

Draft Budget

2022-2023



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Budget influences

Financial sustainability is a key challenge, 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 \$964 million. Apart from land, these assets comprise more than \$44 million in buildings and around \$471 million in other infrastructure such as roads, bridges, drains and footpaths. 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 2022-2023 Budget has been prepared in conjunction with the Council Plan.

In compliance with the Fair Go Rates System (FGRS) Council is applying a 1.75 percent increase to rates for the 2022-2023 year.

Council proposes an increase of 21.98 percent to the domestic waste service standard charge for the 2022-2023 financial year. This is being driven by two elements; the responsibility Council has to rehabilitate the former landfill site at Kangaroo Ground which is a statutory requirement under the Environment Protection Authority Victoria; secondly a significant increase in the disposal costs in recycling and general waste.

Council has acknowledged the multiple threats facing all communities and ecosystems as a result of climate change and has committed to a climate emergency response as part of the Council Plan. Priority actions, specifically implementing the Climate Action Plan and reviewing the Biodiversity Strategy and the Urban Tree Canopy, have been included in the 2022-2023 budget. Council has also committed additional resources to tree planting as part of the 2022-2023 capital works program.

An extensive capital works program of \$14.25 million is proposed for 2022-23 including \$2.24 million in grant-funded works.

Key projects include:

- Buildings renewal (including public toilets) \$2.18 million
- Kangaroo Ground landfill rehabilitation \$2.03 million
- Road and carpark renewal \$1.85 million
- BMX Facility \$0.75 million
- Carpark upgrades \$0.65 million
- Sports infrastructure renewal \$0.45 million

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

The Budget forecasts an operating surplus of \$4.14 million on an accrual accounting basis. The decrease when compared to the 2021-2022 forecast is largely attributable to the reduction on one-off capital grant income.

Financial Snapshot

Key Statistics	2021-22 Forecast \$'000	2022-23 Budget \$'000
Total operating income	117,354	102,145
Total operating expenditure	98,820	98,004
Comprehensive operating surplus	18,534	4,141
Capital works program	54,325	14,245
Funding the capital works program		
Council cash	26,561	12,003
Borrowings	7,000	-
Grants	18,943	2,242
Contributions	1,821	-
Budgeted expenditure by strategic objective	Budget \$'000	% of Budget
Community and connection	13,347	14.62
Place and Space	40,215	44.06
Sustainable and resilient	14,548	15.94
Responsible and accountable	23,155	25.38

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 1.75 percent rate increase in 2022-2023, 2.00 percent in 2023-24, followed by increases of 2.25 percent in each of the following years.

Service deliverables have been maintained at current levels, while the cost of delivery has increased largely due to external and market forces.

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 \$72 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 24 March 2022 to 22 April 2022. 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 22 April 2022 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 2022-2023 Budget is for the year 1 July 2022 to 30 June 2023 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 2023 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.

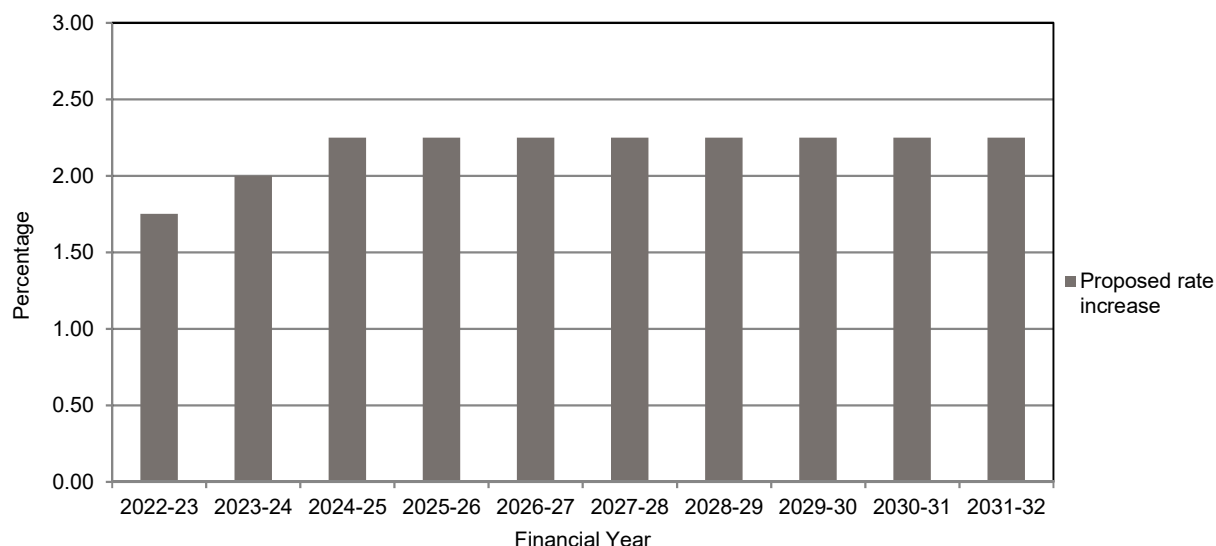
The final step is for Council to adopt the Budget after receiving and considering any submissions from interested parties. The Budget is required to be adopted by 30 June and a copy submitted to the Minister within twenty-eight days after adoption. The key dates for the Budget process are summarised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

Budget process	Timing
1. Officers update Council's long term financial projections	December 2021 - February 2022
2. Officers prepare draft operating and capital budgets	December 2021 - February 2022
3. Council considers draft budgets at briefings of Councillors	February 2022 - March 2022
4. Proposed budget submitted to Council for approval	22 March 2022
5. Public notice advising intention to adopt Budget	24 March 2022
6. Community engagement process undertaken	24 March 2022 - 22 April 2022
7. Submissions period closes	22 April 2022
8. Submissions considered by Planning and Consultation Committee	10 May 2022
9. Budget submissions presented to Council	24 May 2022
10. Budget presented to Council for adoption	24 May 2022
11. Copy of adopted Budget submitted to the Minister	26 May 2022

Budget Trends and Summary

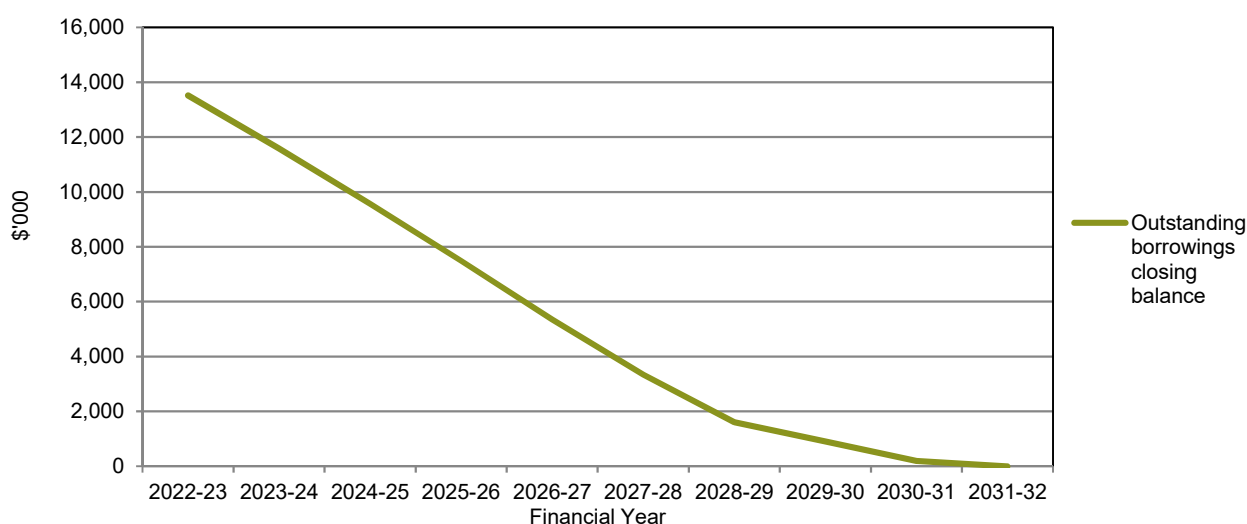
Council has prepared the Budget for the 2022-23 financial year which seeks to balance the demand for services and infrastructure. Key budget trends and outcomes information is provided below.

Rate trends



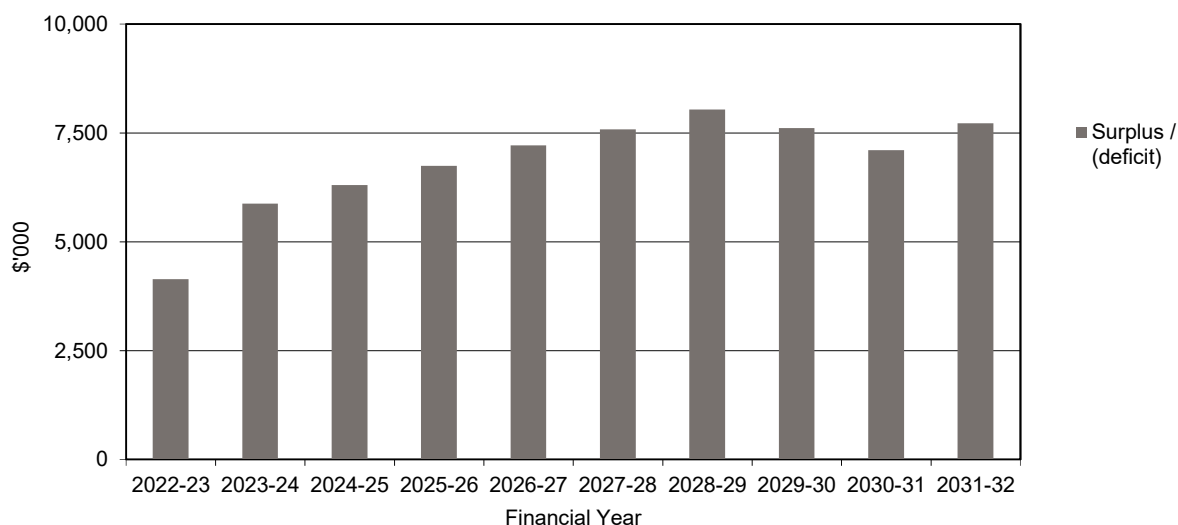
The graph above outlines Council's budgeted rate increase for 2022-23 which is in compliance with the rate cap. The rate cap will be 1.75 percent in 2022-23. It has been assumed the rate cap will be 2.00 percent in 2023-24, followed by increases of 2.25 percent in each of the following years.

Borrowing trends and outcomes



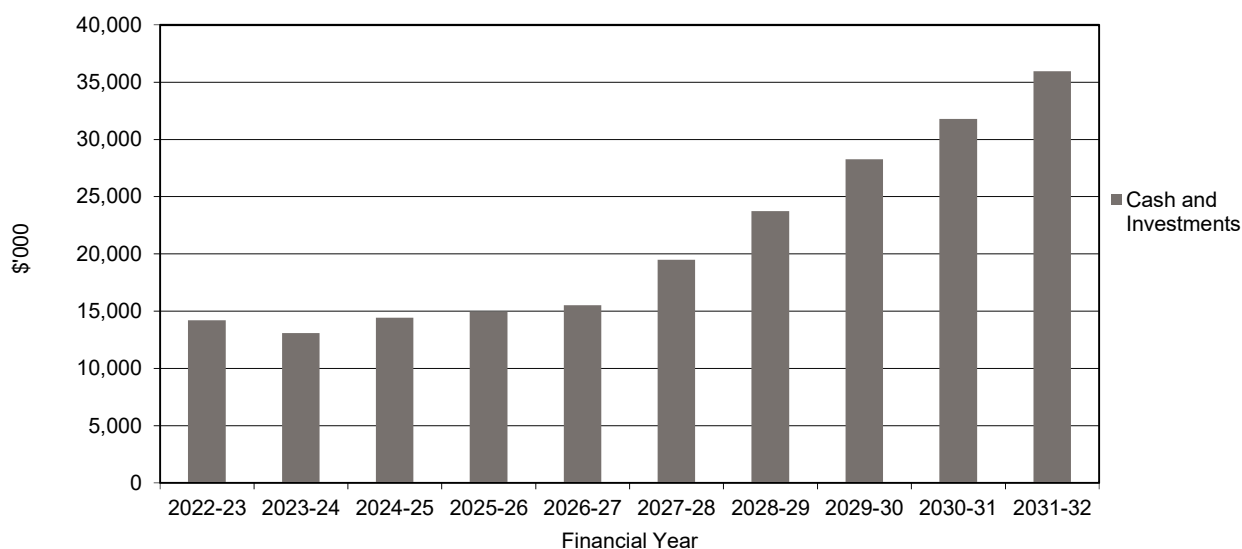
Council is not anticipating to take out any new borrowings in 2022-2023. The graph above outlines Council's existing loan borrowings with the declining trend reflective of current repayment schedules. Borrowings remain within the Auditor-General's low risk range.

Operating result



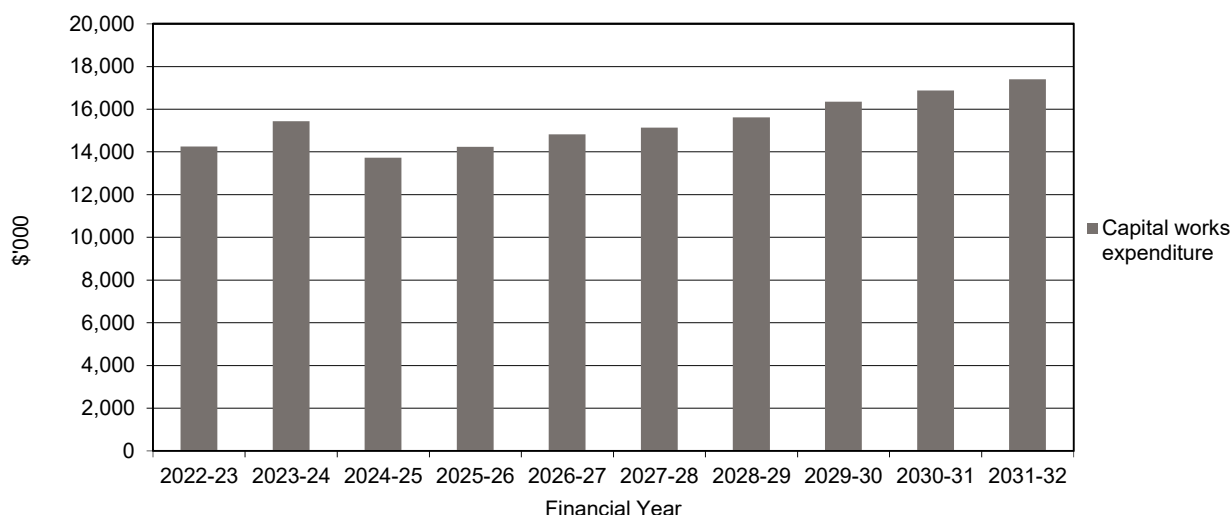
The expected operating result for the 2022-23 year is a surplus of \$4.14 million. The above graph projects surpluses to be achieved over the projected 10 years providing capacity for capital investment and debt reduction. The fluctuations are driven by the anticipated receipt of one-off capital grant 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.

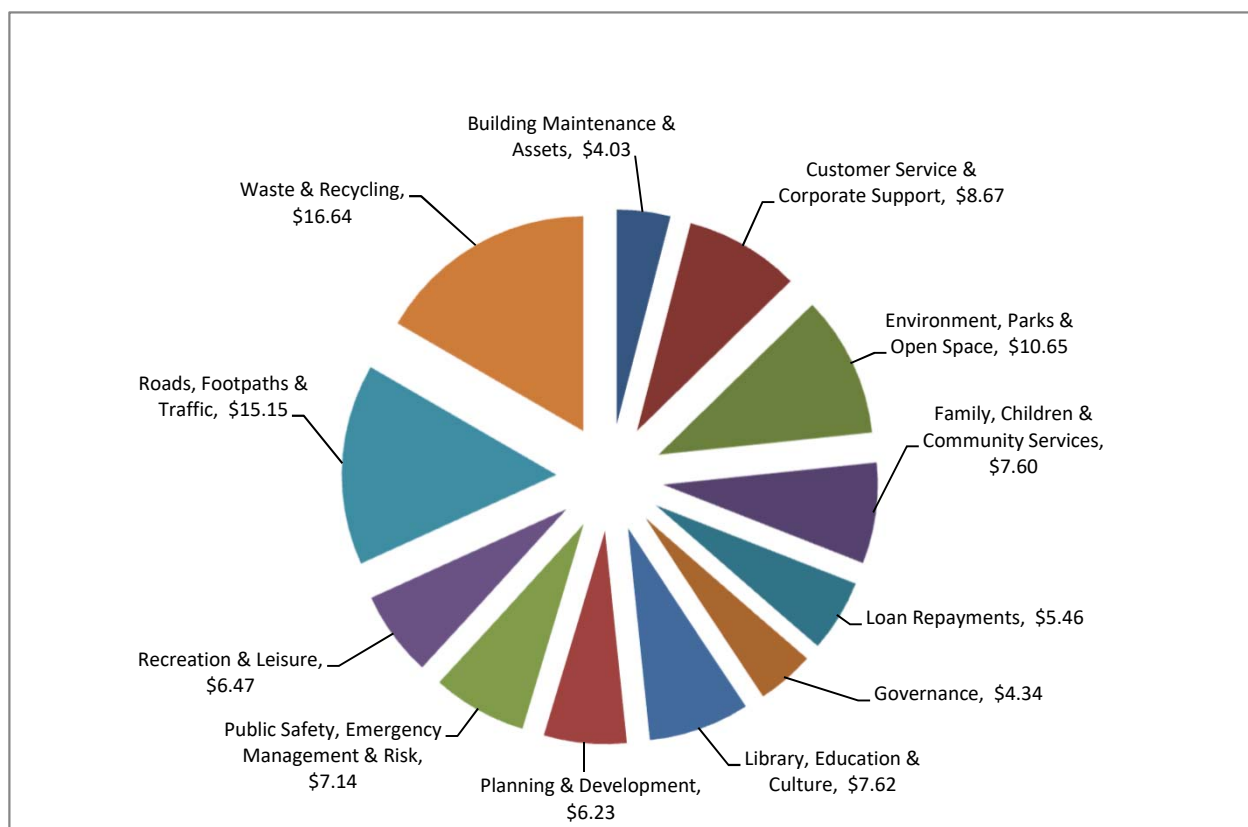
Capital works



The capital works program for 2022-23 will be \$14.25 million, of which \$12 million will be funded by Council cash and \$2.24 million from grants. The capital expenditure program has been set and prioritised based on Council's assessment of the need for key projects. The 2022-23 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.

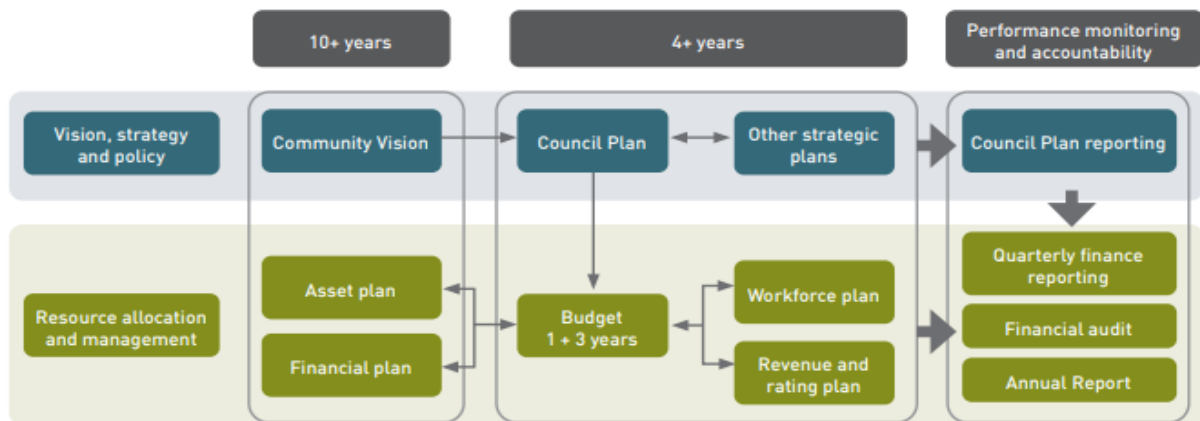


1. Link to the Integrated Planning and Reporting Framework

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.



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.

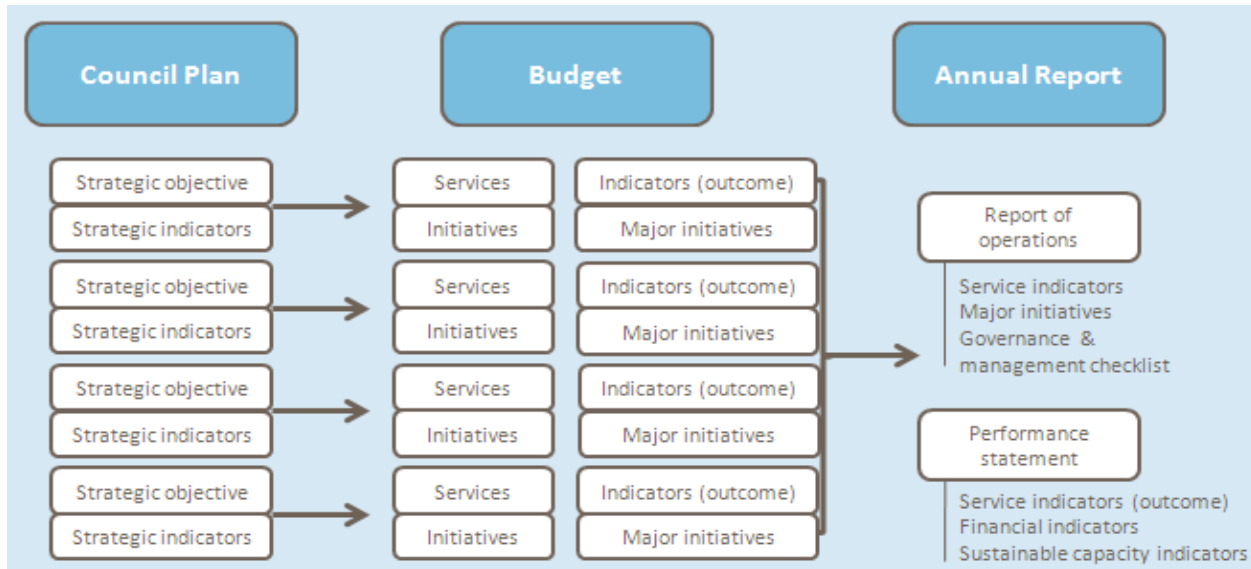
1.2 Strategic objectives

The Council delivers activities and initiatives under thirty major service categories as listed in the following pages. Each contributes to the achievement of one of the four strategic objectives as set out in the Council Plan for 2021-2025. The following table lists the four themes and strategic objectives as described in the Council Plan.

Theme	Strategic Objective
1. Community and connection	To encourage inclusion and participation to support health and wellbeing and ensure that all our residents have equitable access to services, programs, events and initiatives.
2. Place and Space	To protect, enhance, maintain, plan and design places and spaces that strengthen identity, reinforce character, improve accessibility, encourage social connection and enjoyment, support biodiversity and respect the environment.
3. Sustainable and resilient	To manage and adapt to changing circumstances that affect our community to ensure it remains sustainable and resilient, both now and into the future.
4. Responsible and accountable	To facilitate the best possible outcomes for our community, by demonstrating strong leadership and working actively to achieve the community's objectives.

2. Services, initiatives and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget (excluding capital works) for the 2022-2023 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, 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 Theme - Community and Connection

Strategic Objective

To encourage inclusion and participation to support health and wellbeing and ensure that all our residents have equitable access to services, programs, events and initiatives.

Services

Service Area	Description of services provided	Expenditure
		Revenue Net Cost \$'000
Community support services	Promotes and supports Nillumbik's ageing community with a focus on the overall health, wellbeing and independence of individuals, families and community groups.	2,101 <u>495</u> 1,606
Community development	Provides services for the whole community, such as festivals and events, grants for community groups, services and programs for youth, and community development.	1,529 <u>2</u> 1,527

Service Area	Description of services provided	Expenditure
		Revenue
		Net Cost \$'000
Disability, inclusion and volunteering	Drives systemic change, advocates, educates, and raises awareness about inclusion so that the needs of people with a disability, volunteers and their families/carers are considered across all Council activities. Also supports Council's volunteer program managers and their volunteers.	450 - 450
Early years	Provides support and training to families with young children and services delivering early years' education and care programs.	508 191 317
Library and community education	Provides facilities and programs for the whole community, including libraries, Living & Learning Nillumbik and Edendale Community Environment Farm.	6,204 1,557 4,647
Maternal and child health services	Provides services and programs for new babies and parents in the Shire, including maternal and child health and immunisation services.	1,720 656 1,064
School crossings	Provision of school crossing supervisors for school children across the Shire.	833 295 538

Major Initiatives

- 1) Feasibility Study for Dedicated Youth Space

Actions

- 1) Further develop an Inclusive Sports and Facilities Plan
- 2) Implement the Gender Equality Action Plan
- 3) Implement the Nillumbik Health and Wellbeing Plan 2021-2025
- 4) Implement the Youth Strategy in partnership with our Youth Council
- 5) Commence an audit of facilities to identify opportunities to implement age-friendly improvements for community facilities
- 6) Continue to innovate Living & Learning Nillumbik offerings and services to support health and wellbeing outcomes across the community, and provide life-long learning opportunities

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2020-21 Actual
Maternal and Child Health (MCH)	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100	81.65%

		Participation in the MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children who are enrolled in the MCH service] x 100	85.11%
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100	27.03%

2.2 Theme - Place and Space

Strategic Objective

To protect, maintain, plan and design places and spaces that strengthen identity, reinforce character, improve accessibility, encourage social connection and enjoyment, support biodiversity and respect the environment.

Services

Service Area	Description of services provided	Expenditure
		Revenue Net Cost \$'000
Arts and culture	Responsible for the cultural vitality and community engagement in the arts across the Shire and to enable participation in the cultural life of the community and enjoyment of the arts by providing diverse and innovative opportunities for active lifestyles and artistic expression.	930 <u>7</u> 923
Building safety and regulation	Responsible for administration and enforcement of certain parts of the Building Act 1993 and Regulations.	1,019 <u>537</u> 482
Infrastructure design, construction and transport	Provides services for the whole community including: design for capital works projects; roads; bridges; drainage; landscape; traffic management; coordination of capital works; procurement and construction; engineering assessment of planning applications and approval of subdivision works; traffic control; road safety; advocacy on public transport and main roads and street lighting.	3,611 <u>1,475</u> 2,136
Leisure facilities and services	Responsible for the provision of leisure facilities and services for the whole community, including leisure centres, sportsgrounds, recreation trails and playgrounds.	15,048 <u>14,208</u> 840
Local laws and parking	Administers local laws, car parking regulation and amenity protection for the whole community.	813 <u>595</u> 218
Parks and reserves maintenance	Maintains parks, sportsgrounds, conservation reserves, street trees and roadsides across the Shire.	6,277 <u>65</u> 6,212
Property and asset management	Provides infrastructure, asset management and planning, building maintenance and fencing, and property, fleet, community centres and halls network management.	2,922 <u>362</u> 2,560

Road and drainage maintenance	Provides maintenance of local roads and bridges, pedestrian bridges, bus shelters, footpaths, trails and drains for the whole community. This service also incorporates Council's response to deceased animal collection, street cleaning and roadside litter collection.	5,074 <u>1</u> 5,073
Statutory planning	Responsible for processing of planning applications and subdivision applications, conducts planning investigations and promotes compliance with the Nillumbik Planning Scheme and permit conditions	3,619 <u>1,062</u> 2,557
Strategic planning	Provides land use planning and policy, planning scheme management, activity centre planning and heritage protection across the Shire.	901 <u>-</u> 901

Major Initiatives

- 1) Continue development of an Integrated Transport Strategy
- 2) Continue to develop a masterplan for community facilities in Diamond Creek, including recreation and community precincts and buildings
- 3) Continue to review our biodiversity strategy to provide renewed focus for Council, the community and our partners
- 4) Investigate measures to enhance the urban tree canopy
- 5) Implement the place-making framework to support shared outcomes between community and Council

Actions

- 1) Implement the Arts and Culture Strategy 2022-2026
- 2) Implement the Green Wedge Management Plan 2019
- 3) Continue to review our biodiversity strategy to provide renewed focus for Council, the community and our partners
- 4) Implement the Recreation and Leisure Strategy

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2020-21 Actual
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population	4.1
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to a planning application / 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	75.00%

Roads	Satisfaction	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.	63.00
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2.3 Theme - Sustainable and Resilient

Strategic Objective

To manage and adapt to changing circumstances that affect our community to ensure it remains sustainable and resilient, both now and into the future.

Services

Service Area	Description of services provided	Expenditure
		Revenue Net Cost \$'000
Environment and Conservation	Provides environment and conservation services and programs for the whole Nillumbik community, such as environmental planning and policy; education and events; water quality and conservation; biodiversity protection; land management advice and energy efficiency programs.	1,292 <u>5</u> 1,287
Recycling and Waste Services	Provides collection of household waste, recycling, green waste, hard waste, waste education and landfill rehabilitation for the whole community.	12,202 <u>672</u> 11,530
Tourism and business support	Focuses on growing the local economy through providing support to local business networks, traders associations and individual businesses; delivering business events and training and supporting tourism development and promotion for the Nillumbik region.	1,054 <u>297</u> 757

Major Initiatives

- 1) Implement the Better Business Approvals program to make it easier for businesses to obtain planning and building permits
- 2) Climate Action Plan implementation

Actions

- 1) Continue to deliver the solar farm project in Plenty
- 2) Transition of Council's fleet to electric vehicles, and explore placement opportunities for future electric charging stations

2.4 Theme - Responsible and Accountable

Strategic Objective

To facilitate the best possible outcomes for our community by demonstrating strong leadership and working actively to achieve the community's objectives.

Services

Service Area	Description of services provided	Expenditure
		Revenue Net Cost \$'000
Animal Management	Works under the required legislative framework to protect the welfare of animals and the community. Manages animal regulation and municipal pound.	788 <u>982</u> (194)
Business Transformation and Performance	Provides internal service delivery in performance reporting, strategy and planning expertise, occupational health and safety, risk management and insurance, and business transformation projects and initiatives.	2,207 <u>5</u> 2,202
Communications	Assists Council and staff to communicate its decisions, services, activities and events through print and electronic communication channels.	1,137 <u>-</u> 1,137
Customer Service	Provides frontline customer service and reception services, and is responsible for driving key changes in behaviour achieving customer experience improvements.	934 <u>-</u> 934
Emergency Management	Working in partnership with stakeholders and the community, contribute to the development of a disaster resilient community that is better able to prepare for, respond to and recover from emergency events.	1,409 <u>-</u> 1,409
Food Safety and Public Health	Provides services to the community in food safety and health premises regulation, septic tank regulation, public health protection and amenity and noise regulation.	907 <u>275</u> 632
Finance	Provides internal service delivery in finance, budgeting and procurement services, rates and property valuations.	7,344 <u>4,655</u> 2,689
Governance	Manages Council's overall governance matters, including coordination of council meetings, elections, civic functions and legislative requirements; legal services; records management; and Mayor and Councillor resources and support services.	3,168 <u>-</u> 3,168
Human Resources	Provides internal service delivery in the areas of recruitment and selection, staff learning and development and employee and industrial relations.	1,592 <u>198</u> 1,394
Information and Technology	Provides internal service delivery in information technology services and solutions, on-line services and telecommunications.	3,667 <u>-</u> 3,667

Major Initiatives

- 1) Continue to develop and adopt the new local laws
- 2) Develop a new Domestic Wastewater Management Plan to enable Council to effectively manage the risks associated with domestic wastewater across the Shire
- 3) Develop a Building Municipal Control Plan which identifies building risks within the shire and categorise the risk to Council and community

Actions

- 1) Implement the Bushfire Mitigation Strategy 2019-2023 as outlined in the Municipal Fire Management Plan

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2020-21 Actual
Animal management	Health and safety	Animal management prosecutions (Percentage of successful animal management prosecutions)	Number of successful animal management prosecutions / Total number of animal management prosecutions] x 100	5.00
Food safety	Health and safety	Critical and major non-compliance outcome notifications (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100	90.63%
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	72.80%
Governance	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the interests of the community	63.00

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 current financial year as required by the Act and included in the 2021-2022 Annual Report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General Office (VAGO) who issues an audit opinion on the Performance Statement. The initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

2.7 Reconciliation with budgeted operating result

	Net Cost \$'000	Expenditure \$'000	Revenue \$'000
Community and connection	10,151	13,347	3,196
Place and Space	21,902	40,215	18,313
Sustainable and resilient	13,574	14,548	974
Responsible and accountable	17,040	23,155	6,115
Total services and initiatives	62,667	91,265	28,598
<u>Add</u>			
Depreciation	12,162		
Amortisation - right of use assets	386		
Written down value of assets sold	839		
<u>Subtract</u>			
Debt redemption	3,407		
Transfer to and from reserves	1,004		
Deficit before funding sources	71,643		
<u>Funding sources added back:</u>			
Net rates and charges	73,203		
Capital funding sources	2,581		
Operating (surplus)/deficit for the year	(4,141)		

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021-2022 has been supplemented with projections to 2030-2031.

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 2027

	Notes	Forecast Budget	Budget	Projections			
		2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Income							
Rates and charges	4.1.1	70,167	73,866	76,657	78,520	80,402	82,337
Statutory fees and fines	4.1.2	1,761	2,023	2,063	2,110	2,157	2,206
User fees	4.1.3	16,128	17,582	17,957	18,335	18,834	19,328
Grants - operating	4.1.4	7,134	5,318	5,425	5,547	5,672	5,799
Grants - capital	4.1.4	18,943	2,242	2,184	2,134	2,004	2,064
Contributions - monetary	4.1.5	2,184	134	136	139	142	146
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	1,037	980	998	1,019	1,040	1,062
Total income		117,354	102,145	105,420	107,804	110,251	112,942
Expenses							
Employee costs	4.1.7	36,822	38,573	39,146	40,025	40,923	42,018
Materials and services	4.1.8	42,220	40,217	40,996	41,902	42,828	43,776
Depreciation and amortisation	4.1.9	11,999	12,162	12,308	12,408	12,513	12,621
Bad and doubtful debts		-	-	-	-	-	-
Amortisation - right of use assets	4.1.10	370	386	394	403	412	421
Borrowing costs		560	583	497	422	343	259
Finance costs - leases		18	19	20	20	21	21
Other expenses	4.1.11	6,831	6,064	6,186	6,325	6,467	6,613
Total expenses		98,820	98,004	99,547	101,505	103,507	105,729
Surplus / (deficit) for the year		18,534	4,141	5,873	6,299	6,744	7,213
Other comprehensive income							
Items that will not be reclassified to surplus or deficit in future periods							
Net asset revaluation increment /(decrement)		-	-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods							
		-	-	-	-	-	-
Total comprehensive result		18,534	4,141	5,873	6,299	6,744	7,213

Comprehensive Income Statement Forward Estimates

For the five years ending 30 June 2032

	Forward Estimates				
	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000
Income					
Rates and charges	84,326	86,370	87,704	88,927	91,146
Statutory fees and fines	2,255	2,306	2,358	2,411	2,465
User fees	19,671	20,104	20,546	21,008	21,481
Grants - operating	5,930	6,063	6,200	6,339	6,482
Grants - capital	2,114	2,144	2,184	2,254	2,304
Contributions - monetary	149	152	156	159	163
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	1,085	1,109	1,133	1,158	1,184
Total income	115,530	118,248	120,281	122,256	125,225
Expenses					
Employee costs	43,141	44,294	45,476	46,690	47,738
Materials and services	44,745	45,735	46,748	47,784	48,842
Bad and doubtful debts	-	-	-	-	-
Depreciation and amortisation	12,676	12,704	12,845	12,933	13,033
Amortisation - right of use assets	431	440	450	460	471
Borrowing costs	178	107	65	33	7
Finance costs - leases	22	22	23	23	24
Other expenses	6,762	6,915	7,069	7,229	7,392
Total expenses	107,955	110,217	112,676	115,152	117,507
Surplus (deficit) for the year	7,575	8,031	7,605	7,104	7,718
Other comprehensive income					
Items that will not be reclassified to surplus or deficit in future periods					
Net asset revaluation increment /(decrement)	-	-	-	-	-
Share of other comprehensive income of associates and joint ventures	-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods	-	-	-	-	-
Total comprehensive result	7,575	8,031	7,605	7,104	7,718

Balance Sheet

For the five years ending 30 June 2027

	Notes	Forecast Budget	Budget	Projections			
		2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Current assets							
Cash and cash equivalents		22,838	14,200	13,072	14,405	14,956	15,494
Trade and other receivables		7,041	6,129	6,325	6,468	6,615	6,777
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
Total current assets	4.2.1	30,147	20,597	19,666	21,142	21,840	22,540
Non-current assets							
Trade and other receivables		528	422	337	270	218	173
Other financial assets		5	5	5	5	5	5
Investments in associates and joint arrangement and subsidiaries		1,671	1,671	1,671	1,671	1,671	1,671
Property, infrastructure, plant & equipment		999,785	1,000,761	1,003,311	1,004,154	1,005,256	1,006,804
Right-of-use assets	4.2.4	1,480	1,234	1,380	1,677	1,265	844
Investment property		-	-	-	-	-	-
Intangible assets		-	-	-	-	-	-
Total non-current assets	4.2.1	1,003,469	1,004,093	1,006,704	1,007,777	1,008,415	1,009,497
Total assets		1,033,616	1,024,690	1,026,370	1,028,919	1,030,255	1,032,037
Current liabilities							
Trade and other payables		5,444	5,283	5,378	5,497	5,621	5,752
Trust funds and deposits		1,994	1,994	1,994	1,994	1,994	1,994
Provisions		14,185	10,059	10,773	11,810	11,977	8,695
Unearned grants and contract liabilities		2,841	336	328	320	301	310
Interest-bearing liabilities	4.2.3	3,407	1,941	2,009	2,082	2,136	2,017
Lease liabilities	4.2.4	406	414	423	433	442	452
Total current liabilities	4.2.2	28,277	20,027	20,905	22,136	22,471	19,220
Non-current liabilities							
Provisions		12,005	9,988	7,419	3,977	535	546
Interest-bearing liabilities	4.2.3	13,518	11,577	9,568	7,486	5,350	3,332
Lease liabilities	4.2.4	1,075	821	957	1,245	823	392
Total non-current liabilities	4.2.2	26,598	22,386	17,944	12,708	6,708	4,270
Total liabilities		54,875	42,413	38,849	34,844	29,179	23,490
Net assets		978,741	982,277	987,521	994,076	1,001,076	1,008,547
Equity							
Accumulated surplus		422,977	427,118	432,990	439,289	446,033	453,248
Reserves		555,764	555,159	554,531	554,787	555,043	555,299
Total equity		978,741	982,277	987,521	994,076	1,001,076	1,008,547

Balance Sheet Forward Estimates

For the five years ending 30 June 2032

	Forward Estimates				
	2027-28	2028-29	2029-30	2030-31	2031-32
	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets					
Cash and cash equivalents	19,485	23,727	28,243	31,771	35,935
Trade and other receivables	6,932	7,095	7,217	7,335	7,514
Other financial assets	250	250	250	250	250
Non-current assets classified as held for sale	-	-	-	-	-
Other assets	19	19	20	20	20
Total current assets	26,686	31,091	35,730	39,376	43,719
Non-current assets					
Trade and other receivables	138	111	88	71	57
Other financial assets	5	5	5	5	5
Investments in associates and joint arrangement and subsidiaries	1,671	1,671	1,671	1,671	1,671
Property, infrastructure, plant & equipment	1,008,836	1,011,351	1,014,251	1,017,621	1,021,432
Right-of-use assets	1,544	1,103	653	893	422
Investment property	-	-	-	-	-
Intangible assets	-	-	-	-	-
Total non-current assets	1,012,194	1,014,241	1,016,668	1,020,261	1,023,587
Total assets	1,038,880	1,045,332	1,052,398	1,059,637	1,067,306
Current liabilities					
Trade and other payables	5,886	6,023	6,166	6,309	6,453
Trust funds and deposits	1,994	1,994	1,994	1,994	1,994
Provisions	8,869	9,046	9,227	9,412	9,600
Unearned grants and contract liabilities	317	322	328	338	346
Interest-bearing liabilities	1,729	691	716	195	-
Lease liabilities	462	473	483	494	422
Total current liabilities	19,257	18,549	18,914	18,743	18,815
Non-current liabilities					
Provisions	557	568	579	591	603
Interest-bearing loans and borrowings	1,603	912	196	-	-
Lease liabilities	1,081	631	170	398	-
Total non-current liabilities	3,241	2,111	945	989	603
Total liabilities	22,498	20,660	19,859	19,731	19,418
Net assets	1,016,382	1,024,673	1,032,539	1,039,906	1,047,888
Equity					
Accumulated surplus	460,823	468,854	476,459	483,563	491,283
Reserves	555,559	555,819	556,080	556,343	556,605
Total equity	1,016,382	1,024,673	1,032,539	1,039,906	1,047,888

Statement of Changes in Equity

For the five years ending 30 June 2027

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

Notes	Total \$'000	Accum Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2022 Forecast Actual				
Balance at beginning of the financial year	960,207	404,443	525,784	29,980
Impact of adoption of new accounting standards	-	-	-	-
Surplus / (deficit) for the year	18,534	18,534	-	-
Net asset revaluation increment / (decrement)	13,706	-	13,706	-
Transfer to other reserves	7,595	-	-	7,595
Transfer from other reserves	(21,301)	-	-	(21,301)
Balance at end of the financial year	978,741	422,977	539,490	16,274
2023				
Balance at beginning of the financial year	978,741	422,977	539,490	16,274
Surplus / (deficit) for the year	4,141	4,141	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves 4.3.1	2,831	-	-	2,831
Transfer from other reserves 4.3.1	(3,436)	-	-	(3,436)
Balance at end of the financial year 4.3.2	982,277	427,118	539,490	15,669
2024				
Balance at beginning of the financial year	982,277	427,118	539,490	15,669
Surplus / (deficit) for the year	5,873	5,873	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	1,791	-	-	1,791
Transfer from other reserves	(2,420)	-	-	(2,420)
Balance at end of the financial year	987,521	432,991	539,490	15,040
2025				
Balance at beginning of the financial year	987,521	432,991	539,490	15,040
Surplus / (deficit) for the year	6,299	6,299	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	592	-	-	592
Transfer from other reserves	(336)	-	-	(336)
Balance at end of the financial year	994,076	439,290	539,490	15,296
2026				
Balance at beginning of the financial year	994,076	439,290	539,490	15,296
Surplus / (deficit) for the year	6,744	6,744	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	594	-	-	594
Transfer from other reserves	(338)	-	-	(338)
Balance at end of the financial year	1,001,076	446,034	539,490	15,552
2027				
Balance at beginning of the financial year	1,001,076	446,034	539,490	15,552
Surplus / (deficit) for the year	7,213	7,213	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	595	-	-	595
Transfer from other reserves	(337)	-	-	(337)
Balance at end of the financial year	1,008,547	453,247	539,490	15,810

Statement of Changes in Equity Forward Estimates

For the five years ending 30 June 2032

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

	Total \$'000	Accum Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2028				
Balance at beginning of the financial year	1,008,547	453,247	539,490	15,810
Surplus / (deficit) for the year	7,575	7,575	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	596	-	-	596
Transfer from other reserves	(336)	-	-	(336)
Balance at end of the financial year	1,016,382	460,822	539,490	16,070
2029				
Balance at beginning of the financial year	1,016,382	460,822	539,490	16,070
Surplus / (deficit) for the year	8,031	8,031	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	597	-	-	597
Transfer from other reserves	(337)	-	-	(337)
Balance at end of the financial year	1,024,673	468,853	539,490	16,330
2030				
Balance at beginning of the financial year	1,024,673	468,853	539,490	16,330
Surplus / (deficit) for the year	7,605	7,605	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	598	-	-	598
Transfer from other reserves	(337)	-	-	(337)
Balance at end of the financial year	1,032,539	476,458	539,490	16,591
2031				
Balance at beginning of the financial year	1,032,539	476,458	539,490	16,591
Surplus / (deficit) for the year	7,104	7,104	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	600	-	-	600
Transfer from other reserves	(337)	-	-	(337)
Balance at end of the financial year	1,039,906	483,562	539,490	16,854
2032				
Balance at beginning of the financial year	1,039,906	483,562	539,490	16,854
Surplus / (deficit) for the year	7,718	7,718	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	601	-	-	601
Transfer from other reserves	(337)	-	-	(337)
Balance at end of the financial year	1,047,888	491,280	539,490	17,118

Statement Cash Flows

For the five years ending 30 June 2027

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

	Notes	Forecast Budget	Budget	Projections			
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)
Cash flows from operating activities							
Rates and charges		75,095	74,701	76,584	78,473	80,338	82,251
Statutory fees and fines		1,967	2,069	2,053	2,103	2,150	2,198
User fees		16,334	17,628	17,947	18,328	18,827	19,320
Grants - operating		4,954	4,863	5,413	5,538	5,661	5,793
Grants - capital		9,602	284	2,167	2,121	1,981	2,063
Contributions - monetary		2,184	134	136	139	142	146
Interest received		171	150	152	153	155	157
Dividends received		-	-	-	-	-	-
Trust funds and deposits taken		-	-	-	-	-	-
Other receipts		866	830	847	866	885	905
Net GST refund / payment		-	-	-	-	-	-
Employee costs		(36,658)	(38,406)	(38,975)	(39,851)	(40,745)	(41,837)
Materials and services		(51,808)	(47,679)	(43,499)	(44,355)	(46,153)	(47,090)
Trust funds and deposits repaid		-	-	-	-	-	-
Other payments		(6,831)	(6,064)	(6,186)	(6,325)	(6,467)	(6,613)
Net cash provided by / (used in) operating activities	4.4.1	15,876	8,509	16,639	17,190	16,774	17,293
Cash flows from investing activities							
Payments for property, infrastructure, plant and equipment		(50,069)	(13,590)	(15,195)	(13,208)	(13,700)	(14,283)
Proceeds from sale of property, infrastructure, plant and equipment		5,963	839	280	205	335	365
Payments for investments		-	-	-	-	-	-
Proceeds from sale of investments		-	-	-	-	-	-
Loan and advances made		-	-	-	-	-	-
Payments of loans and advances		-	-	-	-	-	-
Net cash provided by / (used in) investing activities	4.4.2	(44,106)	(12,751)	(14,915)	(13,003)	(13,365)	(13,918)
Cash flows from financing activities							
Finance costs		(560)	(583)	(497)	(422)	(343)	(259)
Proceeds from borrowings		7,000	-	-	-	-	-
Repayment of borrowings		(3,462)	(3,407)	(1,941)	(2,009)	(2,082)	(2,136)
Interest paid - lease liability		(18)	(19)	(20)	(20)	(21)	(21)
Repayment of lease liabilities		(370)	(386)	(394)	(403)	(412)	(421)
Net cash provided by / (used in) financing activities	4.4.3	2,590	(4,395)	(2,852)	(2,854)	(2,858)	(2,837)
Net increase / (decrease) in cash & cash equivalents		(25,640)	(8,638)	(1,128)	1,333	551	538
Cash and cash equivalents at the beginning of the financial year		48,478	22,838	14,200	13,072	14,405	14,956
Cash and cash equivalents at the end of the financial year		22,838	14,200	13,072	14,405	14,956	15,494

Statement of Cash Flows Forward Estimates

For the five years ending 30 June 2032

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

Forward Estimates

	2027-28 \$'000 Inflows / (Outflows)	2028-29 \$'000 Inflows / (Outflows)	2029-30 \$'000 Inflows / (Outflows)	2030-31 \$'000 Inflows / (Outflows)	2031-32 \$'000 Inflows / (Outflows)
Cash flows from operating activities					
Rates and charges	84,236	86,267	87,628	88,850	91,017
Statutory fees and fines	2,247	2,298	2,352	2,405	2,456
User fees	19,663	20,096	20,540	21,002	21,472
Grants - operating	5,924	6,056	6,195	6,335	6,475
Grants - capital	2,112	2,139	2,183	2,256	2,301
Contributions - monetary	149	152	156	159	163
Interest received	159	162	165	169	172
Dividends received	-	-	-	-	-
Trust funds and deposits taken	-	-	-	-	-
Other receipts	926	947	968	989	1,012
Net GST refund / payment	-	-	-	-	-
Employee costs	(42,956)	(44,105)	(45,284)	(46,494)	(47,538)
Materials and services	(44,603)	(45,591)	(46,599)	(47,634)	(48,693)
Trust funds and deposits repaid	-	-	-	-	-
Other payments	(6,762)	(6,915)	(7,069)	(7,228)	(7,392)
Net cash provided by / (used in) operating activities	21,095	21,505	21,235	20,809	21,446
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(14,590)	(15,045)	(15,760)	(16,278)	(16,791)
Proceeds from sale of property, infrastructure, plant and equipment	134	80	270	230	205
Payments for investments	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-
Loan and advances made	-	-	-	-	-
Payments of loans and advances	-	-	-	-	-
Net cash provided by / (used in) investing activities	(14,456)	(14,965)	(15,490)	(16,048)	(16,586)
Cash flows from financing activities					
Finance costs	(178)	(107)	(65)	(33)	(7)
Proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	(2,017)	(1,729)	(691)	(717)	(195)
Interest paid - lease liability	(22)	(22)	(23)	(23)	(24)
Repayment of lease liabilities	(431)	(440)	(450)	(460)	(471)
Net cash provided by / (used in) financing activities	(2,648)	(2,298)	(1,229)	(1,233)	(697)
Net increase / (decrease) in cash & cash equivalents	3,991	4,242	4,516	3,528	4,163
Cash and cash equivalents at the beginning of the financial year	15,494	19,485	23,727	28,243	31,771
Cash and cash equivalents at the end of the financial year	19,485	23,727	28,243	31,771	35,934

Statement of Capital Works

For the five years ending 30 June 2027

	Notes	Forecast Budget	Budget	Projections			
		2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Property							
Land		-	-	-	-	-	-
Land improvements		-	-	-	-	-	-
Total land		-	-	-	-	-	-
Buildings		3,319	1,020	310	470	775	1,325
Heritage buildings		-	-	-	-	-	-
Building improvements		-	-	-	-	-	-
Leasehold improvements		-	-	-	-	-	-
Total buildings		3,319	1,020	310	470	775	1,325
Total property		3,319	1,020	310	470	775	1,325
Plant and equipment							
Heritage plant and equipment		-	-	-	-	-	-
Plant, machinery and equipment		1,005	1,584	1,589	1,125	1,200	1,230
Fixtures, fittings and furniture		132	300	240	335	295	295
Computers and telecommunications		-	-	-	-	-	-
Library books		-	-	-	-	-	-
Total plant and equipment		1,137	1,884	1,829	1,460	1,495	1,525
Infrastructure							
Roads		8,865	2,191	2,756	2,719	3,224	3,089
Bridges		379	150	100	175	200	400
Footpaths and cycleways		1,947	760	730	775	850	850
Drainage		723	650	350	660	750	750
Recreational, leisure and community facilities		24,449	3,977	4,731	3,970	4,125	4,365
Waste management		6,310	2,026	2,579	-	-	-
Parks, open space and streetscapes		1,859	310	310	695	702	547
Aerodromes		-	-	-	-	-	-
Off street car parks		-	-	-	-	-	-
Other infrastructure		5,337	1,277	1,739	2,802	2,105	1,965
Total infrastructure		49,869	11,341	13,295	11,796	11,956	11,966
Total capital works expenditure	4.5.1	54,325	14,245	15,434	13,726	14,226	14,816
Represented by:							
New asset expenditure		15,093	864	625	240	415	690
Asset renewal expenditure		7,101	9,842	10,400	8,545	8,676	8,736
Asset expansion expenditure		2,394	889	1,179	760	795	795
Asset upgrade expenditure		29,737	2,650	3,230	4,181	4,340	4,595
Total capital works expenditure	4.5.1	54,325	14,245	15,434	13,726	14,226	14,816
Funding sources represented by:							
Grants		18,943	2,242	2,184	2,134	2,004	2,064
Contributions		1,821	-	-	-	-	-
Council cash		26,561	12,003	13,250	11,592	12,222	12,752
Borrowings		7,000	-	-	-	-	-
Total capital works expenditure	4.5.1	54,325	14,245	15,434	13,726	14,226	14,816

Statement of Capital Works Forward Estimates

For the five years ending 30 June 2032

	Forward Estimates				
	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000
Property					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
Total land	-	-	-	-	-
Buildings	1,325	595	615	690	720
Heritage buildings	-	-	-	-	-
Building improvements	-	-	-	-	-
Leasehold improvements	-	-	-	-	-
Total buildings	1,325	595	615	690	720
Total property	1,325	595	615	690	720
Plant and equipment					
Heritage plant and equipment	-	-	-	-	-
Plant, machinery and equipment	814	665	1,545	1,155	1,265
Fixtures, fittings and furniture	350	370	395	410	425
Computers and telecommunications	-	-	-	-	-
Library books	-	-	-	-	-
Total plant and equipment	1,164	1,035	1,940	1,565	1,690
Infrastructure					
Roads	3,289	3,469	3,609	3,639	3,529
Bridges	200	210	220	230	250
Footpaths and cycleways	1,000	1,040	1,090	1,140	1,180
Drainage	825	860	875	915	950
Recreational, leisure and community facilities	4,775	4,450	4,605	4,850	5,095
Waste management	-	-	-	-	-
Parks, open space and streetscapes	630	500	515	540	570
Aerodromes	-	-	-	-	-
Off street car parks	-	-	-	-	-
Other infrastructure	1,927	3,452	2,872	3,302	3,412
Total infrastructure	12,646	13,981	13,786	14,616	14,986
Total capital works expenditure	15,135	15,611	16,341	16,871	17,396
Represented by:					
New asset expenditure	500	-	-	-	-
Asset renewal expenditure	9,069	10,035	10,895	11,053	11,305
Asset expansion expenditure	950	990	1,040	975	1,020
Asset upgrade expenditure	4,616	4,586	4,406	4,844	5,071
Total capital works expenditure	15,135	15,611	16,341	16,872	17,396
Funding sources represented by:					
Grants	2,114	2,144	2,184	2,254	2,304
Contributions	-	-	-	-	-
Council cash	13,021	13,467	14,157	14,617	15,092
Borrowings	-	-	-	-	-
Total capital works expenditure	15,135	15,611	16,341	16,871	17,396

Statement of Human Resources
For the five years ending 30 June 2027

	Forecast Budget	Budget	Projections			
	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Staff expenditure						
Employee costs - operating	35,940	37,455	38,204	38,968	39,748	40,543
Total staff expenditure	35,940	37,455	38,204	38,968	39,748	40,543
Staff numbers						
Permanent EFT numbers	314.43	320.24	320.24	320.24	320.24	320.24
Limited tenures	7.16	5.36	8.00	6.00	4.00	4.00
Total staff numbers	321.59	325.60	328.24	326.24	324.24	324.24

Statement of Human Resources Forward Estimates
For the five years ending 30 June 2032

	Forward Estimates				
	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000
Staff expenditure					
Employee costs - operating	41,353	42,181	43,024	43,885	44,762
Total staff expenditure	41,353	42,181	43,024	43,885	44,762
Staff numbers					
Permanent EFT numbers	320.24	320.24	320.24	320.24	320.24
Limited tenures	4.00	4.00	4.00	4.00	4.00
Total staff numbers	324.24	324.24	324.24	324.24	324.24

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

Directorate	Budget 2022-23 \$'000	Composition			
		Permanent Full time \$'000	Part time \$'000	Casual \$'000	Temp \$'000
Operations and Infrastructure	13,868	12,041	1,504	-	323
Planning and Community Safety	7,831	6,546	1,285	-	-
Community Services	6,623	3,094	3,185	-	344
Corporate Services	6,392	5,870	522	-	-
Governance, Communications and Engagement	2,741	2,461	280	-	-
Total expenditure	37,455	30,012	6,776	-	667

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

Directorate	Budget 2022-23	Composition		
		Permanent Full time	Part time	Temp
Operations and Infrastructure	128.10	110.45	15.65	2.00
Planning and Community Safety	70.54	55.60	14.94	-
Community Services	57.04	24.60	29.08	3.36
Corporate Services	47.65	43.00	4.65	-
Governance, Communications and Engagement	22.27	19.00	3.27	-
Total staff	325.60	252.65	67.59	5.36

Summary of Planned Human Resources Expenditure

For the five years ending 30 June 2027

	Budget	Projections			
	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Operations and Infrastructure					
Permanent - Full time	12,018	12,258	12,534	12,816	13,104
Female	2,873	2,930	2,996	3,063	3,132
Male	9,145	9,328	9,538	9,753	9,972
Self-described gender	-	-	-	-	-
Permanent - Part time	1,527	1,558	1,593	1,629	1,666
Female	1,203	1,228	1,256	1,284	1,313
Male	324	330	337	345	353
Self-described gender	-	-	-	-	-
Total Operations and Infrastructure	13,545	13,816	14,127	14,445	14,770
Planning and Community Safety					
Permanent - Full time	6,537	6,667	6,817	6,970	7,127
Female	3,499	3,569	3,649	3,731	3,815
Male	3,038	3,098	3,168	3,239	3,312
Self-described gender	-	-	-	-	-
Permanent - Part time	1,294	1,320	1,349	1,380	1,411
Female	797	813	831	850	869
Male	497	507	518	530	542
Self-described gender	-	-	-	-	-
Total Planning and Community Safety	7,831	7,987	8,166	8,350	8,538
Community Services					
Permanent - Full time	3,094	3,156	3,227	3,299	3,374
Female	2,737	2,791	2,854	2,918	2,984
Male	358	365	373	381	390
Self-described gender	-	-	-	-	-
Permanent - Part time	3,185	3,249	3,322	3,397	3,473
Female	2,926	2,985	3,052	3,121	3,191
Male	259	264	270	276	282
Self-described gender	-	-	-	-	-
Total Community Services	6,279	6,405	6,549	6,696	6,847
Corporate Services					
Permanent - Full time	5,870	5,988	6,123	6,261	6,402
Female	2,421	2,469	2,525	2,582	2,640
Male	3,450	3,519	3,598	3,679	3,762
Self-described gender	-	-	-	-	-
Permanent - Part time	521	532	544	556	569
Female	521	532	544	556	569
Male	-	-	-	-	-
Self-described gender	-	-	-	-	-
Total Corporate Services	6,391	6,520	6,667	6,817	6,971
Governance, Communications and Engagement					
Permanent - Full time	2,452	2,501	2,557	2,614	2,673
Female	2,179	2,223	2,273	2,324	2,376
Male	273	278	284	290	297
Self-described gender	-	-	-	-	-
Permanent - Part time	289	295	302	310	318
Female	289	295	302	309	316
Male	-	-	-	-	-
Self-described gender	-	-	-	-	-
Total Governance, Communications and Engagement	2,741	2,796	2,859	2,924	2,991

Summary of Planned Human Resources Expenditure

For the five years ending 30 June 2032

Forward Estimates					
	2027-28	2028-29	2029-30	2030-31	2031-32
	\$'000	\$'000	\$'000	\$'000	\$'000
Operations and Infrastructure					
Permanent - Full time	13,398	13,699	14,008	14,323	14,645
Female	3,202	3,274	3,348	3,423	3,500
Male	10,196	10,425	10,660	10,900	11,145
Self-described gender	-	-	-	-	-
Permanent - Part time	1,704	1,742	1,781	1,821	1,862
Female	1,343	1,373	1,404	1,436	1,468
Male	361	369	377	385	394
Self-described gender	-	-	-	-	-
Total Operations and Infrastructure	15,102	15,441	15,789	16,144	16,507
Planning and Community Safety					
Permanent - Full time	7,288	7,452	7,620	7,792	7,967
Female	3,901	3,989	4,079	4,171	4,265
Male	3,387	3,463	3,541	3,621	3,702
Self-described gender	-	-	-	-	-
Permanent - Part time	1,443	1,475	1,508	1,542	1,576
Female	889	909	929	950	971
Male	554	566	579	592	605
Self-described gender	-	-	-	-	-
Total Planning and Community Safety	8,731	8,927	9,128	9,334	9,543
Community Services					
Permanent - Full time	3,450	3,528	3,607	3,688	3,771
Female	3,051	3,120	3,190	3,262	3,335
Male	399	408	417	426	436
Self-described gender	-	-	-	-	-
Permanent - Part time	3,551	3,630	3,712	3,796	3,881
Female	3,263	3,336	3,411	3,488	3,566
Male	288	294	301	308	315
Self-described gender	-	-	-	-	-
Total Community Services	7,001	7,158	7,319	7,484	7,652
Corporate Services					
Permanent - Full time	6,546	6,694	6,845	6,999	7,157
Female	2,699	2,760	2,822	2,885	2,950
Male	3,847	3,934	4,023	4,114	4,207
Self-described gender	-	-	-	-	-
Permanent - Part time	582	595	608	622	636
Female	582	595	608	622	636
Male	-	-	-	-	-
Self-described gender	-	-	-	-	-
Total Corporate Services	7,128	7,289	7,453	7,621	7,793
Governance, Communications and Engagement					
Permanent - Full time	2,733	2,795	2,858	2,922	2,987
Female	2,429	2,484	2,540	2,597	2,655
Male	304	311	318	325	332
Self-described gender	-	-	-	-	-
Permanent - Part time	323	330	337	345	353
Female	323	330	337	345	353
Male	-	-	-	-	-
Self-described gender	-	-	-	-	-
Total Governance, Communications and Engagement	3,056	3,125	3,195	3,267	3,340

Summary of Planned Human Resources Expenditure

For the five years ending 30 June 2027

	Budget	Projections			
	2022-23	2023-24	2024-25	2025-26	2026-27
	FTE	FTE	FTE	FTE	FTE
Operations and Infrastructure					
Permanent - Full time	110.45	110.45	110.45	110.45	110.45
Female	24.45	24.45	24.45	24.45	24.45
Male	86.00	86.00	86.00	86.00	86.00
Self-described gender	-	-	-	-	-
Permanent - Part time	15.65	15.65	15.65	15.65	15.65
Female	12.39	12.39	12.39	12.39	12.39
Male	3.26	3.26	3.26	3.26	3.26
Self-described gender	-	-	-	-	-
Total Operations and Infrastructure	126.10	126.10	126.10	126.10	126.10
Planning and Community Safety					
Permanent - Full time	55.60	55.60	55.60	55.60	55.60
Female	29.60	29.60	29.60	29.60	29.60
Male	26.00	26.00	26.00	26.00	26.00
Self-described gender	-	-	-	-	-
Permanent - Part time	14.94	14.94	14.94	14.94	14.94
Female	9.11	9.11	9.11	9.11	9.11
Male	5.83	5.83	5.83	5.83	5.83
Self-described gender	-	-	-	-	-
Total Planning and Community Safety	70.54	70.54	70.54	70.54	70.54
Community Services					
Permanent - Full time	24.60	24.60	24.60	24.60	24.60
Female	21.60	21.60	21.60	21.60	21.60
Male	3.00	3.00	3.00	3.00	3.00
Self-described gender	-	-	-	-	-
Permanent - Part time	29.08	29.08	29.08	29.08	29.08
Female	26.78	26.78	26.78	26.78	26.78
Male	2.30	2.30	2.30	2.30	2.30
Self-described gender	-	-	-	-	-
Total Community Services	53.68	53.68	53.68	53.68	53.68
Corporate Services					
Permanent - Full time	43.00	43.00	43.00	43.00	43.00
Female	21.00	21.00	21.00	21.00	21.00
Male	22.00	22.00	22.00	22.00	22.00
Self-described gender	-	-	-	-	-
Permanent - Part time	4.65	4.65	4.65	4.65	4.65
Female	4.65	4.65	4.65	4.65	4.65
Male	-	-	-	-	-
Self-described gender	-	-	-	-	-
Total Corporate Services	47.65	47.65	47.65	47.65	47.65
Governance, Communications and Engagement					
Permanent - Full time	19.00	19.00	19.00	19.00	19.00
Female	17.00	17.00	17.00	17.00	17.00
Male	2.00	2.00	2.00	2.00	2.00
Self-described gender	-	-	-	-	-
Permanent - Part time	3.27	3.27	3.27	3.27	3.27
Female	3.27	3.27	3.27	3.27	3.27
Male	-	-	-	-	-
Self-described gender	-	-	-	-	-
Total Governance, Communications and Engagement	22.27	22.27	22.27	22.27	22.27

Summary of Planned Human Resources Expenditure

For the five years ending 30 June 2032

Forward Estimates					
	2027-28	2028-29	2029-30	2030-31	2031-32
	FTE	FTE	FTE	FTE	FTE
Operations and Infrastructure					
Permanent - Full time	110.45	110.45	110.45	110.45	110.45
Female	24.45	24.45	24.45	24.45	24.45
Male	86.00	86.00	86.00	86.00	86.00
Self-described gender	-	-	-	-	-
Permanent - Part time	15.65	15.65	15.65	15.65	15.65
Female	12.39	12.39	12.39	12.39	12.39
Male	3.26	3.26	3.26	3.26	3.26
Self-described gender	-	-	-	-	-
Total Operations and Infrastructure	126.10	126.10	126.10	126.10	126.10
Planning and Community Safety					
Permanent - Full time	55.60	55.60	55.60	55.60	55.60
Female	29.60	29.60	29.60	29.60	29.60
Male	26.00	26.00	26.00	26.00	26.00
Self-described gender	-	-	-	-	-
Permanent - Part time	14.94	14.94	14.94	14.94	14.94
Female	9.11	9.11	9.11	9.11	9.11
Male	5.83	5.83	5.83	5.83	5.83
Self-described gender	-	-	-	-	-
Total Planning and Community Safety	70.54	70.54	70.54	70.54	70.54
Community Services					
Permanent - Full time	24.60	24.60	24.60	24.60	24.60
Female	21.60	21.60	21.60	21.60	21.60
Male	3.00	3.00	3.00	3.00	3.00
Self-described gender	-	-	-	-	-
Permanent - Part time	29.08	29.08	29.08	29.08	29.08
Female	26.78	26.78	26.78	26.78	26.78
Male	2.30	2.30	2.30	2.30	2.30
Self-described gender	-	-	-	-	-
Total Community Services	53.68	53.68	53.68	53.68	53.68
Corporate Services					
Permanent - Full time	43.00	43.00	43.00	43.00	43.00
Female	21.00	21.00	21.00	21.00	21.00
Male	22.00	22.00	22.00	22.00	22.00
Self-described gender	-	-	-	-	-
Permanent - Part time	4.65	4.65	4.65	4.65	4.65
Female	4.65	4.65	4.65	4.65	4.65
Male	-	-	-	-	-
Self-described gender	-	-	-	-	-
Total Corporate Services	47.65	47.65	47.65	47.65	47.65
Governance, Communications and Engagement					
Permanent - Full time	19.00	19.00	19.00	19.00	19.00
Female	17.00	17.00	17.00	17.00	17.00
Male	2.00	2.00	2.00	2.00	2.00
Self-described gender	-	-	-	-	-
Permanent - Part time	3.27	3.27	3.27	3.27	3.27
Female	3.27	3.27	3.27	3.27	3.27
Male	-	-	-	-	-
Self-described gender	-	-	-	-	-
Total Governance, Communications and Engagement	22.27	22.27	22.27	22.27	22.27

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 Act, 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 2022-2023 the FGRS cap has been set at 1.75 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 1.75 percent rate cap applied to the average general rate.

Rates and charges are due on a quarterly instalment basis. The due dates for the 2022-2023 financial year will be:

- 30 September 2022,
- 30 November 2022,
- 28 February 2023 and
- 31 May 2023

(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 2022-2023 to \$73.87 million.

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

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000 %	
General rates	58,883	60,120	1,237	2.10
Waste management charge	10,771	13,167	2,396	22.24
Special rates and charges	279	295	16	5.73
Interest on rates and charges	234	284	50	21.25
Total rates and charges	70,167	73,866	3,699	5.27

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	2021-22 Rate in Dollar	2022-23 Rate in Dollar	Change %
General	0.002718	0.002441	(10.19)
Farm Land	0.002310	0.002075	(10.17)
Commercial/Industrial	0.003153	0.002832	(10.18)
Vacant Land - Residential and Specified Low Density Residential Zones	0.004031	0.003662	(9.15)
Cultural and Recreational Land	0.001060	0.000952	(10.19)

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	2021-22	2022-23	Change	
	\$'000	\$'000	\$'000	%
General	54,319	56,328	2,009	3.70
Farm Land	623	508	(115)	(18.46)
Commercial/Industrial	2,755	2,580	(175)	(6.35)
Vacant Land - Residential and Specified Low Density Residential Zones	1,079	776	(303)	(28.08)
Cultural and Recreational Land	4	4	-	-
Total amount to be raised by general rates	58,780	60,196	1,416	2.41

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	2021-22	2022-23	Change	
	Number	Number	Number	%
Residential	22,314	22,623	309	1.38
Farm Land	169	140	(29)	(17.16)
Commercial / Industrial	1,003	1,003	-	-
Vacant Land - Residential and Specified Low Density Residential Zones	484	319	(165)	(34.09)
Cultural and Recreational Land	2	2	-	-
Total number of assessments	23,972	24,087	115	0.48

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	2021-22	2022-23	Change	
	\$'000	\$'000	\$'000	%
Residential	19,984,620	23,075,713	3,091,093	15.47
Farm Land	269,810	244,975	(24,835)	(9.20)
Commercial / Industrial	873,767	911,015	37,248	4.26
Vacant Land - Residential and Specified Low Density Residential Zones	267,775	211,940	(55,835)	(20.85)
Cultural and Recreational Land	4,075	4,350	275	6.75
Total value of land	21,400,047	24,447,993	3,047,946	14.24

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	2021-22	2022-23	Change	
	\$	\$	\$	%
Waste Management - Standard service	477.73	582.73	105.00	21.98
Waste Management - 80 litre landfill bin	382.18	466.18	84.00	21.98
Waste Management - 2 x 120 litre landfill bin	668.82	815.82	147.00	21.98
Waste Management - 140 litre landfill bin	525.50	641.00	115.50	21.98
Waste Management - 120 litre landfill bin – weekly collection	859.91	1,048.91	189.00	21.98
Waste Management - Elderly persons units - bin	119.43	145.68	26.25	21.98

Council has proposed to increase the domestic waste service standard charge by 21.98%.

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	2021-22	2022-23	Change	
	\$	\$	\$	%
Waste Management - Residential - Standard Service	8,992,790	10,856,260	1,863,470	20.72
Waste Management - Residential - 80 Litre Red Bins	203,702	258,264	54,562	26.79
Waste Management - Residential - 2 Red Bins	1,195,850	1,568,006	372,156	31.12
Waste Management - Residential - 140 L (Fortnightly Garbage)	263,276	394,856	131,580	49.98
Waste Management - Residential - 120L (Weekly Garbage)	52,455	76,570	24,115	45.97
Waste Management - Elderly Persons Units - Bin	10,988	13,403	2,415	21.98

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:

	2021-22	2022-23	Change	
	\$	\$	\$	%
General rates	58,780,166	60,196,396	1,416,230	2.41
Service charges	10,719,059	13,167,359	2,448,300	22.84
Total Rates and charges	69,499,225	73,363,755	3,864,530	5.56

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

	2021-22	2022-23
Number of rateable properties	23,970	24,085
Base Average Rates	\$2,415.71	\$2,456.53
Maximum Rate Increase (set by the State Government)	1.50%	1.75%
Council Rate Cap Applied	1.50%	1.75%
Capped Average Rate based on Council rate cap	\$2,452.06	\$2,499.16
Budgeted General Rates Revenue subject to FGRS	\$ 58,775,847	\$ 60,192,255

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 0.2441 percent (0.2441 cents in the dollar of CIV) for all rateable residential properties and ordinary vacant land;
- A general rate of 0.2075 percent (0.2075 cents in the dollar of CIV) for all rateable farm land properties;
- A general rate of 0.2832 percent (0.2832 cents in the dollar of CIV) for all rateable commercial and industrial properties;
- A general rate of 0.3662 percent (0.3662 cents in the dollar of CIV) for all rateable vacant land - residential and specified low density residential zones; and
- A general rate of 0.0952 percent (0.0952 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.

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 goods and services.

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.

On submission of a valid building or planning permit for a dwelling or occupiable building/s, 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 2021-22 \$'000	Budget 2022-23 \$'000	Change	
			\$'000	%
Animal infringements	60	73	13	20.93
Infringements & costs	461	556	95	20.61
PERIN court recoveries	20	20	-	-
Town planning fees	1,000	1,124	124	12.40
Building fees	220	250	30	13.64
Total statutory fees and fines	1,761	2,023	262	14.88

Statutory fees and fines (\$0.26 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 2021-22 \$'000	Budget 2022-23 \$'000	Change	
			\$'000	%
Adult education	170	218	48	28.47
Building services	153	200	47	30.72
Child care/children's programs	259	389	130	50.19
Edendale farm	248	310	62	24.84
Environmental health	247	250	3	1.21
Hall & sports ground hire	316	392	76	24.05
Leisure centre and recreation	12,895	13,839	944	7.32
Pound release	20	37	17	85.00
Registration fees	800	823	23	2.93
Subdivision supervision	241	256	15	6.22
Waste management services	543	643	100	18.42
Other fees and charges	236	225	(11)	(4.66)
Total user fees	16,128	17,582	1,454	9.02

User fees (\$1.45 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 2022-2023 Fees and Charges**. There is an overall projected increase in revenue generated by 9.02 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 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000 %	
Grants were received in respect of the following:				
Summary of grants:				
Commonwealth funded grants	2,339	3,651	1,312	56.09
State funded grants	23,738	3,909	(19,829)	(83.53)
Total grants received	26,077	7,560	(18,517)	(71.01)
(a) Operating Grants				
Recurrent - Commonwealth Government				
Aged care	355	300	(55)	(15.49)
Family and children	254	220	(34)	(13.39)
Financial Assistance Grants	1,730	3,131	1,401	80.98
Recurrent - State Government				
Adult education	443	415	(28)	(6.32)
Aged care	299	-	(299)	(100.00)
Community health	17	17	-	-
Family and children	561	504	(57)	(10.16)
Maternal and child health	496	418	(78)	(15.73)
Recreation	15	18	3	20.00
School crossing supervisors	295	295	-	-
Total recurrent grants	4,465	5,318	853	19.10
Non-recurrent - Commonwealth Government				
Environment	62	-	(62)	(100.00)
Non-recurrent - State Government				
Aged Care	16	-	(16)	(100.00)
Corporate Support	263	-	(263)	(100.00)
Emergency Management	526	-	(526)	(100.00)
Environment	402	-	(402)	(100.00)
Family and children	398	-	(398)	(100.00)
Recreation	2	-	(2)	(100.00)
Roads	98	-	(98)	(100.00)
Pandemic response	771	-	(771)	(100.00)
Bushfire recovery	20	-	(20)	(100.00)
Tourism and Business Support	111	-	(111)	(100.00)
Total non-recurrent grants	2,669	-	(2,669)	(100.00)
Total operating grants	7,134	5,318	(1,816)	(25.46)

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
(b) Capital Grants				
<i>Non-recurrent - Commonwealth Government</i>				
Drainage	175	-	(175)	100.00
Environment	-	19	19	100.00
Other Infrastructure	-	49	49	100.00
Recreational, leisure and community facilities	1,186	1,411	225	100.00
Roads	5,799	738	(5,061)	(87.27)
<i>Non-recurrent - State Government</i>				
Family and children	6	-	(6)	(100.00)
Recreational, leisure and community facilities	10,293	-	(10,293)	(100.00)
Roads	1,193	-	(1,193)	(100.00)
Other infrastructure	291	25	(266)	(91.41)
Total non-recurrent grants(capital)	18,943	2,242	(16,701)	(88.16)
Total capital grants	18,943	2,242	(16,701)	(88.16)
Total Grants	26,077	7,560	(18,517)	(71.01)

Grants - Operating (\$1.82 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 25.46 percent or \$1.82 million. This is mainly due to a large number one-off non-recurrent grants received in 2021-2022.

Grants - Capital (\$18.52 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 71.01 percent or \$18.52 million mainly due to specific funding for large capital works projects in 2021-2022.

Section 4.5 Capital works program includes further detailed analysis of the grants and contributions expected to be received during the 2022-2023 year.

4.1.5 Contributions

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
Monetary	2,184	134	(2,050)	(93.86)
Non-monetary	-	-	-	-
Total contributions	2,184	134	(2,050)	(93.86)

Contributions (\$2.05 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 \$2.05 million when compared to the 2021-2022 Budget forecast. This is mainly due to the one off receipt of contributions tied to capital projects in 2021-2022.

4.1.6 Other income

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change	
			\$'000	%
Interest on investments	171	150	(21)	(12.28)
Other rent	289	311	22	7.61
Sale of valuations	10	10	-	-
WorkCover insurance recoveries	184	150	(34)	(18.48)
Reimbursements	198	183	(15)	(7.58)
Other	185	176	(9)	(4.86)
Total other income	1,037	980	(57)	(5.50)

Other income (\$57,000 decrease)

Other revenue is showing a slight decrease of 5.5 percent compared to the prior financial year.

4.1.7 Employee costs

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change	
			\$'000	%
Casual staff	816	448	(368)	(45.10)
Fringe benefits tax and WorkCover	208	150	(58)	(27.88)
Oncost recoveries	7,192	7,920	728	10.12
Wages and salaries	28,606	30,055	1,449	5.07
Total employee costs	36,822	38,573	1,751	4.76

Employee benefits (\$1.75 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. The superannuation rate has been increased to 10.50 percent to reflect changes in the superannuation guarantee legislation.

4.1.8 Materials and services

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change	
			\$'000	%
Contract payments:				
Audit	227	197	(30)	(13.22)
External labour hire	538	161	(377)	(70.07)
HACC contracts	251	224	(27)	(10.76)
Leisure	12,670	13,170	500	3.95
Other	1,875	1,747	(128)	(6.83)
Valuations	61	55	(6)	(9.84)
Waste services	6,691	7,298	607	9.07
Materials and Services:				
Building maintenance	383	387	4	1.04
Communications	229	224	(5)	(2.18)
Corporate information	49	49	-	-
Corporate support	96	96	-	-
Emergency management	241	246	5	2.07
Fleet operations	897	894	(3)	(0.33)
Insurances	1,325	1,325	-	-
IT & telephone	2,218	2,035	(183)	(8.25)
Materials, maintenance & equip	10,243	7,438	(2,805)	(27.38)
Other	528	556	28	5.30
Planning & building services	14	29	15	107.14
Stationery, printing & postage	414	395	(19)	(4.59)
Subscriptions, Publications & Memberships	231	222	(9)	(3.90)
Utilities	1,100	1,147	47	4.27
Waste services	1,939	2,322	383	19.75
Total materials and services	42,220	40,217	(2,003)	(4.74)

Materials and services (\$2 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 2021-22 \$'000	Budget 2022-23 \$'000	Change	
			\$'000	%
Property	733	871	138	18.83
Plant & equipment	251	1,608	1,357	540.64
Infrastructure	11,015	9,683	(1,332)	(12.09)
Total depreciation and amortisation	11,999	12,162	163	1.36

Depreciation and amortisation (\$0.16 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 2021-22 \$'000	Budget 2022-23 \$'000	Change	
			\$'000	%
Plant & equipment	370	386	16	4.32
Total amortisation - right of use assets	370	386	16	4.32

4.1.11 Other expenses

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change	
			\$'000	%
Aged & family services	718	82	(636)	(88.58)
Arts and cultural services	532	522	(10)	(1.88)
Community development	288	142	(146)	(50.69)
Council support	3	3	-	-
Councillors' allowances	265	265	-	-
Economic development	377	393	16	4.24
Environmental works	99	99	-	-
Leisure & education services	19	5	(14)	(73.68)
Library contributions (Yarra Plenty Regional Library)	2,999	3,052	53	1.77
Municipal laws	162	148	(14)	(8.64)
Short-term lease hire	227	238	11	4.85
Other	810	768	(42)	(5.19)
Payment agents & bank fees	182	198	16	8.79
Planning & building	97	97	-	-
Strategic planning	37	38	1	2.70
Youth services	16	14	(2)	(12.50)
Total other expenses	6,831	6,064	(767)	(11.23)

Other expenses (\$0.77 million decrease)

Other expenses are forecast to decrease by 11.23 percent or \$0.77 million. This is mainly as a result of reductions in aged and family services related expenditure.

4.2 Balance Sheet

4.2.1 Assets

Current Assets (\$9.55 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 (\$0.62 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 (\$8.25 million decrease)

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

Non Current Liabilities (\$4.21 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.

	2021-22	2022-23
	\$	\$
Amount borrowed as at 30 June of the prior year	13,387	16,925
Amount proposed to be borrowed	7,000	-
Amount projected to be paid	(3,462)	(3,406)
Amount of borrowings as at 30 June	16,925	13,519

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 2021-22 \$'000	Budget 2022-23 \$'000
Right-of-use assets		
Plant and equipment	1,480	1,234
Total right-of-use assets	1,480	1,234
Lease liabilities		
Current lease Liabilities		
Plant and equipment	406	414
Total current lease liabilities	406	414
Non-current lease liabilities		
Plant and equipment	1,075	821
Total non-current lease liabilities	1,075	821
Total lease liabilities	1,481	1,235

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.

4.3 Statement of changes in Equity

4.3.1 Reserves

4.3.1 (a) Statutory reserves (\$1.34 million decrease)

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

4.3.1 (b) Discretionary reserves (\$0.74 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 (\$3.54 million increase)

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time.

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

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities (\$7.37 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 (\$31.36 million decrease)

The overall decrease is a reflection of timing of cash flows associated with the capital works program for the 2022-2023 year. The statement of capital works provides a full detail of projects for the 2022-2023 year.

4.4.3 Net cash flows provided by/used in financing activities (\$6.99 million increase)

This increase is attributable 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 2022-23 year, classified by expenditure type and funding source.

4.5.1 Summary

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000 %	
Property	3,319	1,020	(2,299)	(69.27)
Plant and equipment	1,137	1,884	747	65.71
Infrastructure	49,869	11,341	(38,528)	(77.26)
Total	54,325	14,245	(40,080)	(73.78)

* Forecast includes capital works projects carried forward from 2020-2021 - \$30.53 million

4.5.1 (a) Property (\$1.02 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 (\$1.88 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 (\$1.58 million).

4.5.1 (c) Infrastructure (\$11.34 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 2022-2023 year, \$2.19 million will be expended on road projects. The more significant projects include:

- Road and carpark renewal (\$1.85 million);
- Road safety (\$0.34 million);

\$3.98 million will be expended on recreational, leisure and community facilities, key projects being:

- Buildings renewal (including public toilets) (\$2.2 million);
- Carpark upgrades (\$0.65 million);
- Sports infrastructure renewal (\$0.45 million);
- Trails renewal works (\$0.30 million)
- Trail upgrades works (\$0.20 million);

\$0.76 million will be expended on footpath construction and renewal program projects.

\$0.65 million will be expended on drainage renewal and upgrade projects.

Two million will be expended on waste management in relation to the rehabilitation of the Kangaroo Ground landfill site.

\$0.15 million will be expended on bridge works.

Other infrastructure expenditure includes

- BMX facility (\$0.75 million);
- Disability access works (\$0.15 million);
- Street tree planting (\$0.13 million); and
- Townships and streetscapes (\$0.10 million).

Asset Class	Project Cost	Asset expenditure types			
		Renewal	Upgrade	Expansion	New
	\$'000	\$'000	\$'000	\$'000	\$'000
Property	3,201	350	2,701	150	-
Plant and equipment	1,884	1,784	100	-	-
Infrastructure	9,160	5,527	2,030	739	864
Total	14,245	7,661	4,831	889	864

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	3,201	260	-	2,941	-
Plant and equipment	1,884	-	-	1,884	-
Infrastructure	9,160	1,982	-	7,178	-
Total	14,245	2,242	-	12,003	-

Grants - Capital (\$2.24 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 2022-2023 include funding for a BMX Facility, road and carpark renewal, carpark upgrades and trail upgrades. A list of projects with their funding source is provided below in 4.5.2.

Council Cash (\$12 million)

It is expected that in 2022-2023, \$10.04 million of rates revenue will be used to fund various capital projects.

For 2022-2023, \$2.16 million of reserve fund will be used to fund part of the new capital works program including:

- Kangaroo Ground landfill rehabilitation (\$1.28 million); and
- Dixon/Alistair public toilets (\$0.35 million).

4.5.2 Capital works program

For the year ending 30 June 2023

* The below is a schedule of proposed and planned works for the 2022-2023 financial year. It is not a list of Council assets.

Capital Works Area	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contrib \$'000	Council Cash \$'000	Borrowings \$'000
PROPERTY					
LAND	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-
BUILDINGS					
Asset renewal expenditure					
Dixon/Alistair public toilets	350	-	-	350	-
Total asset renewal expenditure - buildings	350	-	-	350	-
Asset upgrade expenditure					
Buildings upgrade	300	-	-	300	-
Buildings renewal (including public toilets)	2,181	-	-	2,181	-
Climate Action Fund	110	-	-	110	-
Kangaroo Ground War Memorial, Caretaker's Cottage	110	110	-	-	-
Total asset upgrade expenditure - buildings	2,701	110	-	2,591	-
Asset expansion expenditure					
Eltham and District Woodworkers extension	150	150	-	-	-
Total asset expansion expenditure - buildings	150	150	-	-	-
TOTAL BUILDINGS	3,201	260	-	2,941	-
BUILDING IMPROVEMENTS	-	-	-	-	-
LEASEHOLD IMPROVEMENTS	-	-	-	-	-
HERITAGE BUILDINGS	-	-	-	-	-
TOTAL PROPERTY	3,201	260	-	2,941	-
PLANT AND EQUIPMENT					
PLANT, MACHINERY AND EQUIPMENT (PM&E)					
Asset renewal expenditure					
Fleet replacement	805	-	-	805	-
Major plant replacement	779	-	-	779	-
Total asset renewal expenditure - PM&E	1,584	-	-	1,584	-
TOTAL PLANT, MACHINERY & EQUIPMENT	1,584	-	-	1,584	-
FIXTURES, FITTINGS AND FURNITURE (FF&F)					
Asset renewal expenditure					
Playground renewal	200	-	-	200	-
Total asset renewal expenditure - FF&F	200	-	-	200	-
Asset upgrade expenditure					
Playground upgrade	100	-	-	100	-
Total asset upgrade expenditure - FF&F	100	-	-	100	-
TOTAL FIXTURES, FITTINGS AND FURNITURE	300	-	-	300	-
COMPUTERS AND TELECOMMUNICATIONS	-	-	-	-	-
HERITAGE PLANT AND EQUIPMENT	-	-	-	-	-
LIBRARY BOOKS	-	-	-	-	-
TOTAL PLANT AND EQUIPMENT	1,884	-	-	1,884	-

Capital Works Area	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contrib \$'000	Council Cash \$'000	Borrowings \$'000
INFRASTRUCTURE					
ROADS					
Asset renewal expenditure					
Road and carpark renewal	1,851	539	-	1,312	-
Total asset renewal expenditure - roads	1,851	539	-	1,312	-
Asset expansion expenditure					
Road safety	340	-	-	340	-
Total asset expansion expenditure - roads	340	-	-	340	-
TOTAL ROADS	2,191	539	-	1,652	-
BRIDGES					
Asset renewal expenditure					
Bridge renewal	150	-	-	150	-
Total asset renewal expenditure - bridges	150	-	-	150	-
TOTAL BRIDGES	150	-	-	150	-
FOOTPATHS AND CYCLEWAYS					
Asset renewal expenditure					
Footpath renewal	400	-	-	400	-
Total asset renewal expenditure - footpaths	400	-	-	400	-
Asset expansion expenditure					
Footpaths new	360	-	-	360	-
Total asset expansion expenditure - footpaths	360	-	-	360	-
TOTAL FOOTPATHS AND CYCLEWAYS	760	-	-	760	-
DRAINAGE					
Asset renewal expenditure					
Drainage (reactive)	200	-	-	200	-
Total asset renewal expenditure - drainage	200	-	-	200	-
Asset upgrade expenditure					
Drainage (proactive)	450	-	-	450	-
Total asset upgrade expenditure - drainage	450	-	-	450	-
TOTAL DRAINAGE	650	-	-	650	-

Capital Works Area	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contrib \$'000	Council Cash \$'000	Borrowings \$'000
RECREATIONAL, LEISURE AND COMMUNITY FACILITIES					
Asset renewal expenditure					
Sports infrastructure renewal	450	-	-	450	-
Trails renewal	300	-	-	300	-
Total asset renewal expenditure - RL&CF	750	-	-	750	-
Asset upgrade expenditure					
Trail upgrades	200	200	-	-	-
Total asset upgrade expenditure - RL&CF	200	200	-	-	-
New asset expenditure					
Quantity surveyor and planning for future grant funding opportunities	95	-	-	95	-
Total new asset expenditure - RL&CF	95	-	-	95	-
TOTAL RECREATIONAL, LEISURE AND COMMUNITY FACILITIES	1,045	200	-	845	-
PARKS, OPEN SPACE AND STREETSCAPES (POSS)					
Asset renewal expenditure					
Public open space infrastructure renewal	150	-	-	150	-
Total asset renewal expenditure - POSS	150	-	-	150	-
Asset upgrade expenditure					
Panton Hill bushland reserves management plan implementation	60	-	-	60	-
Public open space infrastructure upgrade	100	100	-	-	-
Carpark upgrades	650	200	-	450	-
Sports Infrastructure upgrade	100	100	-	-	-
Total asset upgrade expenditure - POSS	910	400	-	510	-
TOTAL PARKS, O/SPACE & STREETSCAPES	1,060	400	-	660	-
WASTE MANAGEMENT					
Asset renewal expenditure					
Landfill rehabilitation	2,026	-	-	2,026	-
Total asset renewal expenditure - Waste Management	2,026	-	-	2,026	-
TOTAL WASTE MANAGEMENT	2,026	-	-	2,026	-
AERODROMES	-	-	-	-	-
OFF STREET CAR PARKS	-	-	-	-	-
OTHER INFRASTRUCTURE					
Asset upgrade expenditure					
Street trees	130	-	-	130	-
Disability access works upgrade	150	-	-	150	-
Signage (non-regulatory) upgrade	40	-	-	40	-
Place Activation Concept (The Great Wall of Nillumbik)	30	30	-	-	-
Diamond Valley Sports Complex vegetation planting	19	19	-	-	-
Townships and streetscapes	100	-	-	100	-
Total asset upgrade expenditure - Other Infrastructure	469	49	-	420	-

Capital Works Area	Summary of funding sources				
	Project Cost	Grants	Contrib	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
Asset expansion expenditure					
Fire fighting water storage tanks	39	25	-	14	-
Total asset expansion expenditure - Other Infrastructure	39	25	-	14	-
New asset expenditure					
Mural - Karingal Road, Briar Hill	19	19	-	-	-
BMX Facility	750	750	-	-	-
Total new asset expenditure - Other Infrastructure	769	769	-	-	-
TOTAL OTHER INFRASTRUCTURE	1,277	843	-	434	-
TOTAL INFRASTRUCTURE	9,160	1,982	-	7,178	-
TOTAL CAPITAL WORKS 2022-2023	14,245	2,242	-	12,003	-

2. Summary

Capital Works Area	Summary of funding sources				
	Project Cost	Grants	Contrib	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
Asset renewal expenditure	7,661	539	-	7,122	-
Asset upgrade expenditure	4,831	759	-	4,072	-
Asset expansion expenditure	889	175	-	714	-
New asset expenditure	864	769	-	95	-
TOTAL CAPITAL WORKS	14,245	2,242	-	12,003	-

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 2021-22	Budget 2022-23	Strategic Resource Plan Projections			Trend +/-
					2023-24	2024-25	2025-26	
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	(2.7%)	1.8%	3.4%	3.8%	4.3%	+
Liquidity								
Working Capital	Current assets / current liabilities	2	107%	103%	94%	96%	97%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	27.1%	(8.4%)	(12.2%)	(7.0%)	(5.9%)	-
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	24.1%	18.3%	15.1%	12.2%	9.3%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		5.7%	5.4%	3.2%	3.1%	3.0%	+
Indebtedness	Non-current liabilities / own source revenue		29.9%	23.7%	18.4%	12.7%	6.5%	+
Asset renewal	Asset renewal expenses / depreciation	5	59.2%	80.9%	84.5%	68.9%	69.3%	+
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	6	72.9%	74.0%	74.4%	74.4%	74.4%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.33%	0.30%	0.31%	0.32%	0.32%	o
Efficiency								
Expenditure level	Total expenses/ no. of property assessments		\$4,122	\$4,069	\$4,111	\$4,169	\$4,229	o
Revenue level	Residential rate revenue / no. of residential property assessments		\$2,899	\$3,046	\$3,091	\$3,147	\$3,210	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		13.9%	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.

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

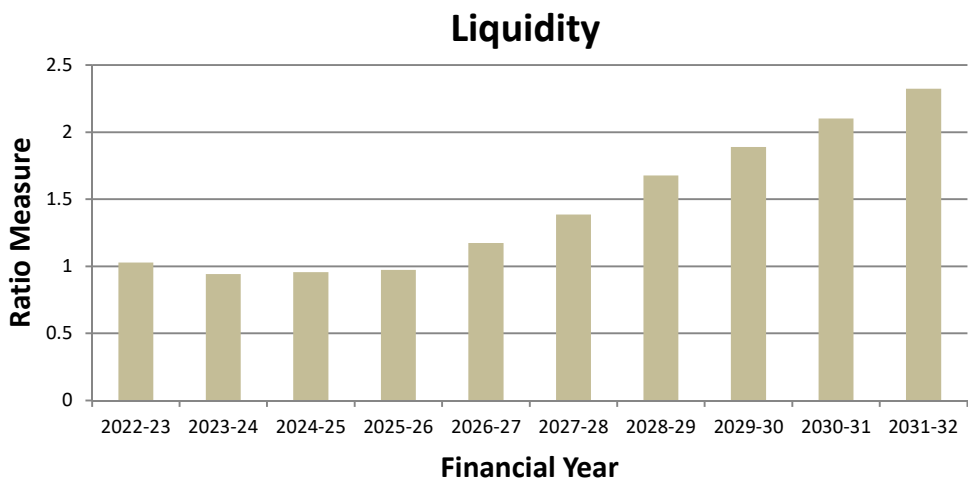
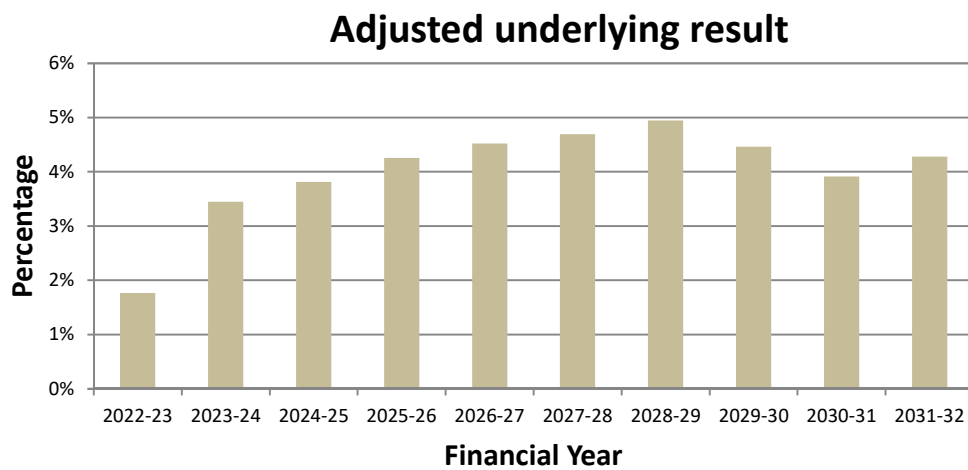
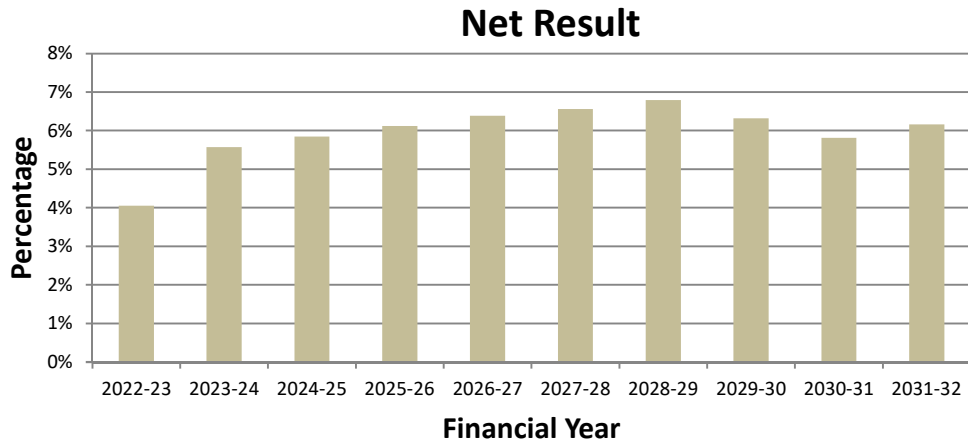
Reflects extent of reliance on rate revenues to fund all of Council's on-going services. The trend indicates Council will have a continual reliance on rate revenue compared to all other revenue sources.

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

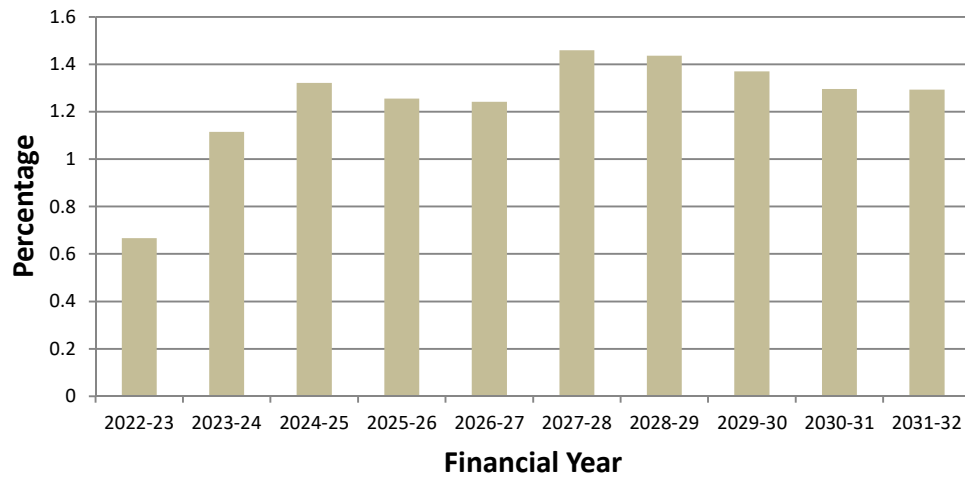
Financial Sustainability Performance

This appendix outlines Council's performance against the adopted financial sustainability plan indicators for the period 2022-23 to 2031-32

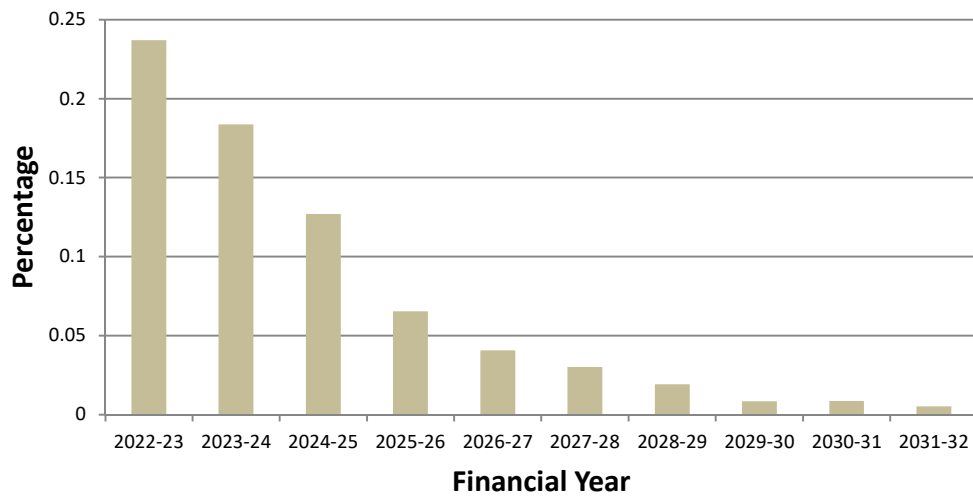
Financial Sustainability Plan indicators



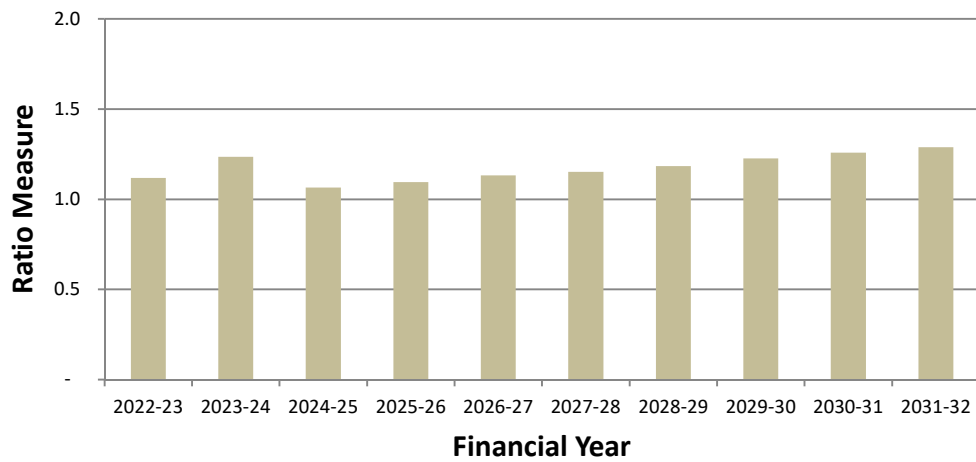
Internal Financing

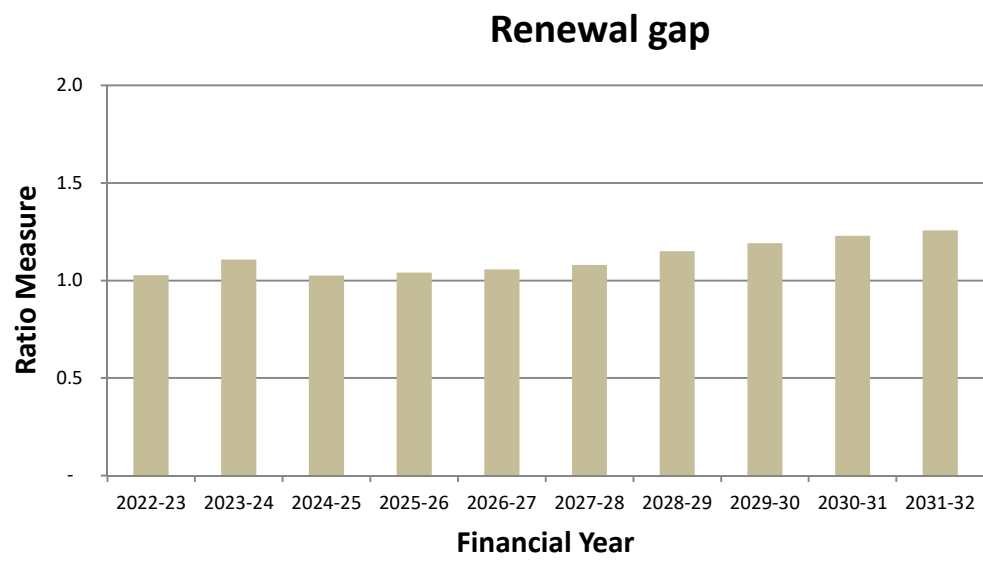


Indebtedness



Capital Replacement Ratio





Appendix 1
Fees and Charges

Nilumbik Shire Council 2022-23 Fees & Charges

Note: * indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee 2021-22 \$	Proposed Fee (GST Inclusive) 2022-23 \$
Waste Management					
Bin tows	Each	Discretionary	Y	30.00	30.00
120 litre green waste bin	Each	Discretionary	Y	80.00	80.00
240 litre green waste bin	Each	Discretionary	Y	95.00	95.00
80 litre landfill bin	Each	Discretionary	Y	70.00	70.00
120 litre landfill bin	Each	Discretionary	Y	80.00	80.00
140 litre landfill bin	Each	Discretionary	Y	85.00	85.00
120 litre recycling bin	Each	Discretionary	Y	80.00	80.00
240 litre recycling bin	Each	Discretionary	Y	95.00	95.00
Recycling & Recovery Centre					
Minimum charge	1	Discretionary	Y	25.00	26.00
Car boot	1	Discretionary	Y	50.00	52.00
Station wagon	1	Discretionary	Y	62.00	64.00
Small utility/van	1	Discretionary	Y	76.00	79.00
Medium utility/van	1	Discretionary	Y	114.00	118.00
Large ute	1	Discretionary	Y	120.00	124.00
Large van	1	Discretionary	Y	139.00	144.00
6 x 4 trailer	1	Discretionary	Y	102.00	100.00
6 x 4 trailer high side	1	Discretionary	Y	141.00	146.00
7 x 5 trailer	1	Discretionary	Y	118.00	122.00
7 x 5 trailer high side	1	Discretionary	Y	139.00	144.00
Medium utility or van	1	Discretionary	Y	114.00	118.00
8 x 6 tandem trailer	1	Discretionary	Y	141.00	150.00
8 x 6 tandem trailer high side	1	Discretionary	Y	152.00	165.00
White goods - refrigerator, air-conditioners, freezer etc.	1	Discretionary	Y	45.00	47.00
Mattress - king / queen / double	1	Discretionary	Y	48.00	50.00
Mattress - single / baby	1	Discretionary	Y	34.00	36.00
Car tyre	1	Discretionary	Y	19.00	20.00
Car tyre with rim	1	Discretionary	Y	22.00	23.00
4WD tyre	1	Discretionary	Y	23.00	24.00
4WD tyre with rim	1	Discretionary	Y	26.00	27.00
Motor bike tyre	1	Discretionary	Y	16.00	17.00
Motor bike tyre with rim	1	Discretionary	Y	16.00	17.00
Truck tyre	1	Discretionary	Y	42.00	44.00
Truck tyre with rim	1	Discretionary	Y	48.00	50.00
Large tractor tyre	1	Discretionary	Y	173.00	179.00
Motor oil	Per litre	Discretionary		No charge	No charge
Car battery	1	Discretionary		No charge	No charge
Scrap metal (including stoves and washing machines)	1	Discretionary		No charge	No charge
Household recycling - paper, cardboard & containers	1	Discretionary		No charge	No charge
Council Over the Counter native vegetation offset program					
General habitat unit (GHU) - over the counter native vegetation offset	Per unit	Discretionary		141,885.00	141,885.00
Species habitat unit (SHU) - over the counter native vegetation offset	Per unit	Discretionary		147,000.00	147,000.00
Infrastructure					
* Dispensations	Building over easement (maximum fee)	Statutory		294.70	As per Building Control Commission Rates (TBA)
	Front fence at corner (maximum fee)	Statutory		294.70	As per Building Control Commission Rates (TBA)
	Land subject to flooding (maximum fee)	Statutory		294.70	As per Building Control Commission Rates (TBA)
* Subdivision supervision and plan checking	3.25% of actual costs of works - fees set by Subdivision Act plus GST (Fee rate set by requirements of the Subdivision Act)	Statutory	Y	As per the Subdivision Act - 0.075% cost of works for plan checking and 2.5% cost of works for supervision.	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 (Fee rate set by requirements of the Subdivision Act)	Statutory	Y	140.00	As per Building Control Commission Rates (TBA)
Minor drainage supervision and plan checking	Fiat rate (scaled for number of allotments)	Discretionary	Y	1-3 lots: \$620.00 4-10 lots: \$850.00 >10 lots: 3.25% of estimated cost of works	1-3 lots: \$682.00 4-10 lots: \$963.00 >10 lots: 3.25% of estimated cost of works
Minor drainage plan checking resubmit fee	Fiat rate	Discretionary	Y	140.00	154.00
Pit opening - excluding traffic management	Per hour	Discretionary	Y	95.00	105.00
Copy of additional approved engineering plans	Fiat rate	Discretionary	Y	130.00	143.00
Endorse Traffic Guidance Scheme (not applicable to community run events)	Per traffic guidance scheme	Discretionary	Y	150.00	165.00
Capital Works					
* Storm water and drainage information		Statutory		146.80	As per Building Control Commission Rates (TBA)
Road opening permits - works (other than minor works detailed below) :					
* Arterial road - conducted on any part of the roadway, shoulder or pathway	Per site	Statutory		649.30	Monetary Fee Unit
* Arterial road - not conducted on any part of the roadway, shoulder or pathway	Per site	Statutory		453.90	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	Statutory		647.80	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	Statutory		353.20	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	Statutory		353.20	Monetary Fee Unit
* Local road where maximum speed limit at anytime is not more than 50 kph - not conducted on any part of the roadway, shoulder or pathway	Per site	Statutory		90.20	Monetary Fee Unit
Minor works conducted by utilities or public transport provider that are traffic impact works :					
* Arterial road - conducted on any part of the roadway, shoulder or pathway	Per site	Statutory		240.50	Monetary Fee Unit
* Arterial road - not conducted on any part of the roadway, shoulder or pathway	Per site	Statutory		142.80	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	Statutory		139.80	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	Statutory		90.20	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	Statutory		139.80	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	Statutory		90.20	Monetary Fee Unit
Vehicle crossing	Per site	Discretionary		250.00	300.00
* Landscaping of nature strip	Per site	Statutory		90.20	Monetary Fee Unit

Fees and Charges

Nilumbik Shire Council 2022-23 Fees & Charges

Note: * Indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee 2021-22 \$	Proposed Fee (GST Inclusive) 2022-23 \$
Stormwater drainage connection:					
- Easement or connection not requiring road opening	Per site	Discretionary		90.20	Monetary Fee Unit
- Connection requiring road opening	Per site	Discretionary		139.80	Monetary Fee Unit
Asset protection		Discretionary	Y	378.00	455.00
Reinstatement costs					
Asset reinstatements	Council claims actual cost of works plus a 30% surcharge plus GST	Discretionary	Y		
Road pavements	2m ² to 10m ² (per m ²)	Discretionary	Y	As per contract rates	As per contract rates plus a 3% administration charge
	Greater than 10m ² (per m ²)	Discretionary	Y	As per contract rates	As per contract rates plus a 3% administration charge
Footpath & crossovers - minimum charge of 2 m² or 2 lineal metres. These rates are charged for all reinstatements unless prior agreement to alternative arrangements (eg. cost plus 30%):					
- Footpaths	Asphalt, 75mm concrete, pitcher or flag type (per m ²)	Discretionary	Y	As per contract rates	As per contract rates plus a 3% administration charge
- Crossovers	150mm concrete (per m ²)	Discretionary	Y	As per contract rates	As per contract rates plus a 3% administration charge
Industrial vehicular crossing	Up to 175mm reinforced concrete (per m ²)	Discretionary	Y	As per contract rates	As per contract rates plus a 3% administration charge
Kerb & channel	Concrete, dish gutters and spoon drains concrete kerb (per lineal m)	Discretionary	Y	As per contract rates	As per contract rates plus a 3% administration charge
Saw cutting	Per lineal metre	Discretionary	Y	As per contract rates	As per contract rates plus a 3% administration charge
Traffic control	Per controller (per hour)	Discretionary	Y	As per contract rates	As per contract rates plus a 3% administration charge
Following surcharges will apply for all concrete reinstatements works:					
Under 10m ² - 30% surcharge on invoice price					
Under 20m ² - 15% surcharge on invoice price					
Above 20 m ² - no surcharge applied					
Edendale Farm Community Environment Centre					
School program fees					
School program	Per child (1 hour)	Discretionary	Y	Fee for service	Fee for service
School program	Per child - 1/2 day	Discretionary	Y	Fee for service	Fee for service
School program	Per child - 3/4 Day	Discretionary	Y	Fee for service	Fee for service
School program	Per child - Full day	Discretionary	Y	Fee for service	Fee for service
Preschool (excursion)	Per child (1 session)	Discretionary	Y	Fee for service	Fee for service
Preschool (excursion)	Per child (2 session)	Discretionary	Y	Fee for service	Fee for service
Preschool (excursion)	Per child (3 session)	Discretionary	Y	Fee for service	Fee for service
Incursions	Per class	Discretionary	Y	Fee for service	Fee for service
School visit / talk	Flat rate per hour	Discretionary	Y	Fee for service	Fee for service
Workshops	Total direct costs of course divided by minimum number of enrolments: Direct costs (e.g.) - tutor - materials - equipment - venue hire - catering Plus indirect costs - staffing & administration calculated at \$26 per program hour All costs take into account CPI and GST where applicable. Fees will be adjusted to take into consideration the target group i.e. holders of concession cards	Discretionary	Y	Fee for service	Fee for service
Other fees					
Festival and event entry	Per person	Discretionary	Y	10.00 - 50.00	Fee for service
Admissions - child (age 2 and over)	Child	Discretionary	Y	Donation	Donation
Admission - adult	Adult	Discretionary	Y	Donation	Donation
Farm tour	Per child	Discretionary	Y	9.50	10.00
Farm tour	Per adult	Discretionary	Y	10.50	11.00
Farm tour	Adult concession	Discretionary	Y	8.00	9.00
Room hire - standard (Mummery and Macey rooms)					
Any day	4 hours	Discretionary	Y	190.50	200.00
Any day	Per hour (min. 2 hours)	Discretionary	Y	51.50	53.00
Room hire - community, local small business & not for profit organisations (Mummery & Macey Rooms)					
Any day	4 hours	Discretionary	Y	136.00	140.00
Any day	Per hour (min. 2 hours)	Discretionary	Y	36.00	37.00
Room hire - Council and LLN (Mummery & Macey rooms)					
Any day	4 hours	Discretionary	Y	136.00	140.00
Any day	Per hour (min. 2 hours)	Discretionary	Y	36.00	37.00
Room hire - standard (Gaston, Cox and Thomas Cool rooms)					
Any day	4 hours	Discretionary	Y	136.00	140.00
Any day	Per hour (min. 2 hours)	Discretionary	Y	36.00	40.00
Room hire - community, local small business & not for profit organisations (Gaston, Cox and Thomas Cool Rooms)					
Any day	4 hours	Discretionary	Y	101.00	105.00
Any day	Per hour (min. 2 hours)	Discretionary	Y	35.00	30.00
Room hire - Council and LLN (Gaston, Cox and Thomas Cool Rooms)					
Any day	Day-time - 4 hours	Discretionary	Y	101.00	105.00
Any day	Per hour (min. 2 hours)	Discretionary	Y	35.00	30.00
Additional room hire services					
Kitchen use charge	Per day	Discretionary	Y	43.00	45.00
Cleaning levy	Per event (if required)	Discretionary	Y	167.00	175.00
Bond	Per event (if required)	Discretionary		250.00 - 1,000.00	250.00 - 1,000.00
Staff lock up fee	Night time	Discretionary	Y	162.00	165.00
PA Hire	Per session	Discretionary	Y	53.50	55.00
Set up fee	Per session	Discretionary	Y	43.00	45.00
Shelter hire outdoor spaces					
Ironbark shelter					
Birthday party shelter hire	Exclusive group with public liability insurance				
	Per session	Discretionary	Y	200.50	205.00
Peppercorn & sheoak shelter					
Birthday party shelter hire	Exclusive group with public liability insurance				
	Group	Discretionary	Y	103.00	105.00
Acacia, dam & spiral shelter					
Birthday party shelter hire	Exclusive group with public liability insurance				
	Per session	Discretionary	Y	81.00	85.00

Fees and Charges

Nillumbik Shire Council 2022-23 Fees & Charges

Note: * Indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee 2021-22 \$	Proposed Fee (GST Inclusive) 2022-23 \$
Optional birthday party services					
Waste free party kit	Per session	Discretionary	Y	43.00	45.00
Birthday party self guided farm tour	Per session	Discretionary	Y	n/a	65.00
Birthday party guinea pigs patting (mini party)	Per session	Discretionary	Y	81.00	85.00
Birthday party farm tour	Per session	Discretionary	Y	180.00	185.00
Hire of other spaces					
Hire of amphitheatre	4 hours	Discretionary	Y	175.00 - 250.00	200.00 - 300.00
Hire of amphitheatre	Per hour (min. 2 hours)	Discretionary	Y	n/a	60.00 - 90.00
Hire of designated lawn area	Per session	Discretionary	Y	100.00 - 1,200.00	100.00 - 1,500.00
Hire of whole site	Exclusive use	Discretionary	Y	1,000.00 - 4,000.00	2,000.00 - 6,000.00
Event bond	per event	Discretionary	Y	n/a	\$250.00 - \$1,000.00
Event infrastructure					
Marquee hire	Per marquee	Discretionary	Y	n/a	100.00
Bike parking	Per event	Discretionary	Y	n/a	200.00 - 1,000.00
Power stepdown box	Per Box	Discretionary	Y	n/a	50.00
Leisure Centre Facilities					
Eltham Leisure Centre	Per contract	Contract	Y	Per contract	Per contract
Diamond Valley Sports and Fitness Centre	Per contract	Contract	Y	Per contract	Per contract
Diamond Creek Pool	Per contract	Contract	Y	Per contract	Per contract
Yarrambat Golf Course	Per contract	Contract	Y	Per contract	Per contract
Diamond Creek Community Centre	Per contract	Contract	Y	Per contract	Per contract
Community Bank Stadium	Per contract	Contract	Y	Per contract	Per contract
Hurstbridge Sports Stadium	Per hour	Contract	Y	Per contract	Per contract
Leisure & Recreation					
Summer					
A grade	Per team	Discretionary	Y	886.20	912.80
B grade	Per team	Discretionary	Y	770.40	793.50
C grade	Per team	Discretionary	Y	654.50	674.20
D grade	Per team	Discretionary	Y	533.70	549.70
Winter					
A grade	Per team	Discretionary	Y	1,510.50	1,555.80
B grade	Per team	Discretionary	Y	1,394.70	1,436.50
C grade	Per team	Discretionary	Y	1,263.80	1,301.70
D grade	Per team	Discretionary	Y	1,142.90	1,177.20
Pavilion use					
Use of pavilion in conjunction with ground hire	Per season	Discretionary	Y	n/a	200.00
Ground use discounts for under-represented groups					
Clubs demonstrating initiative or events for LGBTIQ+, CALD or First Nations people - 5%					
Clubs accredited with good sports - 5%					
Junior or veteran teams - 50%					
Teams for people with a disability - 90%					
Casual ground use					
Commercial hire	Per day	Discretionary	Y	402.80	414.90
Commercial hire	Per 1/2 day	Discretionary	Y	241.70	249.00
Commercial use	Additional hourly charge	Discretionary	Y	115.80	119.30
Commercial use	Per day	Discretionary	Y	120.80	124.40
Commercial use	Per 1/2 day	Discretionary	Y	73.50	75.70
Commercial use	Additional hourly charge	Discretionary	Y	26.20	27.00
School fees					
Schools within Nillumbik	Per hour	Discretionary	Y	27.20	28.00
Schools outside Nillumbik	Per hour	Discretionary	Y	42.30	43.60
Zone events	Per day	Discretionary	Y	258.80	266.60
Zone events	Per 1/2 day	Discretionary	Y	131.90	135.90
Synthetic soccer pitch					
Local club use	Per hour	Discretionary	Y	46.30	47.70
School use	Per hour	Discretionary	Y	63.40	65.30
Other user groups	Per hour	Discretionary	Y	69.50	71.60
Academy programs		Discretionary	Y	84.60	87.20
Floodlight use (casual users only)	Per hour	Discretionary	Y	59.40	61.20
Personal training / group fitness					
Monthly hire	Recurring	Discretionary	Y	125.90	129.70
Casual hire	Half day	Discretionary	Y	196.40	202.30
Casual hire	Full day	Discretionary	Y	302.10	311.20
Building Services					
Building permit (within Nillumbik)	Value of works between \$1 - \$5,000	Discretionary	Y	POA - Minimum \$750 (includes a maximum of 2 inspections)	POA - Minimum \$775 (includes maximum of 2 inspections)
Building permit (within Nillumbik)	Value of works between \$5,001 - \$15,000	Discretionary	Y	POA - Minimum \$1,000 (includes a maximum of 2 inspections)	POA - Minimum \$1,030 (includes a maximum of 2 inspections)
Building permit (within Nillumbik)	Value of works between \$15,001 - \$50,000	Discretionary	Y	POA - Minimum 1,200 (includes a maximum of 3 inspections)	POA - Minimum \$1,135 (includes a maximum of 3 inspections)
Building permit (within Nillumbik)	Value of works between \$50,001 - \$100,000	Discretionary	Y	POA - Minimum \$1,545 (includes a maximum of 3 inspections)	POA - Minimum \$1,500 (includes a maximum of 3 inspections)
Building permit (within Nillumbik)	Value of works between \$100,001 - \$150,000	Discretionary	Y	POA - Minimum \$1,648 (includes a maximum of 4 inspections)	POA - Minimum \$1,650 (includes a maximum of 4 inspections)
Building permit (within Nillumbik)	Value of works between \$150,001 - \$200,000	Discretionary	Y	POA - Minimum \$1,957 (includes a maximum of 4 inspections)	POA - Minimum \$1,900 (includes a maximum of 4 inspections)
Building permit (within Nillumbik)	Value of works between \$200,001 - \$300,000	Discretionary	Y	POA - Minimum \$2,000 (includes a maximum of 4 inspections)	POA - Minimum \$2,060 (includes a maximum of 4 inspections)
Building permit (within Nillumbik)	Value of works between \$300,001 - \$400,000	Discretionary	Y	POA - Minimum \$2,250 (includes a maximum of 4 inspections)	POA - Minimum \$2,320 (includes a maximum of 4 inspections)
Building permit (within Nillumbik)	Value of works between \$400,001 - \$1,000,000	Discretionary	Y	POA - Minimum \$2,350 (includes a maximum of 4 inspections)	POA - Minimum \$2,420 (includes a maximum of 4 inspections)
Building permit (within Nillumbik)	Value of works \$1,000,001 and over	Discretionary	Y	POA	POA
Building permit (within Nillumbik) - additional inspections	Fee per additional inspection (beyond quantity provided for in permit contract)	Discretionary	Y	165.00	POA - Minimum \$110 (maximum 1 hour)
Building inspection (within Nillumbik) - commercial	Per hour	Discretionary	Y	175.00	150.00

Fees and Charges

Nilumbik Shire Council 2022-23 Fees & Charges

Note: * Indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee 2021-22 \$	Proposed Fee (GST Inclusive) 2022-23 \$
Building inspection (outside Nilumbik boundaries)	Per hour	Discretionary	Y	220.00	220.00
Multiple dwelling application (within Nilumbik)	Per application (excludes apartment building applications - considered under commercial)	Discretionary	Y	POA	POA
Building permit (within Nilumbik) - demolition permit	Per demolition permit application	Discretionary	Y	750.00	POA - Minimum \$750 (includes a maximum of 2 inspections)
Building permit (within Nilumbik) - sheds, carports, non masonry garages, verandas (\$15,000 - \$30,000)	Per building permit application	Discretionary	Y	990.00	990.00
Additional application fee	Fee in addition to relevant Building Permit fee, depending on the complexity of the application and extent of assistance/effort/time required to process the application	Discretionary	Y	POA - Min \$100 (\$220 per hour for Building Surveyor & \$80 per hour for administration support)	POA - Min \$100 (\$220 per hour for Building Surveyor & \$80 per hour for administration support)
Building permit (outside Nilumbik boundaries)	Fee per building permit application	Discretionary	Y	POA	POA
Multiple dwelling application (outside Nilumbik boundaries)	Per application (Excludes apartment building applications - considered under commercial)	Discretionary	Y	POA	POA
* Report & consents (dispensations)	As set by Victorian Building Authority (VBA)	Statutory		294.70	294.70 + CPI
Amended plans	Per application to amend plans	Discretionary	Y	POA - Min \$250	POA - Min \$258
Extension of time	Per application for extension of time	Discretionary	Y	300.00	310.00
Above ground swimming pool (within Nilumbik)	Per application	Discretionary	Y	850.00	POA - Min \$875 (includes a maximum of 2 inspections)
Certificate of pool and spa barrier compliance	Per application –includes 3 inspections	Discretionary	Y	650.00 (less \$150.00 for each inspection not utilised)	\$350 (includes 1 inspection, any additional required inspection to be charged at a rate of \$150 per inspection).
* Lodgement fee for registration of pools and spas	Per application	Statutory	N	32.30	32.30 + CPI
* Pools and spas search fee	Per application - Not applicable if the application to register a swimming pool with Council includes a copy of CF1 or Building permit that confirms date of construction of the swimming pool/spa	Statutory	N	47.95	47.95 + CPI
* Lodgement of certificate of swimming pool and spa barrier compliance	Per application	Statutory	N	20.70	20.70 + CPI
* Lodgement of certificate of pool and spa barrier noncompliance	Per application	Statutory	N	390.78	390.78 + CPI
Building inspection for selected private building surveyor (within Nilumbik)	Per building inspection	Discretionary	Y	250.00	250.00
Building inspection for selected private building surveyor (outside Nilumbik boundaries)	Per building inspection	Discretionary	Y	300.00	300.00
Building prosecution administration and withdrawal fee	Per building order withdrawal (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)	Discretionary	Y	850.00	850.00
Building notice administration and withdrawal fee	Per request for withdrawal of building notice (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)	Discretionary	Y	650.00	650.00
Permission to retain illegal structures	Value of works	Discretionary	Y	POA	POA
* Building miscellaneous	Per property information request - Building form 10, As advised by VBA	Statutory		47.90	47.90 + CPI
Building miscellaneous	Per priority request - additional charge for priority property information request - 24 hour turnaround	Discretionary	Y	40.00	40.00
Building miscellaneous	Per request for house plans (electronic copies only).	Discretionary	Y	110.00	0.00
Building miscellaneous	Non-refundable retrieval fee (per application)	Discretionary	Y	0.00	50.00
Building miscellaneous	Certificate of building permit	Discretionary	Y	0.00	75.00
Building miscellaneous	Certificate of occupancy permit	Discretionary	Y	0.00	75.00
Building miscellaneous	Certificate of domestic work insurance	Discretionary	Y	0.00	75.00
Building miscellaneous	Plans / computations / reports - plans	Discretionary	Y	0.00	150.00
Building miscellaneous	Plans / computations / reports - soil report	Discretionary	Y	0.00	150.00
Building miscellaneous	Plans / computations / reports - truss computations	Discretionary	Y	0.00	150.00
Building miscellaneous	All available permit information (per application)	Discretionary	Y	0.00	260.00
Building miscellaneous	Per request for Commercial & Industrial Plans (Depends on number of plans - electronic copies only)	Discretionary	Y	200.00	POA - Minimum \$200 (includes up to a maximum of 1 hour search time)
Building miscellaneous	Printing/copying charges for A4 paper (black and white per page)	Discretionary	Y	0.20	0.20
Building miscellaneous	Printing/copying charges for A3 paper (black and white per page)	Discretionary	Y	0.50	0.50
Building miscellaneous	Printing/copying charges for A0 paper (black and white per page)	Discretionary	Y	5.00	5.15
* Building miscellaneous	Per external lodgement - commercial (Set by VBA)	Statutory		123.70	123.70 + CPI
* Building miscellaneous	Per external lodgement - residential (Set by VBA)	Statutory		123.70	23.70 + 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.	Discretionary	Y	220.00	220.00
Liquor licence inspection and report fee	Per inspection and report request	Discretionary	Y	750.00	770.00
Bushfire attack level	Per request and assessment	Discretionary	Y	315.00	325.00
* Report and consent 604	Per application	Statutory		299.10	299.10 + CPI
Hoarding permit (street occupation)	Per occupied area, or minimum fee	Discretionary	Y	\$5 per m2 per week or min \$200 per week	\$5 per m2 per week or min \$200 per week
Commercial building permits (within or outside Nilumbik)	Value of works up to \$50,000	Discretionary	Y	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)	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 Nilumbik)	Value of works between \$50,001 - \$200,000	Discretionary	Y	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)	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 Nilumbik)	Value of works between \$200,001 - \$1,000,000	Discretionary	Y	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)	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 Nilumbik)	Value of works greater than \$1,000,001	Discretionary	Y	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)	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 Nilumbik)	Per inspection	Discretionary	Y	200.00	205.00

Fees and Charges

Nilumbik Shire Council 2022-23 Fees & Charges

Note: * Indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee 2021-22 \$	Proposed Fee (GST Inclusive) 2022-23 \$
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.	Discretionary		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.	Discretionary		220.00	225.00
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	Discretionary	Y	460.00	475.00
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	Discretionary	Y	765.00	785.00
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	Discretionary	Y	1,480.00	1,525.00
Occupancy permit inspection fee - Ppace 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)	Discretionary	Y	200.00	205.00
Occupancy permit - place of public entertainment (POPE) - events held within a building	Event conducted within a building	Discretionary	Y	POA	POA
Siting of temporary structures	Per siting request/application approval	Discretionary	Y	330.00	340.00
Siting of temporary structures	Inspection fee per hour if an inspection is required outside standard business hours	Discretionary	Y	200.00	205.00
Community Safety					
Impounding livestock	Labour - ordinary per hour	Discretionary		53.00	54.00
Impounding livestock	Labour - time and a half per hour	Discretionary		80.00	82.00
Impounding livestock	Labour - double time per hour	Discretionary		105.00	107.00
Impounding livestock	Trespass sheep/goat/pig per head	Discretionary		27.00	28.00
Impounding livestock	Trespass other cattle per head	Discretionary		32.00	33.00
Impounding livestock	Transport - Monday to Saturday	Discretionary		105.00	External Contractors Rate
Impounding livestock	Transport - Sunday/Public Holidays	Discretionary		134.00	External Contractors Rate
Impounding small livestock	Sustenance - chicken/rabbit/ferret/bird per day	Discretionary		5.50	6.00
Impounding medium livestock	Sustenance - sheep/goat/pig per day	Discretionary		22.00	23.00
Impounding large livestock	Sustenance - cattle/horse per day	Discretionary		27.00	28.00
Impounding livestock	Pound fees	Discretionary		22.00	23.00
Impounding livestock	Posting notice	Discretionary		27.00	35.00
Impounding livestock	Insertion of notice in newspapers	Discretionary		47.50	At cost + 10% administration fee
Impounding livestock	Advertisement cost	Discretionary		At cost	At cost + 10% administration fee
Dog pound - release	Release same day	Discretionary	Y	57.00	58.00
Dog pound - release	Release - one day	Discretionary	Y	90.00	91.00
Dog pound - sustenance	Sustenance per day	Discretionary	Y	32.00	33.00
Animal registration	Dog maximum fee	Discretionary		200.00	200.00
Animal registration	Dog reduced fee (Micro chipped only. Excludes new registrations)	Discretionary		102.00	103.00
Animal registration	Dog minimum fee (Desexed)	Discretionary		52.00	53.00
Animal registration	Cat maximum fee	Discretionary		300.00	300.00
Animal registration	Cat reduced fee (Micro chipped only)	Discretionary		102.00	103.00
Animal registration	Cat minimum fee (Desexed)	Discretionary		52.00	53.00
Animal registration	Transfer	Discretionary		10.50	11.00
Animal registration	Replacement tag	Discretionary	Y	11.00	12.00
Animal registration	Pensioner registration of any animal	Discretionary		1/2 Std Fee	1/2 standard fee
Animal registration	Domestic animal business	Discretionary		385.00	390.00
Animal registration	Dangerous/restricted breed	Discretionary		385.00	390.00
Animal registration	Microchipping service	Discretionary		n/a	35.00
Local law permits	More than animals specified in Local Law	Discretionary		110.00	112.00
Local law permits	Pensioner concession - animal permit	Discretionary		55.00	56.00
Local law bonds	Cat cage holding fee (refundable)	Discretionary		50.00	50.00
Local law permits	Outdoor eating facilities - 1st table	Discretionary		194.00	194.00
	- Thereafter	Discretionary		102.00	102.00
Local law permits	Temporary signs and A Frames	Discretionary		122.00	122.00
Local law permits	Temporary real estate signage (multiple signs/year)	Discretionary		500.00	510.00
Local law permits	Goods/furniture on footpaths	Discretionary		204.00	204.00
Local law permits	Busking per day	Discretionary		20.00	20.00
Local law permits	Commercial fairs	Discretionary		1,935.00	1,950.00
Local law permits	Storage on roads per day	Discretionary		47.50	48.00
Local law permits	Skips	Discretionary		47.50	48.00
Local law permits	Skip bin - annual consent	Discretionary		550.00	555.00
Local law permits	Use of motorised toy vehicles on private property	Discretionary		95.00	110.00
Local law permits	Burning off	Discretionary		-	-
Local law permits	Road side vending (per day)	Discretionary		185.00	185.00
Local law permits	Road side vending (half day = 4hrs)	Discretionary		97.00	97.00
Local law permits	Road side vending (per annum)	Discretionary		n/a	1,400.00
Local law permits	Road Side Vending (pro rata/month)	Discretionary		n/a	Pro Rata annual fee
Local law permits	Caravans	Discretionary		104.00	105.00
Local law permits	Camping on Council land per day	Discretionary		27.00	27.00
Local law permits	Unless otherwise stated local law permits	Discretionary		n/a	150.00
Local law releases	Shopping trolleys per item	Discretionary	Y	104.00	120.00
Local law releases	Charity bins per item	Discretionary	Y	400.00	420.00
Local law releases	Skips per item	Discretionary	Y	750.00	788.00
Local law releases	Caravans, boats and trailers	Discretionary	Y	400.00	420.00
Local law releases	A frames & signs	Discretionary	Y	120.00	126.00
Local law releases	Miscellaneous small items	Discretionary	Y	104.00	109.00
Local law releases	Miscellaneous medium items	Discretionary	Y	250.00	263.00
Local law releases	Miscellaneous large items	Discretionary	Y	400.00	420.00
* Parking fines	Section 87(4) of the Road Safety Act 1986 60% of one penalty unit	Statutory		0.6 Penalty Units	0.6 Penalty Units
* Parking fines	Infringement court fees (as advised)	Statutory		As advised	As advised
* Parking fines	Witness fees (as awarded)	Statutory		As awarded	As awarded
Derelict vehicles	Release	Discretionary	Y	209.00	219.00
Derelict vehicles	Towing	Discretionary	Y	175.00	184.00
Derelict vehicles	Storage per additional day - motor vehicles, caravans, trailers	Discretionary	Y	26.00	27.00
Parking permits	Resident schemes	Discretionary		52.00	55.00
Parking permits	Resident schemes - temporary 5-day	Discretionary		52.00	55.00
Parking permits	Private parking permits	Discretionary		22.00	23.00
Parking permits	Disabled parking	Discretionary		-	-
Parking permits	Disabled parking - replacement	Discretionary		-	-

Fees and Charges

Nilumbik Shire Council 2022-23 Fees & Charges

Note: * Indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee 2021-22 \$	Proposed Fee (GST Inclusive) 2022-23 \$
Parking permits	Eltham Traders Permit Scheme - annual permit	Discretionary		100.00	105.00
Parking permits	Eltham Traders Permit Scheme - casual permit	Discretionary		2.00	2.00
Parking permits	Trade/builders parking permit / day	Discretionary		52.00	55.00
Filming permits	Application fee - filming	Discretionary		200.00	210.00
Filming permits	Application fee - stills photography	Discretionary		100.00	105.00
Filming permits	Application fee (student or not for profit)	Discretionary		-	-
Filming permits	Use of Council reserve / facility - per day	Discretionary		700.00	735.00
Filming permits	Use of Council reserve / facility - half day	Discretionary		350.00	368.00
Filming permits	Parking - car / day	Discretionary		40.00	42.00
Filming permits	Parking - truck / day	Discretionary		80.00	84.00
Filming permits	Low impact permit fee (in addition to application fee)	Discretionary		150.00	158.00
Filming permits	High impact permit fee (in addition to application fee)	Discretionary		500.00	525.00
Environmental Health					
Initial registration of food premises	Class one premises	Discretionary		655.00	665.00
Initial registration of food premises	Class two premises	Discretionary		765.00	775.00
Initial registration of food premises	Class three premises	Discretionary		455.00	460.00
Plans approval fee of premises	Premises	Discretionary		178.00	180.00
Initial registration of food premises	Community group - class 2	Discretionary		600.00	600.00
Initial registration of food premises	Community group - class 3	Discretionary		450.00	450.00
Notification of food premises	Class four premises	Discretionary		-	-
Renewal registration of food premises	Class one premises	Discretionary		570.00	580.00
Renewal registration of food premises	Class two premises	Discretionary		670.00	680.00
Renewal registration of food premises	Class three premises	Discretionary		375.00	380.00
Renewal registration of food premises	Community group - class 2	Discretionary		345.00	350.00
Renewal registration of food premises	Community group - class 3	Discretionary		187.00	190.00
Food premises additional inspection	Other than mandatory inspection and 1 follow up	Discretionary		150.00	180.00
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)	Discretionary		124.00	125.00
Temporary food premises permit	Single event	Discretionary		90.00	90.00
Temporary food premises permit	Community group single event	Discretionary		45.00	45.00
Pre purchase inspection	Food or health premises	Discretionary		182.00	180.00
Failed sampling result	2nd and subsequent sampling results	Discretionary		187.00	190.00
Street-trader registration	Class two premises	Discretionary		254.00	255.00
Street-trader registration	Class three premises	Discretionary		170.00	173.00
Street-trader registration	Community group - class 2	Discretionary		128.00	130.00
Street-trader registration	Community group - class 3	Discretionary		85.00	85.00
Additional component	Per additional component (eg bakery, butcher, deli) to main activity	Discretionary		150.00	155.00
Additional staff	Additional charge per staff EFT over 5 for all premises	Discretionary		10.00	10.50
Hairdresser registration - initial only	1	Discretionary		178.00	180.00
Beauty therapy registration	1	Discretionary		208.00	212.00
Beauty therapy renewal	1	Discretionary		208.00	212.00
Skin penetration registration	1	Discretionary		254.00	258.00
Skin penetration renewal	1	Discretionary		254.00	258.00
Prescribed accommodation	Fee for < 10 beds	Discretionary		290.00	295.00
	Fee for 10 - 20 beds	Discretionary		470.00	475.00
	Fee for > 20 beds	Discretionary		600.00	610.00
Aquatic facility registration	Category 1 aquatic facility	Discretionary		275.00	280.00
Aquatic facility renewal	Category 1 aquatic facility	Discretionary		275.00	280.00
Health - colonic irrigation registration	1	Discretionary		208.00	210.00
Health - colonic irrigation renewal	1	Discretionary		208.00	210.00
Domestic Wastewater Management (cost recovery)					
* Septic application	1	Statutory		734.70	48.88 fee units
* Minor alteration to OWMS	1	Statutory		559.90	37.25 fee units
* Transfer a permit	1	Statutory		149.20	9.93 fee units
* Amend a permit	1	Statutory		156.00	10.38 fee units
* Renew a permit	1	Statutory		124.90	8.31 fee units
* Exemption	1	Statutory		220.50	14.67 fee units
* Report and consent	1	Statutory		294.70	As advised
Search for septic plans	1	Discretionary		47.50	48.00
Application to retain septic system in reticulated area	Includes site inspection, records search and one water sample analysis	Discretionary		415.00	48.88 fee units
Statutory Planning					
Planning miscellaneous - history	Per request - general planning information (permits & dates etc.)	Discretionary	Y	153.00	153.00
Planning miscellaneous - written planning advice	Per request - for written planning information/advice	Discretionary	Y	153.00	165.00
Planning miscellaneous - copy of permit	Copy of permit (price per permit, without endorsed plans)	Discretionary		70.00	70.00
Planning miscellaneous - permit information (1 Permit)	Planning permit details (copies of permits, including endorsed plans, price per permit). One permit	Discretionary	Y	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	Discretionary	Y	249.90	249.90
Planning miscellaneous - multiple permit information	Planning permit details (copies of permits, including endorsed plans, price per permit) Search all permits	Discretionary	Y	377.40	377.40
* Planning miscellaneous - form 29A building demolition request	Per request - Section 29A Building Demolition Request	Statutory		86.40	86.40 + CPI
Planning - miscellaneous consents	Miscellaneous consents (eg. S173)	Discretionary	Y	331.50	331.50
Planning - fast track miscellaneous consent	Miscellaneous consent fast track (eg. S173)	Discretionary		n/a	611.50
Planning - extension of time (1st)	Request for extension of time to permit - first request	Discretionary	Y	325.00	330.00
Planning - extension of time (Subsequent)	Request for extension of time to permit - subsequent requests	Discretionary	Y	425.00	430.00
* Planning - amendment to application	Request for amendment to application - after notice	Statutory		Variable - 40% of original fee	Variable - 40% of original fee
Permit application class:					
* Planning	Class 1	Statutory		1,337.70	1,337.70 + CPI
* Planning	Class 2	Statutory		202.90	202.90 + CPI
* Planning	Class 3	Statutory		638.80	638.80 + CPI
* Planning	Class 4	Statutory		1,307.60	1,307.60 + CPI
* Planning	Class 5	Statutory		1,412.80	1,412.80 + CPI
* Planning	Class 6	Statutory		1,518.00	1,518.00 + CPI
* Planning	Class 7	Statutory		202.90	202.90 + CPI
* Planning	Class 8	Statutory		435.90	435.90 + CPI
* Planning	Class 9	Statutory		202.90	202.90 + CPI
* Planning	Class 10	Statutory		202.90	202.90 + CPI
* Planning	Class 11	Statutory		1,164.80	1,164.80 + CPI
* Planning	Class 12	Statutory		1,570.60	1,570.60 + CPI

Fees and Charges

Nilumbik Shire Council 2022-23 Fees & Charges

Note: * Indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee 2021-22 \$	Proposed Fee (GST Inclusive) 2022-23 \$
* Planning	Class 13	Statutory		3,464.40	3,464.40 + CPI
* Planning	Class 14	Statutory		8,830.10	8,830.10 + CPI
* Planning	Class 15	Statutory		26,039.50	26,039.50 + CPI
* Planning	Class 16	Statutory		58,526.80	58,526.80 + CPI
* Subdivision	Class 17	Statutory		1,337.70	1,337.70 + CPI
* Subdivision	Class 18	Statutory		1,337.70	1,337.70 + CPI
* Subdivision	Class 19	Statutory		1,337.70	1,337.70 + CPI
* Subdivision	Class 20	Statutory		1,337.70	1,337.70 + CPI
* Subdivision	Class 21	Statutory		1,337.70	1,337.70 + CPI
* Planning	Class 22	Statutory		1,337.70	1,337.70 + CPI
Request for amendment to permit class:					
* Planning	Class 1	Statutory		1,337.70	1,337.70 + CPI
* Planning	Amendment to change permit preamble or conditions (other than for a single dwelling)	Statutory		1,337.70	1,337.70 + CPI
* Planning	Class 2	Statutory		202.90	202.90 + CPI
* Planning	Class 3	Statutory		638.80	638.80 + CPI
* Planning	Class 4	Statutory		1,307.60	1,307.60 + CPI
* Planning	Class 5	Statutory		1,412.80	1,412.80 + CPI
* Planning	Class 6	Statutory		1,412.80	1,412.80 + CPI
* Planning	Class 7	Statutory		202.90	202.90 + CPI
* Planning	Class 8	Statutory		435.90	435.90 + CPI
* Planning	Class 9	Statutory		202.90	202.90 + CPI
* Planning	Class 10	Statutory		202.90	202.90 + CPI
* Planning	Class 11	Statutory		1,164.80	1,164.80 + CPI
* Planning	Class 12	Statutory		1,570.60	1,570.60 + CPI
* Planning	Class 13	Statutory		3,464.40	3,464.40 + CPI
* Planning	Class 14	Statutory		3,464.40	3,464.40 + CPI
* Planning	Class 15	Statutory		3,464.40	3,464.40 + CPI
* Planning	Class 16	Statutory		3,464.40	3,464.40 + CPI
* Subdivision	Class 17	Statutory		1,337.70	1,337.70 + CPI
* Subdivision	Class 18	Statutory		1,337.70	1,337.70 + CPI
* Subdivision	Class 19	Statutory		1,337.70	1,337.70 + CPI
* Subdivision	Class 20	Statutory		1,337.70	1,337.70 + CPI
* Subdivision	Class 21	Statutory		1,337.70	1,337.70 + CPI
* Planning	Class 22	Statutory		1,337.70	1,337.70 + CPI
* Certification	Certification of subdivision (per 100 lots)	Statutory		177.40	177.40 + CPI
* Certification	Alteration of plan	Statutory		112.70	112.70 + CPI
* Certification	Amendment to certified plan	Statutory		142.80	142.80 + CPI
* Certification	Recertification of a plan of subdivision	Statutory		142.80	142.80 + CPI
* Planning - satisfaction matter	Satisfaction matter	Statutory		330.70	330.70 + CPI
* Planning - certificate of compliance	Certificate of compliance	Statutory		330.70	330.70 + CPI
* Planning - section 173 change	For an agreement to amend or end a Section 173 Agreement - consent request	Statutory		668.80	668.80 + CPI
PS copying/scanning (not including written objections)	A3 copies	Discretionary	Y	5.00	5.00
PS copying/scanning (not including written objections)	A4 copies	Discretionary	Y	5.00	5.00
PS copying/scanning (not including written objections)	A1 copies	Discretionary	Y	20.00	20.00
Digitisation of hard copy submissions	A4 and A3	Discretionary	Y	55.00	55.00
Digitisation of hard copy submissions	Larger than A3	Discretionary	Y	110.00	110.00
Advertising	Mail out up to 10 notices	Discretionary	Y	125.00	150.00
Advertising	Additional notices	Discretionary	Y	n/a	12.00
Advertising	11-20 notices	Discretionary	Y	200.00	n/a
Advertising	21-30 notices	Discretionary	Y	250.00	n/a
Advertising	31-40 notices	Discretionary	Y	300.00	n/a
Advertising	41-50 notices	Discretionary	Y	350.00	n/a
Advertising	51-75 letters more	Discretionary	Y	425.00	n/a
Advertising	76 letters or more	Discretionary	Y	550.00	n/a
Advertising	1 site notice	Discretionary	Y	75.00	75.00
Advertising	2 site notices	Discretionary	Y	100.00	100.00
Advertising	3 site notices	Discretionary	Y	125.00	125.00
Advertising	4+ site notices	Discretionary	Y	150.00	150.00
Advertising	Additional sign/s - Installation Service	Discretionary	Y	42.35	48.40
Advertising	Planning notice installation service	Discretionary	Y	193.60	199.65
Advertising	Notice in local paper	Discretionary	Y	Cost plus 10% administration charge	Cost plus 10% administration charge
Plans to satisfy permit conditions	First submission of plans to satisfy Condition 1 of planning permit	Discretionary	Y	-	-
Plans to satisfy permit conditions	Resubmission of plans to satisfy Condition 1 of planning permit	Discretionary	Y	140.00	140.00
Removal of trees < 2 (Arborist) - fast-track - associated with a dwelling	Per application (must be charged in conjunction with appropriate statutory application fee)	Discretionary	Y	270.30	280.00
Removal of trees < 2 (Arborist) - fast-track - non - other development	Per application (must be charged in conjunction with appropriate statutory application fee)	Discretionary	Y	n/a	280.00
Request for secondary consent approval (</=3 Changes)	3 itemised changes	Discretionary	Y	375.00	375.00
Request for secondary consent approval (4+ Changes)	4 or more itemised changes	Discretionary	Y	525.00	525.00
Planning Scheme Amendments					
* Planning	Planning Scheme amendment (stage 1)	Statutory		3,096.20	3,096.20 + CPI
* Planning	Planning Scheme amendment (stage 2 - < 10 submissions)	Statutory		15,345.60	15,345.60 + CPI
* Planning	Planning Scheme amendment (stage 2 - 11-20 submissions)	Statutory		30,661.20	30,661.20 + CPI
* Planning	Planning Scheme amendment (stage 2 - > 20 submissions)	Statutory		40,986.80	40,986.80 + CPI
* Planning	Planning Scheme amendment (stage 3)	Statutory		488.50	488.50 + CPI
* Planning	Planning Scheme amendment (stage 4)	Statutory		488.50	488.50 + CPI
Arts & Culture					
Nilumbik prize for contemporary writing entry fee	"Open" per entry (max 3 entries)	Discretionary	Y	25.00	25.00
Nilumbik prize for contemporary writing entry fee	"Local" per entry (max 3 entries)	Discretionary	Y	no charge	no charge
Hire Eltham Gallery	Per week	Discretionary	Y	40.00	40.00
Nilumbik prize for contemporary art entry fee	"Open" per entry	Discretionary	Y	25.00	25.00
Nilumbik prize for contemporary art entry fee	"Local" per entry	Discretionary	Y	n/a	10.00
Artist residency fee	Per week	Discretionary	Y	100.00	n/a

Fees and Charges

Nillumbik Shire Council 2022-23 Fees & Charges

Note: * Indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee 2021-22 \$	Proposed Fee (GST Inclusive) 2022-23 \$
Community Programs					
Social support group					
- Low	Per session (means tested)	Discretionary		9.45	9.70
- Medium	Per session (means tested)	Discretionary		9.70	10.00
- High	Per session (means tested)	Discretionary		10.65	11.00
Occasional child care					
Child care for booked users - Eltham	1 child per session	Discretionary		78.00	80.50
Child care for booked users - Pantom Hill	1 child per session	Discretionary		73.50	76.00
Child care for casual users - Eltham	1 child per session	Discretionary		83.00	86.00
Child care for casual users - Pantom Hill	1 child per session	Discretionary		78.50	82.00
Preschool					
Centralised preschool enrolments	Per child - 3 year old preschool	Discretionary		38.00	40.00
Centralised preschool enrolments	Per child - 4 year old preschool	Discretionary		38.00	40.00
Centralised preschool enrolments	Per child - combined 3 and 4 year old preschool	Discretionary		45.00	48.00
Community transport					
Community transport	Per trip (one way)	Discretionary		2.20	2.30
One on one transport	Per trip inside shire boundary - one way	Discretionary		6.60	6.80
One on one transport	Per trip outside shire boundary - one way	Discretionary		10.50	10.85
Community bus hire	Full day	Discretionary	Y	120.00	130.00
Community bus hire	Half day	Discretionary	Y	70.00	75.00
Living & Learning Nillumbik					
Fee for service courses	Total direct costs of course divided by minimum number of enrolments: Direct costs (e.g.) - tutor - materials, marketing - equipment - venue hire - catering Plus Indirect Costs - staffing & administration calculated at \$26 per program hour All costs take into account GST where applicable. Fees will take into consideration the target group i.e. holders of concession cards	Discretionary	Y		
Co-ops (untutored self-help interest groups)	Per session	Discretionary	Y	Fees calculated as fee for Service	Fees calculated as fee for Service
Government funded training	As per ministerial directive	Discretionary	Y	Fees calculated as fee for Service	Fees calculated as fee for Service
Corporate, business and institutional course delivery	Per course or per attendee, depending on delivery model	Discretionary	Y	POA	POA
Living & Learning Nillumbik Eltham					
Pavilion	Up to 25 people for meeting; includes kitchen facilities - Standard rate (per hour) - Community rate (per hour) - Unfunded voluntary group occasional	Discretionary Discretionary Discretionary	Y Y Y	62.50 31.50 14.50	63.50 32.00 14.50
Sunroom	Up to 15 people; includes kitchen facilities (access needs to be arranged) - Standard rate (per hour) - Community rate (per hour) - Unfunded voluntary group occasional	Discretionary Discretionary Discretionary	Y Y Y	49.50 23.00 14.50	50.50 23.50 14.50
Kitchen	Up to 12 people - Standard rate (per hour) - Community rate (per hour) - Unfunded voluntary group	Discretionary Discretionary Discretionary	Y Y Y	26.00 21.00 14.50	26.50 21.50 14.50
Art studio 2 (small)	Up to 20 people; includes kitchen facilities - Standard rate (per hour) - Community rate (per hour) - Unfunded voluntary group	Discretionary Discretionary Discretionary	Y Y Y	49.00 20.00 14.50	50.00 20.50 14.50
Clay studio	Additional individual bookings by current class participants - Standard rate (per hour) - Community rate (per hour)	Discretionary Discretionary	Y Y	49.00 20.00	50.00 20.50
Training room	Up to 14 people - Standard rate (per hour) - Community rate (per hour) - Unfunded voluntary group	Discretionary Discretionary Discretionary	Y Y Y	49.50 23.00 14.50	50.50 23.50 14.50
War memorial hall	Up to 25 people for meeting; includes kitchen facilities - Standard rate (per hour) - Community rate (per hour) - Unfunded voluntary group	Discretionary Discretionary Discretionary	Y Y Y	n/a n/a n/a	63.50 32.00 14.50
Living & Learning Nillumbik Pantom Hill					
Banksia/Eucalyptus	Up to 25 people - standard rate - Standard rate (per hour) - Community rate (per hour) - Unfunded voluntary group	Discretionary Discretionary Discretionary	Y Y Y	36.50 25.50 14.50	37.00 26.00 14.50
Sunroom	Up to 10 people; kitchen facilities - Standard rate (per hour) - Community rate (per hour) - Unfunded voluntary group	Discretionary Discretionary Discretionary	Y Y Y	31.00 20.50 14.50	31.50 21.00 14.50
Kitchen	Up to 15 people - Standard rate (per hour) - Community rate (per hour) - Unfunded voluntary group	Discretionary Discretionary Discretionary	Y Y Y	36.50 25.50 14.50	37.00 26.00 14.50
Living & Learning Nillumbik Diamond Creek					
Downstairs classroom	Up to 15 people for meeting; includes kitchen facilities - Standard rate (per hour) - Community rate (per hour) - Unfunded voluntary group	Discretionary Discretionary Discretionary	Y Y Y	31.00 20.50 14.50	31.50 21.00 14.50
Upstairs classroom	Up to 25 people; includes kitchen facilities - Standard rate (per hour) - Community rate (per hour) - Unfunded voluntary group	Discretionary Discretionary Discretionary	Y Y Y	36.50 26.00 14.50	37.00 26.50 14.50
Computer room	Up to 11 people; includes kitchen facilities - Standard rate (per hour) - Community rate (per hour) - Unfunded voluntary group If computers are required - Standard rate (per hour) - Community rate (per hour) - Unfunded voluntary group	Discretionary Discretionary Discretionary Discretionary Discretionary Discretionary Discretionary	Y Y Y Y Y Y Y	26.00 20.50 14.50 36.50 25.50 14.50	26.50 21.00 14.50 37.00 26.00 14.50
Community Halls Network					
Eltham Community & Reception Centre (ECRC)					
Function	Friday Saturday & Sunday - Standard rate - Community rate	Discretionary Discretionary	Y Y	1,215.00 850.00	1,215.00 850.00
Event	Rate per event/day - Standard rate - Community rate	Discretionary Discretionary	Y Y	910.00 637.00	910.00 637.00
Event - whole of ECRC	Rate per event/day - Standard rate - Community rate	Discretionary Discretionary	Y Y	1,365.00 955.00	1,365.00 955.00

Fees and Charges

Nillumbik Shire Council 2022-23 Fees & Charges

Note: * Indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee 2021-22 \$	Proposed Fee (GST Inclusive) 2022-23 \$
ECRC function weekends	Rate per event/day				
	- Standard rate	Discretionary	Y	1,825.00	1,825.00
	- Community rate	Discretionary	Y	1,275.00	1,275.00
1x hall weekdays	Rate per hour				
	- Standard rate	Discretionary	Y	60.00	60.00
	- Community rate	Discretionary	Y	42.00	42.00
1x hall week evenings Mon-Thur	Rate per hour				
	- Standard rate	Discretionary	Y	90.00	90.00
	- Community rate	Discretionary	Y	63.00	63.00
ECRC weekdays	Rate per hour				
	- Standard rate	Discretionary	Y	90.00	90.00
	- Community rate	Discretionary	Y	63.00	63.00
ECRC week evenings	Rate per hour				
	- Standard rate	Discretionary	Y	125.00	125.00
	- Community rate	Discretionary	Y	88.00	88.00
Additional hours	Rate per hour				
	- Standard rate	Discretionary	Y	150.00	150.00
	- Community rate	Discretionary	Y	105.00	105.00
Cutlery / crockery / glassware	Rate per hour				
	- Standard rate	Discretionary	Y	110.00	110.00
Use of kitchen	Rate per hour				
	- Standard rate	Discretionary	Y	150.00	150.00
	- Community rate	Discretionary	Y	105.00	105.00
Eltham Performing Arts Centre	Rate per hour				
	- Standard rate	Discretionary	Y	37.00	37.00
	- Community rate	Discretionary	Y	26.00	26.00
	Performance rate				
	- Standard rate	Discretionary	Y	560.00	560.00
	- Community rate	Discretionary	Y	392.00	392.00
Eltham Library Multi Purpose Room	Rate per hour				
	- Standard rate	Discretionary	Y	37.00	37.00
	- Community rate	Discretionary	Y	26.00	26.00
Outdoor Performance Centre	Rate per hour				
	- Standard rate	Discretionary	Y	25.00	25.00
	- Community rate	Discretionary	Y	18.00	18.00
	School concerts				
	- Standard rate	Discretionary	Y	250.00	250.00
	- Community rate	Discretionary	Y	175.00	175.00
The Emergency Operations Centre/ Kangaroo Ground Hall	Rate per hour				
	- Standard rate	Discretionary	Y	34.00	34.00
	- Community rate	Discretionary	Y	24.00	24.00
	Function				
	- Standard rate	Discretionary	Y	560.00	560.00
	- Community rate	Discretionary	Y	392.00	392.00
Hurstbridge Hall	Rate per hour				
	- Standard rate	Discretionary	Y	34.00	34.00
	- Community rate	Discretionary	Y	24.00	24.00
	Function				
	- Standard rate	Discretionary	Y	560.00	560.00
	- Community rate	Discretionary	Y	392.00	392.00
Eltham North Hall	Rate per hour				
	- Standard rate	Discretionary	Y	37.00	37.00
	- Community rate	Discretionary	Y	26.00	26.00
	Function				
	- Standard rate	Discretionary	Y	560.00	560.00
	- Community rate	Discretionary	Y	392.00	392.00
North Warrandyte Family Centre	Rate per hour				
	- Standard rate	Discretionary	Y	34.00	34.00
	- Community rate	Discretionary	Y	24.00	24.00
	Function				
	- Standard rate	Discretionary	Y	560.00	560.00
	- Community rate	Discretionary	Y	392.00	392.00
Senior citizens - Diamond Creek					
Small meeting room	1 day hire - concession	Discretionary	Y	37.00	37.00
	1/2 day hire - concession	Discretionary	Y	19.00	19.00
	Hourly rate - concession	Discretionary	Y	9.50	9.50
Hall/Large meeting room	1 day hire - concession	Discretionary	Y	68.00	68.00
	1/2 day hire - concession	Discretionary	Y	34.00	34.00
	Hourly rate - concession	Discretionary	Y	17.00	17.00
Senior citizens - Eltham					
Annexe	1 day hire - concession	Discretionary	Y	37.00	37.00
	1/2 day hire - concession	Discretionary	Y	19.00	19.00
	Hourly rate - concession	Discretionary	Y	9.50	9.50
Large hall	1 day hire - concession	Discretionary	Y	68.00	68.00
	1/2 day hire - concession	Discretionary	Y	34.00	34.00
	Hourly rate - concession	Discretionary	Y	17.00	17.00
Diamond Creek East community building - Coniston St					
Facility hire charge	Hourly rate	Discretionary	Y	11.00	11.00
Weekend function	Per function	Discretionary	Y	100.00	100.00
Eltham North Maternal & Child Health Centre					
Facility hire charge	Hourly rate	Discretionary	Y	11.00	11.00

Fees and Charges

Nillumbik Shire Council 2022-23 Fees & Charges

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Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee 2021-22 \$	Proposed Fee (GST Inclusive) 2022-23 \$
Hurstbridge Community Hub					
Community room	Standard rate	Discretionary	Y	69.50	69.50
	Community benefit	Discretionary	Y	35.50	35.50
	Community group	Discretionary	Y	21.50	21.50
Training room	Standard rate	Discretionary	Y	48.00	48.00
	Community benefit	Discretionary	Y	23.50	23.50
	Community group	Discretionary	Y	14.50	14.50
Meeting room 1	Standard rate	Discretionary	Y	37.50	25.00
	Community benefit	Discretionary	Y	18.50	12.50
	Community group	Discretionary	Y	11.00	7.50
Meeting room 2	Standard rate	Discretionary	Y	37.50	37.50
	Community benefit	Discretionary	Y	18.50	18.50
	Community group	Discretionary	Y	11.00	11.00
Community kitchen	Standard rate	Discretionary	Y	48.00	48.00
	Community benefit	Discretionary	Y	23.50	23.50
	Community group	Discretionary	Y	14.50	14.50
Allied health room	Standard rate	Discretionary	Y	31.00	31.00
	Community benefit	Discretionary	Y	15.50	15.50
	Community group	Discretionary	Y	9.30	9.30
Emergency management					
Compulsory clearance	Per Fire Prevention Notice	Discretionary	Y	As per contract rates	As per contract rates
Compulsory clearance - administration fee	Per Fire Prevention Notice	Discretionary	Y	180.00	180.00
Freedom of information					
* Freedom of information - application fee	Per application	Statutory		30.10	30.10 + CPI
* Search time	Per hour	Statutory		22.50	22.50 + CPI
* Photocopy fee	Per A4 page	Statutory		0.20	0.20
* Supervision of document inspections	Per hour	Statutory		22.50	22.50 + CPI
Finance					
Printing of duplicate rate notices	Per notice	Discretionary	Y	15.00	15.00
* Land information certificate	Per application	Statutory		27.40	As Advised
Dishonoured cheque fee (Australia Post)	Per dishonoured cheque	Discretionary		25.00	25.00
Direct debit dishonour fee	Per payment	Discretionary		10.00	10.00
Legal collection fee	Per assessment	Discretionary		As per agency schedule of fees	As per agency schedule of fees
Merchant fees		Discretionary		0.40%	0.40%
Shire maps					
Colour map (aerial photos)	A1	Discretionary	Y	31.50	31.50
	A2	Discretionary	Y	26.00	26.00
	A3	Discretionary	Y	16.00	16.00
	A4	Discretionary	Y	10.50	10.50
Custom mapping	Per hour	Discretionary	Y	74.00	74.00