                      | <b>9,318</b>      | <b>12,301</b>    | <b>17,122</b>    | <b>22,284</b>    | <b>27,979</b>    |
| <b>Non-current assets</b>  |                   |                  |                  |                  |                  |
| Trade and other receivables                                      | 149               | 119              | 96               | 76               | 61               |
| Other financial assets   | 5                 | 5                | 5                | 5                | 5                |
| Investments in associates and joint arrangement and subsidiaries | 1,471             | 1,471            | 1,471            | 1,471            | 1,471            |
| Property, infrastructure, plant & equipment                      | 1,016,107         | 1,018,367        | 1,019,781        | 1,021,524        | 1,023,660        |
| Right-of-use assets  | -                 | -                | -                | -                | -                |
| Investment property  | -                 | -                | -                | -                | -                |
| Intangible assets  | -                 | -                | -                | -                | -                |
| <b>Total non-current assets</b>                                  | <b>1,017,732</b>  | <b>1,019,962</b> | <b>1,021,353</b> | <b>1,023,076</b> | <b>1,025,197</b> |
| <b>Total assets</b>  | <b>1,027,050</b>  | <b>1,032,263</b> | <b>1,038,475</b> | <b>1,045,360</b> | <b>1,053,176</b> |
| <b>Current liabilities</b>                                       |                   |                  |                  |                  |                  |
| Trade and other payables   | 5,647             | 5,775            | 5,917            | 6,062            | 6,203            |
| Trust funds and deposits   | 1,925             | 1,925            | 1,925            | 1,925            | 1,925            |
| Provisions   | 7,985             | 8,136            | 8,291            | 8,448            | 8,609            |
| Unearned grants and contract liabilities                         | 364               | 364              | 364              | 364              | 364              |
| Interest-bearing liabilities                                     | 1,701             | 1,412            | 1,464            | 1,517            | 977              |
| Lease liabilities  | -                 | -                | -                | -                | -                |
| <b>Total current liabilities</b>                                 | <b>17,622</b>     | <b>17,612</b>    | <b>17,961</b>    | <b>18,316</b>    | <b>18,078</b>    |
| <b>Non-current liabilities</b>                                   |                   |                  |                  |                  |                  |
| Provisions   | 5,106             | 5,118            | 5,131            | 5,143            | 5,157            |
| Interest-bearing loans and borrowings                            | 5,369             | 3,957            | 2,494            | 977              | -                |
| Lease liabilities  | -                 | -                | -                | -                | -                |
| <b>Total non-current liabilities</b>                             | <b>10,475</b>     | <b>9,075</b>     | <b>7,625</b>     | <b>6,120</b>     | <b>5,157</b>     |
| <b>Total liabilities</b>   | <b>28,097</b>     | <b>26,687</b>    | <b>25,586</b>    | <b>24,436</b>    | <b>23,235</b>    |
| <b>Net assets</b>  | <b>998,953</b>    | <b>1,005,576</b> | <b>1,012,889</b> | <b>1,020,924</b> | <b>1,029,941</b> |
| <b>Equity</b>  |                   |                  |                  |                  |                  |
| Accumulated surplus  | 445,025           | 451,367          | 458,396          | 466,151          | 474,882          |
| Reserves   | 553,928           | 554,209          | 554,493          | 554,773          | 555,059          |
| <b>Total equity</b>  | <b>998,953</b>    | <b>1,005,576</b> | <b>1,012,889</b> | <b>1,020,924</b> | <b>1,029,941</b> |

## Statement of Changes in Equity

For the five years ending 30 June 2026

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

|  | Notes        | Total<br>\$'000 | Accum<br>Surplus<br>\$'000 | Revaluation<br>Reserve<br>\$'000 | Other<br>Reserves<br>\$'000 |
|--|--------------|-----------------|----------------------------|----------------------------------|-----------------------------|
| <b>2021 Forecast Actual</b>                    |              |                 |                            |                                  |                             |
| Balance at beginning of the financial year     |              | 943,908         | 385,673                    | 523,226                          | 35,009                      |
| Impact of adoption of new accounting standards |              | -               | -                          | -                                | -                           |
| Surplus / (deficit) for the year               |              | 27,097          | 27,097                     | -                                | -                           |
| Net asset revaluation increment / (decrement)  |              | 17,511          | -                          | 17,511                           | -                           |
| Transfer to other reserves                     |              | 7,549           | -                          | -                                | 7,549                       |
| Transfer from other reserves                   |              | (25,060)        | -                          | -                                | (25,060)                    |
| <b>Balance at end of the financial year</b>    |              | <b>971,005</b>  | <b>412,770</b>             | <b>540,737</b>                   | <b>17,498</b>               |
| <b>2022</b>                                    |              |                 |                            |                                  |                             |
| Balance at beginning of the financial year     |              | 971,005         | 412,770                    | 540,737                          | 17,498                      |
| Surplus / (deficit) for the year               |              | 1,830           | 1,830                      | -                                | -                           |
| Net asset revaluation increment / (decrement)  |              | -               | -                          | -                                | -                           |
| Transfer to other reserves                     | 4.3.1        | 2,261           | -                          | -                                | 2,261                       |
| Transfer from other reserves                   | 4.3.1        | (5,753)         | -                          | -                                | (5,753)                     |
| <b>Balance at end of the financial year</b>    | <b>4.3.2</b> | <b>969,343</b>  | <b>414,600</b>             | <b>540,737</b>                   | <b>14,006</b>               |
| <b>2023</b>                                    |              |                 |                            |                                  |                             |
| Balance at beginning of the financial year     |              | 969,343         | 414,600                    | 540,737                          | 14,006                      |
| Surplus / (deficit) for the year               |              | 4,076           | 4,076                      | -                                | -                           |
| Net asset revaluation increment / (decrement)  |              | -               | -                          | -                                | -                           |
| Transfer to other reserves                     |              | 2,267           | -                          | -                                | 2,267                       |
| Transfer from other reserves                   |              | (4,212)         | -                          | -                                | (4,212)                     |
| <b>Balance at end of the financial year</b>    |              | <b>971,474</b>  | <b>418,676</b>             | <b>540,737</b>                   | <b>12,061</b>               |
| <b>2024</b>                                    |              |                 |                            |                                  |                             |
| Balance at beginning of the financial year     |              | 971,474         | 418,676                    | 540,737                          | 12,061                      |
| Surplus / (deficit) for the year               |              | 6,076           | 6,076                      | -                                | -                           |
| Net asset revaluation increment / (decrement)  |              | -               | -                          | -                                | -                           |
| Transfer to other reserves                     |              | 2,249           | -                          | -                                | 2,249                       |
| Transfer from other reserves                   |              | (1,967)         | -                          | -                                | (1,967)                     |
| <b>Balance at end of the financial year</b>    |              | <b>977,832</b>  | <b>424,752</b>             | <b>540,737</b>                   | <b>12,343</b>               |
| <b>2025</b>                                    |              |                 |                            |                                  |                             |
| Balance at beginning of the financial year     |              | 977,832         | 424,752                    | 540,737                          | 12,343                      |
| Surplus / (deficit) for the year               |              | 7,641           | 7,641                      | -                                | -                           |
| Net asset revaluation increment / (decrement)  |              | -               | -                          | -                                | -                           |
| Transfer to other reserves                     |              | 2,249           | -                          | -                                | 2,249                       |
| Transfer from other reserves                   |              | (1,966)         | -                          | -                                | (1,966)                     |
| <b>Balance at end of the financial year</b>    |              | <b>985,756</b>  | <b>432,393</b>             | <b>540,737</b>                   | <b>12,626</b>               |
| <b>2026</b>                                    |              |                 |                            |                                  |                             |
| Balance at beginning of the financial year     |              | 985,756         | 432,393                    | 540,737                          | 12,626                      |
| Surplus / (deficit) for the year               |              | 7,119           | 7,119                      | -                                | -                           |
| Net asset revaluation increment / (decrement)  |              | -               | -                          | -                                | -                           |
| Transfer to other reserves                     |              | 2,249           | -                          | -                                | 2,249                       |
| Transfer from other reserves                   |              | (1,967)         | -                          | -                                | (1,967)                     |
| <b>Balance at end of the financial year</b>    |              | <b>993,157</b>  | <b>439,512</b>             | <b>540,737</b>                   | <b>12,908</b>               |

## Statement of Changes in Equity Forward Estimates

For the five years ending 30 June 2031

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

|   | Total<br>\$'000  | Accum<br>Surplus<br>\$'000 | Revaluation<br>Reserve<br>\$'000 | Other<br>Reserves<br>\$'000 |
|---|------------------|----------------------------|----------------------------------|-----------------------------|
| <b>2027</b>                                   |                  |                            |                                  |                             |
| Balance at beginning of the financial year    | 993,157          | 439,512                    | 540,737                          | 12,908                      |
| Surplus / (deficit) for the year              | 5,513            | 5,513                      | -                                | -                           |
| Net asset revaluation increment / (decrement) | -                | -                          | -                                | -                           |
| Transfer to other reserves                    | 2,249            | -                          | -                                | 2,249                       |
| Transfer from other reserves                  | (1,966)          | -                          | -                                | (1,966)                     |
| <b>Balance at end of the financial year</b>   | <b>998,953</b>   | <b>445,025</b>             | <b>540,737</b>                   | <b>13,191</b>               |
| <b>2028</b>                                   |                  |                            |                                  |                             |
| Balance at beginning of the financial year    | 998,953          | 445,025                    | 540,737                          | 13,191                      |
| Surplus / (deficit) for the year              | 6,340            | 6,340                      | -                                | -                           |
| Net asset revaluation increment / (decrement) | -                | -                          | -                                | -                           |
| Transfer to other reserves                    | 2,289            | -                          | -                                | 2,289                       |
| Transfer from other reserves                  | (2,007)          | -                          | -                                | (2,007)                     |
| <b>Balance at end of the financial year</b>   | <b>1,005,575</b> | <b>451,365</b>             | <b>540,737</b>                   | <b>13,473</b>               |
| <b>2029</b>                                   |                  |                            |                                  |                             |
| Balance at beginning of the financial year    | 1,005,575        | 451,365                    | 540,737                          | 13,473                      |
| Surplus / (deficit) for the year              | 7,031            | 7,031                      | -                                | -                           |
| Net asset revaluation increment / (decrement) | -                | -                          | -                                | -                           |
| Transfer to other reserves                    | 1,089            | -                          | -                                | 1,089                       |
| Transfer from other reserves                  | (806)            | -                          | -                                | (806)                       |
| <b>Balance at end of the financial year</b>   | <b>1,012,889</b> | <b>458,396</b>             | <b>540,737</b>                   | <b>13,756</b>               |
| <b>2030</b>                                   |                  |                            |                                  |                             |
| Balance at beginning of the financial year    | 1,012,889        | 458,396                    | 540,737                          | 13,756                      |
| Surplus / (deficit) for the year              | 7,753            | 7,753                      | -                                | -                           |
| Net asset revaluation increment / (decrement) | -                | -                          | -                                | -                           |
| Transfer to other reserves                    | 1,089            | -                          | -                                | 1,089                       |
| Transfer from other reserves                  | (808)            | -                          | -                                | (808)                       |
| <b>Balance at end of the financial year</b>   | <b>1,020,923</b> | <b>466,149</b>             | <b>540,737</b>                   | <b>14,037</b>               |
| <b>2031</b>                                   |                  |                            |                                  |                             |
| Balance at beginning of the financial year    | 1,020,923        | 466,149                    | 540,737                          | 14,037                      |
| Surplus / (deficit) for the year              | 8,733            | 8,733                      | -                                | -                           |
| Net asset revaluation increment / (decrement) | -                | -                          | -                                | -                           |
| Transfer to other reserves                    | 1,089            | -                          | -                                | 1,089                       |
| Transfer from other reserves                  | (804)            | -                          | -                                | (804)                       |
| <b>Balance at end of the financial year</b>   | <b>1,029,941</b> | <b>474,882</b>             | <b>540,737</b>                   | <b>14,322</b>               |

## Statement Cash Flows

For the five years ending 30 June 2026

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

|   | Notes | Forecast<br>Budget      | Budget                  | Projections             |                         |                         |                         |
|---|-------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|   |       | 2020-21<br>\$'000       | 2021-22<br>\$'000       | 2022-23<br>\$'000       | 2023-24<br>\$'000       | 2024-25<br>\$'000       | 2025-26<br>\$'000       |
|   |       | Inflows /<br>(Outflows) | Inflows /<br>(Outflows) | Inflows /<br>(Outflows) | Inflows /<br>(Outflows) | Inflows /<br>(Outflows) | Inflows /<br>(Outflows) |
| <b>Cash flows from operating activities</b>                         |       |                         |                         |                         |                         |                         |                         |
| Rates and charges   |       | 72,286                  | 71,351                  | 72,289                  | 74,301                  | 76,338                  | 78,544                  |
| Statutory fees and fines  |       | 1,508                   | 1,996                   | 1,934                   | 1,971                   | 2,010                   | 2,056                   |
| User fees   |       | 14,352                  | 16,584                  | 16,773                  | 17,058                  | 17,491                  | 17,923                  |
| Grants - operating  |       | 6,555                   | 5,211                   | 5,093                   | 5,187                   | 5,289                   | 5,401                   |
| Grants - capital  |       | 27,079                  | (4,276)                 | 4,168                   | 4,646                   | 3,495                   | 3,701                   |
| Contributions - monetary  |       | 2,442                   | 119                     | 120                     | 123                     | 1,480                   | 128                     |
| Interest received   |       | 265                     | 271                     | 275                     | 279                     | 283                     | 288                     |
| Dividends received  |       | -                       | -                       | -                       | -                       | -                       | -                       |
| Trust funds and deposits taken                                      |       | -                       | -                       | -                       | -                       | -                       | -                       |
| Other receipts  |       | 915                     | 867                     | 878                     | 896                     | 912                     | 930                     |
| Net GST refund / payment  |       | -                       | -                       | -                       | -                       | -                       | -                       |
| Employee costs  |       | (37,770)                | (36,888)                | (37,559)                | (38,308)                | (39,073)                | (40,021)                |
| Materials and services  |       | (47,440)                | (45,242)                | (48,178)                | (42,545)                | (43,218)                | (43,124)                |
| Trust funds and deposits repaid                                     |       | -                       | -                       | -                       | -                       | -                       | -                       |
| Other payments  |       | (7,517)                 | (5,897)                 | (5,985)                 | (6,093)                 | (6,213)                 | (6,339)                 |
| <b>Net cash provided by / (used in) operating activities</b>        | 4.4.1 | 32,675                  | <b>4,096</b>            | 9,808                   | 17,515                  | 18,794                  | 19,487                  |
| <b>Cash flows from investing activities</b>                         |       |                         |                         |                         |                         |                         |                         |
| Payments for property, infrastructure, plant and equipment          |       | (63,905)                | (23,054)                | (15,713)                | (16,035)                | (17,086)                | (16,226)                |
| Proceeds from sale of property, infrastructure, plant and equipment |       | 5,716                   | 750                     | -                       | -                       | -                       | -                       |
| 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 | (58,189)                | <b>(22,304)</b>         | (15,713)                | (16,035)                | (17,086)                | (16,226)                |
| <b>Cash flows from financing activities</b>                         |       |                         |                         |                         |                         |                         |                         |
| Finance costs   |       | (608)                   | (583)                   | (621)                   | (550)                   | (477)                   | (400)                   |
| Proceeds from borrowings  |       | 3,303                   | 7,000                   | -                       | -                       | -                       | -                       |
| Repayment of borrowings   |       | (691)                   | (3,426)                 | (3,063)                 | (1,601)                 | (1,673)                 | (1,750)                 |
| Interest paid - lease liability                                     |       | (23)                    | (12)                    | (9)                     | (6)                     | (4)                     | (3)                     |
| Repayment of lease liabilities                                      |       | (521)                   | (428)                   | (112)                   | (112)                   | (55)                    | (55)                    |
| <b>Net cash provided by / (used in) financing activities</b>        | 4.4.3 | 1,460                   | <b>2,551</b>            | (3,805)                 | (2,269)                 | (2,209)                 | (2,208)                 |
| <b>Net increase / (decrease) in cash &amp; cash equivalents</b>     |       | <b>(24,054)</b>         | <b>(15,657)</b>         | <b>(9,710)</b>          | <b>(790)</b>            | <b>(501)</b>            | <b>1,053</b>            |
| Cash and cash equivalents at the beginning of the financial year    |       | 52,345                  | 28,291                  | 12,635                  | 2,925                   | 2,135                   | 1,634                   |
| <b>Cash and cash equivalents at the end of the financial year</b>   |       | 28,291                  | 12,635                  | 2,925                   | 2,135                   | 1,634                   | 2,687                   |

**Statement of Cash Flows Forward Estimates**

For the five years ending 30 June 2031

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

## Forward Estimates

|   | 2026-27<br>\$'000<br>Inflows /<br>(Outflows) | 2027-28<br>\$'000<br>Inflows /<br>(Outflows) | 2028-29<br>\$'000<br>Inflows /<br>(Outflows) | 2029-30<br>\$'000<br>Inflows /<br>(Outflows) | 2030-31<br>\$'000<br>Inflows /<br>(Outflows) |
|---|--|--|--|--|--|
| <b>Cash flows from operating activities</b>                         |  |  |  |  |  |
| Rates and charges   | 80,786                                       | 82,946                                       | 85,301                                       | 87,739                                       | 90,240                                       |
| Statutory fees and fines  | 2,105  | 2,145  | 2,199  | 2,254  | 2,309  |
| User fees   | 18,241                                       | 18,636                                       | 19,092                                       | 19,569                                       | 20,057                                       |
| Grants - operating  | 5,526  | 5,642  | 5,784  | 5,929  | 6,076  |
| Grants - capital  | 891  | 1,446  | 1,446  | 1,446  | 1,445  |
| Contributions - monetary  | 131  | 134  | 137  | 141  | 144  |
| Interest received   | 292  | 296  | 301  | 305  | 310  |
| Dividends received  | -  | -  | -  | -  | -  |
| Trust funds and deposits taken                                      | -  | -  | -  | -  | -  |
| Other receipts  | 951  | 974  | 997  | 1,021  | 1,048  |
| Net GST refund / payment  | -  | -  | -  | -  | -  |
| Employee costs  | (40,993)                                     | (41,987)                                     | (43,004)                                     | (44,046)                                     | (44,924)                                     |
| Materials and services  | (44,993)                                     | (43,833)                                     | (44,900)                                     | (46,008)                                     | (47,143)                                     |
| Trust funds and deposits repaid                                     | -  | -  | -  | -  | -  |
| Other payments  | (6,482)                                      | (6,628)                                      | (6,793)                                      | (6,963)                                      | (7,137)                                      |
| <b>Net cash provided by / (used in) operating activities</b>        | <b>16,455</b>                                | <b>19,771</b>                                | <b>20,560</b>                                | <b>21,387</b>                                | <b>22,425</b>                                |
| <b>Cash flows from investing activities</b>                         |  |  |  |  |  |
| Payments for property, infrastructure, plant and equipment          | (14,736)                                     | (15,253)                                     | (14,646)                                     | (15,143)                                     | (15,594)                                     |
| Proceeds from sale of property, infrastructure, plant and equipment | 237  | 229  | 306  | 311  | 253  |
| 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>(14,499)</b>                              | <b>(15,024)</b>                              | <b>(14,340)</b>                              | <b>(14,832)</b>                              | <b>(15,341)</b>                              |
| <b>Cash flows from financing activities</b>                         |  |  |  |  |  |
| Finance costs   | (318)  | (237)  | (170)  | (119)  | (66)   |
| Proceeds from borrowings  | -  | -  | -  | -  | -  |
| Repayment of borrowings   | (1,808)                                      | (1,701)                                      | (1,412)                                      | (1,463)                                      | (1,517)                                      |
| Interest paid - lease liability                                     | (1)  | -  | -  | -  | -  |
| Repayment of lease liabilities                                      | (36)   | -  | -  | -  | -  |
| <b>Net cash provided by / (used in) financing activities</b>        | <b>(2,163)</b>                               | <b>(1,938)</b>                               | <b>(1,582)</b>                               | <b>(1,582)</b>                               | <b>(1,583)</b>                               |
| <b>Net increase / (decrease) in cash &amp; cash equivalents</b>     | <b>(207)</b>                                 | <b>2,810</b>                                 | <b>4,637</b>                                 | <b>4,973</b>                                 | <b>5,501</b>                                 |
| Cash and cash equivalents at the beginning of the financial year    | 2,687  | 2,480  | 5,290  | 9,927  | 14,900                                       |
| <b>Cash and cash equivalents at the end of the financial year</b>   | <b>2,480</b>                                 | <b>5,290</b>                                 | <b>9,927</b>                                 | <b>14,900</b>                                | <b>20,401</b>                                |

## Statement of Capital Works

For the five years ending 30 June 2026

|  | Notes | Forecast<br>Budget<br>2020-21<br>\$'000 | Budget<br>2021-22<br>\$'000 | 2022-23<br>\$'000 | 2023-24<br>\$'000 | 2024-25<br>\$'000 | 2025-26<br>\$'000 |
|--|-------|---|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Property</b>                                |       |   |                             |                   |                   |                   |                   |
| Land   |       | -                                       | -                           | -                 | -                 | -                 | -                 |
| Land improvements                              |       | -                                       | -                           | -                 | -                 | -                 | -                 |
| <b>Total land</b>                              |       | -                                       | -                           | -                 | -                 | -                 | -                 |
| Buildings                                      |       | 4,035                                   | 2,320                       | 1,154             | 1,630             | 1,130             | 649               |
| Heritage buildings                             |       | -                                       | -                           | -                 | -                 | -                 | -                 |
| Building improvements                          |       | -                                       | -                           | -                 | -                 | -                 | -                 |
| Leasehold improvements                         |       | -                                       | -                           | -                 | -                 | -                 | -                 |
| <b>Total buildings</b>                         |       | <b>4,035</b>                            | <b>2,320</b>                | <b>1,154</b>      | <b>1,630</b>      | <b>1,130</b>      | <b>649</b>        |
| <b>Total property</b>                          |       | <b>4,035</b>                            | <b>2,320</b>                | <b>1,154</b>      | <b>1,630</b>      | <b>1,130</b>      | <b>649</b>        |
| <b>Plant and equipment</b>                     |       |   |                             |                   |                   |                   |                   |
| Heritage plant and equipment                   |       | -                                       | -                           | -                 | -                 | -                 | -                 |
| Plant, machinery and equipment                 |       | 1,272                                   | 1,005                       | 500               | 520               | 540               | 560               |
| Fixtures, fittings and furniture               |       | 897                                     | 100                         | 252               | 255               | 300               | 312               |
| Computers and telecommunications               |       | -                                       | -                           | -                 | -                 | -                 | -                 |
| Library books                                  |       | -                                       | -                           | -                 | -                 | -                 | -                 |
| <b>Total plant and equipment</b>               |       | <b>2,169</b>                            | <b>1,105</b>                | <b>752</b>        | <b>775</b>        | <b>840</b>        | <b>872</b>        |
| <b>Infrastructure</b>                          |       |   |                             |                   |                   |                   |                   |
| Roads  |       | 9,894                                   | 2,652                       | 2,222             | 3,321             | 4,352             | 3,496             |
| Bridges  |       | 1,272                                   | 150                         | 150               | 150               | 175               | 178               |
| Footpaths and cycleways                        |       | 763                                     | 724                         | 865               | 895               | 920               | 957               |
| Drainage                                       |       | 650                                     | 575                         | 650               | 650               | 700               | 728               |
| Recreational, leisure and community facilities |       | 38,620                                  | 7,409                       | 3,885             | 3,231             | 4,201             | 3,802             |
| Waste management                               |       | 3,600                                   | 6,310                       | 2,126             | 2,057             | 1,160             | 2,110             |
| Parks, open space and streetscapes             |       | 1,983                                   | 380                         | 290               | 315               | 635               | 446               |
| Aerodromes                                     |       | -                                       | -                           | -                 | -                 | -                 | -                 |
| Off street car parks                           |       | -                                       | -                           | -                 | -                 | -                 | -                 |
| Other infrastructure                           |       | 4,435                                   | 476                         | 3,574             | 3,528             | 3,494             | 3,513             |
| <b>Total infrastructure</b>                    |       | <b>61,217</b>                           | <b>18,676</b>               | <b>13,762</b>     | <b>14,147</b>     | <b>15,637</b>     | <b>15,230</b>     |
| <b>Total capital works expenditure</b>         | 4.5.1 | <b>67,421</b>                           | <b>22,101</b>               | <b>15,668</b>     | <b>16,552</b>     | <b>17,607</b>     | <b>16,751</b>     |
| <b>Represented by:</b>                         |       |   |                             |                   |                   |                   |                   |
| New asset expenditure                          |       | 13,654                                  | 190                         | 480               | 480               | 1,330             | 80                |
| Asset renewal expenditure                      |       | 7,063                                   | 12,996                      | 9,870             | 9,450             | 8,726             | 8,963             |
| Asset expansion expenditure                    |       | 7,346                                   | 859                         | 794               | 2,775             | 3,156             | 2,959             |
| Asset upgrade expenditure                      |       | 39,358                                  | 8,056                       | 4,524             | 3,847             | 4,395             | 4,749             |
| <b>Total capital works expenditure</b>         | 4.5.1 | <b>67,421</b>                           | <b>22,101</b>               | <b>15,668</b>     | <b>16,552</b>     | <b>17,607</b>     | <b>16,751</b>     |
| <b>Funding sources represented by:</b>         |       |   |                             |                   |                   |                   |                   |
| Grants   |       | 31,470                                  | 2,809                       | 3,905             | 4,505             | 3,705             | 3,705             |
| Contributions                                  |       | 1,565                                   | -                           | -                 | -                 | 1,355             | -                 |
| Council cash                                   |       | 31,083                                  | 12,292                      | 11,763            | 12,047            | 12,547            | 13,046            |
| Borrowings                                     |       | 3,303                                   | 7,000                       | -                 | -                 | -                 | -                 |
| <b>Total capital works expenditure</b>         | 4.5.1 | <b>67,421</b>                           | <b>22,101</b>               | <b>15,668</b>     | <b>16,552</b>     | <b>17,607</b>     | <b>16,751</b>     |

## Statement of Capital Works Forward Estimates

For the five years ending 30 June 2031

|  | Forward Estimates |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
|  | 2026-27<br>\$'000 | 2027-28<br>\$'000 | 2028-29<br>\$'000 | 2029-30<br>\$'000 | 2030-31<br>\$'000 |
| <b>Property</b>                                |                   |                   |                   |                   |                   |
| Land   | -                 | -                 | -                 | -                 | -                 |
| Land improvements                              | -                 | -                 | -                 | -                 | -                 |
| <b>Total land</b>                              | -                 | -                 | -                 | -                 | -                 |
| Buildings                                      | 1,020             | 540               | 560               | 585               | 606               |
| Heritage buildings                             | -                 | -                 | -                 | -                 | -                 |
| Building improvements                          | -                 | -                 | -                 | -                 | -                 |
| Leasehold improvements                         | -                 | -                 | -                 | -                 | -                 |
| <b>Total buildings</b>                         | 1,020             | 540               | 560               | 585               | 606               |
| <b>Total property</b>                          | 1,020             | 540               | 560               | 585               | 606               |
| <b>Plant and equipment</b>                     |                   |                   |                   |                   |                   |
| Heritage plant and equipment                   | -                 | -                 | -                 | -                 | -                 |
| Plant, machinery and equipment                 | 896               | 486               | 1,093             | 1,093             | 591               |
| Fixtures, fittings and furniture               | 325               | 337               | 360               | 380               | 394               |
| Computers and telecommunications               | -                 | -                 | -                 | -                 | -                 |
| Library books                                  | -                 | -                 | -                 | -                 | -                 |
| <b>Total plant and equipment</b>               | 1,221             | 823               | 1,453             | 1,473             | 985               |
| <b>Infrastructure</b>                          |                   |                   |                   |                   |                   |
| Roads  | 2,565             | 2,655             | 3,230             | 3,320             | 3,901             |
| Bridges  | 201               | 365               | 190               | 195               | 198               |
| Footpaths and cycleways                        | 985               | 1,020             | 1,255             | 1,295             | 1,534             |
| Drainage                                       | 758               | 790               | 815               | 850               | 881               |
| Recreational, leisure and community facilities | 3,770             | 3,925             | 4,070             | 4,250             | 6,900             |
| Waste management                               | 1,160             | 1,200             | -                 | -                 | -                 |
| Parks, open space and streetscapes             | 460               | 325               | 540               | 555               | 568               |
| Aerodromes                                     | -                 | -                 | -                 | -                 | -                 |
| Off street car parks                           | -                 | -                 | -                 | -                 | -                 |
| Other infrastructure                           | 3,099             | 4,118             | 3,035             | 3,130             | 523               |
| <b>Total infrastructure</b>                    | 12,998            | 14,398            | 13,135            | 13,595            | 14,505            |
| <b>Total capital works expenditure</b>         | 15,239            | 15,761            | 15,148            | 15,653            | 16,096            |
| <b>Represented by:</b>                         |                   |                   |                   |                   |                   |
| New asset expenditure                          | 100               | 260               | 80                | 80                | 1,080             |
| Asset renewal expenditure                      | 9,524             | 10,108            | 9,394             | 9,700             | 7,952             |
| Asset expansion expenditure                    | 1,375             | 905               | 936               | 978               | 1,012             |
| Asset upgrade expenditure                      | 4,240             | 4,488             | 4,738             | 4,895             | 6,052             |
| <b>Total capital works expenditure</b>         | 15,239            | 15,761            | 15,148            | 15,653            | 16,096            |
| <b>Funding sources represented by:</b>         |                   |                   |                   |                   |                   |
| Grants   | 1,455             | 1,455             | 1,455             | 1,455             | 1,455             |
| Contributions                                  | -                 | -                 | -                 | -                 | -                 |
| Council cash                                   | 13,784            | 14,306            | 13,693            | 14,198            | 14,641            |
| Borrowings                                     | -                 | -                 | -                 | -                 | -                 |
| <b>Total capital works expenditure</b>         | 15,239            | 15,761            | 15,148            | 15,653            | 16,096            |



**Statement of Human Resources**  
For the five years ending 30 June 2026

|                                | Forecast<br>Budget | Budget            | Projections       |                   |                   |                   |
|--------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                | 2020-21<br>\$'000  | 2021-22<br>\$'000 | 2022-23<br>\$'000 | 2023-24<br>\$'000 | 2024-25<br>\$'000 | 2025-26<br>\$'000 |
| <b>Staff expenditure</b>       |                    |                   |                   |                   |                   |                   |
| Employee costs - operating     | 33,212             | 35,940            | 36,659            | 37,392            | 38,140            | 38,903            |
| <b>Total staff expenditure</b> | 33,212             | 35,940            | 36,659            | 37,392            | 38,140            | 38,903            |
| <b>Staff numbers</b>           |                    |                   |                   |                   |                   |                   |
| Permanent EFT numbers          | 317.75             | 314.43            | 314.43            | 314.43            | 314.43            | 314.43            |
| Limited tenures                | 7.60               | 7.16              | 8.00              | 6.00              | 4.00              | 4.00              |
| <b>Total staff numbers</b>     | 325.35             | 321.59            | 322.43            | 320.43            | 318.43            | 318.43            |

**Statement of Human Resources Forward Estimates**  
For the five years ending 30 June 2031

|                                | Forward Estimates |                   |                   |                   |                   |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                | 2026-27<br>\$'000 | 2027-28<br>\$'000 | 2028-29<br>\$'000 | 2029-30<br>\$'000 | 2030-31<br>\$'000 |
| <b>Staff expenditure</b>       |                   |                   |                   |                   |                   |
| Employee costs - operating     | 39,681            | 40,474            | 41,284            | 42,109            | 42,952            |
| <b>Total staff expenditure</b> | 39,681            | 40,474            | 41,284            | 42,109            | 42,952            |
| <b>Staff numbers</b>           |                   |                   |                   |                   |                   |
| Permanent EFT numbers          | 314.43            | 314.43            | 314.43            | 314.43            | 314.43            |
| Limited tenures                | 4.00              | 4.00              | 4.00              | 4.00              | 4.00              |
| <b>Total staff numbers</b>     | 318.43            | 318.43            | 318.43            | 318.43            | 318.43            |

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

| Directorate                               | Budget<br>2021-22<br>\$'000 | Composition                      |                     |                  |                |
|---|-----------------------------|----------------------------------|---------------------|------------------|----------------|
|   |                             | Permanent<br>Full time<br>\$'000 | Part time<br>\$'000 | Casual<br>\$'000 | Temp<br>\$'000 |
| Operations and Infrastructure             | 13,542                      | 11,650                           | 1,452               | -                | 440            |
| Planning and Community Safety             | 7,787                       | 6,252                            | 1,535               | -                | -              |
| Community Services                        | 6,043                       | 2,925                            | 2,827               | -                | 291            |
| Corporate Services                        | 6,022                       | 5,552                            | 470                 | -                | -              |
| Governance, Communications and Engagement | 2,546                       | 2,383                            | 163                 | -                | -              |
| <b>Total expenditure</b>                  | <b>35,940</b>               | <b>28,762</b>                    | <b>6,447</b>        | <b>-</b>         | <b>731</b>     |

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

| Directorate                               | Budget<br>2021-22 | Composition            |              |             |
|---|-------------------|------------------------|--------------|-------------|
|   |                   | Permanent<br>Full time | Part time    | Temp        |
| Operations and Infrastructure             | 129.32            | 109.85                 | 15.07        | 4.40        |
| Planning and Community Safety             | 71.19             | 53.00                  | 18.19        | -           |
| Community Services                        | 53.60             | 24.00                  | 26.84        | 2.76        |
| Corporate Services                        | 46.48             | 41.60                  | 4.88         | -           |
| Governance, Communications and Engagement | 21.00             | 19.00                  | 2.00         | -           |
| <b>Total staff</b>                        | <b>321.59</b>     | <b>247.45</b>          | <b>66.98</b> | <b>7.16</b> |

## Summary of Planned Human Resources Expenditure

For the five years ending 30 June 2026

|  | Budget            | Projections       |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
|  | 2021-22<br>\$'000 | 2022-23<br>\$'000 | 2023-24<br>\$'000 | 2024-25<br>\$'000 | 2025-26<br>\$'000 |
| <b>Operations and Infrastructure</b>                   |                   |                   |                   |                   |                   |
| Permanent - Full time                                  | 11,650            | 11,871            | 12,108            | 12,350            | 12,597            |
| Female   | 2,992             | 3,048             | 3,109             | 3,171             | 3,234             |
| Male   | 8,658             | 8,823             | 8,999             | 9,179             | 9,363             |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| Permanent - Part time                                  | 1,452             | 1,480             | 1,509             | 1,539             | 1,570             |
| Female   | 611               | 623               | 635               | 648               | 661               |
| Male   | 841               | 857               | 874               | 891               | 909               |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| <b>Total Operations and Infrastructure</b>             | <b>13,102</b>     | <b>13,351</b>     | <b>13,617</b>     | <b>13,889</b>     | <b>14,167</b>     |
| <b>Planning and Community Safety</b>                   |                   |                   |                   |                   |                   |
| Permanent - Full time                                  | 6,252             | 6,371             | 6,498             | 6,628             | 6,761             |
| Female   | 3,287             | 3,350             | 3,417             | 3,485             | 3,555             |
| Male   | 2,965             | 3,021             | 3,081             | 3,143             | 3,206             |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| Permanent - Part time                                  | 1,535             | 1,564             | 1,595             | 1,627             | 1,659             |
| Female   | 999               | 1,018             | 1,038             | 1,059             | 1,080             |
| Male   | 536               | 546               | 557               | 568               | 579               |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| <b>Total Planning and Community Safety</b>             | <b>7,787</b>      | <b>7,935</b>      | <b>8,093</b>      | <b>8,255</b>      | <b>8,420</b>      |
| <b>Community Services</b>                              |                   |                   |                   |                   |                   |
| Permanent - Full time                                  | 2,925             | 2,981             | 3,041             | 3,102             | 3,164             |
| Female   | 2,688             | 2,739             | 2,794             | 2,850             | 2,907             |
| Male   | 237               | 242               | 247               | 252               | 257               |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| Permanent - Part time                                  | 2,827             | 2,881             | 2,938             | 2,996             | 3,056             |
| Female   | 2,762             | 2,815             | 2,871             | 2,928             | 2,987             |
| Male   | 65                | 66                | 67                | 68                | 69                |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| <b>Total Community Services</b>                        | <b>5,752</b>      | <b>5,862</b>      | <b>5,979</b>      | <b>6,098</b>      | <b>6,220</b>      |
| <b>Corporate Services</b>                              |                   |                   |                   |                   |                   |
| Permanent - Full time                                  | 5,551             | 5,657             | 5,771             | 5,886             | 6,003             |
| Female   | 2,234             | 2,277             | 2,323             | 2,369             | 2,416             |
| Male   | 3,317             | 3,380             | 3,448             | 3,517             | 3,587             |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| Permanent - Part time                                  | 470               | 479               | 489               | 499               | 509               |
| Female   | 470               | 479               | 489               | 499               | 509               |
| Male   | -                 | -                 | -                 | -                 | -                 |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| <b>Total Corporate Services</b>                        | <b>6,021</b>      | <b>6,136</b>      | <b>6,260</b>      | <b>6,385</b>      | <b>6,512</b>      |
| <b>Governance, Communications and Engagement</b>       |                   |                   |                   |                   |                   |
| Permanent - Full time                                  | 2,383             | 2,429             | 2,478             | 2,528             | 2,579             |
| Female   | 2,008             | 2,047             | 2,088             | 2,130             | 2,173             |
| Male   | 375               | 382               | 390               | 398               | 406               |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| Permanent - Part time                                  | 163               | 166               | 169               | 172               | 175               |
| Female   | 163               | 166               | 169               | 172               | 175               |
| Male   | -                 | -                 | -                 | -                 | -                 |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| <b>Total Governance, Communications and Engagement</b> | <b>2,546</b>      | <b>2,595</b>      | <b>2,647</b>      | <b>2,700</b>      | <b>2,754</b>      |

## Summary of Planned Human Resources Expenditure

For the five years ending 30 June 2031

| Forward Estimates                                      |                   |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
|  | 2026-27<br>\$'000 | 2027-28<br>\$'000 | 2028-29<br>\$'000 | 2029-30<br>\$'000 | 2030-31<br>\$'000 |
| <b>Operations and Infrastructure</b>                   |                   |                   |                   |                   |                   |
| Permanent - Full time                                  | 12,849            | 13,106            | 13,368            | 13,636            | 13,909            |
| Female   | 3,299             | 3,365             | 3,432             | 3,501             | 3,571             |
| Male   | 9,550             | 9,741             | 9,936             | 10,135            | 10,338            |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| Permanent - Part time                                  | 1,601             | 1,633             | 1,666             | 1,699             | 1,733             |
| Female   | 674               | 687               | 701               | 715               | 729               |
| Male   | 927               | 946               | 965               | 984               | 1,004             |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| <b>Total Operations and Infrastructure</b>             | <b>14,450</b>     | <b>14,739</b>     | <b>15,034</b>     | <b>15,335</b>     | <b>15,642</b>     |
| <b>Planning and Community Safety</b>                   |                   |                   |                   |                   |                   |
| Permanent - Full time                                  | 6,896             | 7,034             | 7,175             | 7,318             | 7,464             |
| Female   | 3,626             | 3,699             | 3,773             | 3,848             | 3,925             |
| Male   | 3,270             | 3,335             | 3,402             | 3,470             | 3,539             |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| Permanent - Part time                                  | 1,693             | 1,727             | 1,761             | 1,796             | 1,832             |
| Female   | 1,102             | 1,124             | 1,146             | 1,169             | 1,192             |
| Male   | 591               | 603               | 615               | 627               | 640               |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| <b>Total Planning and Community Safety</b>             | <b>8,589</b>      | <b>8,761</b>      | <b>8,936</b>      | <b>9,114</b>      | <b>9,296</b>      |
| <b>Community Services</b>                              |                   |                   |                   |                   |                   |
| Permanent - Full time                                  | 3,227             | 3,291             | 3,356             | 3,423             | 3,492             |
| Female   | 2,965             | 3,024             | 3,084             | 3,146             | 3,209             |
| Male   | 262               | 267               | 272               | 277               | 283               |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| Permanent - Part time                                  | 3,117             | 3,179             | 3,242             | 3,306             | 3,372             |
| Female   | 3,047             | 3,108             | 3,170             | 3,233             | 3,298             |
| Male   | 70                | 71                | 72                | 73                | 74                |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| <b>Total Community Services</b>                        | <b>6,344</b>      | <b>6,470</b>      | <b>6,598</b>      | <b>6,729</b>      | <b>6,864</b>      |
| <b>Corporate Services</b>                              |                   |                   |                   |                   |                   |
| Permanent - Full time                                  | 6,123             | 6,245             | 6,370             | 6,497             | 6,627             |
| Female   | 2,464             | 2,513             | 2,563             | 2,614             | 2,666             |
| Male   | 3,659             | 3,732             | 3,807             | 3,883             | 3,961             |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| Permanent - Part time                                  | 519               | 529               | 540               | 551               | 562               |
| Female   | 519               | 529               | 540               | 551               | 562               |
| Male   | -                 | -                 | -                 | -                 | -                 |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| <b>Total Corporate Services</b>                        | <b>6,642</b>      | <b>6,774</b>      | <b>6,910</b>      | <b>7,048</b>      | <b>7,189</b>      |
| <b>Governance, Communications and Engagement</b>       |                   |                   |                   |                   |                   |
| Permanent - Full time                                  | 2,630             | 2,682             | 2,735             | 2,790             | 2,846             |
| Female   | 2,216             | 2,260             | 2,305             | 2,351             | 2,398             |
| Male   | 414               | 422               | 430               | 439               | 448               |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| Permanent - Part time                                  | 179               | 183               | 187               | 191               | 195               |
| Female   | 179               | 183               | 187               | 191               | 195               |
| Male   | -                 | -                 | -                 | -                 | -                 |
| Self-described gender                                  | -                 | -                 | -                 | -                 | -                 |
| <b>Total Governance, Communications and Engagement</b> | <b>2,809</b>      | <b>2,865</b>      | <b>2,922</b>      | <b>2,981</b>      | <b>3,041</b>      |

## Summary of Planned Human Resources Expenditure

For the five years ending 30 June 2026

|  | Budget         | Projections    |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|
|  | 2021-22<br>FTE | 2022-23<br>FTE | 2023-24<br>FTE | 2024-25<br>FTE | 2025-26<br>FTE |
| <b>Operations and Infrastructure</b>                   |                |                |                |                |                |
| Permanent - Full time                                  | 109.85         | 109.85         | 109.85         | 109.85         | 109.85         |
| Female   | 27.85          | 27.85          | 27.85          | 27.85          | 27.85          |
| Male   | 82.00          | 82.00          | 82.00          | 82.00          | 82.00          |
| Self-described gender                                  | -              | -              | -              | -              | -              |
| Permanent - Part time                                  | 15.07          | 15.07          | 15.07          | 15.07          | 15.07          |
| Female   | 6.42           | 6.42           | 6.42           | 6.42           | 6.42           |
| Male   | 8.65           | 8.65           | 8.65           | 8.65           | 8.65           |
| Self-described gender                                  | -              | -              | -              | -              | -              |
| <b>Total Operations and Infrastructure</b>             | <b>124.92</b>  | <b>124.92</b>  | <b>124.92</b>  | <b>124.92</b>  | <b>124.92</b>  |
| <b>Planning and Community Safety</b>                   |                |                |                |                |                |
| Permanent - Full time                                  | 53.00          | 53.00          | 53.00          | 53.00          | 53.00          |
| Female   | 28.00          | 28.00          | 28.00          | 28.00          | 28.00          |
| Male   | 25.00          | 25.00          | 25.00          | 25.00          | 25.00          |
| Self-described gender                                  | -              | -              | -              | -              | -              |
| Permanent - Part time                                  | 18.19          | 18.19          | 18.19          | 18.19          | 18.19          |
| Female   | 11.66          | 11.66          | 11.66          | 11.66          | 11.66          |
| Male   | 6.53           | 6.53           | 6.53           | 6.53           | 6.53           |
| Self-described gender                                  | -              | -              | -              | -              | -              |
| <b>Total Planning and Community Safety</b>             | <b>71.19</b>   | <b>71.19</b>   | <b>71.19</b>   | <b>71.19</b>   | <b>71.19</b>   |
| <b>Community Services</b>                              |                |                |                |                |                |
| Permanent - Full time                                  | 24.00          | 24.00          | 24.00          | 24.00          | 24.00          |
| Female   | 22.00          | 22.00          | 22.00          | 22.00          | 22.00          |
| Male   | 2.00           | 2.00           | 2.00           | 2.00           | 2.00           |
| Self-described gender                                  | -              | -              | -              | -              | -              |
| Permanent - Part time                                  | 26.84          | 26.84          | 26.84          | 26.84          | 26.84          |
| Female   | 26.24          | 26.24          | 26.24          | 26.24          | 26.24          |
| Male   | 0.60           | 0.60           | 0.60           | 0.60           | 0.60           |
| Self-described gender                                  | -              | -              | -              | -              | -              |
| <b>Total Community Services</b>                        | <b>50.84</b>   | <b>50.84</b>   | <b>50.84</b>   | <b>50.84</b>   | <b>50.84</b>   |
| <b>Corporate Services</b>                              |                |                |                |                |                |
| Permanent - Full time                                  | 41.60          | 41.60          | 41.60          | 41.60          | 41.60          |
| Female   | 19.60          | 19.60          | 19.60          | 19.60          | 19.60          |
| Male   | 22.00          | 22.00          | 22.00          | 22.00          | 22.00          |
| Self-described gender                                  | -              | -              | -              | -              | -              |
| Permanent - Part time                                  | 4.88           | 4.88           | 4.88           | 4.88           | 4.88           |
| Female   | 4.88           | 4.88           | 4.88           | 4.88           | 4.88           |
| Male   | -              | -              | -              | -              | -              |
| Self-described gender                                  | -              | -              | -              | -              | -              |
| <b>Total Corporate Services</b>                        | <b>46.48</b>   | <b>46.48</b>   | <b>46.48</b>   | <b>46.48</b>   | <b>46.48</b>   |
| <b>Governance, Communications and Engagement</b>       |                |                |                |                |                |
| Permanent - Full time                                  | 19.00          | 19.00          | 19.00          | 19.00          | 19.00          |
| Female   | 16.00          | 16.00          | 16.00          | 16.00          | 16.00          |
| Male   | 3.00           | 3.00           | 3.00           | 3.00           | 3.00           |
| Self-described gender                                  | -              | -              | -              | -              | -              |
| Permanent - Part time                                  | 2.00           | 2.00           | 2.00           | 2.00           | 2.00           |
| Female   | 2.00           | 2.00           | 2.00           | 2.00           | 2.00           |
| Male   | -              | -              | -              | -              | -              |
| Self-described gender                                  | -              | -              | -              | -              | -              |
| <b>Total Governance, Communications and Engagement</b> | <b>21.00</b>   | <b>21.00</b>   | <b>21.00</b>   | <b>21.00</b>   | <b>21.00</b>   |

## Summary of Planned Human Resources Expenditure

For the five years ending 30 June 2031

| Forward Estimates                                      |               |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|
|  | 2026-27       | 2027-28       | 2028-29       | 2029-30       | 2030-31       |
|  | FTE           | FTE           | FTE           | FTE           | FTE           |
| <b>Operations and Infrastructure</b>                   |               |               |               |               |               |
| Permanent - Full time                                  | 109.85        | 109.85        | 109.85        | 109.85        | 109.85        |
| Female   | 27.85         | 27.85         | 27.85         | 27.85         | 27.85         |
| Male   | 82.00         | 82.00         | 82.00         | 82.00         | 82.00         |
| Self-described gender                                  | -             | -             | -             | -             | -             |
| Permanent - Part time                                  | 15.07         | 15.07         | 15.07         | 15.07         | 15.07         |
| Female   | 6.42          | 6.42          | 6.42          | 6.42          | 6.42          |
| Male   | 8.65          | 8.65          | 8.65          | 8.65          | 8.65          |
| Self-described gender                                  | -             | -             | -             | -             | -             |
| <b>Total Operations and Infrastructure</b>             | <b>124.92</b> | <b>124.92</b> | <b>124.92</b> | <b>124.92</b> | <b>124.92</b> |
| <b>Planning and Community Safety</b>                   |               |               |               |               |               |
| Permanent - Full time                                  | 53.00         | 53.00         | 53.00         | 53.00         | 53.00         |
| Female   | 28.00         | 28.00         | 28.00         | 28.00         | 28.00         |
| Male   | 25.00         | 25.00         | 25.00         | 25.00         | 25.00         |
| Self-described gender                                  | -             | -             | -             | -             | -             |
| Permanent - Part time                                  | 18.19         | 18.19         | 18.19         | 18.19         | 18.19         |
| Female   | 11.66         | 11.66         | 11.66         | 11.66         | 11.66         |
| Male   | 6.53          | 6.53          | 6.53          | 6.53          | 6.53          |
| Self-described gender                                  | -             | -             | -             | -             | -             |
| <b>Total Planning and Community Safety</b>             | <b>71.19</b>  | <b>71.19</b>  | <b>71.19</b>  | <b>71.19</b>  | <b>71.19</b>  |
| <b>Community Services</b>                              |               |               |               |               |               |
| Permanent - Full time                                  | 24.00         | 24.00         | 24.00         | 24.00         | 24.00         |
| Female   | 22.00         | 22.00         | 22.00         | 22.00         | 22.00         |
| Male   | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          |
| Self-described gender                                  | -             | -             | -             | -             | -             |
| Permanent - Part time                                  | 26.84         | 26.84         | 26.84         | 26.84         | 26.84         |
| Female   | 26.24         | 26.24         | 26.24         | 26.24         | 26.24         |
| Male   | 0.60          | 0.60          | 0.60          | 0.60          | 0.60          |
| Self-described gender                                  | -             | -             | -             | -             | -             |
| <b>Total Community Services</b>                        | <b>50.84</b>  | <b>50.84</b>  | <b>50.84</b>  | <b>50.84</b>  | <b>50.84</b>  |
| <b>Corporate Services</b>                              |               |               |               |               |               |
| Permanent - Full time                                  | 41.60         | 41.60         | 41.60         | 41.60         | 41.60         |
| Female   | 19.60         | 19.60         | 19.60         | 19.60         | 19.60         |
| Male   | 22.00         | 22.00         | 22.00         | 22.00         | 22.00         |
| Self-described gender                                  | -             | -             | -             | -             | -             |
| Permanent - Part time                                  | 4.88          | 4.88          | 4.88          | 4.88          | 4.88          |
| Female   | 4.88          | 4.88          | 4.88          | 4.88          | 4.88          |
| Male   | -             | -             | -             | -             | -             |
| Self-described gender                                  | -             | -             | -             | -             | -             |
| <b>Total Corporate Services</b>                        | <b>46.48</b>  | <b>46.48</b>  | <b>46.48</b>  | <b>46.48</b>  | <b>46.48</b>  |
| <b>Governance, Communications and Engagement</b>       |               |               |               |               |               |
| Permanent - Full time                                  | 19.00         | 19.00         | 19.00         | 19.00         | 19.00         |
| Female   | 16.00         | 16.00         | 16.00         | 16.00         | 16.00         |
| Male   | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          |
| Self-described gender                                  | -             | -             | -             | -             | -             |
| Permanent - Part time                                  | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          |
| Female   | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          |
| Male   | -             | -             | -             | -             | -             |
| Self-described gender                                  | -             | -             | -             | -             | -             |
| <b>Total Governance, Communications and Engagement</b> | <b>21.00</b>  | <b>21.00</b>  | <b>21.00</b>  | <b>21.00</b>  | <b>21.00</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.

As per the Local Government Act 2020, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2021-22 the FGRS cap has been set at 1.50 percent. The cap applies to general rates 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, there will be a 1.50 percent rate cap applied to the average general rate.

Rates and charges are due on a quarterly instalment basis. The due dates for the 2021-22 financial year will be:

- 30 September 2021,
- 30 November 2021,
- 28 February 2022 and
- 31 May 2022

(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 2020-21 to \$69.953 million.

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

|                                | Forecast      | Budget        | Change       |             |
|--------------------------------|---------------|---------------|--------------|-------------|
|                                | 2020-21       | 2021-22       |              |             |
|                                | \$'000        | \$'000        | \$'000       | %           |
| General rates                  | 57,645        | <b>58,703</b> | 1,058        | 1.84        |
| Waste management charge        | 9,383         | <b>10,719</b> | 1,336        | 14.24       |
| Special rates and charges      | 278           | <b>297</b>    | 19           | 6.83        |
| Interest on rates and charges  | 116           | <b>234</b>    | 118          | 101.72      |
| <b>Total rates and charges</b> | <b>67,422</b> | <b>69,953</b> | <b>2,531</b> | <b>3.75</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   | 2020-21        | 2021-22         | Change  |
|---|----------------|-----------------|---------|
|   | Rate in Dollar | Rate in Dollar  |         |
| General   | 0.002670       | <b>0.002718</b> | 1.80    |
| Farm Land   | 0.002270       | <b>0.002310</b> | 1.76    |
| Commercial/Industrial   | 0.003091       | <b>0.003153</b> | 2.01    |
| Vacant Land - Residential and Specified Low Density Residential Zones | 0.005339       | <b>0.004031</b> | (24.50) |
| Cultural and Recreational Land  | 0.001030       | <b>0.001060</b> | 2.91    |

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   | 2020-21       | 2021-22       | Change       |             |
|---|---------------|---------------|--------------|-------------|
|   | \$'000        | \$'000        | \$'000       | %           |
| General   | 52,761        | 54,319        | 1,558        | 2.95        |
| Farm Land   | 605           | 2,755         | 2,150        | 355.37      |
| Commercial/Industrial   | 2,751         | 623           | (2,128)      | (77.35)     |
| Vacant Land - Residential and Specified Low Density Residential Zones | 1,527         | 1,079         | (448)        | (29.34)     |
| Cultural and Recreational Land  | 4             | 4             | -            | -           |
| <b>Total amount to be raised by general rates</b>                     | <b>57,648</b> | <b>58,780</b> | <b>1,132</b> | <b>1.96</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   | 2020-21       | 2021-22       | Change     |             |
|---|---------------|---------------|------------|-------------|
|   | Number        | Number        | Number     | %           |
| Residential   | 22,181        | 22,314        | 133        | 0.60        |
| Farm Land   | 166           | 169           | 3          | 1.81        |
| Commercial / Industrial   | 1,004         | 1,003         | (1)        | (0.10)      |
| Vacant Land - Residential and Specified Low Density Residential Zones | 516           | 484           | (32)       | (6.20)      |
| Cultural and Recreational Land  | 2             | 2             | -          | -           |
| <b>Total number of assessments</b>                                    | <b>23,869</b> | <b>23,972</b> | <b>103</b> | <b>0.43</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   | 2020-21           | 2021-22           | Change         |             |
|---|-------------------|-------------------|----------------|-------------|
|   | \$'000            | \$'000            | \$'000         | %           |
| Residential   | 19,760,347        | 19,984,620        | 224,273        | 1.13        |
| Farm Land   | 266,800           | 269,810           | 3,010          | 1.13        |
| Commercial / Industrial   | 889,905           | 873,767           | (16,138)       | (1.81)      |
| Vacant Land - Residential and Specified Low Density Residential Zones | 286,091           | 267,775           | (18,316)       | (6.40)      |
| Cultural and Recreational Land  | 4,090             | 4,075             | (15)           | (0.37)      |
| <b>Total value of land</b>  | <b>21,207,233</b> | <b>21,400,047</b> | <b>192,814</b> | <b>0.91</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  | 2020-21 | 2021-22 | Change |       |
|---|---------|---------|--------|-------|
|   | \$      | \$      | \$     | %     |
| Waste Management - Standard service                           | 419.56  | 477.73  | 58.17  | 13.86 |
| Waste Management - 80 litre landfill bin                      | 335.65  | 382.18  | 46.53  | 13.86 |
| Waste Management - 2 x 120 litre landfill bin                 | 587.38  | 668.82  | 81.44  | 13.86 |
| Waste Management - 140 litre landfill bin                     | 461.52  | 525.50  | 63.98  | 13.86 |
| Waste Management - 120 litre landfill bin – weekly collection | 755.21  | 859.91  | 104.70 | 13.86 |
| Waste Management - Elderly persons units - bin                | 104.89  | 119.43  | 14.54  | 13.86 |

Council has proposed to increase the domestic waste service standard charge by 13.86%.



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   | 2020-21   | 2021-22          | Change  |        |
|--|-----------|------------------|---------|--------|
|  | \$        | \$               | \$      | %      |
| Waste Management - Residential - Standard Service            | 8,363,089 | <b>8,992,790</b> | 629,701 | 7.53   |
| Waste Management - Residential - 80 Litre Red Bins           | 20,475    | <b>203,702</b>   | 183,227 | 894.88 |
| Waste Management - Residential - 2 Red Bins                  | 926,305   | <b>1,195,850</b> | 269,545 | 29.10  |
| Waste Management - Residential - 140 L (Fortnightly Garbage) | -         | <b>263,276</b>   | 263,276 | 100.00 |
| Waste Management - Residential - 120L (Weekly Garbage)       | -         | <b>52,455</b>    | 52,455  | 100.00 |
| Waste Management - Elderly Persons Units - Bin               | 9,650     | <b>10,988</b>    | 1,338   | 13.87  |

The movement in the projected income is reflective of the movement in assessments.

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

|                                | 2020-21           | 2021-22           | Change           |             |
|--------------------------------|-------------------|-------------------|------------------|-------------|
|                                | \$                | \$                | \$               | %           |
| General rates                  | 57,648,111        | 58,780,166        | 1,132,056        | 1.96        |
| Service charges                | 9,319,519         | 10,719,059        | 1,399,540        | 15.02       |
| <b>Total Rates and charges</b> | <b>66,967,630</b> | <b>69,499,226</b> | <b>2,531,595</b> | <b>3.78</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 (FGRS) Compliance

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

|   | 2020-21       | 2021-22       |
|---|---------------|---------------|
| Number of rateable properties                       | 23,867        | 23,970        |
| Base Average Rates                                  | \$2,415.40    | \$2,415.71    |
| Maximum Rate Increase (set by the State Government) | 2.00%         | 1.50%         |
| <b>Council Rate Cap Applied</b>                     | <b>0.00%</b>  | <b>1.50%</b>  |
| Percentage below rate cap                           | 2.00%         | 0.00%         |
| Capped Average Rate based on Council rate cap       | \$2,415.21    | \$2,452.06    |
| Budgeted General Rates Revenue subject to FGRS      | \$ 57,643,898 | \$ 58,775,847 |

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 (I) 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 0.2718 percent (0.2718 cents in the dollar of CIV) for all rateable residential properties and ordinary vacant land;
- A general rate of 0.2310 percent (0.2310 cents in the dollar of CIV) for all rateable farm land properties;
- A general rate of 0.3153 percent (0.3153 cents in the dollar of CIV) for all rateable commercial and industrial properties;
- A general rate of 0.4031 percent (0.4031 cents in the dollar of CIV) for all rateable vacant land - residential and specified low density residential zones; and
- A general rate of 0.1060 percent (0.1060 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**

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.

Land 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 land with 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**

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 / Activity Centre Zone / 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.

The rating differential has been reduced in the 2021-2022 budget. On submission of a valid building or planning permit, the property rate type will revert to the general rate.

## Cultural and Recreational Land

Council is required to determine an amount payable as rates in respect to recreational lands.

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<br>2020-21<br>\$'000 | Budget<br>2021-22<br>\$'000 | Change<br>\$'000      % |              |
|---------------------------------------|-------------------------------|-----------------------------|-------------------------|--------------|
| Animal infringements                  | 10                            | 73                          | 63                      | 630.00       |
| Infringements & costs                 | 203                           | 636                         | 433                     | 213.30       |
| PERIN court recoveries                | 10                            | 20                          | 10                      | 100.00       |
| Town planning fees                    | 877                           | 877                         | -                       | -            |
| Building fees                         | 210                           | 310                         | 100                     | 47.62        |
| <b>Total statutory fees and fines</b> | <b>1,310</b>                  | <b>1,916</b>                | <b>606</b>              | <b>46.26</b> |

### Statutory fees and fines (\$0.606 million 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 Appendix 1.

### 4.1.3 User fees

|                                | Forecast<br>2020-21<br>\$'000 | Budget<br>2021-22<br>\$'000 | Change<br>\$'000      % |              |
|--------------------------------|-------------------------------|-----------------------------|-------------------------|--------------|
| Adult education                | 139                           | 282                         | 143                     | 102.88       |
| Aged services                  | 10                            | -                           | (10)                    | (100.00)     |
| Building services              | 102                           | 140                         | 38                      | 37.25        |
| Child care/children's programs | 179                           | 334                         | 155                     | 86.59        |
| Edendale farm                  | 171                           | 284                         | 113                     | 66.08        |
| Environmental health           | 230                           | 247                         | 17                      | 7.39         |
| Hall & sports ground hire      | 224                           | 530                         | 306                     | 136.61       |
| Leisure centre and recreation  | 11,391                        | 12,710                      | 1,319                   | 11.58        |
| Pound release                  | 30                            | 47                          | 17                      | 56.67        |
| Registration fees              | 816                           | 801                         | (15)                    | (1.84)       |
| Subdivision supervision        | 218                           | 221                         | 3                       | 1.38         |
| Waste management services      | 429                           | 657                         | 228                     | 53.15        |
| Other fees and charges         | 215                           | 251                         | 36                      | 16.74        |
| <b>Total user fees</b>         | <b>14,154</b>                 | <b>16,504</b>               | <b>2,350</b>            | <b>16.60</b> |

### User fees (\$2.350 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 2021-22 Fees and Charges**. There is an overall projected increase in revenue generated by 16.6 percent, driven by a change in facility related contracts.

### 4.1.4 Grants

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

|  | Forecast<br>2020-21<br>\$'000 | Budget<br>2021-22<br>\$'000 | Change<br>\$'000 | %              |
|--|-------------------------------|-----------------------------|------------------|----------------|
| <b>Grants were received in respect of the following:</b> |                               |                             |                  |                |
| Summary of grants:                                       |                               |                             |                  |                |
| Commonwealth funded grants                               | 1,886                         | 3,620                       | 1,734            | 91.94          |
| State funded grants                                      | 35,941                        | 4,320                       | (31,621)         | (87.98)        |
| <b>Total grants received</b>                             | <b>37,827</b>                 | <b>7,940</b>                | <b>(29,887)</b>  | <b>(79.01)</b> |
| <b>(a) Operating Grants</b>                              |                               |                             |                  |                |
| <b>Recurrent - Commonwealth Government</b>               |                               |                             |                  |                |
| Adult education  | 50                            | 49                          | (1)              | (2.00)         |
| Aged care  | 280                           | 278                         | (2)              | (0.71)         |
| Family and children                                      | 189                           | 202                         | 13               | 6.88           |
| Financial Assistance Grants                              | 1,367                         | 3,091                       | 1,724            | 126.12         |
| <b>Recurrent - State Government</b>                      |                               |                             |                  |                |
| Adult education  | 196                           | 182                         | (14)             | (7.14)         |
| Aged care  | 301                           | -                           | (301)            | (100.00)       |
| Community health   | 17                            | 17                          | -                | -              |
| Family and children                                      | 779                           | 544                         | (235)            | (30.17)        |
| Maternal and child health                                | 453                           | 381                         | (72)             | (15.89)        |
| Recreation   | 15                            | 15                          | -                | -              |
| School crossing supervisors                              | 270                           | 272                         | 2                | 0.74           |
| <b>Total recurrent grants</b>                            | <b>3,917</b>                  | <b>5,031</b>                | <b>1,114</b>     | <b>28.44</b>   |
| <b>Non-recurrent - Commonwealth Government</b>           |                               |                             |                  |                |
| Adult Education  | 10                            | -                           | (10)             | (100.00)       |
| Environment  | 90                            | -                           | (90)             | (100.00)       |
| <b>Non-recurrent - State Government</b>                  |                               |                             |                  |                |
| Aged Care  | 16                            | -                           | (16)             | (100.00)       |
| Corporate Support  | 812                           | -                           | (812)            | (100.00)       |
| Emergency Management                                     | 230                           | -                           | (230)            | (100.00)       |
| Environment  | 435                           | 60                          | (375)            | (86.21)        |
| Family and children                                      | 199                           | -                           | (199)            | (100.00)       |
| Recreation   | 3                             | 40                          | 37               | 1,233.33       |
| Roads  | 145                           | -                           | (145)            | (100.00)       |
| Tourism and Business Support                             | 500                           | -                           | (500)            | (100.00)       |
| <b>Total non-recurrent grants</b>                        | <b>2,440</b>                  | <b>100</b>                  | <b>(2,340)</b>   | <b>(95.90)</b> |
| <b>Total operating grants</b>                            | <b>6,357</b>                  | <b>5,131</b>                | <b>(1,226)</b>   | <b>(19.29)</b> |

|   | Forecast<br>2020-21<br>\$'000 | Budget<br>2021-22<br>\$'000 | Change<br>\$'000 | %              |
|---|-------------------------------|-----------------------------|------------------|----------------|
| <b>(b) Capital Grants</b>                             |                               |                             |                  |                |
| <b><i>Non-recurrent - Commonwealth Government</i></b> |                               |                             |                  |                |
| Bridges   | 369                           | -                           | (369)            | (100.00)       |
| Drainage  | -                             | 175                         | 175              | 100.00         |
| Footpaths   | -                             | 60                          | 60               | 100.00         |
| Other Infrastructure                                  | -                             | 50                          | 50               | 100.00         |
| Recreational, leisure and community facilities        | -                             | 1,429                       | 1,429            | 100.00         |
| Roads   | 6,331                         | 1,070                       | (5,261)          | (83.10)        |
| <b><i>Non-recurrent - State Government</i></b>        |                               |                             |                  |                |
| Family and children                                   | 311                           | -                           | (311)            | (100.00)       |
| Recreational, leisure and community facilities        | 22,555                        | -                           | (22,555)         | (100.00)       |
| Roads   | 1,509                         | -                           | (1,509)          | (100.00)       |
| Other infrastructure                                  | 395                           | 25                          | (370)            | (93.67)        |
| <b>Total non-recurrent grants(capital)</b>            | <b>31,470</b>                 | <b>2,809</b>                | <b>(28,661)</b>  | <b>(91.07)</b> |
| <b>Total capital grants</b>                           | <b>31,470</b>                 | <b>2,809</b>                | <b>(28,661)</b>  | <b>(91.07)</b> |
| <b>Total Grants</b>                                   | <b>37,827</b>                 | <b>7,940</b>                | <b>(29,887)</b>  | <b>(79.01)</b> |

#### Grants - Operating (\$1.226 million decrease)

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 decrease by 19.29 percent or \$1.226 million. This is mainly due to a large number one-off non-recurrent grants received in 2020-21.

#### Grants - Capital (\$28.661 million decrease)

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 decreased by 91.07 percent or \$29.887 million mainly due to specific funding for large capital works projects in 2020-21.

Section 4.5 Capital works program includes further detailed analysis of the grants and contributions expected to be received during the 2021-22 year.

#### 4.1.5 Contributions

|                            | Forecast<br>2020-21<br>\$'000 | Budget<br>2021-22<br>\$'000 | Change<br>\$'000 | %              |
|----------------------------|-------------------------------|-----------------------------|------------------|----------------|
| Monetary                   | 2,442                         | 119                         | (2,323)          | (95.13)        |
| Non-monetary               | -                             | -                           | -                | -              |
| <b>Total contributions</b> | <b>2,442</b>                  | <b>119</b>                  | <b>(2,323)</b>   | <b>(95.13)</b> |

#### Contributions (\$2.323 million decrease)

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

Contributions are projected to decrease \$2.323 million when compared to the 2020-21 Budget forecast. This is mainly due to the one off receipt of contributions tied to capital projects in 2020-21.

#### 4.1.6 Other income

|                                | Forecast<br>2020-21<br>\$'000 | Budget<br>2021-22<br>\$'000 | Change      |               |
|--------------------------------|-------------------------------|-----------------------------|-------------|---------------|
|                                |                               |                             | \$'000      | %             |
| Interest on investments        | 265                           | 271                         | 6           | 2.26          |
| Other rent                     | 295                           | 350                         | 55          | 18.64         |
| Sale of valuations             | 10                            | 10                          | -           | -             |
| WorkCover insurance recoveries | 155                           | 150                         | (5)         | (3.23)        |
| Major initiative other income  | 185                           | -                           | (185)       | (100.00)      |
| Other                          | 270                           | 356                         | 86          | 31.85         |
| <b>Total other income</b>      | <b>1,180</b>                  | <b>1,137</b>                | <b>(43)</b> | <b>(3.64)</b> |

#### Other income (\$43,000 decrease)

Other revenue is showing a slight decrease of 3.64 percent compared to the prior financial year.

#### 4.1.7 Employee costs

|                                   | Forecast<br>2020-21<br>\$'000 | Budget<br>2021-22<br>\$'000 | Change     |             |
|-----------------------------------|-------------------------------|-----------------------------|------------|-------------|
|                                   |                               |                             | \$'000     | %           |
| Casual staff                      | 664                           | 454                         | (210)      | (31.63)     |
| Fringe benefits tax and WorkCover | 172                           | 150                         | (22)       | (12.79)     |
| Oncost recoveries                 | 6,641                         | 7,324                       | 683        | 10.28       |
| Redundancy                        | 1,149                         | -                           | (1,149)    | (100.00)    |
| Wages and salaries                | 28,024                        | 29,107                      | 1,083      | 3.86        |
| <b>Total employee costs</b>       | <b>36,650</b>                 | <b>37,035</b>               | <b>385</b> | <b>1.05</b> |

#### Employee benefits (\$0.385 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 1.8 percent increase. The superannuation rate has been increased to 10% to reflect changes in the superannuation guarantee legislation.

#### 4.1.8 Materials and services

|   | Forecast<br>2020-21<br>\$'000 | Budget<br>2021-22<br>\$'000 | Change<br>\$'000 % |               |
|---|-------------------------------|-----------------------------|--------------------|---------------|
| Contract payments:                        |                               |                             |                    |               |
| Audit                                     | 195                           | 197                         | 2                  | 1.03          |
| External labour hire                      | 309                           | 181                         | (128)              | (41.42)       |
| HACC contracts                            | 226                           | 215                         | (11)               | (4.87)        |
| Leisure                                   | 11,507                        | 12,725                      | 1,218              | 10.58         |
| Other                                     | 1,845                         | 1,696                       | (149)              | (8.08)        |
| Valuations                                | 78                            | 61                          | (17)               | (21.79)       |
| Waste services                            | 5,902                         | 6,630                       | 728                | 12.33         |
| Materials and Services:                   |                               |                             |                    |               |
| Building maintenance                      | 340                           | 388                         | 48                 | 14.12         |
| Communications                            | 390                           | 208                         | (182)              | (46.67)       |
| Corporate information                     | 49                            | 49                          | -                  | -             |
| Corporate support                         | 96                            | 96                          | -                  | -             |
| Emergency management                      | 249                           | 214                         | (35)               | (14.06)       |
| Fleet operations                          | 890                           | 887                         | (3)                | (0.34)        |
| Insurances                                | 1,255                         | 1,290                       | 35                 | 2.79          |
| IT & telephone                            | 1,922                         | 2,032                       | 110                | 5.72          |
| Materials, maintenance & equip            | 10,435                        | 8,091                       | (2,344)            | (22.46)       |
| Other                                     | 556                           | 573                         | 17                 | 3.06          |
| Planning & building services              | 19                            | 14                          | (5)                | (26.32)       |
| Stationery, printing & postage            | 386                           | 408                         | 22                 | 5.70          |
| Subscriptions, Publications & Memberships | 205                           | 216                         | 11                 | 5.37          |
| Utilities                                 | 1,155                         | 1,149                       | (6)                | (0.52)        |
| Waste services                            | 1,527                         | 1,974                       | 447                | 29.27         |
| <b>Total materials and services</b>       | <b>39,536</b>                 | <b>39,294</b>               | <b>(242)</b>       | <b>(0.61)</b> |

#### Materials and services (\$0.242 million decrease)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs.

#### 4.1.9 Depreciation and amortisation

|  | Forecast<br>2020-21<br>\$'000 | Budget<br>2021-22<br>\$'000 | Change<br>\$'000 % |             |
|--|-------------------------------|-----------------------------|--------------------|-------------|
| Property                                   | 742                           | 322                         | (420)              | (56.60)     |
| Plant & equipment                          | 398                           | 625                         | 227                | 57.04       |
| Infrastructure                             | 11,251                        | 11,551                      | 300                | 2.67        |
| <b>Total depreciation and amortisation</b> | <b>12,391</b>                 | <b>12,498</b>               | <b>107</b>         | <b>0.86</b> |

#### Depreciation and amortisation (\$0.107 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.



#### 4.1.10 Amortisation - Right of use assets

|   | Forecast<br>2020-21<br>\$'000 | Budget<br>2021-22<br>\$'000 | Change<br>\$'000 % |                |
|---|-------------------------------|-----------------------------|--------------------|----------------|
| Plant & equipment                               | 513                           | 420                         | (93)               | (18.13)        |
| <b>Total amortisation - right of use assets</b> | <b>513</b>                    | <b>420</b>                  | <b>(93)</b>        | <b>(18.13)</b> |

#### 4.1.11 Other expenses

|   | Forecast<br>2020-21<br>\$'000 | Budget<br>2021-22<br>\$'000 | Change<br>\$'000 % |                |
|---|-------------------------------|-----------------------------|--------------------|----------------|
| Aged & family services                                | 823                           | 59                          | (764)              | (92.83)        |
| Arts and cultural services                            | 593                           | 532                         | (61)               | (10.29)        |
| Community development                                 | 353                           | 207                         | (146)              | (41.36)        |
| Council support                                       | 3                             | 3                           | -                  | -              |
| Councillors' allowances                               | 265                           | 265                         | -                  | -              |
| Economic development                                  | 377                           | 394                         | 17                 | 4.51           |
| Environmental works                                   | 114                           | 99                          | (15)               | (13.16)        |
| Information technology                                | 3                             | -                           | (3)                | (100.00)       |
| Leisure & education services                          | 22                            | 10                          | (12)               | (54.55)        |
| Library contributions (Yarra Plenty Regional Library) | 2,882                         | 2,946                       | 64                 | 2.22           |
| Municipal laws  | 148                           | 148                         | -                  | -              |
| Short-term lease hire                                 | 221                           | 151                         | (70)               | (31.67)        |
| Other   | 1,272                         | 754                         | (518)              | (40.72)        |
| Payment agents & bank fees                            | 179                           | 181                         | 2                  | 1.12           |
| Planning & building                                   | 98                            | 97                          | (1)                | (1.02)         |
| Strategic planning                                    | 150                           | 37                          | (113)              | (75.33)        |
| Youth services  | 14                            | 14                          | -                  | -              |
| <b>Total other expenses</b>                           | <b>7,517</b>                  | <b>5,897</b>                | <b>(1,620)</b>     | <b>(21.55)</b> |

#### Other expenses (\$1.62 million decrease)

Other expenses are forecast to decrease by 21.55 percent or \$1.62 million. This is mainly as a result of reductions in aged and family services related expenditure and a reduction in expenditure as a result of the Council elections held in 2020-21.

### 4.2 Balance Sheet

#### 4.2.1 Assets

##### Current Assets (\$17.262 million decrease)

Cash and cash equivalents include cash and investments such as cash held in the bank and the value of investments in deposits 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 movement is reflective of the draw down of grant monies received for specific purposes.

##### Non-Current Assets (\$7.99 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 (\$6.617 million decrease)

The decrease is driven by the recognition of unearned grants and contract liabilities under Australian Accounting Standard.

##### Non Current Liabilities (\$0.994 million decrease)

The decrease in non-current liabilities is mainly due to timing interest-bearing liabilities and provision movements.

#### 4.2.3 Borrowings

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

|   | 2020-21       | 2021-22       |
|---|---------------|---------------|
|   | \$            | \$            |
| Amount borrowed as at 30 June of the prior year | 10,779        | 13,391        |
| Amount proposed to be borrowed                  | 3,303         | 7,000         |
| Amount projected to be paid                     | (691)         | (3,425)       |
| <b>Amount of borrowings as at 30 June</b>       | <b>13,391</b> | <b>16,966</b> |

#### 4.2.4 Leases by category

As a result of the introduction of AASB 16 Leases, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

|  | Forecast<br>2020-21 | Budget<br>2021-22 |
|--|---------------------|-------------------|
|  | \$'000              | \$'000            |
| <b>Right-of-use assets</b>                 |                     |                   |
| Land and buildings                         | -                   | -                 |
| Plant and equipment                        | 787                 | 366               |
| Other, etc.                                | -                   | -                 |
| <b>Total right-of-use assets</b>           | <b>787</b>          | <b>366</b>        |
| <b>Lease liabilities</b>                   |                     |                   |
| <b>Current lease Liabilities</b>           |                     |                   |
| Land and buildings                         | -                   | -                 |
| Plant and equipment                        | 428                 | 112               |
| Other, etc.                                | -                   | -                 |
| <b>Total current lease liabilities</b>     | <b>428</b>          | <b>112</b>        |
| <b>Non-current lease liabilities</b>       |                     |                   |
| Land and buildings                         | -                   | -                 |
| Plant and equipment                        | 370                 | 258               |
| Other, etc.                                | -                   | -                 |
| <b>Total non-current lease liabilities</b> | <b>370</b>          | <b>258</b>        |
| <b>Total lease liabilities</b>             | <b>798</b>          | <b>370</b>        |

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 4.00%.

#### 4.3 Statement of changes in Equity

##### 4.3.1 Reserves

##### 4.3.1 (a) Statutory reserves (\$2.218 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 (\$1.275 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 Budget.

#### **4.3.2 Equity**

##### **Equity (\$1.661 million decrease)**

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 (\$28.579 million decrease)**

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

##### **4.4.2 Net cash flows provided by/used in investing activities (\$35.885 million decrease)**

The overall decrease is a reflection of timing of cash flows associated with the capital works program for the 2021-22 year. The statement of capital works provides a full detail of projects for the 2021-22 year.

##### **4.4.3 Net cash flows provided by/used in financing activities (\$1.091 million decrease)**

This is primarily due to new loans to be taken in 2021-22 (\$7 million). Council continues to make repayments on existing loans.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2020-21 year, classified by expenditure type and funding source.

### 4.5.1 Summary

|                     | Forecast<br>2020-21<br>\$'000 | Budget<br>2021-22<br>\$'000 | Change<br>\$'000 % |                |
|---------------------|-------------------------------|-----------------------------|--------------------|----------------|
| Property            | 4,035                         | 2,320                       | (1,715)            | (42.50)        |
| Plant and equipment | 2,169                         | 1,105                       | (1,064)            | (49.05)        |
| Infrastructure      | 61,217                        | 18,676                      | (42,541)           | (69.49)        |
| <b>Total</b>        | <b>67,421</b>                 | <b>22,101</b>               | <b>(45,320)</b>    | <b>(67.22)</b> |

\* Forecast includes capital works projects carried forward from 2018-19 - \$17.97 million

#### 4.5.1 (a) Property (\$2.320 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 (\$1.105 million)

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

The more significant projects include ongoing cyclical replacement of the plant and vehicle fleet (\$1.005 million).

#### 4.5.1 (c) Infrastructure (\$18.676 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 2021-22 year, \$2.652 million will be expended on road projects. The more significant projects include:

- Road and carpark renewal (\$1.642 million);
- Road safety (\$0.340 million);
- Church Rd, Panton Hill, widening and guard rail (\$0.290 million); and
- Road upgrade (\$0.280 million).

\$7.409 million will be expended on recreational, leisure and community facilities, key projects being:

- Redevelopment of the Diamond Valley Sports and Fitness Centre (\$3.5 million);
- Funding allocation to potential grant opportunities (if required) (\$2.0 million);
- Eltham North Soccer Pitch replacement (\$0.635 million);
- Trails renewal (\$0.350 million)
- Marngrook Oval improvement works (\$0.300 million);

\$0.724 million will be expended on footpath construction and renewal program projects.

\$0.575 million will be expended on drainage renewal and upgrade projects.

\$5.0 million will be expended on waste management in relation to the rehabilitation of landfill sites.

\$0.150 million will be expended on bridge works.

Other infrastructure expenditure includes

- Disability access works (\$0.150 million);
- Street tree planting (\$95,000);
- Townships and streetscapes (\$92,000); and
- Bicycle Hoops in Eltham Activity Centre (\$50,000).

| Asset Class         | Project Cost  | Asset expenditure types |              |            |            |
|---------------------|---------------|-------------------------|--------------|------------|------------|
|                     |               | Renewal                 | Upgrade      | Expansion  | New        |
|                     | \$'000        | \$'000                  | \$'000       | \$'000     | \$'000     |
| Property            | 2,320         | 1,750                   | 570          | -          | -          |
| Plant and equipment | 1,105         | 1,105                   | -            | -          | -          |
| Infrastructure      | 18,676        | 10,141                  | 7,486        | 859        | 190        |
| <b>Total</b>        | <b>22,101</b> | <b>12,995</b>           | <b>8,056</b> | <b>859</b> | <b>190</b> |

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  | Summary of Funding Sources |                            |               |              |
|---------------------|---------------|----------------------------|----------------------------|---------------|--------------|
|                     |               | Grants                     | Contrib. and Other Funding | Council Cash  | Borrowings   |
|                     | \$'000        | \$'000                     | \$'000                     | \$'000        | \$'000       |
| Property            | 2,320         | 470                        | -                          | 1,850         | -            |
| Plant and equipment | 1,105         | -                          | -                          | 1,105         | -            |
| Infrastructure      | 18,676        | 2,339                      | -                          | 9,337         | 7,000        |
| <b>Total</b>        | <b>22,101</b> | <b>2,809</b>               | <b>-</b>                   | <b>12,292</b> | <b>7,000</b> |

#### Grants - Capital (\$2.809 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 2021-22 include funding for Road and carpark renewal, Marngrook Oval improvement works, Eltham North Soccer Pitch Replacement; Church Rd, Panton Hill, widening and guard rail and the Diamond Creek Trail - amenity program. A list of projects with their funding source is provided below in 4.5.2.

#### Council Cash (\$12.292 million)

It is expected that in 2021-22, \$9.887 million of rates revenue will be used to fund various capital projects.

A number of reserves are set aside for specific purposes. For 2021-22, \$2.155 million will be used to fund part of the new capital works program including:

- Kangaroo Ground landfill rehabilitation (\$1.06 million);
- Plant and Fleet replacement (\$0.755 million); and
- Eltham North Soccer Pitch replacement (\$0.340 million).

#### Borrowings (\$7 million)

Borrowing is proposed to fund tip rehabilitation works at Kangaroo Ground (\$5.0 million) which is in response to and in compliance with the requirements set out by the Environment Protection Authority. \$2 million will be set aside to enable Council to respond to potential Government grant funding opportunities.

## 4.5.2 Capital works program

For the year ending 30 June 2022

\* The below is a schedule of proposed and planned works for the 2020-21 financial year. It is not a list of Council assets.

| Capital Works Area                                 | Project Cost<br>\$'000 | Summary of funding sources |                   |                        |                      |
|--|------------------------|----------------------------|-------------------|------------------------|----------------------|
|  |                        | Grants<br>\$'000           | Contrib<br>\$'000 | Council Cash<br>\$'000 | Borrowings<br>\$'000 |
| <b>PROPERTY</b>                                    |                        |                            |                   |                        |                      |
| <b>LAND</b>  | -                      | -                          | -                 | -                      | -                    |
| <b>LAND IMPROVEMENTS</b>                           | -                      | -                          | -                 | -                      | -                    |
| <b>BUILDINGS</b>                                   |                        |                            |                   |                        |                      |
| <b>Asset renewal expenditure</b>                   |                        |                            |                   |                        |                      |
| Buildings renewal (including public toilets)       | 1,750                  | -                          | -                 | 1,750                  | -                    |
| Total asset renewal expenditure - buildings        | 1,750                  | -                          | -                 | 1,750                  | -                    |
| <b>Asset upgrade expenditure</b>                   |                        |                            |                   |                        |                      |
| Climate and water efficiency fund                  | 100                    | -                          | -                 | 100                    | -                    |
| Buildings upgrade (including public toilets)       | 150                    | 150                        | -                 | -                      | -                    |
| CFA Plenty Building Upgrade                        | 105                    | 105                        | -                 | -                      | -                    |
| Research toilet works                              | 215                    | 215                        | -                 | -                      | -                    |
| Total asset upgrade expenditure - buildings        | 570                    | 470                        | -                 | 100                    | -                    |
| <b>TOTAL BUILDINGS</b>                             | <b>2,320</b>           | <b>470</b>                 | <b>-</b>          | <b>1,850</b>           | <b>-</b>             |
| <b>BUILDING IMPROVEMENTS</b>                       | -                      | -                          | -                 | -                      | -                    |
| <b>LEASEHOLD IMPROVEMENTS</b>                      | -                      | -                          | -                 | -                      | -                    |
| <b>HERITAGE BUILDINGS</b>                          | -                      | -                          | -                 | -                      | -                    |
| <b>TOTAL PROPERTY</b>                              | <b>2,320</b>           | <b>470</b>                 | <b>-</b>          | <b>1,850</b>           | <b>-</b>             |
| <b>PLANT AND EQUIPMENT</b>                         |                        |                            |                   |                        |                      |
| <b>PLANT, MACHINERY AND EQUIPMENT (PM&amp;E)</b>   |                        |                            |                   |                        |                      |
| <b>Asset renewal expenditure</b>                   |                        |                            |                   |                        |                      |
| Fleet replacement                                  | 510                    | -                          | -                 | 510                    | -                    |
| Major plant replacement                            | 495                    | -                          | -                 | 495                    | -                    |
| Total asset renewal expenditure - PM&E             | 1,005                  | -                          | -                 | 1,005                  | -                    |
| <b>TOTAL PLANT, MACHINERY &amp; EQUIPMENT</b>      | <b>1,005</b>           | <b>-</b>                   | <b>-</b>          | <b>1,005</b>           | <b>-</b>             |
| <b>FIXTURES, FITTINGS AND FURNITURE (FF&amp;F)</b> |                        |                            |                   |                        |                      |
| <b>Asset renewal expenditure</b>                   |                        |                            |                   |                        |                      |
| Playground renewal                                 | 100                    | -                          | -                 | 100                    | -                    |
| Total asset renewal expenditure -FF&F              | 100                    | -                          | -                 | 100                    | -                    |
| <b>TOTAL FIXTURES, FITTINGS AND FURNITURE</b>      | <b>100</b>             | <b>-</b>                   | <b>-</b>          | <b>100</b>             | <b>-</b>             |
| <b>COMPUTERS AND TELECOMMUNICATIONS</b>            | -                      | -                          | -                 | -                      | -                    |
| <b>HERITAGE PLANT AND EQUIPMENT</b>                | -                      | -                          | -                 | -                      | -                    |
| <b>LIBRARY BOOKS</b>                               | -                      | -                          | -                 | -                      | -                    |
| <b>TOTAL PLANT AND EQUIPMENT</b>                   | <b>1,105</b>           | <b>-</b>                   | <b>-</b>          | <b>1,105</b>           | <b>-</b>             |

| Capital Works Area  | Project Cost<br>\$'000 | Summary of funding sources |                   |                        |                      |
|---|------------------------|----------------------------|-------------------|------------------------|----------------------|
|   |                        | Grants<br>\$'000           | Contrib<br>\$'000 | Council Cash<br>\$'000 | Borrowings<br>\$'000 |
| <b>INFRASTRUCTURE</b>   |                        |                            |                   |                        |                      |
| <b>ROADS</b>  |                        |                            |                   |                        |                      |
| <b>Asset renewal expenditure</b>                              |                        |                            |                   |                        |                      |
| Road and carpark renewal                                      | 1,642                  | 380                        | -                 | 1,262                  | -                    |
| Total asset renewal expenditure - roads                       | 1,642                  | 380                        | -                 | 1,262                  | -                    |
| <b>Asset upgrade expenditure</b>                              |                        |                            |                   |                        |                      |
| Road upgrade  | 280                    | 200                        | -                 | 80                     | -                    |
| Ingrams Road Traffic Management                               | 100                    | 100                        | -                 | -                      | -                    |
| Total asset upgrade expenditure - roads                       | 380                    | 300                        | -                 | 80                     | -                    |
| <b>Asset expansion expenditure</b>                            |                        |                            |                   |                        |                      |
| Church Rd, Panton Hill, widening and guard rail               | 290                    | 290                        | -                 | -                      | -                    |
| Road safety   | 340                    | -                          | -                 | 340                    | -                    |
| Total asset expansion expenditure - roads                     | 630                    | 290                        | -                 | 340                    | -                    |
| <b>TOTAL ROADS</b>  | <b>2,652</b>           | <b>970</b>                 | <b>-</b>          | <b>1,682</b>           | <b>-</b>             |
| <b>BRIDGES</b>  |                        |                            |                   |                        |                      |
| <b>Asset renewal expenditure</b>                              |                        |                            |                   |                        |                      |
| Bridge renewal  | 150                    | 100                        | -                 | 50                     | -                    |
| Total asset renewal expenditure - bridges                     | 150                    | 100                        | -                 | 50                     | -                    |
| <b>TOTAL BRIDGES</b>  | <b>150</b>             | <b>100</b>                 | <b>-</b>          | <b>50</b>              | <b>-</b>             |
| <b>FOOTPATHS AND CYCLEWAYS</b>                                |                        |                            |                   |                        |                      |
| <b>Asset renewal expenditure</b>                              |                        |                            |                   |                        |                      |
| Footpath renewal  | 474                    | -                          | -                 | 474                    | -                    |
| Total asset renewal expenditure - footpaths                   | 474                    | -                          | -                 | 474                    | -                    |
| <b>Asset expansion expenditure</b>                            |                        |                            |                   |                        |                      |
| Footpaths new   | 190                    | -                          | -                 | 190                    | -                    |
| Total asset expansion expenditure - footpaths                 | 190                    | -                          | -                 | 190                    | -                    |
| <b>New asset expenditure</b>                                  |                        |                            |                   |                        |                      |
| Elizabeth Street, Diamond Creek - carpark footpath connection | 60                     | 60                         | -                 | -                      | -                    |
| Total new asset expenditure - footpaths                       | 60                     | 60                         | -                 | -                      | -                    |
| <b>TOTAL FOOTPATHS AND CYCLEWAYS</b>                          | <b>724</b>             | <b>60</b>                  | <b>-</b>          | <b>664</b>             | <b>-</b>             |
| <b>DRAINAGE</b>   |                        |                            |                   |                        |                      |
| <b>Asset renewal expenditure</b>                              |                        |                            |                   |                        |                      |
| Drainage (reactive)   | 200                    | -                          | -                 | 200                    | -                    |
| Total asset renewal expenditure - drainage                    | 200                    | -                          | -                 | 200                    | -                    |
| <b>Asset upgrade expenditure</b>                              |                        |                            |                   |                        |                      |
| Drainage (proactive)  | 375                    | 175                        | -                 | 200                    | -                    |
| Total asset upgrade expenditure - drainage                    | 375                    | 175                        | -                 | 200                    | -                    |
| <b>TOTAL DRAINAGE</b>   | <b>575</b>             | <b>175</b>                 | <b>-</b>          | <b>400</b>             | <b>-</b>             |

| Capital Works Area  | Project Cost<br>\$'000 | Summary of funding sources |                   |                        |                      |
|---|------------------------|----------------------------|-------------------|------------------------|----------------------|
|   |                        | Grants<br>\$'000           | Contrib<br>\$'000 | Council Cash<br>\$'000 | Borrowings<br>\$'000 |
| <b>RECREATIONAL, LEISURE AND COMMUNITY FACILITIES</b>                 |                        |                            |                   |                        |                      |
| <b>Asset renewal expenditure</b>                                      |                        |                            |                   |                        |                      |
| Sports infrastructure renewal   | 60                     | -                          | -                 | 60                     | -                    |
| Eltham North Soccer Pitch Replacement                                 | 635                    | 295                        | -                 | 340                    | -                    |
| Trails renewal  | 350                    | -                          | -                 | 350                    | -                    |
| Total asset renewal expenditure - RL&CF                               | 1,045                  | 295                        | -                 | 750                    | -                    |
| <b>Asset upgrade expenditure</b>                                      |                        |                            |                   |                        |                      |
| Redevelopment of the Diamond Valley Sports and Fitness Centre         | 3,500                  | -                          | -                 | 3,500                  | -                    |
| Funding allocation to potential grant opportunities (if required)     | 2,000                  | -                          | -                 | -                      | 2,000                |
| Diamond Valley Library Redevelopment                                  | 270                    | -                          | -                 | 270                    | -                    |
| Diamond Creek Trail - Amenity Program                                 | 214                    | 214                        | -                 | -                      | -                    |
| Marngrook Oval Improvement Works                                      | 300                    | 300                        | -                 | -                      | -                    |
| Total asset upgrade expenditure - RL&CF                               | 6,284                  | 514                        | -                 | 3,770                  | 2,000                |
| <b>New asset expenditure</b>  |                        |                            |                   |                        |                      |
| Quantity surveyor and planning for future grant funding opportunities | 80                     | -                          | -                 | 80                     | -                    |
| Total new asset expenditure - RL&CF                                   | 80                     | -                          | -                 | 80                     | -                    |
| <b>TOTAL RECREATIONAL, LEISURE AND COMMUNITY FACILITIES</b>           | <b>7,409</b>           | <b>809</b>                 | <b>-</b>          | <b>4,600</b>           | <b>2,000</b>         |
| <b>PARKS, OPEN SPACE AND STREETSCAPES (POSS)</b>                      |                        |                            |                   |                        |                      |
| <b>Asset renewal expenditure</b>                                      |                        |                            |                   |                        |                      |
| Public open space infrastructure renewal                              | 170                    | -                          | -                 | 170                    | -                    |
| Total asset renewal expenditure - POSS                                | 170                    | -                          | -                 | 170                    | -                    |
| <b>Asset upgrade expenditure</b>                                      |                        |                            |                   |                        |                      |
| Panton Hill bushland reserves management plan implementation          | 60                     | -                          | -                 | 60                     | -                    |
| Public open space infrastructure upgrade                              | 150                    | 150                        | -                 | -                      | -                    |
| Total asset upgrade expenditure - POSS                                | 210                    | 150                        | -                 | 60                     | -                    |
| <b>TOTAL PARKS, O/SPACE &amp; STREETSCAPES</b>                        | <b>380</b>             | <b>150</b>                 | <b>-</b>          | <b>230</b>             | <b>-</b>             |
| <b>WASTE MANAGEMENT</b>   |                        |                            |                   |                        |                      |
| <b>Asset renewal expenditure</b>                                      |                        |                            |                   |                        |                      |
| Landfill rehabilitation   | 6,310                  | -                          | -                 | 1,310                  | 5,000                |
| Total asset renewal expenditure - Waste Management                    | 6,310                  | -                          | -                 | 1,310                  | 5,000                |
| <b>TOTAL WASTE MANAGEMENT</b>   | <b>6,310</b>           | <b>-</b>                   | <b>-</b>          | <b>1,310</b>           | <b>5,000</b>         |
| <b>AERODROMES</b>   | -                      | -                          | -                 | -                      | -                    |
| <b>OFF STREET CAR PARKS</b>   | -                      | -                          | -                 | -                      | -                    |
| <b>OTHER INFRASTRUCTURE</b>   |                        |                            |                   |                        |                      |
| <b>Asset renewal expenditure</b>                                      |                        |                            |                   |                        |                      |
| Disability access works renewal                                       | 150                    | -                          | -                 | 150                    | -                    |
| Total asset renewal expenditure - Other Infrastructure                | 150                    | -                          | -                 | 150                    | -                    |
| <b>Asset upgrade expenditure</b>                                      |                        |                            |                   |                        |                      |
| Street trees  | 95                     | -                          | -                 | 95                     | -                    |
| Signage (non-regulatory) upgrade                                      | 50                     | -                          | -                 | 50                     | -                    |
| Townships and streetscapes  | 92                     | -                          | -                 | 92                     | -                    |
| Total asset upgrade expenditure - Other Infrastructure                | 237                    | -                          | -                 | 237                    | -                    |



| Capital Works Area                                       | Summary of funding sources |        |         |         |         |
|--|----------------------------|--------|---------|---------|---------|
|  | Project Cost               | Grants | Contrib | Council | Borrow- |
|  | \$'000                     | \$'000 | \$'000  | Cash    | ings    |
|  |                            |        |         | \$'000  | \$'000  |
| <b>Asset expansion expenditure</b>                       |                            |        |         |         |         |
| Fire fighting water storage tanks                        | 39                         | 25     | -       | 14      | -       |
| Total asset expansion expenditure - Other Infrastructure | 39                         | 25     | -       | 14      | -       |
| <b>New asset expenditure</b>                             |                            |        |         |         |         |
| Bicycle Hoops in Eltham Activity Centre                  | 50                         | 50     | -       | -       | -       |
| Total new asset expenditure - Other Infrastructure       | 50                         | 50     | -       | -       | -       |
| <b>TOTAL OTHER INFRASTRUCTURE</b>                        | <b>476</b>                 | 75     | -       | 401     | -       |
| <b>TOTAL INFRASTRUCTURE</b>                              | <b>18,676</b>              | 2,339  | -       | 9,337   | 7,000   |
| <b>TOTAL CAPITAL WORKS 2021-22</b>                       | <b>22,101</b>              | 2,809  | -       | 12,292  | 7,000   |

## 2. Summary

| Capital Works Area          | Summary of funding sources |        |           |         |         |
|-----------------------------|----------------------------|--------|-----------|---------|---------|
|                             | Project Cost               | Grants | Contrib's | Council | Borrow- |
|                             | \$'000                     | \$'000 | \$'000    | Cash    | ings    |
|                             |                            |        |           | \$'000  | \$'000  |
| Asset renewal expenditure   | 12,995                     | 775    | -         | 7,220   | 5,000   |
| Asset upgrade expenditure   | 8,056                      | 1,609  | -         | 4,448   | 2,000   |
| Asset expansion expenditure | 859                        | 315    | -         | 544     | -       |
| New asset expenditure       | 190                        | 110    | -         | 80      | -       |
| <b>TOTAL CAPITAL WORKS</b>  | <b>22,101</b>              | 2,809  | -         | 12,292  | 7,000   |

## 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<br>2020-21 | Budget<br>2021-22 | Strategic Resource Plan |         |         | Trend<br>+/- |
|----------------------------|--|-------|---------------------|-------------------|-------------------------|---------|---------|--------------|
|                            |  |       |                     |                   | Projections             |         |         |              |
| Operating position         |  |       |                     |                   |                         |         |         |              |
| Adjusted underlying result | Adjusted underlying surplus (deficit) / Adjusted underlying revenue  | 1     | (7.5%)              | (1.2%)            | 0.1%                    | 1.5%    | 2.4%    | +            |
| Liquidity                  |  |       |                     |                   |                         |         |         |              |
| Working Capital            | Current assets / current liabilities   | 2     | 116%                | 77%               | 48%                     | 44%     | 44%     | -            |
| Unrestricted cash          | Unrestricted cash / current liabilities  | 3     | 47.5%               | (5.5%)            | (57.6%)                 | (62.4%) | (69.3%) | -            |
| Obligations                |  |       |                     |                   |                         |         |         |              |
| Loans and borrowings       | Interest bearing loans and borrowings / rate revenue   | 4     | 19.9%               | 24.3%             | 19.2%                   | 16.5%   | 13.9%   | o            |
| Loans and borrowings       | Interest and principal repayments on interest bearing loans and borrowings / rate revenue                  |       | 1.9%                | 5.7%              | 5.1%                    | 2.9%    | 2.8%    | +            |
| Indebtedness               | Non-current liabilities / own source revenue   |       | 32.9%               | 29.8%             | 24.7%                   | 20.1%   | 16.6%   | +            |
| Asset renewal              | Asset renewal expenses / depreciation  | 5     | 57.0%               | 104.0%            | 78.5%                   | 74.7%   | 68.5%   | o            |
| Stability                  |  |       |                     |                   |                         |         |         |              |
| Rates concentration        | Rate revenue / adjusted underlying revenue   | 6     | 74.6%               | 73.9%             | 74.3%                   | 74.5%   | 74.6%   | o            |
| Rates effort               | Rate revenue / CIV of rateable properties in the municipality  |       | 0.32%               | 0.33%             | 0.34%                   | 0.34%   | 0.35%   | o            |
| Efficiency                 |  |       |                     |                   |                         |         |         |              |
| Expenditure level          | Total expenses/ no. of property assessments  |       | \$4,074             | \$3,994           | \$4,038                 | \$4,058 | \$4,105 | o            |
| Revenue level              | Residential rate revenue / no. of residential property assessments   |       | \$2,806             | \$2,899           | \$2,943                 | \$2,996 | \$3,056 | o            |
| Workforce turnover         | No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year |       | 7.8%                | 10.0%             | 10.0%                   | 10.0%   | 10.0%   | 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 and projected financial sustainability remains a priority and challenge for Council.

**2 Working Capital**

The proportion of current liabilities represented by current assets. The working capital forecast remains steady, Council will continue to maintain the ability to service short term obligations.

The working capital indicator is showing Council will be able to 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 results illustrate Council's commitment to pay down existing loans. Council is projecting borrowings of \$7 million in 2021-2022.

**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**

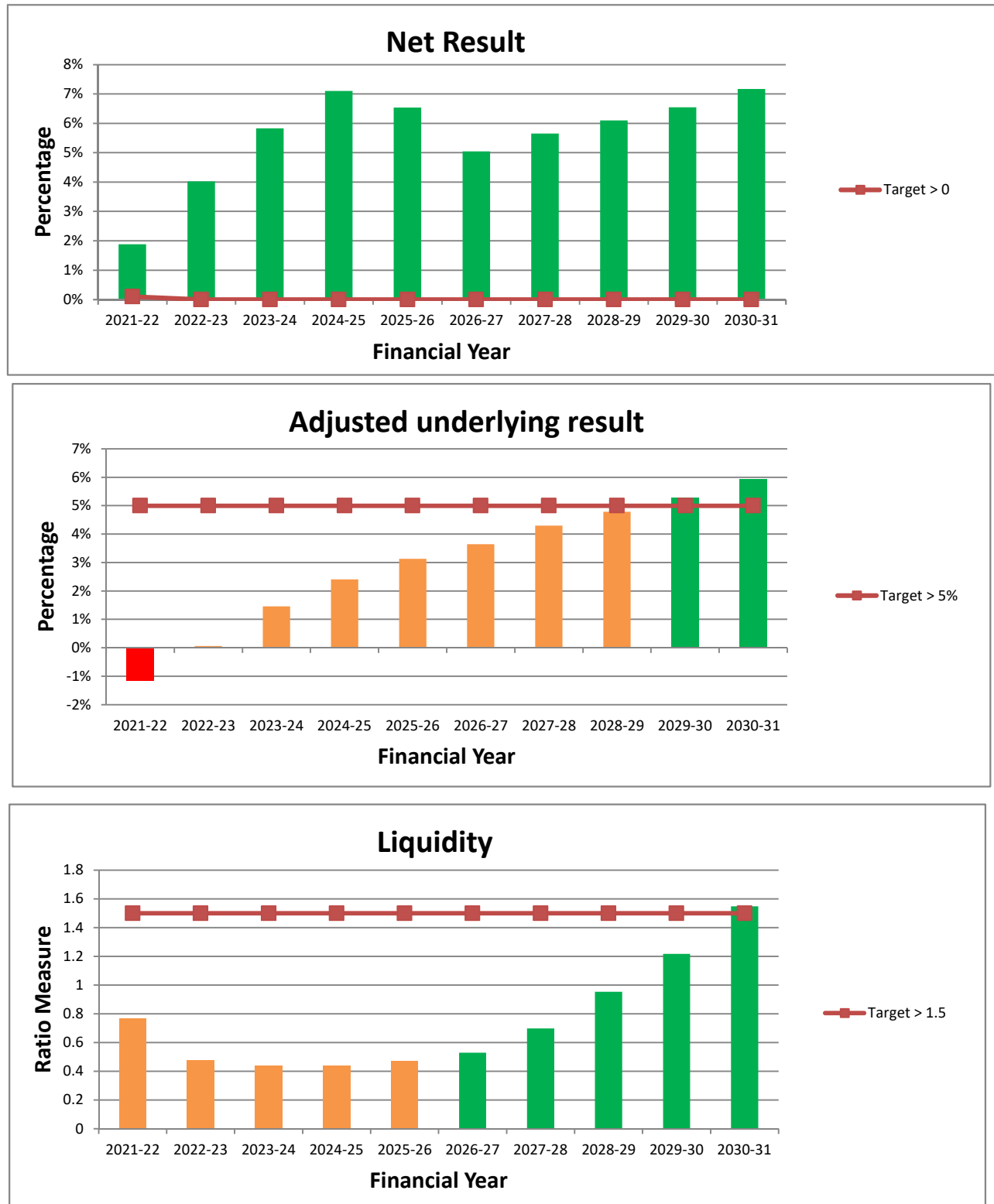
Reflects extent of reliance on rate revenues to fund all of Council's on-going services. The trend indicates Council will have a continual reliance on rate revenue compared to all other revenue sources.

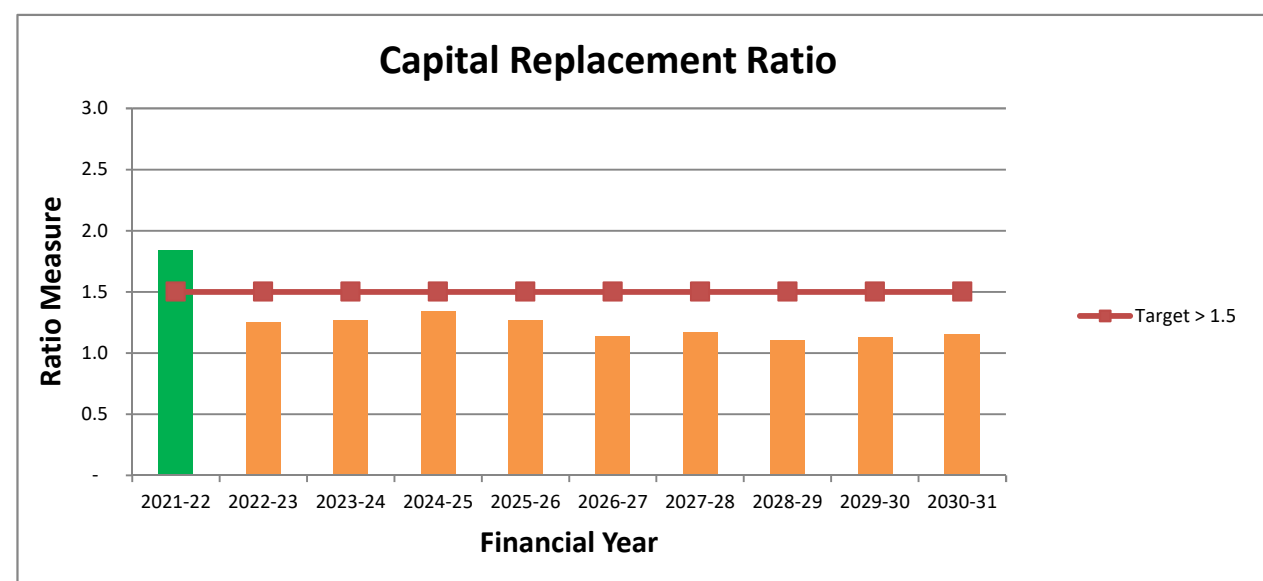
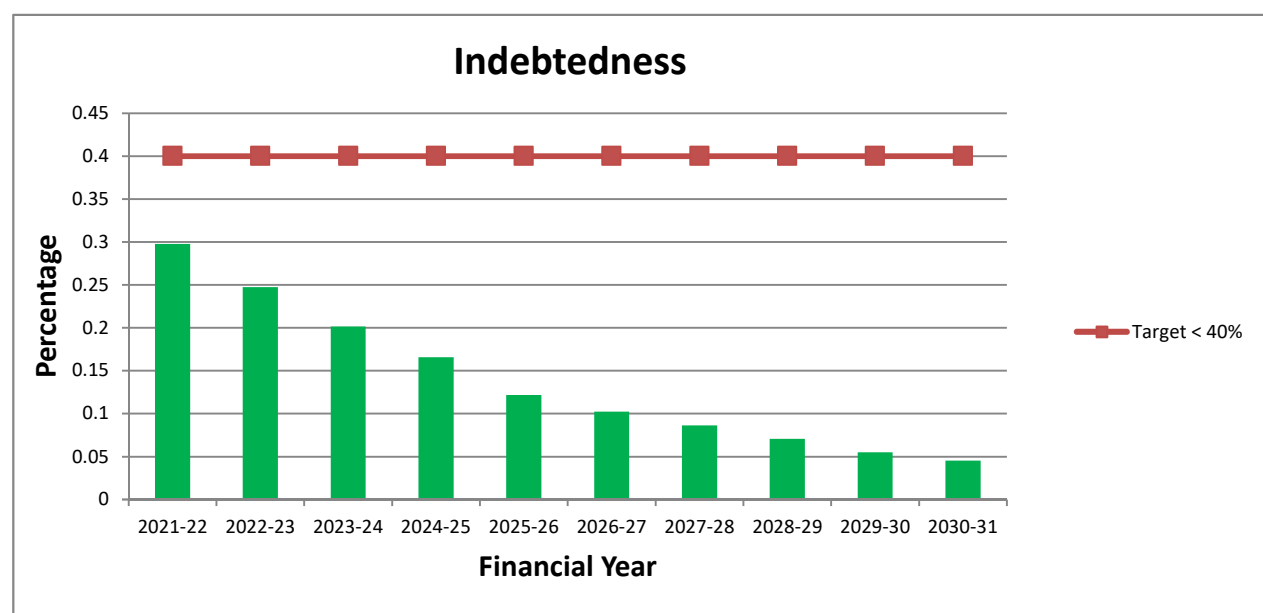
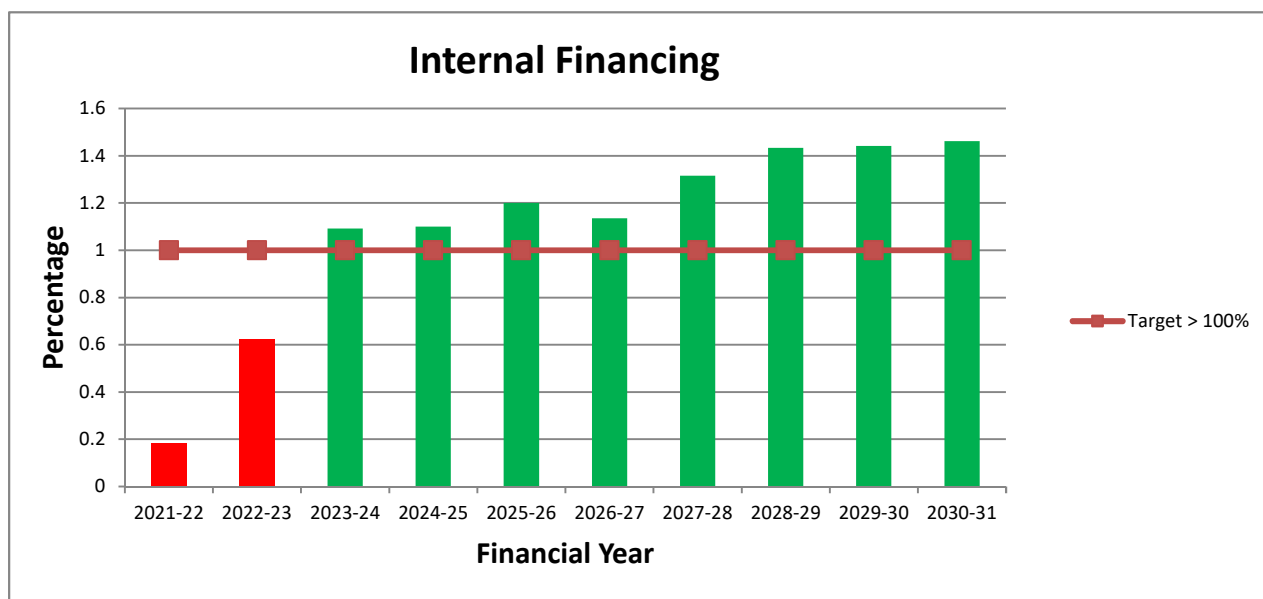
No significant changes are projected to Council operations, with the reliance on rates projected to remain consistent indicating no significant growth in rateable assessments.

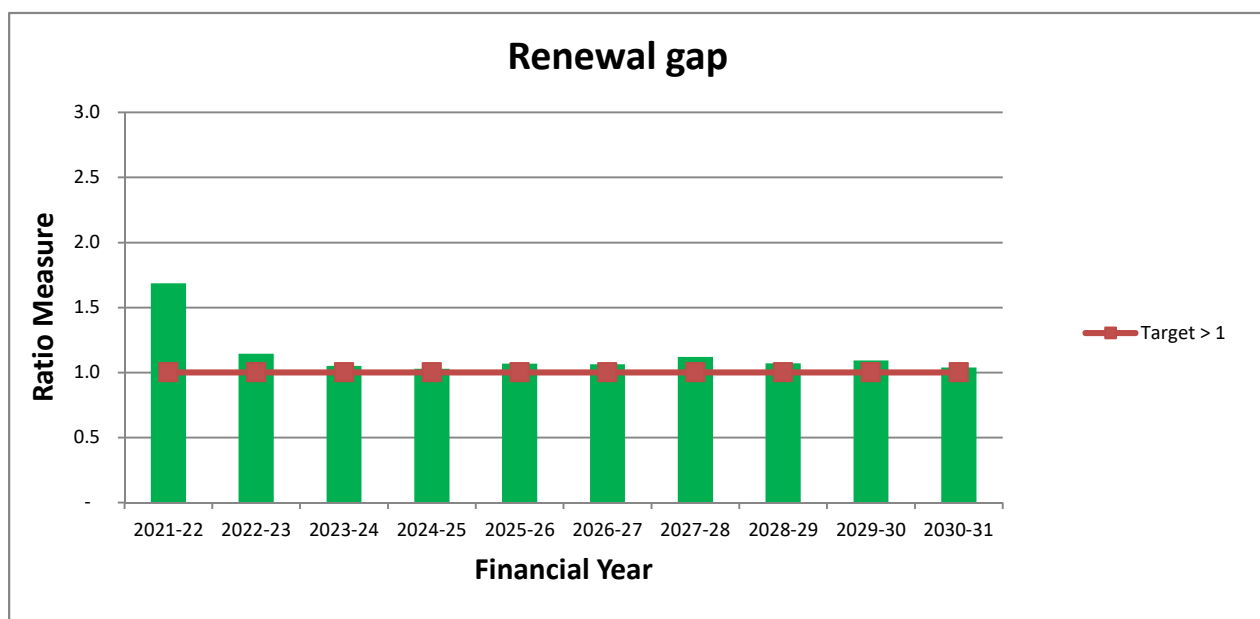
## Financial Sustainability Performance

This appendix outlines Council's performance against the adopted financial sustainability plan indicators for the period 2021-22 to 2030-31

### Financial Sustainability Plan indicators







**Appendix 1**  
**Fees and Charges**

**Nillumbik Shire Council 2021-22 Fees & Charges**

| Description of Fee  | Unit of Measure  | Adopted Fee<br>2020-21<br>\$                   | Proposed Fee<br>2021-22<br>\$   |
|---|--|--|---|
| <b>Waste Management</b>   |  |  |   |
| Bin Tows  | Each   | 30.00  | 30.00   |
| 120 litre green waste bin   | Each   | 80.00  | 80.00   |
| 240 litre green waste bin   | Each   | 95.00  | 95.00   |
| 80 litre landfill bin   | Each   | 70.00  | 70.00   |
| 120 litre landfill bin  | Each   | 80.00  | 80.00   |
| 140 litre landfill bin  | Each   | 85.00  | 85.00   |
| 120 litre recycling bin   | Each   | 80.00  | 80.00   |
| 240 litre recycling bin   | Each   | 95.00  | 95.00   |
| <b>Recycling &amp; Recovery Centre</b>                                      |  |  |   |
| Minimum charge  | 1  | -  | 25.00   |
| Car Boot  | 1  | 48.00  | 50.00   |
| Station Wagon   | 1  | 60.00  | 62.00   |
| Small Utility/Van   | 1  | 73.00  | 76.00   |
| Medium Utility/Van  | 1  | 110.00   | 114.00  |
| Large Ute   | 1  | 116.00   | 120.00  |
| Large Van   | 1  | 134.00   | 139.00  |
| 6 x 4 Trailer   | 1  | 99.00  | 102.00  |
| 6 x 4 Trailer High Side   | 1  | 136.00   | 141.00  |
| 7 x 5 Trailer   | 1  | 114.00   | 118.00  |
| 7 x 5 Trailer High Side   | 1  | 134.00   | 139.00  |
| Medium Utility or Van   | 1  | 110.00   | 114.00  |
| 8 x 6 Tandem Trailer  | 1  | 136.00   | 141.00  |
| 8 x 6 Tandem Trailer High Side  | 1  | 147.00   | 152.00  |
| White Goods - Refrigerator, Air-conditioners, Freezer etc.                  | 1  | 43.00  | 45.00   |
| Mattress - King / Queen / Double  | 1  | 46.00  | 48.00   |
| Mattress - Single / Baby  | 1  | 33.00  | 34.00   |
| Car Tyre  | 1  | 18.00  | 19.00   |
| Car Tyre with Rim   | 1  | 21.00  | 22.00   |
| 4WD Tyre  | 1  | 22.00  | 23.00   |
| 4WD Tyre with Rim   | 1  | 25.00  | 26.00   |
| Motor Bike Tyre   | 1  | 15.00  | 16.00   |
| Motor Bike Tyre with Rim  | 1  | 16.00  | 16.00   |
| Truck Tyre  | 1  | 40.00  | 42.00   |
| Truck Tyre with Rim   | 1  | 46.00  | 48.00   |
| Large Tractor Tyre  | 1  | 167.00   | 173.00  |
| Motor Oil   | 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>Council Over the Counter native vegetation offset program</b>            |  |  |   |
| General Habitat Unit (GHU) - Over the Counter native vegetation offset      | Per unit   | 141,885.00                                     | 141,885.00  |
| Species Habitat Unit (SHU) - Over the Counter native vegetation offset      | Per unit   | 147,000.00                                     | 147,000.00  |
| <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<br>(Fee rate set by requirements of the Subdivision Act) | As per Building Control Commission Rates (TBA) | As per Building Control Commission Rates (TBA)                                    |
| Subdivision plan checking resubmission fee                                  | 3.25% of actual costs of works - fees set by Subdivision Act plus GST<br>(Fee rate set by requirements of the Subdivision Act) | no charge                                      | As per Building Control Commission Rates (TBA)                                    |
| Minor drainage supervision and plan checking                                | Flat rate (scaled for number of allotments)  | 3.25% of estimated cost of works               | 1-3 lots: \$620<br>4-10 lots: \$850<br>>10 lots: 3.25% of estimated cost of works |
| Minor drainage plan checking resubmit fee                                   | Flat rate  | no charge                                      | 140.00  |
| Pit Opening - excluding traffic management                                  | Per hour   | 95.00  | 95.00   |
| Copy of additional approved engineering plans                               | Flat rate  | 130.00   | 130.00  |
| Endorse Traffic Guidance Scheme<br>(not applicable to community run events) | Per traffic guidance scheme  | 150.00   | 150.00  |

**Nillumbik Shire Council 2021-22 Fees & Charges**

| Description of Fee  | Unit of Measure  | Adopted Fee<br>2020-21<br>\$                      | Proposed Fee<br>2021-22<br>\$                        |
|---|--|---|--|
| <b>Capital Works</b>  |  |   |  |
| Storm Water and Drainage Information  |  | As per Building Control<br>Commission Rates (TBA) | As per Building Control<br>Commission Rates<br>(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                                    |
| 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   | 189.00  | 250.00   |
| 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  |  | 378.00  | 378.00   |
| <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)   | 5.80  | 6.60   |
| School program  | Per child - 1/2 day  | 13.30   | 15.10  |
| School program  | Per child - 3/4 day  | 17.00   | 19.25  |
| School program  | Per child - Full day   | 19.50   | 22.00  |
| Preschool (excursion)   | Per child (1 session)  | 7.80  | 8.80   |
| Preschool (excursion)   | Per child (2 session)  | 13.40   | 15.20  |
| Preschool (excursion)   | Per child (3 session)  | 15.80   | 17.60  |
| Incursions  | Per class  | 180.00 - 1,000.00                                 | 198.00 - 1,100.00                                    |
| School visit/talk   | Flat rate per hour   | 140.00  | 154.00   |
| <b>School Program Fees (1 January to 30 June)</b>   |  |   |  |
| School program  | Per child (1 hour)   | 6.60  | Fee for service                                      |
| School program  | Per child - 1/2 day  | 15.10   | Fee for service                                      |
| School program  | Per child - 3/4 Day  | 19.25   | Fee for service                                      |
| School program  | Per child - Full day   | 22.00   | Fee for service                                      |



**Appendix 1**  
**Fees and Charges**

**Nillumbik Shire Council 2021-22 Fees & Charges**

| Description of Fee  | Unit of Measure  | Adopted Fee<br>2020-21<br>\$ | Proposed Fee<br>2021-22<br>\$ |
|---|--|------------------------------|-------------------------------|
| Preschool (excursion)   | Per child (1 session)  | 8.80                         | Fee for service               |
| Preschool (excursion)   | Per child (2 session)  | 15.20                        | Fee for service               |
| Preschool (excursion)   | Per child (3 session)  | 17.60                        | Fee for service               |
| Incursions  | Per class  | 198.00 - 1,100.00            | Fee for service               |
| School visit / talk   | Flat rate per hour   | 154.00                       | Fee for service               |
| Workshops   | Total direct costs of course divided by minimum number of enrolments:<br>Direct costs (e.g.)<br>- tutor<br>- materials<br>- equipment<br>- venue hire<br>- catering<br>Plus indirect costs<br>- staffing & administration calculated at \$26 per program hour<br>All costs take into account CPI and GST where applicable.<br>Fees will be adjusted to take into consideration the target group i.e. holders of concession cards | Fee for service              | Fee for service               |
| Local School rebate 50% of fee for service  |  |                              |                               |
| <b>Other Fees</b>   |  |                              |                               |
| Festival and event entry  | Per person   | 10.00 - 50.00                | 10.00 - 50.00                 |
| Admissions - child (age 2 and over)   | Child  | Donation                     | Donation                      |
| Admission - adult   | Adult  | Donation                     | Donation                      |
| Farm Tour   | Per child  | 9.50                         | 9.50                          |
| Farm Tour   | Per adult  | 10.50                        | 10.50                         |
| Farm Tour   | Adult concession   | 8.00                         | 8.00                          |
| Eggs  | Per dozen  | 8.00                         | 8.00                          |
| Worms   | Per batch  | 50.00 - 55.00                | 50.00 - 55.00                 |
| Poultry   | Per head   | 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  | 2.00 - 5.00                  | 2.00 - 5.00                   |
| Plants  | Per tube   | 2.00 - 6.00                  | 2.00 - 6.00                   |
| Plants  | Per pot  | 5.00 - 75.00                 | 5.00 - 75.00                  |
| Plants  | Special  | 1.00 - 5.00                  | 1.00 - 5.00                   |
| Stakes (3)  | Per set  | 2.75                         | 3.30                          |
| Stakes (50)   | Per bundle   | 43.00                        | 50.00                         |
| Tree Guards   | Each   | 0.80                         | 0.90                          |
| Planting Kit (Stake & tree guard)   | Per set  | 3.50                         | 4.00                          |
| Compost Bin   | 220 litre  | 59.50                        | 59.50                         |
| Compost Mate  | Each   | 22.00                        | 22.00                         |
| Worm Factories  | Standard   | 93.50                        | 93.50                         |
| Worm Factory Spare Parts  | Each   | 5.00 - 13.00                 | 5.00 - 13.00                  |
| Indian Myna Traps   | Each   | 66.00                        | 70.00                         |
| <b>Room Hire - Standard (Mummery and Macey rooms)</b>   |  |                              |                               |
| Monday to Friday  | Day time - 4 hours   | 185.00                       | 190.50                        |
| Monday to Friday  | Night time   | 185.00                       | 190.50                        |
| Saturday and Sunday   | Day time - 4 hours   | 185.00                       | 190.50                        |
| Saturday  | Night time   | 185.00                       | 190.50                        |
| Monday to Friday  | Per hour (max. 2 hours)  | 50.00                        | 51.50                         |
| Kitchen use charge  | Per day  | 42.00                        | 43.00                         |
| Cleaning levy   | Per event (if required)  | 160.00                       | 165.00                        |
| Bond  | Per event (if required)  | 250.00 - 1000.00             | 250.00 - 1000.00              |
| Staff lock up fee   | Night time   | 157.50                       | 162.00                        |
| <b>Room Hire - Community, local small business &amp; Not For Profit organisations (Mummery &amp; Macey Rooms)</b> |  |                              |                               |
| Monday to Friday  | Day time - 4 hours   | 132.00                       | 136.00                        |
| Monday to Friday  | Night time   | 132.00                       | 136.00                        |
| Saturday and Sunday   | Day time - 4 hours   | 132.00                       | 136.00                        |
| Saturday  | Night time   | 132.00                       | 136.00                        |
| Any day   | Per hour (max. 2 hours)  | 35.00                        | 36.00                         |
| Kitchen use charge  | Per day  | 42.00                        | 43.00                         |
| Cleaning levy   | Per event (if required)  | 162.00                       | 168.00                        |
| Bond  | Per event (if required)  | 250.00 - 1000.00             | 250.00 - 1000.00              |
| Staff lock up fee   | Night time   | 155.00                       | 159.50                        |
| <b>Room Hire - Council and LLN (Mummery &amp; Macey rooms)</b>  |  |                              |                               |
| Monday to Friday  | Day time - 4 hours   | 132.00                       | 136.00                        |
| Monday to Friday  | Night time   | 132.00                       | 136.00                        |
| Saturday and Sunday   | Day time - 4 hours   | 132.00                       | 136.00                        |
| Saturday  | Night time   | 132.00                       | 136.00                        |
| Any day   | Per hour (max. 2 hours)  | 35.00                        | 36.00                         |
| Kitchen use charge  | Per day  | 42.00                        | 43.00                         |
| Cleaning levy   | Per event (if required)  | 162.00                       | 168.00                        |
| Bond  | Per event (if required)  | 250.00 - 1000.00             | 250.00 - 1000.00              |
| Staff lock up fee   | Night time   | 155.00                       | 159.50                        |
| <b>Room Hire - Standard (Gaston &amp; Cox rooms)</b>  |  |                              |                               |
| Monday to Friday  | Day time - 4 hours   | 136.00                       | 136.00                        |

Appendix 1  
Fees and Charges

**Nillumbik Shire Council 2021-22 Fees & Charges**

| Description of Fee   | Unit of Measure                                 | Adopted Fee<br>2020-21<br>\$ | Proposed Fee<br>2021-22<br>\$ |
|--|---|------------------------------|-------------------------------|
| Monday to Friday   | Night time                                      | 136.00                       | 136.00                        |
| Saturday and Sunday  | Day time - 4 hours                              | 136.00                       | 136.00                        |
| Saturday   | Night time                                      | 136.00                       | 136.00                        |
| Monday to Friday   | Per hour (max. 2 hours)                         | 35.00                        | 36.00                         |
| Kitchen use charge   | Per day   | 42.00                        | 43.00                         |
| Cleaning levy  | Per event (if required)                         | 163.00                       | 168.00                        |
| Bond   | Per event (if required)                         | 250.00 - 1000.00             | 250.00 - 1000.00              |
| Staff lock up fee  | Night time                                      | 157.50                       | 159.50                        |
| <b>Room Hire - Community, local small business &amp; Not For Profit organisations (Gaston &amp; Cox Rooms)</b> |   |                              |                               |
| Monday to Friday   | Day time - 4 hours                              | 98.00                        | 101.00                        |
| Monday to Friday   | Night time                                      | 98.00                        | 101.00                        |
| Saturday and Sunday  | Day time - 4 hours                              | 98.00                        | 101.00                        |
| Saturday   | Night time                                      | 98.00                        | 101.00                        |
| Any day  | Per hour (max. 2 hours)                         | 34.00                        | 35.00                         |
| Kitchen use charge   | Per day   | 42.00                        | 43.00                         |
| Cleaning levy  | Per event (if required)                         | 162.00                       | 167.00                        |
| Bond   | Per event (if required)                         | 250.00 - 1000.00             | 250.00 - 1000.00              |
| Staff lock up fee  | Night time                                      | 157.00                       | 162.00                        |
| <b>Room Hire - Council and LLN (Gaston &amp; Cox)</b>  |   |                              |                               |
| Monday to Friday   | Day time - 4 hours                              | 98.00                        | 101.00                        |
| Monday to Friday   | Night time                                      | 98.00                        | 101.00                        |
| Saturday and Sunday  | Day time - 4 hours                              | 98.00                        | 101.00                        |
| Saturday   | Night time                                      | 98.00                        | 101.00                        |
| Any day  | Per hour (max. 2 hours)                         | 34.00                        | 35.00                         |
| Kitchen use charge   | Per day   | 42.00                        | 43.00                         |
| Cleaning levy  | Per event (if required)                         | 160.00                       | 165.00                        |
| Bond   | Per event (if required)                         | 250.00 - 1000.00             | 250.00 - 1000.00              |
| Staff lock up fee  | Night time                                      | 157.50                       | 162.00                        |
| <b>Additional services</b>   |   |                              |                               |
| PA Hire  | Per session                                     | 52.00                        | 53.50                         |
| Waste Free party kit   | Per session                                     | 42.00                        | 43.00                         |
| Set up Fee   | Per session                                     | 42.00                        | 43.00                         |
| Mini Party   | Per session                                     | 77.00                        | 79.00                         |
| Farm Tour Party  | Per session                                     | 172.00                       | 177.00                        |
| <b>Shelter Hire Outdoor Spaces</b>   |   |                              |                               |
| <b>Ironbark Shelter</b>  |   |                              |                               |
| Birthday party shelter hire  | Exclusive group with public liability insurance |                              |                               |
| Birthday party guinea pigs patting (incl. Shelter Hire)  | Per session                                     | 195.00                       | 200.50                        |
| Birthday party farm tour (incl. shelter hire)  | Per session                                     | 273.00                       | 281.00                        |
| <b>Peppercorn &amp; Sheoak Shelter</b>   |   |                              |                               |
| Birthday party shelter hire  | Exclusive group with public liability insurance |                              |                               |
| Birthday party guinea pigs patting (incl. Shelter Hire)  | Group   | 100.00                       | 103.00                        |
| Birthday party farm tour (incl. shelter hire)  | Group   | 178.00                       | 183.00                        |
| <b>Acacia, Dam &amp; Spiral Shelter</b>  |   |                              |                               |
| Birthday party shelter hire  | Exclusive group with public liability insurance |                              |                               |
| Birthday party guinea pigs patting (incl. Shelter Hire)  | Per session                                     | 79.00                        | 81.00                         |
| Birthday party farm tour (incl. shelter hire)  | Per session                                     | 157.00                       | 162.00                        |
| <b>Hire of other spaces</b>  |   |                              |                               |
| Hire of Amphitheatre   | Per session                                     | 252.00                       | 259.50                        |
| Hire of designated lawn area   | Day or Evening - 4 hours                        |                              |                               |
| Hire of site   | 175.00 - 250.00                                 | 175.00 - 250.00              | 175.00 - 250.00               |
| Wedding  | Per session                                     | 100.00 - 1,200.00            | 100.00 - 1,200.00             |
|  | Exclusive use                                   | 1000.00 - 4000.00            | 1000.00 - 4000.00             |
|  | Per hour  | 350.00                       | 350.00                        |
| <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             |
| Community Bank Stadium   | Per Contract                                    | Refer to contract            | Refer to contract             |
| Hurstbridge Sports Stadium   | Per hour  | 39.00                        | 40.00                         |
| <b>Leisure &amp; Recreation</b>  |   |                              |                               |
| <b>Summer - Juniors, Womens &amp; Veterans (90% discount)</b>  |   |                              |                               |
| <b>Summer</b>  |   |                              |                               |
| A Grade  | Per team  | 880.00                       | 886.20                        |
| B Grade  | Per team  | 765.00                       | 770.40                        |
| C Grade  | Per team  | 650.00                       | 654.50                        |
| D Grade  | Per team  | 530.00                       | 533.70                        |
| <b>Summer - Juniors, Womens &amp; Veterans (90% discount)</b>  |   |                              |                               |
| A Grade  | Per team  | 88.00                        | 88.60                         |
| B Grade  | Per team  | 76.00                        | 76.50                         |
| C Grade  | Per team  | 65.00                        | 65.50                         |
| D Grade  | Per team  | 53.00                        | 53.40                         |
| <b>Winter</b>  |   |                              |                               |
| A Grade  | Per team  | 1,500.00                     | 1,510.50                      |
| B Grade  | Per team  | 1,385.00                     | 1,394.70                      |
| C Grade  | Per team  | 1,255.00                     | 1,263.80                      |
| D Grade  | Per team  | 1,135.00                     | 1,142.90                      |
| <b>Winter - Juniors, Womens &amp; Veterans (90% discount)</b>  |   |                              |                               |
| A Grade  | Per team  | 150.00                       | 151.00                        |

**Appendix 1**  
**Fees and Charges**

**Nillumbik Shire Council 2021-22 Fees & Charges**

| Description of Fee   | Unit of Measure   | Adopted Fee<br>2020-21<br>\$ | Proposed Fee<br>2021-22<br>\$   |
|--|---|------------------------------|---|
| B Grade  | Per team  | 138.00                       | 139.00  |
| C Grade  | Per team  | 125.00                       | 125.90  |
| D Grade  | Per team  | 113.00                       | 113.80  |
| <b>Casual Ground Use</b>   |   |                              |   |
| Commercial Hire  | Per day   | 400.00                       | 402.80  |
| Commercial Hire  | Per 1/2 day   | 240.00                       | 241.70  |
| Commercial Use   | Additional hourly charge  | 115.00                       | 115.80  |
| Community Use  | Per day   | 120.00                       | 120.80  |
| Community Use  | Per 1/2 day   | 73.00                        | 73.50   |
| Community Use  | Additional hourly charge  | 26.00                        | 26.20   |
| <b>School Fees</b>   |   |                              |   |
| Schools within Nillumbik   | Per hour  | 27.00                        | 27.20   |
| Schools outside Nillumbik  | Per hour  | 42.00                        | 42.30   |
| Zone events  | Per day   | 257.00                       | 258.80  |
| Zone events  | Per 1/2 day   | 131.00                       | 131.90  |
| <b>Synthetic Soccer Pitch</b>  |   |                              |   |
| Local club use   | Per hour  | 46.00                        | 46.30   |
| School use   | Per hour  | 63.00                        | 63.40   |
| Other user groups  | Per hour  | 69.00                        | 69.50   |
| Academy programs   |   | 84.00                        | 84.60   |
| Floodlight use (casual users only)   | Per hour  | 59.00                        | 59.40   |
| <b>Personal Training / Group Fitness</b>   |   |                              |   |
| Monthly Hire   | Recurring   | 125.00                       | 125.90  |
| Casual Hire  | Half day  | 195.00                       | 196.40  |
| Casual Hire  | Full day  | 300.00                       | 302.10  |
| <b>Building Services</b>   |   |                              |   |
| Building Permit (within Nillumbik)   | Value of works between \$1 - \$5,000  | 750.00                       | POA -<br>Minimum 750 (includes<br>a maximum of 2<br>inspections)  |
| Building Permit (within Nillumbik)   | Value of works between \$5,001 - \$15,000   | 1,000.00                     | POA -<br>Minimum 1,000<br>(includes a maximum of<br>2 inspections)  |
| Building Permit (within Nillumbik)   | Value of works between \$15,001 - \$50,000  | 1,200.00                     | POA -<br>Minimum 1,200<br>(includes a maximum of<br>3 inspections)  |
| Building Permit (within Nillumbik)   | Value of works between \$50,001 - \$100,000   | 1,500.00                     | POA -<br>Minimum 1,500<br>(includes a maximum<br>of 3 inspections)  |
| Building Permit (within Nillumbik)   | Value of works between \$100,001 - \$150,000  | 1,600.00                     | POA -<br>Minimum 1,600<br>(includes a maximum of<br>4 inspections)  |
| Building Permit (within Nillumbik)   | Value of works between \$150,001 - \$200,000  | 1,900.00                     | POA -<br>Minimum 1,900<br>(includes a maximum of<br>4 inspections)  |
| Building Permit (within Nillumbik)   | Value of works between \$200,001 - \$300,000  | 2,000.00                     | POA -<br>Minimum 2,000<br>(includes a maximum of<br>4 inspections)  |
| Building Permit (within Nillumbik)   | Value of works between \$300,001 - \$400,000  | 2,250.00                     | POA -<br>Minimum 2,250<br>(includes a maximum of<br>4 inspections)  |
| Building Permit (within Nillumbik)   | Value of works between \$400,001 - \$1,000,000  | 2,350.00                     | POA -<br>Minimum 2,350<br>(includes a maximum of<br>4 inspections)  |
| Building Permit (within Nillumbik)   | Value of works \$1,000,001 and over   | POA                          | POA   |
| Building Permit (within Nillumbik) - Additional inspections  | Fee per additional inspection (beyond quantity<br>provided for in permit contract)  | 150.00                       | 165.00  |
| Building Inspection (within Nillumbik)   | Per hour  | 160.00                       | 175.00  |
| Building Inspection (outside Nillumbik boundaries)   | Per hour  | 190.00                       | 220.00  |
| Multiple Dwelling Application (within Nillumbik)   | Per application (Excludes apartment building<br>applications - considered under commercial)   | POA                          | POA   |
| Building Permit (within Nillumbik) - Demolition Permit   | Per demolition permit application   | 750.00                       | 750.00  |
| Building Permit (within Nillumbik) - Sheds, carports, non masonry<br>garages, verandas (\$15,000 - \$30,000) | Per building permit application   | 900.00                       | 990.00  |
| Additional application fee   | Fee in addition to relevant Building Permit fee,<br>depending on the complexity of the application and<br>extent of assistance/effort/time required to process the<br>application | POA - Min \$100              | POA - Min \$100<br>(\$220 per hour for<br>Building Surveyor &<br>\$80 per hour for<br>administration support) |

**Appendix 1**  
**Fees and Charges**

**Nillumbik Shire Council 2021-22 Fees & Charges**

| <b>Description of Fee</b>   | <b>Unit of Measure</b>   | <b>Adopted Fee<br/>2020-21<br/>\$</b>                                       | <b>Proposed Fee<br/>2021-22<br/>\$</b>                     |
|---|--|---|--|
| Building Permit (Outside Nillumbik boundaries)  | Fee per building permit application  | POA   | POA  |
| Multiple Dwelling Application (Outside Nillumbik boundaries)                              | Per application (Excludes apartment building applications - considered under commercial)   | POA   | POA  |
| Report & Consents (Dispensations)   | As set by VBA  | 290.40 + CPI  | 290.40 +CPI  |
| Amended Plans   | Per application to amend plans   | POA - Min \$250   | POA - Min \$250  |
| Extension of Time   | Per application for extension of time  | 300.00  | 300.00   |
| Above Ground Swimming Pool (within Nillumbik)   | Per application  | 850.00  | 850.00   |
| Certificate of pool and spa barrier compliance  | Per application - includes 3 inspections   | 650.00  | 650.00<br>(less \$150.00 for each inspection not utilised) |
| Lodgement fee for registration of pools and spas  | Per application  | 31.80 + CPI   | 31.80 +CPI   |
| Pools and spas search fee   | Per application - Not applicable if the application to register a swimming pool with Council includes a copy of CFI or Building permit that confirms date of construction of the swimming pool/spa   | 47.20 + CPI   | 47.20 +CPI   |
| Lodgement of Certificate of swimming pool and spa barrier compliance                      | Per application  | 20.40 +CPI  | 20.40 +CPI   |
| Lodgement of Certificate of pool and spa barrier noncompliance                            | Per application  | 385.10 + CPI  | 385.10 +CPI  |
| Building Inspection for selected Private Building Surveyor (within Nillumbik)             | Per building inspection  | 250.00  | 250.00   |
| Building Inspection for selected Private Building Surveyor (outside Nillumbik boundaries) | Per building inspection  | 300.00  | 300.00   |
| Building Prosecution Administration and Withdrawal Fee                                    | Per building order withdrawal<br>(Fee maybe waived/varied at the discretion of the Municipal Building Surveyor in circumstances where the issue of the Building Order has occurred due to events that have been outside the owner(s) control - e.g. house fire, vehicular collision)             | 850.00  | 850.00   |
| Building Notice Administration and Withdrawal Fee   | Per request for withdrawal of building notice<br>(Fee maybe waived/varied at the discretion of the Municipal Building Surveyor, where the issue of the Building Notice is as a result of factors that have been outside the owner's control)   | 650.00  | 650.00   |
| Permission to retain illegal structures   | Value of works   | POA - 1.5 x applicable cost of building permit fee (based on cost of works) | POA  |
| Building Miscellaneous  | Per property information request - Building form 10, As advised by VBA   | 47.20 + CPI   | 47.20 + CPI  |
| Building Miscellaneous  | Per priority request - additional charge for priority property information request - 24 hour turnaround  | 40.00   | 40.00  |
| Building Miscellaneous  | Per request for house plans (electronic copies only).  | 100.00  | 110.00   |
| Building Miscellaneous  | Per request for Commercial & Industrial Plans (Depends on number of plans) - electronic  | 200.00  | 200.00   |
| Building Miscellaneous  | Per hard copy page for Commercial & Industrial Plans (Depends on number of plans) - A4   | 0.20  | 0.20   |
| Building Miscellaneous  | Per hard copy page for Commercial & Industrial Plans (Depends on number of plans) - A3   | 0.50  | 0.50   |
| Building Miscellaneous  | Per hard copy page for Commercial & Industrial Plans (Depends on number of plans) - A0   | 5.00  | 5.00   |
| Building Miscellaneous  | Per external lodgement - commercial (Set by VBA)   | 121.90 + CPI  | 121.90 +CPI  |
| Building Miscellaneous  | Per external lodgement - residential (Set by VBA)  | 121.90 + CPI  | 121.90 + 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 will attract consultancy charges. Any application where priority service is requested will attract a consultancy charge. | 220.00  | 220.00   |
| Liquor Licence Inspection and Report fee  | Per inspection and report request  | 750.00  | 750.00   |
| Bushfire Attack Level   | Per request and assessment   | 250.00  | 315.00   |
| Report and Consent 604  | Per application  | 290.40 +CPI   | 290.40 +CPI  |
| Hoarding Permit (Street Occupation)   | Per occupied area, or minimum fee  | \$5 per m2 per week or min \$200 per week                                   | \$5 per m2 per week or min \$200 per week                  |

**Nillumbik Shire Council 2021-22 Fees & Charges**

| Description of Fee  | Unit of Measure   | Adopted Fee<br>2020-21<br>\$ | Proposed Fee<br>2021-22<br>\$   |
|---|---|------------------------------|---|
| Commercial building permits (within or outside Nillumbik)                               | Value of works up to \$50,000   | 1,500.00                     | POA (fees to be determined at a rate of \$220 per hour for Building Surveying support, \$80 per hour for administrative support, and \$165 per required inspection) |
| Commercial building permits (within or outside Nillumbik)                               | Value of works between \$50,001 - \$200,000   | 2,500.00                     | POA (fees to be determined at a rate of \$220 per hour for Building Surveying support, \$80 per hour for administrative support, and \$165 per required inspection) |
| Commercial building permits (within or outside Nillumbik)                               | Value of works between \$200,001 - \$1,000,000  | 3,000.00                     | POA (fees to be determined at a rate of \$220 per hour for Building Surveying support, \$80 per hour for administrative support, and \$165 per required inspection) |
| Commercial building permits (within or outside Nillumbik)                               | Value of works greater than \$1,000,001   | POA                          | POA (fees to be determined at a rate of \$220 per hour for Building Surveying support, \$80 per hour for administrative support, and \$165 per required inspection) |
| Commercial building inspection (within or outside Nillumbik)                            | Per inspection  | 200.00                       | 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 - site inspection during business hours.          | No fee charged               | No fee charged  |
| Occupancy Permit Inspection Fee - Place of Public Entertainment (POPE)                  | Event conducted by Council or community based organisation with less than 5,000 attendees at any one time - site inspection outside business hours.         | 200.00                       | 220.00  |
| Occupancy Permit - Place of Public Entertainment (POPE)                                 | Event conducted through Council or community based organisation with greater than 5,000 attendees at any one time   | 450.00                       | 460.00  |
| 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 one time   | 750.00                       | 765.00  |
| 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 one time  | 1,450.00                     | 1,480.00  |
| 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) | 200.00                       | 200.00  |
| Occupancy Permit - Place of Public Entertainment (POPE) - Events held within a building | Event conducted within a building   | POA                          | POA   |
| Siting of temporary structures  | Per siting request/application approval   | 300.00                       | 330.00  |
| Siting of temporary structures  | Inspection fee per hour if an inspection is required outside standard business hours  | 200.00                       | 200.00  |
| <b>Community Safety</b>   |   |                              |   |
| Impounding Livestock  | Labour - ordinary per hour  | 53.00                        | 53.00   |
| Impounding Livestock  | Labour - time and a half per hour   | 80.00                        | 80.00   |
| Impounding Livestock  | Labour - double time per hour   | 105.00                       | 105.00  |
| Impounding Livestock  | Trespass sheep/goat/pig per head  | 27.00                        | 27.00   |
| Impounding Livestock  | Trespass other cattle per head  | 32.00                        | 32.00   |
| Impounding Livestock  | Transport - Monday to Saturday  | 105.00                       | 105.00  |
| Impounding Livestock  | Transport - Sunday/Public Holidays  | 134.00                       | 134.00  |
| Impounding Small Livestock  | Sustenance - chicken/rabbit/ferret/bird per day   | 5.50                         | 5.50  |

**Appendix 1**  
**Fees and Charges**

**Nillumbik Shire Council 2021-22 Fees & Charges**

| Description of Fee          | Unit of Measure  | Adopted Fee<br>2020-21<br>\$ | Proposed Fee<br>2021-22<br>\$ |
|-----------------------------|--|------------------------------|-------------------------------|
| Impounding Medium Livestock | Sustenance - sheep/goat/pig per day                                  | 22.00                        | 22.00                         |
| Impounding Large Livestock  | Sustenance – cattle/horse per day                                    | 27.00                        | 27.00                         |
| Impounding Livestock        | Pound fees   | 22.00                        | 22.00                         |
| Impounding Livestock        | Posting notice   | 27.00                        | 27.00                         |
| Impounding Livestock        | Insertion of notice in newspapers                                    | 47.50                        | 47.50                         |
| Impounding Livestock        | Advertisement cost   | At cost                      | At cost                       |
| Dog Pound - Release         | Release same day   | 57.00                        | 57.00                         |
| Dog Pound - Release         | Release - one day  | 90.00                        | 90.00                         |
| Dog Pound - Sustenance      | Sustenance per day   | 32.00                        | 32.00                         |
| Animal Registration         | Dog maximum fee  | 200.00                       | 200.00                        |
| Animal Registration         | Dog reduced fee (Micro chipped only. Excludes new registrations)     | 102.00                       | 102.00                        |
| Animal Registration         | Dog minimum fee (Desexed)  | 52.00                        | 52.00                         |
| Animal Registration         | Cat maximum fee  | 300.00                       | 300.00                        |
| Animal Registration         | Cat reduced fee (Micro chipped only)                                 | 102.00                       | 102.00                        |
| Animal Registration         | Cat minimum fee (Desexed)  | 52.00                        | 52.00                         |
| Animal Registration         | Transfer   | 10.50                        | 10.50                         |
| Animal Registration         | Replacement tag  | 11.00                        | 11.00                         |
| Animal Registration         | Pensioner registration of any animal                                 | 1/2 Std Fee                  | 1/2 Std Fee                   |
| Animal Registration         | Domestic animal business   | 385.00                       | 385.00                        |
| Animal Registration         | Dangerous/restricted breed   | 385.00                       | 385.00                        |
| Local Law Permits           | More than animals specified in Local Law                             | 110.00                       | 110.00                        |
| Local Law Permits           | Pensioner concession - animal permit                                 | 55.00                        | 55.00                         |
| Local Law Bonds             | Cat cage holding fee (refundable)                                    | 50.00                        | 50.00                         |
| Local Law Permits           | Outdoor eating facilities<br>- 1st table                             | 194.00                       | 194.00                        |
|                             | - Thereafter   | 102.00                       | 102.00                        |
| Local Law Permits           | Temporary signs and A Frames   | 122.00                       | 122.00                        |
| Local Law Permits           | Temporary real estate signage (multiple signs/year)                  | 500.00                       | 500.00                        |
| Local Law Permits           | Goods/furniture on footpaths   | 204.00                       | 204.00                        |
| Local Law Permits           | Busking per day  | 47.50                        | 20.00                         |
| Local Law Permits           | Commercial fairs   | 1,935.00                     | 1,935.00                      |
| Local Law Permits           | Storage on roads per day   | 47.50                        | 47.50                         |
| Local Law Permits           | Skips  | 47.50                        | 47.50                         |
| Local Law Permit            | Skip bin - annual consent  | -                            | 550.00                        |
| Local Law Permits           | Use of motorised toy vehicles on private property                    | 95.00                        | 95.00                         |
| Local Law Permits           | Burning off  | -                            | -                             |
| Local Law Permits           | Road side vending (per day)  | 185.00                       | 185.00                        |
| Local Law Permits           | Road side vending (half day = 4hrs)                                  | 97.00                        | 97.00                         |
| Local Law Permits           | Road side vending (per annum)  | Refer day rate               | Refer day rate                |
| Local Law Permits           | Caravans   | 104.00                       | 104.00                        |
| Local Law Permits           | Camping on Council land per day                                      | 27.00                        | 27.00                         |
| Local Law Releases          | Shopping trolleys per item   | 104.00                       | 104.00                        |
| Local Law Releases          | Charity bins per item  | 104.00                       | 400.00                        |
| Local Law Releases          | Skips per item   | 104.00                       | 750.00                        |
| Local Law Releases          | Caravans and trailers  | 0.00                         | 400.00                        |
| Local Law Releases          | A frames & signs   | 120.00                       | 120.00                        |
| Local Law Releases          | Miscellaneous small items  | 104.00                       | 104.00                        |
| Local Law Releases          | Miscellaneous medium items   | 0.00                         | 250.00                        |
| Local Law Releases          | Miscellaneous large items  | 104.00                       | 400.00                        |
| Parking Fines               | Section 87(4) of the Road Safety Act 1986<br>60% of one penalty unit | 0.6 Penalty Unit             | 0.6 Penalty Units             |
| Parking Fines               | Infringement Court fees (as advised)                                 | As advised                   | As advised                    |
| Parking Fines               | Witness fees (as awarded)  | As awarded                   | As awarded                    |
| Derelict Vehicles           | Release  | 209.00                       | 209.00                        |
| Derelict Vehicles           | Towing   | 163.00                       | 175.00                        |
| Derelict Vehicles           | Storage per additional day - motor vehicles, caravans, trailers      | 26.00                        | 26.00                         |
| Parking Permits             | Resident schemes   | 52.00                        | 52.00                         |
| Parking Permits             | Resident schemes - Temporary 5-day                                   | 52.00                        | 52.00                         |
| Parking Permits             | Private parking permits  | 22.00                        | 22.00                         |
| Parking Permits             | Disabled parking   | -                            | -                             |
| Parking Permits             | Disabled parking - replacement                                       | -                            | -                             |
| Parking Permits             | Eltham Traders Permit Scheme - Annual permit                         | 100.00                       | 100.00                        |
| Parking Permits             | Eltham Traders Permit Scheme - Casual permit                         | 0.00                         | 2.00                          |
| Parking Permits             | Trade/Builders parking permit / day                                  | 52.00                        | 52.00                         |
| Filming Permits             | Application Fee - Filming  | 200.00                       | 200.00                        |
| Filming Permits             | Application Fee - Stills photography                                 | 100.00                       | 100.00                        |
| Filming Permits             | Application Fee (Student or Not For Profit)                          | -                            | -                             |
| Filming Permits             | Use of Council Reserve / Facility - per day                          | 700.00                       | 700.00                        |
| Filming Permits             | Use of Council Reserve / Facility - half day                         | 350.00                       | 350.00                        |
| Filming Permits             | Parking - car / day  | 40.00                        | 40.00                         |
| Filming Permits             | Parking - truck / day  | 80.00                        | 80.00                         |
| Filming Permits             | Low impact permit fee (in addition to application fee)               | 150.00                       | 150.00                        |
| Filming Permits             | High impact permit fee (in addition to application fee)              | 500.00                       | 500.00                        |

**Appendix 1**  
**Fees and Charges**

**Nillumbik Shire Council 2021-22 Fees & Charges**

| Description of Fee  | Unit of Measure   | Adopted Fee<br>2020-21<br>\$   | Proposed Fee<br>2021-22<br>\$  |
|---|---|--------------------------------|--------------------------------|
| <b>Environmental Health</b>                                   |   |                                |                                |
| Initial Registration of Food Premises                         | Class One Premises  | 655.00                         | 655.00                         |
| Initial Registration of Food Premises                         | Class Two Premises  | 765.00                         | 765.00                         |
| Initial Registration of Food Premises                         | Class Three Premises  | 455.00                         | 455.00                         |
| Plans Approval Fee of Premises                                | Premises  | 178.00                         | 178.00                         |
| Initial Registration of Food Premises                         | Community Group - Class 2   | 600.00                         | 600.00                         |
| Initial Registration of Food Premises                         | Community Group - Class 3   | 450.00                         | 450.00                         |
| Notification of Food Premises                                 | Class Four Premises   | -                              | -                              |
| Renewal Registration of Food Premises                         | Class One Premises  | 570.00                         | 570.00                         |
| Renewal Registration of Food Premises                         | Class Two Premises  | 670.00                         | 670.00                         |
| Renewal Registration of Food Premises                         | Class Three Premises  | 375.00                         | 375.00                         |
| Renewal Registration of Food Premises                         | Community Group - Class 2   | 345.00                         | 345.00                         |
| Renewal Registration of Food Premises                         | Community Group - Class 3   | 187.00                         | 187.00                         |
| Food Premises Additional inspection                           | Other than mandatory inspection and 1 follow up   | 150.00                         | 150.00                         |
| 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 street-trader fees) | 124.00                         | 124.00                         |
| Temporary Food Premises Permit                                | Single event  | 90.00                          | 90.00                          |
| Temporary Food Premises Permit                                | Community group single event  | 45.00                          | 45.00                          |
| Pre Purchase Inspection                                       | Food or health premises   | 182.00                         | 182.00                         |
| Failed sampling result  | 2nd and subsequent sampling results   | 187.00                         | 187.00                         |
| Street-trader Registration                                    | Class Two premises  | 254.00                         | 254.00                         |
| Street-trader Registration                                    | Class Three premises  | 170.00                         | 170.00                         |
| Street-trader Registration                                    | Community Group - Class 2   | 0.00                           | 128.00                         |
| Street-trader Registration                                    | Community Group - Class 3   | 0.00                           | 85.00                          |
| Additional Component  | Per additional component (eg bakery, butcher, deli) to main activity  | 150.00                         | 150.00                         |
| Additional Staff  | Additional charge per staff EFT over 5 for all premises   | 10.00                          | 10.00                          |
| Hairdresser Registration - Initial only                       | 1   | 178.00                         | 178.00                         |
| Beauty Therapy Registration                                   | 1   | 208.00                         | 208.00                         |
| Beauty Therapy Renewal  | 1   | 208.00                         | 208.00                         |
| Skin Penetration Registration                                 | 1   | 254.00                         | 254.00                         |
| Skin Penetration Renewal                                      | 1   | 254.00                         | 254.00                         |
| Prescribed Accommodation                                      | Fee for < 10 beds   | 290.00                         | 290.00                         |
|   | Fee for 10 - 20 beds  | 470.00                         | 470.00                         |
|   | Fee for > 20 beds   | 600.00                         | 600.00                         |
| Aquatic Facility Registration                                 | Category 1 Aquatic Facility   | 0.00                           | 275.00                         |
| Aquatic Facility Renewal                                      | Category 1 Aquatic Facility   | 0.00                           | 275.00                         |
| Health - Colonic Irrigation Registration                      | 1   | 208.00                         | 208.00                         |
| Health - Colonic Irrigation Renewal                           | 1   | 208.00                         | 208.00                         |
| <b>Domestic Wastewater Management (cost recovery)</b>         |   |                                |                                |
| Septic Application  | 1   | 477.50                         | 48.88 fee units                |
| Minor Alteration to OWMS                                      | 1   |                                | 37.25 fee units                |
| Transfer a permit   | 1   |                                | 9.93 fee units                 |
| Amend a permit  | 1   |                                | 10.38 fee units                |
| Renew a permit  | 1   |                                | 8.31 fee units                 |
| Exemption   | 1   |                                | 14.67 fee units                |
| Report and Consent  | 1   | As advised                     | As advised                     |
| Search for septic plans                                       | 1   | 47.20                          | 47.50                          |
| Application to Retain Septic System in Reticulated Area       | Includes site inspection, records search and one water sample analysis  | 415.00                         | 415.00                         |
| <b>Statutory Planning</b>                                     |   |                                |                                |
| Planning Miscellaneous - History                              | Per request - general planning information (permits & dates etc.)   | 153.00                         | 153.00                         |
| Planning Miscellaneous - Written Planning Advice              | Per request - for written planning information/advice   | 153.00                         | 153.00                         |
| Planning Miscellaneous - Copy of permit                       | Copy of permit (price per permit, without endorsed plans)   | -                              | 70.00                          |
| Planning Miscellaneous - Permit Information (1 Permit)        | Planning permit details (copies of permits, including endorsed plans, price per permit). One permit   | 132.60                         | 132.60                         |
| Planning Miscellaneous - Permit information (2 Permits)       | Planning permit details (copies of permits, including endorsed plans, price per permit) Search last permit. Two permits   | 249.90                         | 249.90                         |
| Planning Miscellaneous - Multiple Permit Information          | Planning permit details (copies of permits, including endorsed plans, price per permit) Search all permits  | 377.40                         | 377.40                         |
| Planning Miscellaneous - Form 29A Building Demolition Request | Per request - Section 29A Building Demolition Request   | 85.20 + CPI                    | 85.20 + CPI                    |
| Planning - Miscellaneous Consents                             | Miscellaneous consents (eg. S173)   | 331.50                         | 331.50                         |
| Planning - Extension of Time (1st)                            | Request for extension of time to permit - first request   | 325.00                         | 325.00                         |
| Planning - Extension of Time (Subsequent)                     | Request for extension of time to permit - subsequent requests   | 425.00                         | 425.00                         |
| Planning - Amendment to Application                           | Request for amendment to application - after notice   | Variable - 40% of original fee | Variable - 40% of original fee |

**Appendix 1**  
**Fees and Charges**

**Nillumbik Shire Council 2021-22 Fees & Charges**

| Description of Fee                                     | Unit of Measure  | Adopted Fee<br>2020-21<br>\$        | Proposed Fee<br>2021-22<br>\$       |
|--|--|-------------------------------------|-------------------------------------|
| <b>Permit application class:</b>                       |  |                                     |                                     |
| Planning   | Class 1  | 1,318.10 + CPI                      | 1,318.10 + CPI                      |
| Planning   | Class 2  | 199.90 + CPI                        | 199.90 + CPI                        |
| Planning   | Class 3  | 629.40 + CPI                        | 629.40 + CPI                        |
| Planning   | Class 4  | 1288.50 + CPI                       | 1288.50 + CPI                       |
| Planning   | Class 5  | 1392.10 + CPI                       | 1392.10 + CPI                       |
| Planning   | Class 6  | 1495.80 + CPI                       | 1495.80 + CPI                       |
| Planning   | Class 7  | 199.90 + CPI                        | 199.90 + CPI                        |
| Planning   | Class 8  | 429.50 + CPI                        | 429.50 + CPI                        |
| Planning   | Class 9  | 199.90 + CPI                        | 199.90 + CPI                        |
| Planning   | Class 10   | 199.90 + CPI                        | 199.90 + CPI                        |
| Planning   | Class 11   | 1,147.80 + CPI                      | 1,147.80 + CPI                      |
| Planning   | Class 12   | 1,547.60 + CPI                      | 1,547.60 + CPI                      |
| Planning   | Class 13   | 3,413.70 + CPI                      | 3,413.70 + CPI                      |
| Planning   | Class 14   | 8,700.90 + CPI                      | 8,700.90 + CPI                      |
| Planning   | Class 15   | 25,658.30 + CPI                     | 25,658.30 + CPI                     |
| Planning   | Class 16   | 57,670.10 + CPI                     | 57,670.10 + CPI                     |
| Subdivision  | Class 17   | 1,318.10 + CPI                      | 1,318.10 + CPI                      |
| Subdivision  | Class 18   | 1318.10 + CPI                       | 1318.10 + CPI                       |
| Subdivision  | Class 19   | 1318.10 + CPI                       | 1318.10 + CPI                       |
| Subdivision  | Class 20   | 1318.10 + CPI                       | 1318.10 + CPI                       |
| Subdivision  | Class 21   | 1318.10 + CPI                       | 1318.10 + CPI                       |
| Planning   | Class 22   | 1318.10 + CPI                       | 1318.10 + CPI                       |
| <b>Request for amendment to permit class:</b>          |  |                                     |                                     |
| Planning   | Class 1  | 1318.10 + CPI                       | 1318.10 + CPI                       |
| Planning   | Amendment to change permit preamble or conditions (other than for a single dwelling) | 1318.10 + CPI                       | 1318.10 + CPI                       |
| Planning   | Class 2  | 199.90 + CPI                        | 199.90 + CPI                        |
| Planning   | Class 3  | 629.40 + CPI                        | 629.40 + CPI                        |
| Planning   | Class 4  | 1,288.50 + CPI                      | 1,288.50 + CPI                      |
| Planning   | Class 5  | 1392.10 + CPI                       | 1392.10 + CPI                       |
| Planning   | Class 6  | 1392.10 + CPI                       | 1392.10 + CPI                       |
| Planning   | Class 7  | 199.90 + CPI                        | 199.90 + CPI                        |
| Planning   | Class 8  | 429.50 + CPI                        | 429.50 + CPI                        |
| Planning   | Class 9  | 199.90 + CPI                        | 199.90 + CPI                        |
| Planning   | Class 10   | 199.90 + CPI                        | 199.90 + CPI                        |
| Planning   | Class 11   | 1,147.80 + CPI                      | 1,147.80 + CPI                      |
| Planning   | Class 12   | 1,547.60 + CPI                      | 1,547.60 + CPI                      |
| Planning   | Class 13   | 3,413.70 + CPI                      | 3,413.70 + CPI                      |
| Planning   | Class 14   | 3,413.70 + CPI                      | 3,413.70 + CPI                      |
| Planning   | Class 15   | 3,413.70 + CPI                      | 3,413.70 + CPI                      |
| Planning   | Class 16   | 3,413.70 + CPI                      | 3,413.70 + CPI                      |
| Subdivision  | Class 17   | 1318.10 + CPI                       | 1318.10 + CPI                       |
| Subdivision  | Class 18   | 1318.10 + CPI                       | 1318.10 + CPI                       |
| Subdivision  | Class 19   | 1318.10 + CPI                       | 1318.10 + CPI                       |
| Subdivision  | Class 20   | 1318.10 + CPI                       | 1318.10 + CPI                       |
| Subdivision  | Class 21   | 1318.10 + CPI                       | 1318.10 + CPI                       |
| Planning   | Class 22   | 1318.10 + CPI                       | 1318.10 + CPI                       |
| Certification  | Certification of subdivision (per 100 lots)  | 174.80 + CPI                        | 174.80 + CPI                        |
| Certification  | Alteration of plan   | 111.10 + CPI                        | 111.10 + CPI                        |
| Certification  | Amendment to certified plan  | 140.70 + CPI                        | 140.70 + CPI                        |
| Certification  | Recertification of a plan of subdivision   | 140.70 + CPI                        | 140.70 + CPI                        |
| Planning - Satisfaction Matter                         | Satisfaction matter  | 325.80 + CPI                        | 325.80 + CPI                        |
| Planning - Certificate of Compliance                   | Certificate of compliance  | 325.80 + CPI                        | 325.80 + CPI                        |
| Planning - Section 173 Change                          | For an agreement to amend or end a Section 173 Agreement - consent request           | 659.00 + CPI                        | 659.00 + CPI                        |
| PS Copying/Scanning (not including written objections) | A3 copies  | 5.00                                | 5.00                                |
| PS Copying/Scanning (not including written objections) | A4 copies  | 5.00                                | 5.00                                |
| PS Copying/Scanning (not including written objections) | A1 copies  | 20.00                               | 20.00                               |
| Digitisation of hard copy submissions                  | A4 and A3  | n/a                                 | 55.00                               |
| Digitisation of hard copy submissions                  | Larger than A3   | n/a                                 | 110.00                              |
| Advertising  | Mail out up to 10 notices  | 125.00                              | 125.00                              |
| Advertising  | 11-20 notices  | 200.00                              | 200.00                              |
| Advertising  | 21-30 notices  | 250.00                              | 250.00                              |
| Advertising  | 31-40 notices  | 300.00                              | 300.00                              |
| Advertising  | 41-50 notices  | 350.00                              | 350.00                              |
| Advertising  | 51-75 letters more   | 425.00                              | 425.00                              |
| Advertising  | 76 letters or more   | 550.00                              | 550.00                              |
| Advertising  | 1 site notice  | 75.00                               | 75.00                               |
| Advertising  | 2 site notices   | 100.00                              | 100.00                              |
| Advertising  | 3 site notices   | 125.00                              | 125.00                              |
| Advertising  | 4+ site notices  | 150.00                              | 150.00                              |
| Advertising  | Replacement sign   | 40.00                               | 42.35                               |
| Advertising  | Planning notice installation service   | Cost plus 10% administration charge | 193.60                              |
| Advertising  | Notice in local paper  | Cost plus 10% administration charge | Cost plus 10% administration charge |



Appendix 1  
Fees and Charges

Nillumbik Shire Council 2021-22 Fees & Charges

| Description of Fee                                    | Unit of Measure  | Adopted Fee<br>2020-21<br>\$           | Proposed Fee<br>2021-22<br>\$          |
|---|--|--|--|
| 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  | 140.00                                 | 140.00                                 |
| Removal of trees < 2 (Arborist) - fast-track          | Per application (must be charged in conjunction with appropriate statutory application fee)  | 270.30                                 | 270.30                                 |
| Request for secondary consent approval (</=3 Changes) | 3 itemised changes   | 375.00                                 | 375.00                                 |
| Request for secondary consent approval (4+ Changes)   | 4 or more itemised changes   | 525.00                                 | 525.00                                 |
| <b>Planning Scheme Amendments</b>                     |  |  |  |
| Planning  | Planning Scheme amendment (stage 1)  | 3,050.90 + CPI                         | 3,050.90 + CPI                         |
| Planning  | Planning Scheme amendment (stage 2 - < 10 submissions)   | 15,121.00 + CPI                        | 15,121.00 + CPI                        |
| Planning  | Planning Scheme amendment (stage 2 - 11-20 submissions)  | 30,212.40 + CPI                        | 30,212.40 + CPI                        |
| Planning  | Planning Scheme amendment (stage 2 - > 20 submissions)   | 40,386.90 + CPI                        | 40,386.90 + CPI                        |
| Planning  | Planning Scheme amendment (stage 3)  | 481.30 + CPI                           | 481.30 + CPI                           |
| Planning  | Planning Scheme amendment (stage 4)  | 481.30 + CPI                           | 481.30 + CPI                           |
| <b>Arts &amp; Culture</b>                             |  |  |  |
| Nillumbik Prize for Contemporary Writing entry fee    | "Open" per entry (max 3 entries)   | 25.00                                  | 25.00                                  |
| Nillumbik Prize for Contemporary Writing entry fee    | "Local" per entry (max 3 entries)  | no charge                              | no charge                              |
| Hire Eltham Gallery                                   | Per week   | 40.00                                  | 40.00                                  |
| Nillumbik Prize for Contemporary Art entry fee        | Per entry  | 25.00                                  | 25.00                                  |
| Artist Residency fee                                  | Per week   | 100.00                                 | 100.00                                 |
| <b>Community Programs</b>                             |  |  |  |
| <b>Social Support Group</b>                           |  |  |  |
| - Low   | Per session (means tested)   | 9.45                                   | 9.45                                   |
| - Medium  | Per session (means tested)   | 9.70                                   | 9.70                                   |
| - High  | Per session (means tested)   | 10.65                                  | 10.65                                  |
| <b>Occasional Child Care</b>                          |  |  |  |
| Child Care for booked users - ELTHAM                  | 1 child per session  | 78.00                                  | 78.00                                  |
| Child Care for booked users - PANTON HILL             | 1 child per session  | 73.50                                  | 73.50                                  |
| Child Care for casual users - ELTHAM                  | 1 child per session  | 83.00                                  | 83.00                                  |
| Child Care for casual users - PANTON HILL             | 1 child per session  | 78.50                                  | 78.50                                  |
| <b>Preschool</b>                                      |  |  |  |
| Centralised preschool enrolments                      | Per child - 3 year old preschool   | n/a                                    | 38.00                                  |
| Centralised preschool enrolments                      | Per child - 4 year old preschool   | 38.00                                  | 38.00                                  |
| Centralised preschool enrolments                      | Per child - combined 3 and 4 year old preschool  | n/a                                    | 45.00                                  |
| <b>Community Transport</b>                            |  |  |  |
| Community Transport                                   | Per trip (one way)   | 2.20                                   | 2.20                                   |
| One on One Transport                                  | Per trip inside shire boundary - one way   | 6.60                                   | 6.60                                   |
| One on One Transport                                  | Per trip outside shire boundary - one way  | 10.50                                  | 10.50                                  |
| Community Bus Hire                                    | Full day   | 120.00                                 | 120.00                                 |
| Community Bus Hire                                    | Half day   | 70.00                                  | 70.00                                  |
| <b>Living &amp; Learning Nillumbik</b>                |  |  |  |
| Fee for Service Courses                               | Total direct costs of course divided by minimum number of enrolments:<br>Direct Costs (e.g.)<br>- tutor<br>- materials, marketing<br>- equipment<br>- venue hire<br>- catering<br>Plus Indirect Costs<br>- staffing & administration calculated at \$26 per program hour<br>All costs take into account GST where applicable.<br>Fees will 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 |
| Corporate, business and institutional course delivery | Per course or per attendee, depending on delivery model  | POA                                    | POA                                    |
| <b>Living &amp; Learning Nillumbik Eltham</b>         |  |  |  |
| Pavilion  | <b>Up to 25 people for meeting; includes kitchen facilities</b>  |  |  |
|   | - Standard rate (per hour)   | 62.50                                  | 62.50                                  |
|   | - Community rate (per hour)  | 31.50                                  | 31.50                                  |
|   | - Unfunded voluntary group occasional  | 14.50                                  | 14.50                                  |
| Sunroom   | <b>Up to 15 people; includes kitchen facilities (access needs to be arranged)</b>  |  |  |
|   | - Standard rate (per hour)   | 49.50                                  | 49.50                                  |
|   | - Community rate (per hour)  | 23.00                                  | 23.00                                  |
|   | - Unfunded voluntary group occasional  | 14.50                                  | 14.50                                  |
| Kitchen   | <b>Up to 12 people</b>   |  |  |
|   | - Standard rate (per hour)   | 26.00                                  | 26.00                                  |
|   | - Community rate (per hour)  | 21.00                                  | 21.00                                  |
|   | - Unfunded voluntary group   | 14.50                                  | 14.50                                  |

**Nillumbik Shire Council 2021-22 Fees & Charges**

| Description of Fee                                    | Unit of Measure   | Adopted Fee<br>2020-21<br>\$ | Proposed Fee<br>2021-22<br>\$ |
|---|---|------------------------------|-------------------------------|
| Art Studio 2 (small)                                  | <b>Up to 20 people; includes kitchen facilities</b>                 |                              |                               |
|   | - Standard rate (per hour)  | 49.00                        | 49.00                         |
|   | - Community rate (per hour)   | 20.00                        | 20.00                         |
|   | - Unfunded voluntary group  | 14.50                        | 14.50                         |
| Clay Studio   | <b>Additional individual bookings by current class participants</b> |                              |                               |
|   | - Standard rate (per hour)  | 49.00                        | 49.00                         |
|   | - Community rate (per hour)   | 26.50                        | 20.00                         |
| Training Room   | <b>Up to 14 people</b>  |                              |                               |
|   | - Standard rate (per hour)  | 49.50                        | 49.50                         |
|   | - Community rate (per hour)   | 23.00                        | 23.00                         |
|   | - Unfunded voluntary group  | 14.50                        | 14.50                         |
| Courthouse Training Room                              | <b>Up to 20 people; includes kitchen facilities</b>                 |                              |                               |
|   | - Standard rate (per hour)  | 49.50                        | 49.50                         |
|   | - Community rate (per hour)   | 26.00                        | 23.00                         |
|   | - Unfunded voluntary group  | 14.50                        | 14.50                         |
| <b>Living &amp; Learning Nillumbik Pantan Hill</b>    |   |                              |                               |
| Banksia/Eucalyptus                                    | <b>Up to 25 people - standard rate</b>                              |                              |                               |
|   | - Standard rate (per hour)  | 36.50                        | 36.50                         |
|   | - Community rate (per hour)   | 25.50                        | 25.50                         |
|   | - Unfunded voluntary group  | 14.50                        | 14.50                         |
| Sunroom   | <b>Up to 10 people; kitchen facilities</b>                          |                              |                               |
|   | - Standard rate (per hour)  | 31.00                        | 31.00                         |
|   | - Community rate (per hour)   | 20.50                        | 20.50                         |
|   | - Unfunded voluntary group  | 14.50                        | 14.50                         |
| Kitchen   | <b>Up to 15 people</b>  |                              |                               |
|   | - Standard rate (per hour)  | 36.50                        | 36.50                         |
|   | - Community rate (per hour)   | 25.50                        | 25.50                         |
|   | - Unfunded voluntary group  | 14.50                        | 14.50                         |
| <b>Living &amp; Learning Nillumbik Diamond Creek</b>  |   |                              |                               |
| Downstairs classroom                                  | <b>Up to 15 people for meeting; includes kitchen facilities</b>     |                              |                               |
|   | - Standard rate (per hour)  | 31.00                        | 31.00                         |
|   | - Community rate (per hour)   | 22.50                        | 20.50                         |
|   | - Unfunded voluntary group  | 14.50                        | 14.50                         |
| Upstairs classroom                                    | <b>Up to 25 people; includes kitchen facilities</b>                 |                              |                               |
|   | - Standard rate (per hour)  | 36.50                        | 36.50                         |
|   | - Community rate (per hour)   | 26.00                        | 26.00                         |
|   | - Unfunded voluntary group  | 14.50                        | 14.50                         |
| Computer room   | <b>Up to 11 people; includes kitchen facilities</b>                 |                              |                               |
|   | - Standard rate (per hour)  | 26.00                        | 26.00                         |
|   | - Community rate (per hour)   | 20.50                        | 20.50                         |
|   | - Unfunded voluntary group  | 14.50                        | 14.50                         |
|   | <b>If computers are required</b>                                    |                              |                               |
|   | - Standard rate (per hour)  | 36.50                        | 36.50                         |
|   | - Community rate (per hour)   | 26.00                        | 25.50                         |
|   | - Unfunded voluntary group  | 14.50                        | 14.50                         |
| <b>Community Halls Network</b>                        |   |                              |                               |
| <b>Eltham Community &amp; Reception Centre (ECRC)</b> |   |                              |                               |
| Function  | <b>Friday Saturday &amp; Sunday</b>                                 |                              |                               |
|   | - Standard rate   | 1,215.00                     | 1,215.00                      |
|   | - Community rate  | 850.00                       | 850.00                        |
| Event   | <b>Rate per event/day</b>   |                              |                               |
|   | - Standard rate   | 910.00                       | 910.00                        |
|   | - Community rate  | 637.00                       | 637.00                        |
| Event - Whole of ECRC                                 | <b>Rate per event/day</b>   |                              |                               |
|   | - Standard rate   | 1,365.00                     | 1,365.00                      |
|   | - Community rate  | 955.00                       | 955.00                        |
| ECRC Function weekends                                | <b>Rate per event/day</b>   |                              |                               |
|   | - Standard rate   | 1,825.00                     | 1,825.00                      |
|   | - Community rate  | 1,275.00                     | 1,275.00                      |
| 1x Hall weekdays                                      | <b>Rate per hour</b>  |                              |                               |
|   | - Standard rate   | 60.00                        | 60.00                         |
|   | - Community rate  | 42.00                        | 42.00                         |
| 1x Hall week evenings Mon-Thur                        | <b>Rate per hour</b>  |                              |                               |
|   | - Standard rate   | 90.00                        | 90.00                         |
|   | - Community rate  | 63.00                        | 63.00                         |
| ECRC weekdays   | <b>Rate per hour</b>  |                              |                               |
|   | - Standard rate   | 90.00                        | 90.00                         |
|   | - Community rate  | 63.00                        | 63.00                         |
| ECRC week evenings                                    | <b>Rate per hour</b>  |                              |                               |
|   | - Standard rate   | 125.00                       | 125.00                        |
|   | - Community rate  | 88.00                        | 88.00                         |
| Additional Hours                                      | <b>Rate per hour</b>  |                              |                               |
|   | - Standard rate   | 150.00                       | 150.00                        |
|   | - Community rate  | 105.00                       | 105.00                        |
| Cutlery / Crockery / Glassware                        | <b>Rate per hour</b>  |                              |                               |
|   | - Standard rate   | 110.00                       | 110.00                        |

**Nillumbik Shire Council 2021-22 Fees & Charges**

| Description of Fee                                       | Unit of Measure         | Adopted Fee<br>2020-21<br>\$ | Proposed Fee<br>2021-22<br>\$ |
|--|-------------------------|------------------------------|-------------------------------|
| Use of Kitchen   | <b>Rate per hour</b>    |                              |                               |
|  | - Standard rate         | 150.00                       | 150.00                        |
|  | - Community rate        | 105.00                       | 105.00                        |
| Eltham Performing Arts Centre                            | <b>Rate per hour</b>    |                              |                               |
|  | - Standard rate         | 37.00                        | 37.00                         |
|  | - Community rate        | 26.00                        | 26.00                         |
|  | <b>Performance rate</b> |                              |                               |
|  | - Standard rate         | 560.00                       | 560.00                        |
| Eltham Library Multi Purpose Room                        | - Community rate        | 392.00                       | 392.00                        |
|  | <b>Rate per hour</b>    |                              |                               |
|  | - Standard rate         | 37.00                        | 37.00                         |
| Outdoor Performance Centre                               | - Community rate        | 26.00                        | 26.00                         |
|  | <b>Rate per hour</b>    |                              |                               |
|  | - Standard rate         | 25.00                        | 25.00                         |
|  | - Community rate        | 18.00                        | 18.00                         |
|  | <b>School concerts</b>  |                              |                               |
|  | - Standard rate         | 250.00                       | 250.00                        |
| The Emergency Operations Centre/<br>Kangaroo Ground Hall | - Community rate        | 175.00                       | 175.00                        |
|  | <b>Rate per hour</b>    |                              |                               |
|  | - Standard rate         | 34.00                        | 34.00                         |
|  | - Community rate        | 24.00                        | 24.00                         |
|  | <b>Function</b>         |                              |                               |
| Hurstbridge Hall   | - Standard rate         | 560.00                       | 560.00                        |
|  | - Community rate        | 392.00                       | 392.00                        |
|  | <b>Rate per hour</b>    |                              |                               |
|  | - Standard rate         | 34.00                        | 34.00                         |
|  | - Community rate        | 24.00                        | 24.00                         |
| Eltham North Hall  | <b>Function</b>         |                              |                               |
|  | - Standard rate         | 560.00                       | 560.00                        |
|  | - Community rate        | 392.00                       | 392.00                        |
|  | <b>Rate per hour</b>    |                              |                               |
|  | - Standard rate         | 37.00                        | 37.00                         |
| North Warrandyte Family Centre                           | - Community rate        | 26.00                        | 26.00                         |
|  | <b>Function</b>         |                              |                               |
|  | - Standard rate         | 560.00                       | 560.00                        |
|  | - Community rate        | 392.00                       | 392.00                        |
|  | <b>Rate per hour</b>    |                              |                               |
| Senior Citizens - Diamond Creek                          | - Standard rate         | 34.00                        | 34.00                         |
|  | - Community rate        | 24.00                        | 24.00                         |
|  | <b>Function</b>         |                              |                               |
| Small Meeting Room                                       | - Standard rate         | 560.00                       | 560.00                        |
|  | - Community rate        | 392.00                       | 392.00                        |
|  | <b>Rate per hour</b>    |                              |                               |
| Hall/Large Meeting Room                                  | - Standard rate         | 34.00                        | 34.00                         |
|  | - Community rate        | 24.00                        | 24.00                         |
|  | <b>Function</b>         |                              |                               |
| Senior Citizens - Eltham                                 | - Standard rate         | 560.00                       | 560.00                        |
|  | - Community rate        | 392.00                       | 392.00                        |
|  | <b>Rate per hour</b>    |                              |                               |
| Annexe   | - Standard rate         | 34.00                        | 34.00                         |
|  | - Community rate        | 24.00                        | 24.00                         |
|  | <b>Function</b>         |                              |                               |
| Large Hall   | - Standard rate         | 560.00                       | 560.00                        |
|  | - Community rate        | 392.00                       | 392.00                        |
|  | <b>Rate per hour</b>    |                              |                               |
| Diamond Creek East Community Building - Coniston St      | - Standard rate         | 34.00                        | 34.00                         |
|  | - Community rate        | 24.00                        | 24.00                         |
|  | <b>Function</b>         |                              |                               |
| Facility Hire charge                                     | - Standard rate         | 560.00                       | 560.00                        |
|  | - Community rate        | 392.00                       | 392.00                        |
|  | <b>Rate per hour</b>    |                              |                               |
| Weekend Function   | - Standard rate         | 34.00                        | 34.00                         |
|  | - Community rate        | 24.00                        | 24.00                         |
|  | <b>Function</b>         |                              |                               |
| Eltham North Maternal & Child Health Centre              | - Standard rate         | 560.00                       | 560.00                        |
|  | - Community rate        | 392.00                       | 392.00                        |
|  | <b>Rate per hour</b>    |                              |                               |
| Hurstbridge Community Hub                                | - Standard rate         | 34.00                        | 34.00                         |
|  | - Community rate        | 24.00                        | 24.00                         |
|  | <b>Function</b>         |                              |                               |
| Community Room   | - Standard rate         | 560.00                       | 560.00                        |
|  | - Community rate        | 392.00                       | 392.00                        |
|  | <b>Rate per hour</b>    |                              |                               |
| Training Room  | - Standard rate         | 34.00                        | 34.00                         |
|  | - Community rate        | 24.00                        | 24.00                         |
|  | <b>Function</b>         |                              |                               |
| Meeting Room 1   | - Standard rate         | 560.00                       | 560.00                        |
|  | - Community rate        | 392.00                       | 392.00                        |
|  | <b>Rate per hour</b>    |                              |                               |

Appendix 1  
Fees and Charges

Nillumbik Shire Council 2021-22 Fees & Charges

| Description of Fee                        | Unit of Measure            | Adopted Fee<br>2020-21<br>\$   | Proposed Fee<br>2021-22<br>\$  |
|---|----------------------------|--------------------------------|--------------------------------|
| Meeting Room 2                            | Standard rate              | 37.50                          | 37.50                          |
|   | Community benefit          | 18.50                          | 18.50                          |
|   | Community group            | 11.00                          | 11.00                          |
| Community Kitchen                         | Standard rate              | 48.00                          | 48.00                          |
|   | Community benefit          | 23.50                          | 23.50                          |
|   | Community group            | 14.50                          | 14.50                          |
| Allied Health Room                        | Standard rate              | 31.00                          | 31.00                          |
| <b>Emergency Management</b>               |                            |                                |                                |
| Compulsory Clearance                      | Per Fire Prevention Notice | As per schedule of charges     | As per contract rates          |
| Compulsory Clearance - Administration Fee | Per Fire Prevention Notice | 0.00                           | 180.00                         |
| <b>Freedom of Information</b>             |                            |                                |                                |
| Freedom of Information - application fee  | Per application            | 29.60 + CPI                    | 29.60 + CPI                    |
| Search time                               | Per hour                   | 22.20 + CPI                    | 22.20 + CPI                    |
| Photocopy fee                             | Per A4 page                | 0.20                           | 0.20                           |
| Supervision of document inspections       | Per hour                   | 22.20 + CPI                    | 22.20 + CPI                    |
| <b>Finance</b>                            |                            |                                |                                |
| Printing of duplicate rate notices        | Per notice                 | 15.00                          | 15.00                          |
| Land Information Certificate              | Per application            | As advised                     | As advised                     |
| Dishonoured Cheque Fee (Australia Post)   | Per dishonoured cheque     | 25.00                          | 25.00                          |
| Direct debit dishonour fee                | Per payment                | 10.00                          | 10.00                          |
| Legal Collection Fee                      | Per assessment             | As per agency schedule of fees | As per agency schedule of fees |
| Merchant Fees                             |                            | 0.40%                          | 0.40%                          |
| <b>Shire Maps</b>                         |                            |                                |                                |
| Colour Map (aerial photos)                | A1                         | 31.50                          | 31.50                          |
|   | A2                         | 26.00                          | 26.00                          |
|   | A3                         | 16.00                          | 16.00                          |
|   | A4                         | 10.50                          | 10.50                          |
| Custom Mapping                            | Per hour                   | 74.00                          | 74.00                          |

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