

Draft Budget

2023-2024



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Budget influences

Financial sustainability is an ongoing challenge faced by Nillumbik. 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 \$916 million. Apart from land, these assets comprise more than \$49 million in buildings and around \$370 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 2023-2024 Budget has been prepared in conjunction with the Council Plan.

In compliance with the Fair Go Rates System (FGRS) Council is applying a 3.50 percent increase to rates for the 2023-2024 year.

Council proposes an increase of 5.78 percent to the domestic waste service standard charge for the 2023-2024 financial year. This is being driven by two elements; the ongoing responsibility Council has to rehabilitate the former landfill site at Kangaroo Ground which is a statutory requirement under the Environment Protection Authority Victoria; and 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 continues to commit to a climate emergency response as part of the Council Plan. Priority actions, specifically implementing the Climate Action Plan has been included in the 2023-2024 budget.

An extensive capital works program of \$21.53 million is proposed for 2023-24 including \$3.12 million in grant-funded works.

Key projects include:

- Kangaroo Ground landfill rehabilitation \$5.8 million
- Road and carpark renewal \$1.74 million
- Diamond creek netball courts roof \$1.7 million
- Buildings renewal (including public toilets) \$1.54 million
- Road upgrades \$1.4 million
- Hurstbridge outdoor netball courts \$0.54 million
- Diamond Creek and Panton Hill tennis renewal \$0.4 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 \$4.65 million on an accrual accounting basis. The decrease when compared to the 2022-2023 forecast is largely attributable to the reduction on one-off capital grant income.

Financial Snapshot

Key Statistics	2022-23 Forecast \$'000	2023-24 Budget \$'000
Total operating income	123,345	106,488
Total operating expenditure	104,134	101,843
Comprehensive operating surplus	19,211	4,645
Capital works program	45,505	21,526
Funding the capital works program		
Council cash	24,102	10,407
Borrowings	-	8,000
Grants	20,152	3,119
Contributions	1,236	-
Budgeted expenditure by strategic objective	Budget \$'000	% of Budget
Community and connection	14,125	15.25
Place and Space	40,898	44.14
Sustainable and resilient	15,492	16.72
Responsible and accountable	22,131	23.90

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.

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 \$78 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 2 March 2023 to 30 March 2023. 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 30 March 2023 and will be considered by Council in April, 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 2023-2024 Budget is for the year 1 July 2023 to 30 June 2024 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 2024 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 February 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.

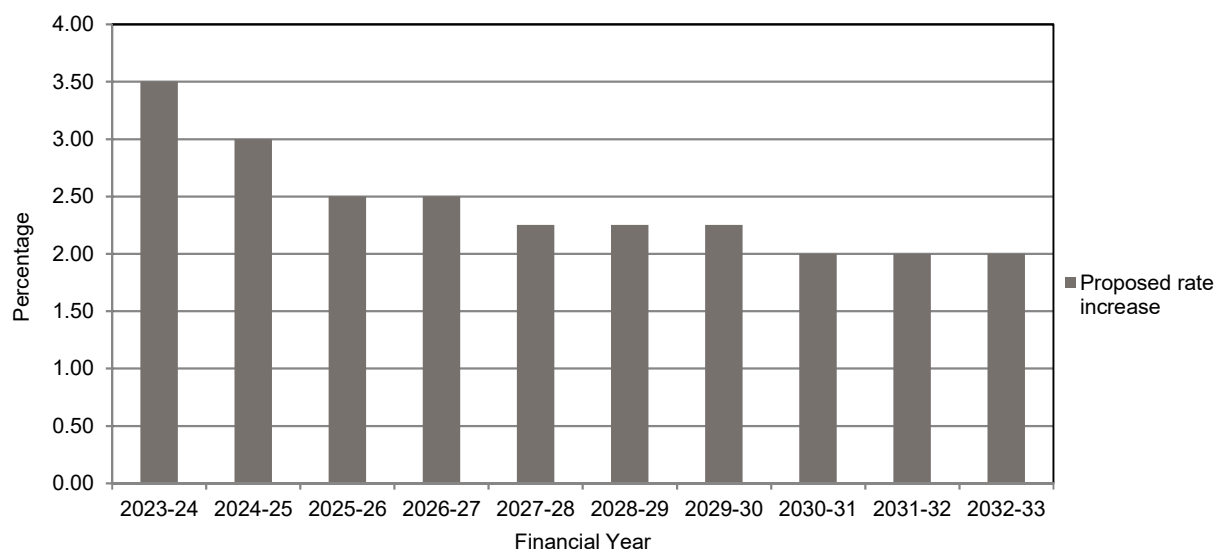
The final step is for Council to adopt the Budget after receiving and considering any submissions from interested parties. The Budget is required to be adopted by 30 June. The key dates for the Budget process are summarised below:

Budget process	Timing
1. Officers update Council's long term financial projections	December 2022 - February 2023
2. Officers prepare draft operating and capital budgets	December 2022 - February 2023
3. Council considers draft budgets at briefings of Councillors	February 2023 - March 2023
4. Proposed budget submitted to Council for approval	28 February 2023
5. Public notice advising intention to adopt Budget	2 March 2023
6. Community engagement process undertaken	2 March 2023 - 30 March 2023
7. Submissions period closes	30 March 2023
8. Submissions considered by Planning and Consultation Committee	11 April 2023
9. Budget submissions presented to Council	23 May 2023
10. Budget presented to Council for adoption	23 May 2023

Budget Trends and Summary

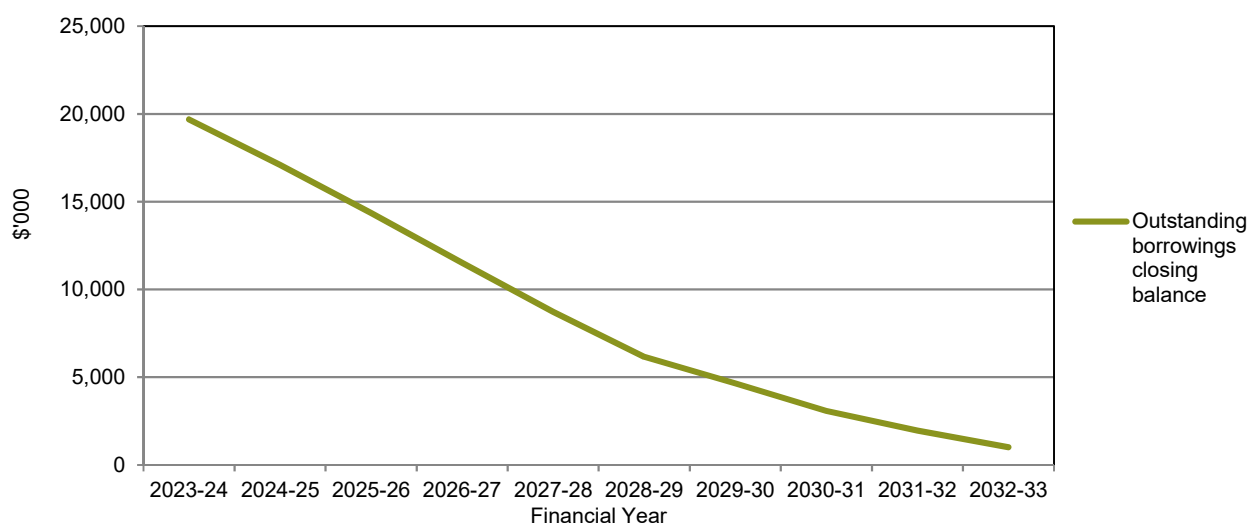
Council has prepared the Budget for the 2023-24 financial year which seeks to balance the demand for services and infrastructure. Key budget trends and outcomes information is provided below.

Rate trends



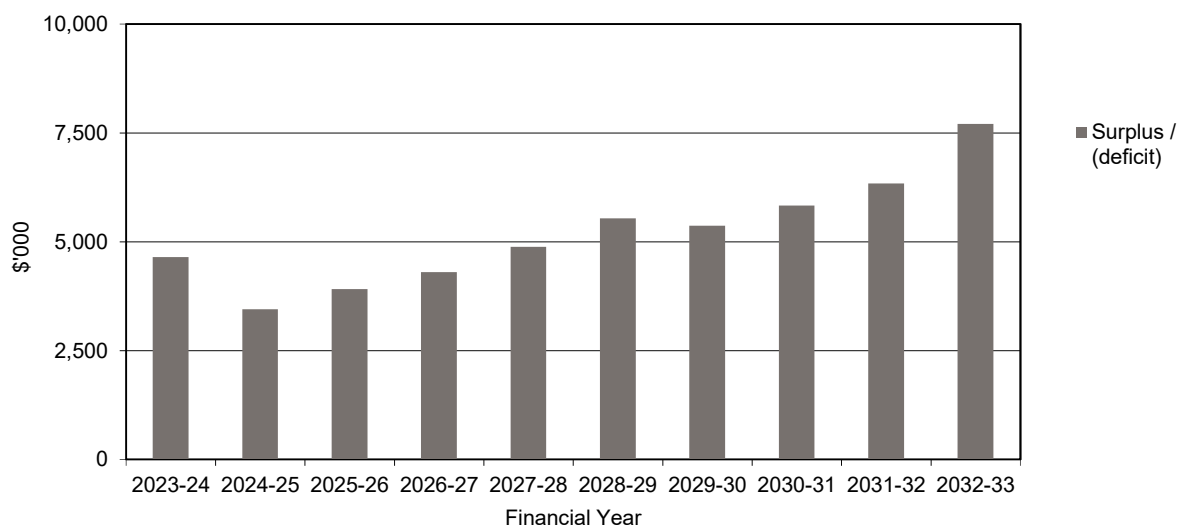
The graph above outlines Council's budgeted rate increase for 2023-24 which is in compliance with the rate cap. The rate cap will be 3.50 percent in 2023-24. It has been assumed that the rate cap will be 3.00 percent in 2024-25, 2.50 percent in 2025-26 and 2026-27, 2.25 percent in 2027-28 through to 2029-30, followed by increases of 2.00 percent in each of the following years.

Borrowing trends and outcomes



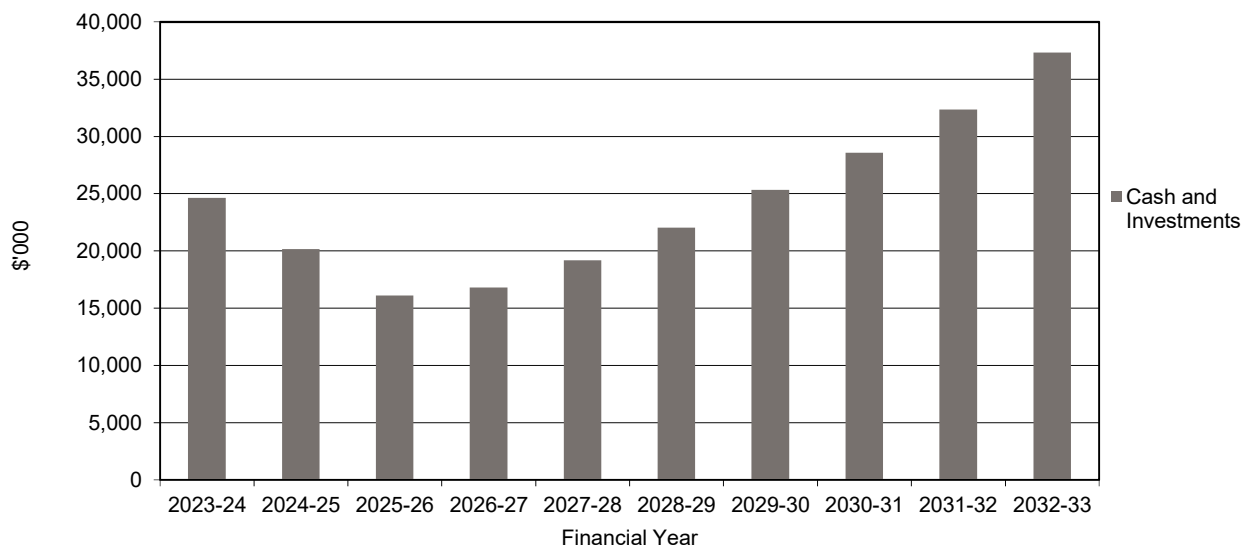
Council is proposing to take out up to eight million in new borrowings in 2023-2024 mainly for the rehabilitation of the closed landfill sites (five million) which is in response to and in compliance with the requirements set out by the Environment Protection Authority. Two million to fund specific capital works and one million will be set aside to enable Council to respond to potential Government grant funding opportunities. The graph above outlines Council's existing loan borrowings with the declining trend reflective of current repayment schedules. Borrowings remain within the Auditor-General's low risk range.

Operating result



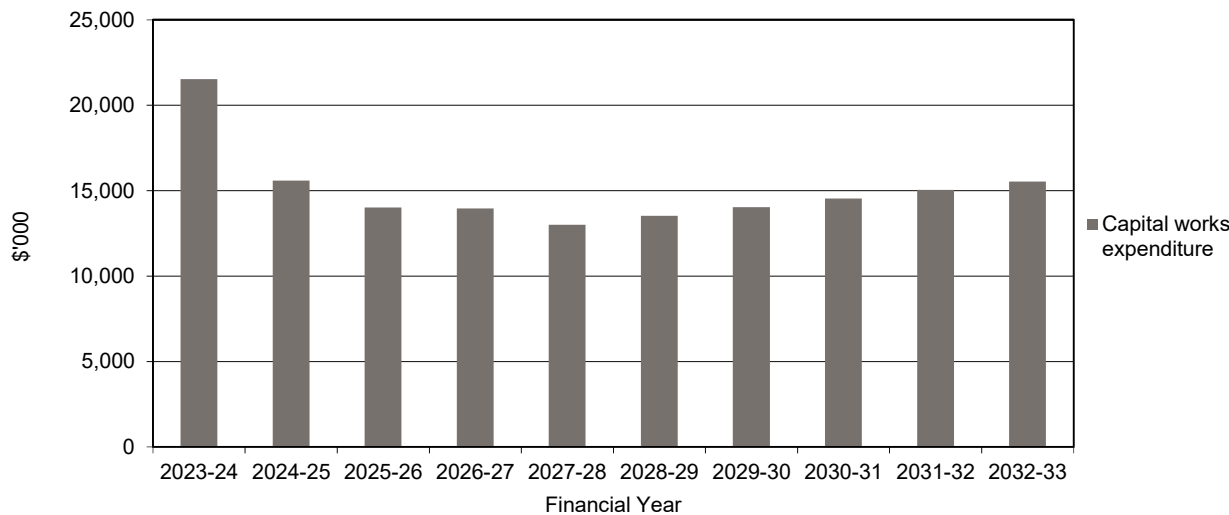
The expected operating result for the 2023-24 year is a surplus of \$4.65 million. The above graph projects surpluses to be achieved over the projected 10 years providing capacity for capital investment and debt reduction. The fluctuations are driven by the anticipated receipt of one-off capital grant 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.

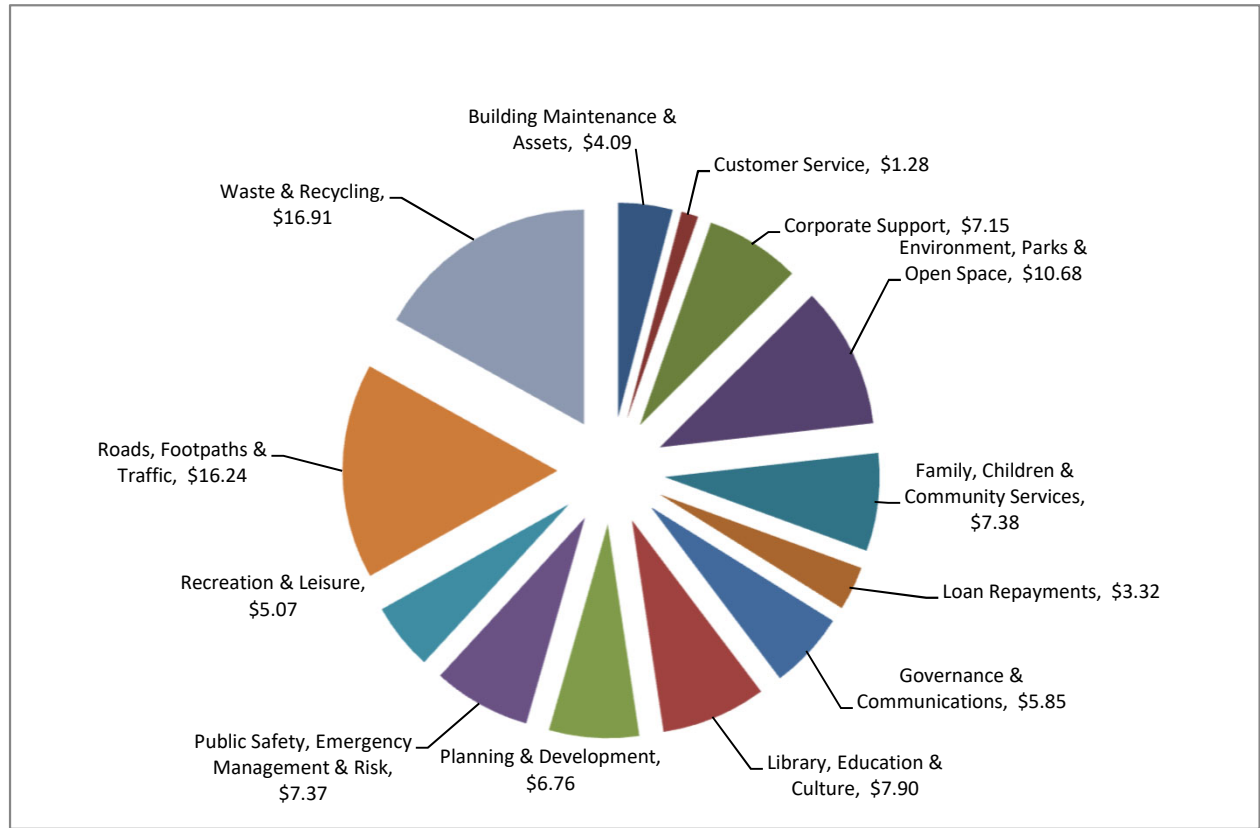
Capital works



The capital works program for 2023-24 will be \$21.53 million, of which \$10.13 million will be funded by Council cash, \$3.12 million from grants and \$8 million by borrowings. The capital expenditure program has been set and prioritised based on Council's assessment of the need for key projects. The 2023-24 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.

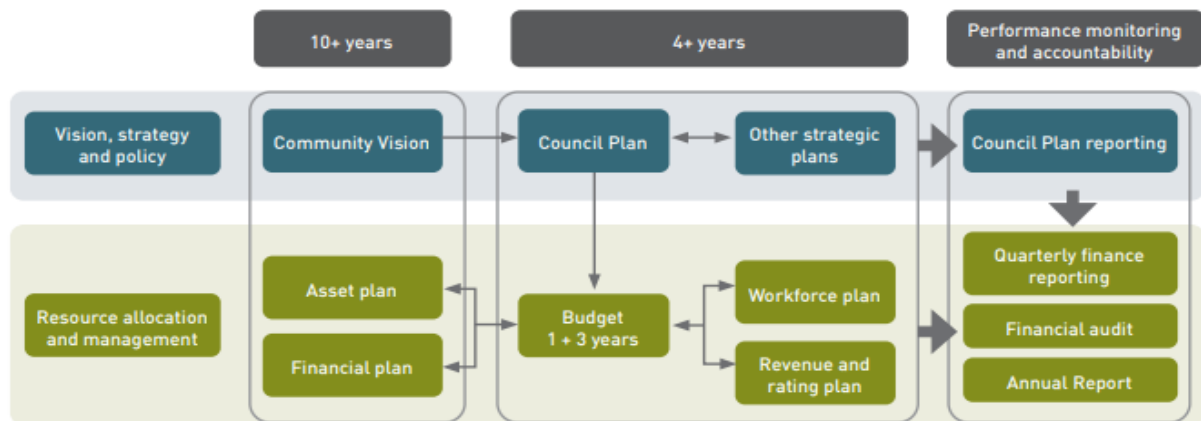


1. Link to the Integrated Planning and Reporting Framework

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.

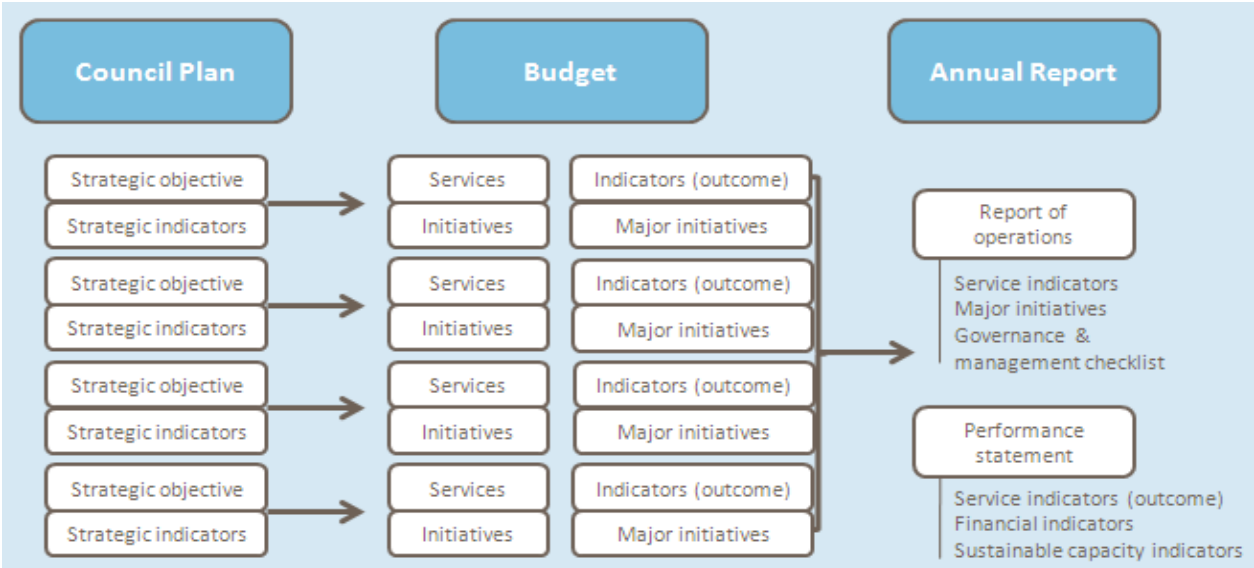
1.2 Strategic objectives

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 2023-2024 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.	2,251 <u>554</u> 1,695
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.	1,793 <u>2</u> 1,791

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.	443 - 443
Early years	Provides support and training to families with young children and services delivering early years' education and care programs.	598 <u>251</u> 347
Library and community education	Provides facilities and programs for the whole community, including libraries, Living & Learning Nillumbik and Edendale Community Environment Farm.	6,523 <u>1,421</u> 5,104
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.	1,765 <u>611</u> 1,154
School crossings	Provision of school crossing supervisors for school children across the Shire.	752 <u>355</u> 397

Major Initiatives

- 1) Establish a stand-alone Nillumbik Community Awards program
- 2) Allocation to support establishing a youth hub service offering
- 3) Funding to provide dedicated career and upskilling opportunities to support carers transition from caring responsibilities to employment (a carers hub)
- 4) Commit resources to and implement an expanded program of environmental volunteering
- 5) Implementation of *Reflect* Reconciliation Action Plan

Actions

- 1) Develop a Reflect Reconciliation Action Plan, and continue to work towards reconciliation with the Wurundjeri and other First Nations communities
- 2) Implement annual actions in the Nillumbik Health and Wellbeing Plan 2021-2025
- 3) Commit resources to and implement an expanded program of environmental volunteering
- 4) Continue to implement the Youth Strategy 2022-2026 in partnership with our Youth Council
- 5) Progress planning for a dedicated youth space within the Shire
- 6) Undertake community engagement to further understand community needs with respect to lifelong learning

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2021-22 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	80.08%

		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	81.63%
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100	25.24%

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.	929 <u>6</u> 923
Building safety and regulation	Responsible for administration and enforcement of certain parts of the Building Act 1993 and Regulations.	1,110 <u>537</u> 573
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.	3,445 <u>1,605</u> 1,840
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.	14,066 <u>13,365</u> 701
Local laws and parking	Administers local laws, car parking regulation and amenity protection for the whole community.	896 <u>608</u> 288
Parks and reserves maintenance	Maintains parks, sportsgrounds, conservation reserves, street trees and roadsides across the Shire.	6,461 <u>65</u> 6,396
Property and asset management	Provides infrastructure, asset management and planning, building maintenance and fencing, and property, fleet, community centres and halls network management.	3,790 <u>717</u> 3,073

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.	5,352 <u>1</u> 5,351
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	3,700 <u>1,055</u> 2,645
Strategic planning	Provides land use planning and policy, planning scheme management, activity centre planning and heritage protection across the Shire.	1,150 <u>-</u> 1,150

Major Initiatives

- 1) Additional resourcing to support the implementation of place-making across the Shire
- 2) Allocation for a Heritage Amendment to the Nillumbik Planning Scheme
- 3) Develop a housing strategy for the Shire
- 4) Preparatory work for phase B of the Diamond Creek Community Facilities Masterplan
- 5) Complete the Wattle Glen Urban Design Framework

Actions

- 1) Implement annual actions in support of the Green Wedge Management Plan 2019
- 2) Complete and adopt the new Biodiversity Strategy, including investigation into measures to establish and enhance the urban tree canopy and protect wildlife
- 3) Continue to implement the Recreation and Leisure Strategy 2022-2030
- 4) Complete and adopt the new Neighbourhood Character Strategy
- 5) Continue to implement the adopted place-making framework to support shared outcomes between community and Council
- 6) Commence the development of a housing strategy for the Shire
- 7) Continue to develop a masterplan (phase B) for community facilities in Diamond Creek, including recreation and community precincts and buildings
- 8) Complete and adopt a new integrated transport strategy

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2021-22 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	5.2
Statutory planning	Decision making	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	64.00%

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.	60.00
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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.	1,410 <u>5</u> 1,405
Recycling and Waste Services	Provides collection of household waste, recycling, green waste, hard waste, waste education and landfill rehabilitation for the whole community.	12,999 <u>682</u> 12,317
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.	1,083 <u>297</u> 787

Major Initiatives

- 1) Continue delivery of the Economic Development Strategy
- 2) Establish a climate action hub at Edendale Community and Environment Farm

Actions

- 1) Continue to implement annual actions in the Climate Action Plan 2022-2032
- 2) Continue to deliver the solar farm project in Plenty
- 3) Continue to participate at a regional level around placement opportunities for electric vehicle charging stations, while exploring targeted placement opportunities for electric charging stations in the Shire
- 4) Develop a roadmap regarding ESD principles into the planning scheme, subject to the State Government's impending changes to the Victorian Planning Provisions and subsequent review of such changes
- 5) Continue to implement annual actions in the Economic Development Strategy 2020-2030

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2021-22 Actual
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	72.70%

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.	1,077 <u>990</u> 87
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.	2,393 <u>5</u> 2,388
Communications	Assists Council and staff to communicate its decisions, services, activities and events through print and electronic communication channels.	1,170 <u>-</u> 1,170
Customer Service	Provides frontline customer service and reception services, and is responsible for driving key changes in behaviour achieving customer experience improvements.	978 <u>-</u> 978
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.	1,490 <u>-</u> 1,490
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.	845 <u>306</u> 539
Finance	Provides internal service delivery in finance, budgeting and procurement services, rates and property valuations.	5,510 <u>3,244</u> 2,266

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.	3,292 - 3,292
Human Resources	Provides internal service delivery in the areas of recruitment and selection, staff learning and development and employee and industrial relations.	1,637 <u>202</u> 1,435
Information and Technology	Provides internal service delivery in information technology services and solutions, on-line services and telecommunications.	3,739 - 3,739

Major Initiatives

- 1) Arborist consultancy to support the new Local Laws

Actions

- 1) Continue to advocate on key issues in line with Council's Advocacy Plan
- 2) Commit resources in order to implement the new local law with respect to permit assessments for the removal of trees
- 3) Finalise and adopt a new Domestic Wastewater Management Plan to enable Council to effectively manage the risk associated with domestic wastewater across the Shire
- 4) Continue to implement the Communications Strategy 2022-2025
- 5) Implement the Nillumbik Customer First Strategy 2023-2026 through Council's operations

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2021-22 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	2.00
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	94.40%

Governance	Satisfaction	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the interests of the community	62.60
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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	10,932	14,125	3,193
Place and Space	22,939	40,898	17,959
Sustainable and resilient	14,508	15,492	984
Responsible and accountable	17,384	22,131	4,747
Total services and initiatives	65,763	92,646	26,883

Add

Depreciation	12,305
Amortisation - right of use assets	381
Finance costs - leases	19
Written down value of assets sold	280

Subtract

Debt redemption	1,894
Transfer to and from reserves	1,696
Deficit before funding sources	75,157

Funding sources added back:

Net rates and charges	76,404
Capital funding sources	3,399
Operating (surplus)/deficit for the year	(4,645)

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023-2024 has been supplemented with projections to 2032-2033.

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 2028

	Notes	Forecast Budget	Budget	Projections			
		2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Income / Revenue							
Rates and charges	4.1.1	74,055	77,084	80,421	82,441	84,589	86,596
Statutory fees and fines	4.1.2	2,023	2,041	2,107	2,170	2,235	2,297
User fees	4.1.3	17,568	17,063	17,702	18,303	18,759	19,264
Grants - operating	4.1.4	6,573	5,568	5,594	5,762	5,935	6,098
Grants - capital	4.1.4	20,152	3,119	740	740	740	740
Contributions - monetary	4.1.5	1,519	104	107	110	113	116
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	1,455	1,509	1,558	1,604	1,653	1,698
Total income / revenue		123,345	106,488	108,229	111,130	114,024	116,809
Expenses							
Employee costs	4.1.7	38,881	40,733	41,879	42,893	43,930	44,806
Materials and services	4.1.8	44,865	41,451	42,616	43,869	45,160	46,378
Depreciation and amortisation	4.1.9	12,251	12,305	12,392	12,495	12,603	12,667
Bad and doubtful debts - allowance for impairment losses		-	-	-	-	-	-
Amortisation - right of use assets	4.1.10	386	381	393	405	417	428
Borrowing costs		786	638	966	830	685	539
Finance costs - leases		19	19	20	20	21	21
Other expenses	4.1.11	6,946	6,316	6,519	6,710	6,906	7,092
Total expenses		104,134	101,843	104,785	107,222	109,722	111,931
Surplus / (deficit) for the year		19,211	4,645	3,444	3,908	4,302	4,878
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		19,211	4,645	3,444	3,908	4,302	4,878

Comprehensive Income Statement Forward Estimates

For the five years ending 30 June 2033

	Forward Estimates				
	2028-29 \$'000	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000	2032-33 \$'000
Income					
Rates and charges	88,692	90,012	92,004	94,080	96,210
Statutory fees and fines	2,360	2,425	2,485	2,548	2,611
User fees	19,783	20,327	20,835	21,356	21,890
Grants - operating	6,266	6,438	6,599	6,764	6,933
Grants - capital	740	750	750	750	750
Contributions - monetary	120	123	126	129	132
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	1,745	1,793	1,838	1,883	1,931
Total income	119,706	121,868	124,637	127,510	130,457
Expenses					
Employee costs	45,701	46,613	47,543	48,492	49,460
Materials and services	47,630	48,917	50,118	51,350	51,762
Bad and doubtful debts - allowance for impairment losses	-	-	-	-	-
Depreciation and amortisation	12,696	12,727	12,783	12,842	12,897
Amortisation - right of use assets	440	452	464	475	487
Borrowing costs	400	295	217	143	84
Finance costs - leases	22	23	23	24	24
Other expenses	7,282	7,477	7,659	7,846	8,036
Total expenses	114,171	116,504	118,807	121,172	122,750
Surplus (deficit) for the year	5,535	5,364	5,830	6,338	7,707
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	5,535	5,364	5,830	6,338	7,707

Balance Sheet

For the five years ending 30 June 2028

	Notes	Forecast Budget	Budget	Projections			
		2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Current assets							
Cash and cash equivalents		26,703	24,616	20,151	16,103	16,802	19,171
Trade and other receivables		7,401	6,389	6,494	6,668	6,841	7,009
Prepayments		-	-	-	-	-	-
Other financial assets		250	250	250	250	250	250
Non-current assets classified as held for sale		-	-	-	-	-	-
Other assets		35	36	36	36	37	38
Total current assets	4.2.1	34,389	31,291	26,931	23,057	23,930	26,467
Non-current assets							
Trade and other receivables		856	682	546	438	352	281
Other financial assets		5	5	5	5	5	5
Investments in associates and joint arrangement and subsidiaries		1,748	1,748	1,748	1,748	1,748	1,748
Property, infrastructure, plant & equipment		947,876	956,400	959,066	959,969	960,675	960,618
Right-of-use assets	4.2.4	1,034	1,623	1,686	1,674	1,662	1,656
Investment property		-	-	-	-	-	-
Intangible assets		-	-	-	-	-	-
Total non-current assets	4.2.1	951,519	960,458	963,051	963,834	964,442	964,308
Total assets		985,908	991,749	989,982	986,891	988,372	990,775
Current liabilities							
Trade and other payables		5,750	5,487	5,646	5,803	5,966	6,115
Trust funds and deposits		2,992	2,992	2,992	2,992	2,992	2,992
Provisions		12,818	12,873	12,935	8,861	9,031	9,205
Unearned grants and contract liabilities		3,023	468	111	111	111	111
Interest-bearing liabilities	4.2.3	1,894	2,601	2,731	2,847	2,789	2,572
Lease liabilities	4.2.4	400	413	425	438	450	462
Total current liabilities	4.2.2	26,877	24,834	24,840	21,052	21,339	21,457
Non-current liabilities							
Provisions		9,646	5,208	5,013	4,822	4,634	4,452
Interest-bearing liabilities	4.2.3	11,688	17,087	14,356	11,509	8,720	6,148
Lease liabilities	4.2.4	634	1,211	1,261	1,236	1,212	1,193
Total non-current liabilities	4.2.2	21,968	23,506	20,630	17,567	14,566	11,793
Total liabilities		48,845	48,340	45,470	38,619	35,905	33,250
Net assets		937,063	943,409	944,512	948,272	952,467	957,525
Equity							
Accumulated surplus		427,864	432,508	435,952	439,860	444,162	449,040
Reserves		509,199	510,901	508,560	508,412	508,305	508,485
Total equity		937,063	943,409	944,512	948,272	952,467	957,525

Balance Sheet Forward Estimates

For the five years ending 30 June 2033

	Forward Estimates				
	2028-29	2029-30	2030-31	2031-32	2032-33
	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets					
Cash and cash equivalents	22,013	25,333	28,570	32,350	37,327
Trade and other receivables	7,183	7,312	7,478	7,651	7,827
Prepayments	-	-	-	-	-
Other financial assets	250	250	250	250	250
Non-current assets classified as held for sale	-	-	-	-	-
Other assets	38	38	38	39	39
Total current assets	29,483	32,933	36,336	40,290	45,443
Non-current assets					
Trade and other receivables	225	178	140	112	87
Other financial assets	5	5	5	5	5
Investments in associates and joint arrangement and subsidiaries	1,748	1,748	1,748	1,748	1,748
Property, infrastructure, plant & equipment	961,021	961,893	963,198	964,935	967,107
Right-of-use assets	1,646	1,639	1,628	1,616	1,605
Investment property	-	-	-	-	-
Intangible assets	-	-	-	-	-
Total non-current assets	964,645	965,463	966,719	968,416	970,552
Total assets	994,128	998,396	1,003,055	1,008,706	1,015,995
Current liabilities					
Trade and other payables	6,266	6,424	6,569	6,722	6,810
Trust funds and deposits	2,992	2,992	2,992	2,992	2,992
Provisions	9,380	9,559	9,744	9,932	10,124
Unearned grants and contract liabilities	111	113	113	113	113
Interest-bearing liabilities	1,503	1,574	1,102	957	1,011
Lease liabilities	475	487	499	512	-
Total current liabilities	20,727	21,149	21,019	21,228	21,050
Non-current liabilities					
Provisions	4,273	4,098	3,927	3,758	3,773
Interest-bearing loans and borrowings	4,645	3,070	1,969	1,011	-
Lease liabilities	1,171	1,152	1,129	1,105	1,605
Total non-current liabilities	10,089	8,320	7,025	5,874	5,378
Total liabilities	30,816	29,469	28,044	27,102	26,428
Net assets	963,312	968,927	975,011	981,604	989,567
Equity					
Accumulated surplus	454,575	459,938	465,769	472,109	479,815
Reserves	508,736	508,989	509,242	509,495	509,752
Total equity	963,311	968,927	975,011	981,604	989,567

Statement of Changes in Equity

For the five years ending 30 June 2028

* 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
2023 Forecast Actual				
Balance at beginning of the financial year	917,854	408,655	476,291	32,908
Impact of adoption of new accounting standards	-	-	-	-
Surplus / (deficit) for the year	19,211	19,211	-	-
Net asset revaluation increment / (decrement)	16,557	-	16,557	-
Transfer to other reserves	2,789	-	-	2,789
Transfer from other reserves	(19,346)	-	-	(19,346)
Balance at end of the financial year	937,065	427,866	492,848	16,351
2024				
Balance at beginning of the financial year	937,063	427,864	492,848	16,351
Surplus / (deficit) for the year	4,645	4,645	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves 4.3.1	2,331	-	-	2,331
Transfer from other reserves 4.3.1	(630)	-	-	(630)
Balance at end of the financial year 4.3.2	943,409	432,509	492,848	18,052
2025				
Balance at beginning of the financial year	943,409	432,509	492,848	18,052
Surplus / (deficit) for the year	3,444	3,444	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	2,346	-	-	2,346
Transfer from other reserves	(4,687)	-	-	(4,687)
Balance at end of the financial year	944,512	435,953	492,848	15,711
2026				
Balance at beginning of the financial year	944,512	435,953	492,848	15,711
Surplus / (deficit) for the year	3,908	3,908	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	2,347	-	-	2,347
Transfer from other reserves	(2,495)	-	-	(2,495)
Balance at end of the financial year	948,272	439,861	492,848	15,563
2027				
Balance at beginning of the financial year	948,272	439,861	492,848	15,563
Surplus / (deficit) for the year	4,302	4,302	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	1,804	-	-	1,804
Transfer from other reserves	(1,911)	-	-	(1,911)
Balance at end of the financial year	952,467	444,163	492,848	15,456
2028				
Balance at beginning of the financial year	952,467	444,163	492,848	15,456
Surplus / (deficit) for the year	4,878	4,878	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	587	-	-	587
Transfer from other reserves	(407)	-	-	(407)
Balance at end of the financial year	957,525	449,041	492,848	15,636

Statement of Changes in Equity Forward Estimates

For the five years ending 30 June 2033

* 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
2029				
Balance at beginning of the financial year	957,525	449,041	492,848	15,636
Surplus / (deficit) for the year	5,535	5,535	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	588	-	-	588
Transfer from other reserves	(337)	-	-	(337)
Balance at end of the financial year	963,311	454,576	492,848	15,887
2030				
Balance at beginning of the financial year	963,311	454,576	492,848	15,887
Surplus / (deficit) for the year	5,364	5,364	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	589	-	-	589
Transfer from other reserves	(337)	-	-	(337)
Balance at end of the financial year	968,927	459,940	492,848	16,139
2031				
Balance at beginning of the financial year	968,927	459,940	492,848	16,139
Surplus / (deficit) for the year	5,830	5,830	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	591	-	-	591
Transfer from other reserves	(337)	-	-	(337)
Balance at end of the financial year	975,011	465,770	492,848	16,393
2032				
Balance at beginning of the financial year	975,011	465,770	492,848	16,393
Surplus / (deficit) for the year	6,338	6,338	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	592	-	-	592
Transfer from other reserves	(337)	-	-	(337)
Balance at end of the financial year	981,604	472,108	492,848	16,648
2033				
Balance at beginning of the financial year	981,604	472,108	492,848	16,648
Surplus / (deficit) for the year	7,707	7,707	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	593	-	-	593
Transfer from other reserves	(337)	-	-	(337)
Balance at end of the financial year	989,567	479,815	492,848	16,904

Statement Cash Flows

For the five years ending 30 June 2028

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

	Notes	Forecast Budget	Budget	Projections			
		2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
		Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)
Cash flows from operating activities							
Rates and charges		77,807	78,064	80,474	82,411	84,538	86,532
Statutory fees and fines		2,178	2,092	2,102	2,161	2,226	2,289
User fees		17,723	17,114	17,697	18,294	18,750	19,256
Grants - operating		4,850	5,108	5,517	5,753	5,926	6,090
Grants - capital		12,795	1,126	449	731	731	732
Contributions - monetary		1,519	104	107	110	113	116
Interest received		600	800	826	851	876	900
Dividends received		-	-	-	-	-	-
Trust funds and deposits taken		-	-	-	-	-	-
Other receipts		855	709	732	753	777	798
Net GST refund / payment		-	-	-	-	-	-
Employee costs		(38,709)	(40,557)	(41,700)	(42,711)	(43,746)	(44,616)
Materials and services		(50,476)	(44,506)	(45,001)	(48,199)	(45,196)	(46,421)
Trust funds and deposits repaid		-	-	-	-	-	-
Other payments		(6,946)	(6,316)	(6,519)	(6,710)	(6,906)	(7,092)
Net cash provided by / (used in) operating activities	4.4.1	22,195	13,738	14,684	13,445	18,091	18,583
Cash flows from investing activities							
Payments for property, infrastructure, plant and equipment		(43,433)	(21,174)	(15,373)	(13,842)	(13,787)	(12,570)
Proceeds from sale of property, infrastructure, plant and equipment		839	280	205	335	365	134
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	(42,594)	(20,894)	(15,168)	(13,507)	(13,422)	(12,436)
Cash flows from financing activities							
Finance costs		(786)	(638)	(966)	(830)	(685)	(539)
Proceeds from borrowings		-	8,000	-	-	-	-
Repayment of borrowings		(3,340)	(1,894)	(2,601)	(2,731)	(2,847)	(2,789)
Interest paid - lease liability		(19)	(19)	(20)	(20)	(21)	(21)
Repayment of lease liabilities		(386)	(381)	(393)	(405)	(417)	(428)
Net cash provided by / (used in) financing activities	4.4.3	(4,531)	5,068	(3,980)	(3,986)	(3,970)	(3,777)
Net increase / (decrease) in cash & cash equivalents		(24,930)	(2,088)	(4,464)	(4,048)	699	2,370
Cash and cash equivalents at the beginning of the financial year		51,633	26,703	24,616	20,151	16,103	16,802
Cash and cash equivalents at the end of the financial year		26,703	24,616	20,151	16,103	16,802	19,171

Statement of Cash Flows Forward Estimates

For the five years ending 30 June 2033

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

Forward Estimates

	2028-29 \$'000 Inflows / (Outflows)	2029-30 \$'000 Inflows / (Outflows)	2030-31 \$'000 Inflows / (Outflows)	2031-32 \$'000 Inflows / (Outflows)	2032-33 \$'000 Inflows / (Outflows)
Cash flows from operating activities					
Rates and charges	88,609	89,953	91,907	93,970	96,091
Statutory fees and fines	2,351	2,419	2,477	2,539	2,602
User fees	19,774	20,321	20,827	21,347	21,881
Grants - operating	6,257	6,432	6,591	6,755	6,924
Grants - capital	731	745	742	741	741
Contributions - monetary	120	123	126	129	132
Interest received	925	951	974	999	1,024
Dividends received	-	-	-	-	-
Trust funds and deposits taken	-	-	-	-	-
Other receipts	820	842	864	884	907
Net GST refund / payment	-	-	-	-	-
Employee costs	(45,507)	(46,415)	(47,341)	(48,286)	(49,250)
Materials and services	(47,667)	(48,948)	(50,150)	(51,379)	(51,670)
Trust funds and deposits repaid	-	-	-	-	-
Other payments	(7,282)	(7,477)	(7,659)	(7,845)	(8,034)
Net cash provided by / (used in) operating activities	19,131	18,946	19,358	19,854	21,348
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(13,005)	(13,503)	(13,992)	(14,480)	(14,969)
Proceeds from sale of property, infrastructure, plant and equipment	150	150	150	150	150
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	(12,855)	(13,353)	(13,842)	(14,330)	(14,819)
Cash flows from financing activities					
Finance costs	(400)	(295)	(217)	(143)	(84)
Proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	(2,572)	(1,503)	(1,574)	(1,102)	(957)
Interest paid - lease liability	(22)	(23)	(23)	(24)	(24)
Repayment of lease liabilities	(440)	(452)	(464)	(475)	(487)
Net cash provided by / (used in) financing activities	(3,434)	(2,273)	(2,278)	(1,744)	(1,552)
Net increase / (decrease) in cash & cash equivalents	2,842	3,320	3,238	3,780	4,977
Cash and cash equivalents at the beginning of the financial year	19,171	22,013	25,333	28,570	32,350
Cash and cash equivalents at the end of the financial year	22,013	25,333	28,570	32,350	37,327

Statement of Capital Works

For the five years ending 30 June 2028

	Notes	Forecast Budget	Budget	Projections			
		2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Property							
Land		-	-	-	-	-	-
Land improvements		134	-	-	-	-	-
Total land		134	-	-	-	-	-
Buildings		8,661	2,510	610	420	595	660
Heritage buildings		-	-	-	-	-	-
Building improvements		-	-	-	-	-	-
Leasehold improvements		-	-	-	-	-	-
Total buildings		8,661	2,510	610	420	595	660
Total property		8,795	2,510	610	420	595	660
Plant and equipment							
Heritage plant and equipment		-	-	-	-	-	-
Plant, machinery and equipment		1,668	1,285	1,125	1,200	1,230	814
Fixtures, fittings and furniture		300	195	345	310	315	345
Computers and telecommunications		-	-	-	-	-	-
Library books		-	-	-	-	-	-
Total plant and equipment		1,968	1,480	1,470	1,510	1,545	1,159
Infrastructure							
Roads		9,468	3,915	3,975	3,615	3,935	3,165
Bridges		225	150	175	180	180	400
Footpaths and cycleways		1,369	680	750	770	780	820
Drainage		854	885	625	790	820	820
Recreational, leisure and community facilities		11,939	5,442	3,280	3,070	3,897	4,560
Waste management		4,933	5,800	4,000	1,808	1,219	-
Parks, open space and streetscapes		1,190	320	340	400	450	445
Aerodromes		-	-	-	-	-	-
Off street car parks		-	-	-	-	-	-
Other infrastructure		4,763	344	347	1,447	530	972
Total infrastructure		34,741	17,536	13,492	12,080	11,811	11,182
Total capital works expenditure	4.5.1	45,504	21,526	15,572	14,010	13,951	13,001
Represented by:							
New asset expenditure		8,347	705	125	125	125	125
Asset renewal expenditure		7,978	12,598	10,608	9,385	9,327	8,340
Asset expansion expenditure		2,718	1,049	614	614	614	664
Asset upgrade expenditure		26,461	7,175	4,225	3,886	3,885	3,872
Total capital works expenditure	4.5.1	45,504	21,526	15,572	14,010	13,951	13,001
Funding sources represented by:							
Grants		20,152	3,119	740	740	740	740
Contributions		1,236	-	-	-	-	-
Council cash		24,116	10,407	14,832	13,270	13,211	12,261
Borrowings		-	8,000	-	-	-	-
Total capital works expenditure	4.5.1	45,504	21,526	15,572	14,010	13,951	13,001

Statement of Capital Works Forward Estimates

For the five years ending 30 June 2033

	Forward Estimates				
	2028-29 \$'000	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000	2032-33 \$'000
Property					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
Total land	-	-	-	-	-
Buildings	710	750	775	775	775
Heritage buildings	-	-	-	-	-
Building improvements	-	-	-	-	-
Leasehold improvements	-	-	-	-	-
Total buildings	710	750	775	775	775
Total property	710	750	775	775	775
Plant and equipment					
Heritage plant and equipment	-	-	-	-	-
Plant, machinery and equipment	830	830	830	830	830
Fixtures, fittings and furniture	85	140	350	400	400
Computers and telecommunications	-	-	-	-	-
Library books	-	-	-	-	-
Total plant and equipment	915	970	1,180	1,230	1,230
Infrastructure					
Roads	3,100	2,710	2,760	2,760	2,760
Bridges	200	75	200	200	200
Footpaths and cycleways	890	860	930	930	930
Drainage	650	700	1,100	1,100	1,100
Recreational, leisure and community facilities	4,230	6,155	6,400	6,400	6,400
Waste management	-	-	-	-	-
Parks, open space and streetscapes	545	450	625	625	625
Aerodromes	-	-	-	-	-
Off street car parks	-	-	-	-	-
Other infrastructure	2,277	1,357	557	1,007	1,507
Total infrastructure	11,892	12,307	12,572	13,022	13,522
Total capital works expenditure	13,517	14,027	14,527	15,027	15,527
Represented by:					
New asset expenditure	135	110	110	110	110
Asset renewal expenditure	7,952	8,235	8,634	8,889	9,138
Asset expansion expenditure	664	575	625	625	625
Asset upgrade expenditure	4,766	5,107	5,158	5,404	5,654
Total capital works expenditure	13,517	14,027	14,527	15,028	15,527
Funding sources represented by:					
Grants	740	750	750	750	750
Contributions	-	-	-	-	-
Council cash	12,777	13,277	13,777	14,277	14,777
Borrowings	-	-	-	-	-
Total capital works expenditure	13,517	14,027	14,527	15,027	15,527

Statement of Human Resources
For the five years ending 30 June 2028

	Forecast Budget	Budget	Projections			
	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Staff expenditure						
Employee costs - operating	35,940	39,641	40,632	41,445	42,274	43,119
Total staff expenditure	35,940	39,641	40,632	41,445	42,274	43,119
Staff numbers						
Permanent EFT numbers	314.43	323.80	323.80	323.80	323.80	323.80
Limited tenures	7.16	7.46	8.00	6.00	4.00	4.00
Total staff numbers	321.59	331.26	331.80	329.80	327.80	327.80

Statement of Human Resources Forward Estimates
For the five years ending 30 June 2033

	Forward Estimates				
	2028-29 \$'000	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000	2032-33 \$'000
Staff expenditure					
Employee costs - operating	43,981	44,861	45,758	46,673	47,607
Total staff expenditure	43,981	44,861	45,758	46,673	47,607
Staff numbers					
Permanent EFT numbers	323.80	323.80	323.80	323.80	323.80
Limited tenures	4.00	4.00	4.00	4.00	4.00
Total staff numbers	327.80	327.80	327.80	327.80	327.80

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

Directorate	Budget 2023-24 \$'000	Composition			
		Permanent Full time	Permanent Part time	Casual \$'000	Temp \$'000
Operations and Infrastructure	14,520	12,634	1,539	-	347
Planning and Community Safety	8,279	6,990	1,289	-	-
Community Services	7,105	3,642	2,837	-	626
Corporate Services	6,846	6,270	577	-	-
Governance, Communications and Engagement	2,890	2,570	320	-	-
Total expenditure	39,641	32,106	6,562	-	973

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

Directorate	Budget 2023-24	Composition		
		Permanent Full time	Permanent Part time	Temp
Operations and Infrastructure	129.70	112.45	15.25	2.00
Planning and Community Safety	72.15	57.80	14.35	-
Community Services	58.20	27.60	25.14	5.46
Corporate Services	48.85	44.00	4.85	-
Governance, Communications and Engagement	22.36	19.00	3.36	-
Total staff	331.26	260.85	62.95	7.46

Summary of Planned Human Resources Expenditure

For the five years ending 30 June 2028

	Budget	Projections				
	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	
Operations and Infrastructure						
Permanent - Full time	12,634	12,887	13,177	13,473	13,776	
Female	3,168	3,231	3,304	3,378	3,454	
Male	9,466	9,656	9,873	10,095	10,322	
Self-described gender	-	-	-	-	-	
Permanent - Part time	1,540	1,570	1,605	1,641	1,678	
Female	1,108	1,130	1,155	1,181	1,208	
Male	432	440	450	460	470	
Self-described gender	-	-	-	-	-	
Total Operations and Infrastructure	14,174	14,457	14,782	15,114	15,454	
Planning and Community Safety						
Permanent - Full time	6,990	7,131	7,292	7,456	7,623	
Female	3,437	3,506	3,585	3,666	3,748	
Male	3,553	3,625	3,707	3,790	3,875	
Self-described gender	-	-	-	-	-	
Permanent - Part time	1,289	1,315	1,345	1,375	1,405	
Female	852	869	889	909	929	
Male	437	446	456	466	476	
Self-described gender	-	-	-	-	-	
Total Planning and Community Safety	8,279	8,446	8,637	8,831	9,028	
Community Services						
Permanent - Full time	3,642	3,715	3,799	3,885	3,972	
Female	3,183	3,247	3,320	3,395	3,471	
Male	459	468	479	490	501	
Self-described gender	-	-	-	-	-	
Permanent - Part time	2,837	2,894	2,959	3,026	3,094	
Female	2,759	2,814	2,877	2,942	3,008	
Male	78	80	82	84	86	
Self-described gender	-	-	-	-	-	
Total Community Services	6,479	6,609	6,758	6,911	7,066	
Corporate Services						
Permanent - Full time	6,269	6,395	6,538	6,685	6,835	
Female	2,763	2,818	2,881	2,946	3,012	
Male	3,506	3,577	3,657	3,739	3,823	
Self-described gender	-	-	-	-	-	
Permanent - Part time	576	588	601	615	629	
Female	576	588	601	615	629	
Male	-	-	-	-	-	
Self-described gender	-	-	-	-	-	
Total Corporate Services	6,845	6,983	7,139	7,300	7,464	
Governance, Communications and Engagement						
Permanent - Full time	2,570	2,622	2,681	2,741	2,803	
Female	2,357	2,404	2,458	2,513	2,570	
Male	213	218	223	228	233	
Self-described gender	-	-	-	-	-	
Permanent - Part time	319	326	334	342	351	
Female	319	326	333	340	348	
Male	-	-	-	-	-	
Self-described gender	-	-	-	-	-	
Total Governance, Communications and Engagement	2,889	2,948	3,015	3,083	3,154	

Summary of Planned Human Resources Expenditure

For the five years ending 30 June 2033

Forward Estimates					
	2028-29 \$'000	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000	2032-33 \$'000
Operations and Infrastructure					
Permanent - Full time	14,086	14,402	14,726	15,057	15,396
Female	3,532	3,611	3,692	3,775	3,860
Male	10,554	10,791	11,034	11,282	11,536
Self-described gender	-	-	-	-	-
Permanent - Part time	1,716	1,755	1,794	1,834	1,876
Female	1,235	1,263	1,291	1,320	1,350
Male	481	492	503	514	526
Self-described gender	-	-	-	-	-
Total Operations and Infrastructure	15,802	16,157	16,520	16,891	17,272
Planning and Community Safety					
Permanent - Full time	7,794	7,969	8,148	8,331	8,518
Female	3,832	3,918	4,006	4,096	4,188
Male	3,962	4,051	4,142	4,235	4,330
Self-described gender	-	-	-	-	-
Permanent - Part time	1,437	1,469	1,502	1,535	1,570
Female	950	971	993	1,015	1,038
Male	487	498	509	520	532
Self-described gender	-	-	-	-	-
Total Planning and Community Safety	9,231	9,438	9,650	9,866	10,088
Community Services					
Permanent - Full time	4,061	4,153	4,247	4,342	4,439
Female	3,549	3,629	3,711	3,794	3,879
Male	512	524	536	548	560
Self-described gender	-	-	-	-	-
Permanent - Part time	3,164	3,235	3,308	3,382	3,458
Female	3,076	3,145	3,216	3,288	3,362
Male	88	90	92	94	96
Self-described gender	-	-	-	-	-
Total Community Services	7,225	7,388	7,555	7,724	7,897
Corporate Services					
Permanent - Full time	6,989	7,146	7,307	7,471	7,639
Female	3,080	3,149	3,220	3,292	3,366
Male	3,909	3,997	4,087	4,179	4,273
Self-described gender	-	-	-	-	-
Permanent - Part time	643	657	672	687	702
Female	643	657	672	687	702
Male	-	-	-	-	-
Self-described gender	-	-	-	-	-
Total Corporate Services	7,632	7,803	7,979	8,158	8,341
Governance, Communications and Engagement					
Permanent - Full time	2,866	2,930	2,995	3,063	3,132
Female	2,628	2,687	2,747	2,809	2,872
Male	238	243	248	254	260
Self-described gender	-	-	-	-	-
Permanent - Part time	356	364	372	380	389
Female	356	364	372	380	389
Male	-	-	-	-	-
Self-described gender	-	-	-	-	-
Total Governance, Communications and Engagement	3,222	3,294	3,367	3,443	3,521

Summary of Planned Human Resources Expenditure

For the five years ending 30 June 2028

	Budget	Projections				
	2023-24	2024-25	2025-26	2026-27	2027-28	
	FTE	FTE	FTE	FTE	FTE	
Operations and Infrastructure						
Permanent - Full time	112.45	112.45	112.45	112.45	112.45	
Female	26.45	26.45	26.45	26.45	26.45	
Male	86.00	86.00	86.00	86.00	86.00	
Self-described gender	-	-	-	-	-	
Permanent - Part time	15.25	15.25	15.25	15.25	15.25	
Female	10.99	10.99	10.99	10.99	10.99	
Male	4.26	4.26	4.26	4.26	4.26	
Self-described gender	-	-	-	-	-	
Total Operations and Infrastructure	127.70	127.70	127.70	127.70	127.70	
Planning and Community Safety						
Permanent - Full time	57.80	57.80	57.80	57.80	57.80	
Female	27.80	27.80	27.80	27.80	27.80	
Male	30.00	30.00	30.00	30.00	30.00	
Self-described gender	-	-	-	-	-	
Permanent - Part time	14.35	14.35	14.35	14.35	14.35	
Female	9.52	9.52	9.52	9.52	9.52	
Male	4.83	4.83	4.83	4.83	4.83	
Self-described gender	-	-	-	-	-	
Total Planning and Community Safety	72.15	72.15	72.15	72.15	72.15	
Community Services						
Permanent - Full time	27.60	27.60	27.60	27.60	27.60	
Female	23.60	23.60	23.60	23.60	23.60	
Male	4.00	4.00	4.00	4.00	4.00	
Self-described gender	-	-	-	-	-	
Permanent - Part time	25.14	25.14	25.14	25.14	25.14	
Female	24.24	24.24	24.24	24.24	24.24	
Male	0.90	0.90	0.90	0.90	0.90	
Self-described gender	-	-	-	-	-	
Total Community Services	52.74	52.74	52.74	52.74	52.74	
Corporate Services						
Permanent - Full time	44.00	44.00	44.00	44.00	44.00	
Female	23.00	23.00	23.00	23.00	23.00	
Male	21.00	21.00	21.00	21.00	21.00	
Self-described gender	-	-	-	-	-	
Permanent - Part time	4.85	4.85	4.85	4.85	4.85	
Female	4.85	4.85	4.85	4.85	4.85	
Male	-	-	-	-	-	
Self-described gender	-	-	-	-	-	
Total Corporate Services	48.85	48.85	48.85	48.85	48.85	
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	3.36	3.36	3.36	3.36	3.36	
Female	2.36	2.36	2.36	2.36	2.36	
Male	-	-	-	-	-	
Self-described gender	1.00	1.00	1.00	1.00	1.00	
Total Governance, Communications and Engagement	22.36	22.36	22.36	22.36	22.36	

Summary of Planned Human Resources Expenditure

For the five years ending 30 June 2033

Forward Estimates					
	2028-29	2029-30	2030-31	2031-32	2032-33
	FTE	FTE	FTE	FTE	FTE
Operations and Infrastructure					
Permanent - Full time	112.45	112.45	112.45	112.45	112.45
Female	26.45	26.45	26.45	26.45	26.45
Male	86.00	86.00	86.00	86.00	86.00
Self-described gender	-	-	-	-	-
Permanent - Part time	15.25	15.25	15.25	15.25	15.25
Female	10.99	10.99	10.99	10.99	10.99
Male	4.26	4.26	4.26	4.26	4.26
Self-described gender	-	-	-	-	-
Total Operations and Infrastructure	127.70	127.70	127.70	127.70	127.70
Planning and Community Safety					
Permanent - Full time	57.80	57.80	57.80	57.80	57.80
Female	27.80	27.80	27.80	27.80	27.80
Male	30.00	30.00	30.00	30.00	30.00
Self-described gender	-	-	-	-	-
Permanent - Part time	14.35	14.35	14.35	14.35	14.35
Female	9.52	9.52	9.52	9.52	9.52
Male	4.83	4.83	4.83	4.83	4.83
Self-described gender	-	-	-	-	-
Total Planning and Community Safety	72.15	72.15	72.15	72.15	72.15
Community Services					
Permanent - Full time	27.60	27.60	27.60	27.60	27.60
Female	23.60	23.60	23.60	23.60	23.60
Male	4.00	4.00	4.00	4.00	4.00
Self-described gender	-	-	-	-	-
Permanent - Part time	25.14	25.14	25.14	25.14	25.14
Female	24.24	24.24	24.24	24.24	24.24
Male	0.90	0.90	0.90	0.90	0.90
Self-described gender	-	-	-	-	-
Total Community Services	52.74	52.74	52.74	52.74	52.74
Corporate Services					
Permanent - Full time	44.00	44.00	44.00	44.00	44.00
Female	23.00	23.00	23.00	23.00	23.00
Male	21.00	21.00	21.00	21.00	21.00
Self-described gender	-	-	-	-	-
Permanent - Part time	4.85	4.85	4.85	4.85	4.85
Female	4.85	4.85	4.85	4.85	4.85
Male	-	-	-	-	-
Self-described gender	-	-	-	-	-
Total Corporate Services	48.85	48.85	48.85	48.85	48.85
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	3.36	3.36	3.36	3.36	3.36
Female	2.36	2.36	2.36	2.36	2.36
Male	-	-	-	-	-
Self-described gender	1.00	1.00	1.00	1.00	1.00
Total Governance, Communications and Engagement	22.36	22.36	22.36	22.36	22.36

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 2023-2024 the FGRS cap has been set at 3.50 percent. The cap applies to general rates and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, there will be a 3.50 percent rate cap applied to the average general rate.

Rates and charges are due on a quarterly instalment basis. The due dates for the 2023-2024 financial year will be:

- 30 September 2023,
- 30 November 2023,
- 28 February 2024 and
- 31 May 2024

(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 2023-2024 to \$77.08 million.

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

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000 %	
General rates	60,254	62,479	2,225	3.69
Waste management charge	13,222	14,014	792	5.99
Special rates and charges	295	295	-	-
Interest on rates and charges	284	296	12	4.12
Total rates and charges	74,055	77,084	3,029	4.09

** general rates includes rebates and estimated supplementary rates.*

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	2022-23 Rate in Dollar	2023-24 Rate in Dollar	Change %
General	0.002441	0.002486	1.84
Farm Land	0.002075	0.002113	1.83
Commercial/Industrial	0.002832	0.002884	1.84
Vacant Land - Residential and Specified Low Density Residential Zones	0.003662	0.003729	1.83
Cultural and Recreational Land	0.000952	0.000970	1.89

** rate in the dollar values to be updated once total value of each type or class of land has been verified by the Valuer-General.*

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	2022-23	2023-24	Change	
	\$'000	\$'000	\$'000	%
General	56,328	58,555	2,227	3.95
Farm Land	508	528	20	3.94
Commercial/Industrial	2,580	2,680	100	3.88
Vacant Land - Residential and Specified Low Density Residential Zones	776	709	(67)	(8.63)
Cultural and Recreational Land	4	4	-	-
Total amount to be raised by general rates	60,196	62,476	2,280	3.79

** estimated total amount to be raised by general rates in relation to each type or class of land to be updated once total value of each type or class of land has been verified by the Valuer-General.*

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	2022-23	2023-24	Change	
	Number	Number	Number	%
Residential	22,623	22,718	95	0.42
Farm Land	140	142	2	1.43
Commercial / Industrial	1,003	1,006	3	0.30
Vacant Land - Residential and Specified Low Density Residential Zones	319	261	(58)	(18.18)
Cultural and Recreational Land	2	2	-	-
Total number of assessments	24,087	24,129	42	0.17

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	2022-23	2023-24	Change	
	\$'000	\$'000	\$'000	%
Residential	23,075,713	23,442,152	366,439	1.59
Farm Land	244,975	268,125	23,150	9.45
Commercial / Industrial	911,015	1,010,260	99,245	10.89
Vacant Land - Residential and Specified Low Density Residential Zones	211,940	193,665	(18,275)	(8.62)
Cultural and Recreational Land	4,350	4,625	275	6.32
Total value of land	24,447,993	24,918,827	470,834	1.93

** estimated total value of each type or class of land, and the estimated total value of land to be updated once total value of each type or class of land has been verified by the Valuer-General.*

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	2022-23	2023-24	Change	
	\$	\$	\$	%
Waste Management - Standard service	582.73	616.40	33.67	5.78
Waste Management - 80 litre landfill bin	466.18	493.12	26.94	5.78
Waste Management - 2 x 120 litre landfill bin	815.82	862.96	47.14	5.78
Waste Management - 140 litre landfill bin	641.00	678.04	37.04	5.78
Waste Management - 120 litre landfill bin – weekly collection	1,048.91	1,109.52	60.61	5.78
Waste Management - Elderly persons units - bin	145.68	154.10	8.42	5.78

Council has proposed to increase the domestic waste service standard charge by 5.78%.

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	2022-23	2023-24	Change	
	\$	\$	\$	%
Waste Management - Residential - Standard Service	10,856,260	11,346,075	489,815	4.51
Waste Management - Residential - 80 Litre Red Bins	258,264	283,544	25,280	9.79
Waste Management - Residential - 2 Red Bins	1,568,006	1,766,479	198,473	12.66
Waste Management - Residential - 140 L (Fortnightly Garbage)	394,856	524,803	129,947	32.91
Waste Management - Residential - 120L (Weekly Garbage)	76,570	78,776	2,205	2.88
Waste Management - Elderly Persons Units - Bin	13,403	14,177	775	5.78

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:

	2022-23	2023-24	Change	
	\$	\$	\$	%
General rates	60,196,396	62,476,061	2,279,664	3.79
Service charges	13,167,359	14,013,854	846,495	6.43
Total Rates and charges	73,363,755	76,489,915	3,126,159	4.26

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

	2022-23	2023-24
Number of rateable properties	24,085	24,127
Base Average Rates	\$2,456.49	\$2,502.42
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Council Rate Cap Applied	1.75%	3.50%
Capped Average Rate based on Council rate cap	\$2,499.16	\$2,589.61
Budgeted General Rates Revenue subject to FGRS	\$ 60,192,255	\$ 62,471,774

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 0.2486 percent (0.2486 cents in the dollar of CIV) for all rateable residential properties and ordinary vacant land;
- A general rate of 0.2113 percent (0.2113 cents in the dollar of CIV) for all rateable farm land properties;
- A general rate of 0.2884 percent (0.2884 cents in the dollar of CIV) for all rateable commercial and industrial properties;
- A general rate of 0.3729 percent (0.3729 cents in the dollar of CIV) for all rateable vacant land - residential and specified low density residential zones; and
- A general rate of 0.09700 percent (0.09700 cents in the dollar of CIV) for all rateable cultural and recreational properties.

Rate in the dollar values will be updated once total value of each type or class of land has been verified by the Valuer-General in May.

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 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000 %	
Animal infringements	73	3	(70)	(95.89)
Infringements & costs	556	671	115	20.69
PERIN court recoveries	20	-	(20)	(100.00)
Town planning fees	1,124	1,117	(7)	(0.62)
Building fees	250	250	-	-
Total statutory fees and fines	2,023	2,041	18	0.92

Statutory fees and fines (\$18,000 increase)

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

A detailed listing of statutory fees is included in Appendix 1.

4.1.3 User fees

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000 %	
Adult education	217	195	(22)	(9.95)
Building services	200	200	-	-
Child care/children's programs	385	439	54	14.03
Edendale farm	164	187	23	13.78
Environmental health	250	281	31	12.40
Hall & sports ground hire	392	426	34	8.67
Leisure centre and recreation	13,838	13,198	(640)	(4.62)
Pound release	37	25	(12)	(32.43)
Registration fees	823	855	32	3.94
Subdivision supervision	256	256	-	-
Waste management services	678	683	5	0.74
Other fees and charges	328	318	(10)	(3.05)
Total user fees	17,568	17,063	(505)	(2.87)

User fees (\$0.51 million decrease)

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 2023-2024 Fees and Charges**. There is an overall projected decrease in revenue generated by 2.87 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 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000 %	
Grants were received in respect of the following:				
Summary of grants:				
Commonwealth funded grants	1,237	3,814	2,577	208.33
State funded grants	25,488	4,873	(20,615)	(80.88)
Total grants received	26,725	8,687	(18,038)	(67.49)
(a) Operating Grants				
Recurrent - Commonwealth Government				
Aged care	306	300	(6)	(1.96)
Family and children	235	235	-	-
Financial Assistance Grants	696	3,279	2,583	371.12
Recurrent - State Government				
Adult education	468	219	(249)	(53.21)
Aged care	50	19	(31)	(62.00)
Community health	18	17	(1)	(5.56)
Family and children	765	541	(224)	(29.28)
Maternal and child health	515	435	(80)	(15.53)
Recreation	18	18	-	-
School crossing supervisors	295	355	60	20.34
Total recurrent grants	3,366	5,418	2,052	60.96
Non-recurrent - Commonwealth Government				
Environment	133	-	(133)	(100.00)
Non-recurrent - State Government				
Community Development	176	-	(176)	(100.00)
Corporate Support	45	-	(45)	(100.00)
Emergency Management	1,086	-	(1,086)	(100.00)
Environment	1,046	-	(1,046)	(100.00)
Family and children	171	-	(171)	(100.00)
Library and Community Education	18	150	132	733.33
Recreation	21	-	(21)	(100.00)
Recycling and Waste Services	70	-	(70)	(100.00)
Pandemic response	330	-	(330)	(100.00)
Bushfire recovery	1	-	(1)	(100.00)
Tourism and Business Support	110	-	(110)	(100.00)
Total non-recurrent grants	3,207	150	(3,057)	(95.32)
Total operating grants	6,573	5,568	(1,005)	(15.29)

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
(b) Capital Grants				
Non-recurrent - Commonwealth Government				
Environment	-	-	-	100.00
Footpaths	160	-	(160)	
Recreational, leisure and community facilities	3,364	379	(2,985)	100.00
Roads	6,431	740	(5,691)	(88.49)
Family and children	30	-	(30)	(100.00)
Non-recurrent - State Government				
Family and children	480	-	(480)	(100.00)
Recreational, leisure and community facilities	9,123	2,000	(7,123)	(78.08)
Roads	519	-	(519)	(100.00)
Other infrastructure	45	-	(45)	(100.00)
Total non-recurrent grants(capital)	20,152	3,119	(17,033)	(84.52)
Total capital grants	20,152	3,119	(17,033)	(84.52)
Total Grants	26,725	8,687	(18,038)	(67.49)

Grants - Operating (\$1.01 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 15.29 percent or \$1.01 million. This is mainly due to a large number one-off non-recurrent grants received in 2022-2023.

Grants - Capital (\$18.04 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 67.49 percent or \$18.04 million mainly due to specific funding for large capital works projects in 2022-2023.

Section 4.5 Capital works program includes further detailed analysis of the grants and contributions expected to be received during the 2023-2024 year.

4.1.5 Contributions

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000	%
Monetary	1,519	104	(1,415)	(93.15)
Non-monetary	-	-	-	-
Total contributions	1,519	104	(1,415)	(93.15)

Contributions (\$1.42 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 \$1.42 million when compared to the 2022-2023 Budget forecast. This is mainly due to the one off receipt of contributions tied to capital projects in 2022-2023.

4.1.6 Other income

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000 %	
Interest on investments	600	800	200	33.33
Other rent	311	295	(16)	(5.14)
Sale of valuations	10	20	10	100.00
WorkCover insurance recoveries	150	150	-	-
Reimbursements	193	57	(136)	(70.47)
Other	191	187	(4)	(2.09)
Total other income	1,455	1,509	54	3.71

Other income (\$54,000 increase)

Other revenue is showing a slight increase of 3.7 percent compared to the prior financial year.

4.1.7 Employee costs

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000 %	
Casual staff	417	384	(33)	(7.91)
Fringe benefits tax and WorkCover	150	150	-	-
Oncost recoveries	8,012	8,521	509	6.35
Wages and salaries	30,302	31,678	1,376	4.54
Total employee costs	38,881	40,733	1,852	4.76

Employee benefits (\$1.85 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 11.00 percent to reflect changes in the superannuation guarantee legislation.

4.1.8 Materials and services

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
Contract payments:				
Audit	197	200	3	1.52
External labour hire	151	104	(47)	(31.13)
HACC contracts	234	240	6	2.56
Leisure	13,170	12,709	(461)	(3.50)
Other	1,768	1,878	110	6.22
Valuations	55	55	-	-
Waste services	7,507	8,213	706	9.40
Materials and Services:				
Building maintenance	387	398	11	2.84
Communications	232	215	(17)	(7.33)
Corporate information	49	69	20	40.82
Corporate support	96	96	-	-
Emergency management	246	261	15	6.10
Fleet operations	895	1,004	109	12.18
Insurances	1,325	1,456	131	9.89
IT & telephone	2,058	2,244	186	9.04
Materials, maintenance & equip	11,800	7,863	(3,937)	(33.36)
Other	537	528	(9)	(1.68)
Planning & building services	29	29	-	-
Stationery, printing & postage	397	373	(24)	(6.05)
Subscriptions, Publications & Memberships	226	228	2	0.88
Utilities	1,148	1,106	(42)	(3.66)
Waste services	2,358	2,182	(176)	(7.46)
Total materials and services	44,865	41,451	(3,414)	(7.61)

Materials and services (\$3.41 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 2022-23 \$'000	Budget 2023-24 \$'000	Change	
			\$'000	%
Property	2,371	1,436	(935)	(39.43)
Plant & equipment	530	847	317	59.81
Infrastructure	9,364	10,035	671	7.17
Total depreciation and amortisation	12,265	12,318	53	0.43

Depreciation and amortisation (\$0.52 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 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000 %	
Plant & equipment	386	381	(5)	(1.30)
Total amortisation - right of use assets	386	381	(5)	(1.30)

4.1.11 Other expenses

	Forecast 2022-23 \$'000	Budget 2023-24 \$'000	Change \$'000 %	
Aged & family services	703	69	(634)	(90.18)
Arts and cultural services	449	444	(5)	(1.11)
Community development	398	284	(114)	(28.64)
Council support	3	4	1	33.33
Councillors' allowances	265	295	30	11.32
Economic development	393	393	-	-
Environmental works	120	104	(16)	(13.33)
Leisure & education services	27	5	(22)	(81.48)
Library contributions (Yarra Plenty Regional Library)	3,052	3,189	137	4.49
Municipal laws	148	53	(95)	(64.19)
Short-term lease hire	239	235	(4)	(1.67)
Other	768	874	106	13.80
Payment agents & bank fees	198	200	2	1.01
Planning & building	97	97	-	-
Strategic planning	78	68	(10)	(12.82)
Youth services	8	2	(6)	(75.00)
Total other expenses	6,946	6,316	(630)	(9.07)

Other expenses (\$0.63 million decrease)

Other expenses are forecast to decrease by 9.07 percent or \$0.63 million. This is mainly as a result of reductions in aged and family services related expenditure.

4.2 Balance Sheet

4.2.1 Assets

Current Assets (\$3.1 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 (\$8.93 million increase)

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

4.2.2 Liabilities

Current Liabilities (\$2.04 million decrease)

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

Non Current Liabilities (\$1.54 million increase)

The increase 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.

	2022-23	2023-24
	\$	\$
Amount borrowed as at 30 June of the prior year	16,922	13,582
Amount proposed to be borrowed	-	8,000
Amount projected to be paid	(3,340)	(1,894)
Amount of borrowings as at 30 June	13,582	19,688

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 2022-23 \$'000	Budget 2023-24 \$'000
Right-of-use assets		
Plant and equipment	1,034	1,623
Total right-of-use assets	1,034	1,623
Lease liabilities		
Current lease Liabilities		
Plant and equipment	400	413
Total current lease liabilities	400	413
Non-current lease liabilities		
Plant and equipment	634	1,211
Total non-current lease liabilities	634	1,211
Total lease liabilities	1,034	1,624

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 (\$0.14 million increase)

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

4.3.1 (b) Discretionary reserves (\$1.56 million increase)

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 (\$6.35 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 (\$8.46 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 (\$22.70 million decrease)

The overall decrease is a reflection of timing of cash flows associated with the capital works program for the 2023-2024 year. The statement of capital works provides a full detail of projects for the 2023-2024 year.

4.4.3 Net cash flows provided by/used in financing activities (\$9.6 million decrease)

This decrease is attributable to new loans to be taken in 2023-24 (\$8 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 2023-24 year, classified by expenditure type and funding source.

4.5.1 Summary

	Forecast	Budget	Change	
	2022-23	2023-24		
	\$'000	\$'000	\$'000	%
Property	8,795	2,510	(6,285)	(71.46)
Plant and equipment	1,968	1,480	(488)	(24.79)
Infrastructure	34,741	17,536	(17,205)	(49.52)
Total	45,504	21,526	(23,978)	(52.69)

* Forecast includes capital works projects carried forward from 2021-2022 - \$25.42 million

4.5.1 (a) Property (\$2.51 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 (\$1.48 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 (\$1.29 million).

4.5.1 (c) Infrastructure (\$17.54 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 2023-2024 year, \$3.92 million will be expended on road projects. The more significant projects include:

- Road and carpark renewal (\$1.74 million);
- Road upgrades (\$1.40 million);

\$3.9 million will be expended on recreational, leisure and community facilities, key projects being:

- Diamond Creek Netball Courts Roof (\$1.7 million);
- Hurstbridge Outdoor Netball (\$0.535 million);
- Tennis - Diamond Creek and Panton Hill (\$0.4 million);
- Carpark upgrades (\$0.379 million) and
- Trails renewal (\$0.3 million)

\$0.68 million will be expended on footpath construction and renewal program projects.

\$0.89 million will be expended on drainage renewal and upgrade projects.

\$5.8 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

- Street tree planting (\$0.13 million);
- Signage (non-regulatory) upgrade (\$0.10 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	4,048	1,538	2,510	-	-
Plant and equipment	1,480	1,480	-	-	-
Infrastructure	15,998	9,580	4,664	1,049	705
Total	21,526	12,598	7,174	1,049	705

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	4,048	1,000	-	2,048	1,000
Plant and equipment	1,480	-	-	1,480	-
Infrastructure	15,998	2,119	-	6,880	7,000
Total	21,526	3,119	-	10,407	8,000

Grants - Capital (\$3.12 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 the Diamond Creek Netball Courts Roof, road and carpark renewal and carpark upgrades. A list of projects with their funding source is provided below in 4.5.2.

Council Cash (\$10.41 million)

It is expected that in 2023-2024, \$10.41 million of rates revenue will be used to fund various capital projects.

Borrowing is proposed to fund tip rehabilitation works at Kangaroo Ground (\$5.0 million) which is in response to and in compliance with the requirements set out by the Environment Protection Authority. \$1 million will be set aside to enable Council to respond to potential Government grant funding opportunities. Remaining borrowings to fund Diamond Creek Netball Courts Roof (\$0.7 million), Hurstbridge Outdoor Netball (\$0.535 million), Tennis - Diamond Creek and Panton Hill (\$0.4 million), and Eltham North Pavilion Carpark Extension (\$0.365 million)

4.5.2 Capital works program

For the year ending 30 June 2024

* The below is a schedule of proposed and planned works for the 2023-2024 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	Borrow- ings \$'000
PROPERTY					
LAND	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-
BUILDINGS					
Asset renewal expenditure					
Buildings renewal (including public toilets)	1,538	-	-	1,538	-
Total asset renewal expenditure - buildings	1,538	-	-	1,538	-
Asset upgrade expenditure					
Buildings upgrade	400	-	-	400	-
Climate Action Fund	110	-	-	110	-
Budget Stimulus Projects	2,000	1,000	-	-	1,000
Total asset upgrade expenditure - buildings	2,510	1,000	-	510	1,000
TOTAL BUILDINGS	4,048	1,000	-	2,048	1,000
BUILDING IMPROVEMENTS	-	-	-	-	-
LEASEHOLD IMPROVEMENTS	-	-	-	-	-
HERITAGE BUILDINGS	-	-	-	-	-
TOTAL PROPERTY	4,048	1,000	-	2,048	1,000
PLANT AND EQUIPMENT					
PLANT, MACHINERY AND EQUIPMENT (PM&E)					
Asset renewal expenditure					
Fleet replacement	565	-	-	565	-
Major plant replacement	720	-	-	720	-
Total asset renewal expenditure - PM&E	1,285	-	-	1,285	-
TOTAL PLANT, MACHINERY & EQUIPMENT	1,285	-	-	1,285	-
FIXTURES, FITTINGS AND FURNITURE (FF&F)					
Asset renewal expenditure					
Playground renewal	195	-	-	195	-
Total asset renewal expenditure -FF&F	195	-	-	195	-
TOTAL FIXTURES, FITTINGS AND FURNITURE	195	-	-	195	-
COMPUTERS AND TELECOMMUNICATIONS	-	-	-	-	-
HERITAGE PLANT AND EQUIPMENT	-	-	-	-	-
LIBRARY BOOKS	-	-	-	-	-
TOTAL PLANT AND EQUIPMENT	1,480	-	-	1,480	-

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	1,740	740	-	1,000	-
Total asset renewal expenditure - roads	1,740	740	-	1,000	-
Asset upgrade expenditure					
Road upgrade	1,400	-	-	1,400	-
Total asset renewal expenditure - roads	1,400	-	-	1,400	-
Asset expansion expenditure					
Eltham North Pavilion Carpark Extension	365	-	-	-	365
Road safety	390	-	-	390	-
Total asset expansion expenditure - roads	755	-	-	390	365
New asset expenditure					
Bus shelters new	20	-	-	20	-
Total asset expansion expenditure - roads	20	-	-	20	-
TOTAL ROADS	3,915	740	-	2,810	365
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	280	-	-	280	-
Total asset expansion expenditure - footpaths	280	-	-	280	-
TOTAL FOOTPATHS AND CYCLEWAYS	680	-	-	680	-
DRAINAGE					
Asset renewal expenditure					
Drainage (reactive)	385	-	-	385	-
Total asset renewal expenditure - drainage	385	-	-	385	-
Asset upgrade expenditure					
Drainage (proactive)	500	-	-	500	-
Total asset upgrade expenditure - drainage	500	-	-	500	-
TOTAL DRAINAGE	885	-	-	885	-

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					
Trails renewal	300	-	-	300	-
Sports infrastructure renewal	255	-	-	255	-
Tennis - Diamond Creek and Pantan Hill	400	-	-	-	400
Total asset renewal expenditure - RL&CF	955	-	-	555	400
Asset upgrade expenditure					
Trail upgrades	100	-	-	100	-
Carpark upgrades	379	379	-	-	-
Sports Infrastructure upgrade	85	-	-	85	-
Diamond Creek Netball Courts Roof	1,700	1,000	-	-	700
Total asset upgrade expenditure - RL&CF	2,264	1,379	-	185	700
New asset expenditure					
Hurstbridge Outdoor Netball	535	-	-	-	535
Quantity surveyor and planning for future grant funding opportunities	150	-	-	150	-
Total new asset expenditure - RL&CF	685	-	-	150	535
TOTAL RECREATIONAL, LEISURE AND COMMUNITY FACILITIES	3,904	1,379	-	890	1,635
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					
Pantan Hill bushland reserves management plan implementation	20	-	-	20	-
Public open space infrastructure upgrade	150	-	-	150	-
Total asset upgrade expenditure - POSS	170	-	-	170	-
TOTAL PARKS, O/SPACE & STREETSCAPES	320	-	-	320	-
WASTE MANAGEMENT					
Asset renewal expenditure					
Landfill rehabilitation	5,800	-	-	800	5,000
Total asset renewal expenditure - Waste Management	5,800	-	-	800	5,000
TOTAL WASTE MANAGEMENT	5,800	-	-	800	5,000
AERODROMES	-	-	-	-	-
OFF STREET CAR PARKS	-	-	-	-	-
OTHER INFRASTRUCTURE					
Asset upgrade expenditure					
Street trees	130	-	-	130	-
Signage (non-regulatory) upgrade	100	-	-	100	-
Townships and streetscapes	100	-	-	100	-
Total asset upgrade expenditure - Other Infrastructure	330	-	-	330	-

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	14	-	-	14	-
Total asset expansion expenditure - Other Infrastructure	14	-	-	14	-
TOTAL OTHER INFRASTRUCTURE	344	-	-	344	-
TOTAL INFRASTRUCTURE	15,998	2,119	-	6,880	7,000
TOTAL CAPITAL WORKS 2023-2024	21,526	3,119	-	10,407	8,000

2. Summary

Capital Works Area	Summary of funding sources				
	Project Cost	Grants	Contrib	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
Asset renewal expenditure	12,598	740	-	6,458	5,400
Asset upgrade expenditure	7,174	2,379	-	3,095	1,700
Asset expansion expenditure	1,049	-	-	684	365
New asset expenditure	705	-	-	170	535
TOTAL CAPITAL WORKS	21,526	3,119	-	10,407	8,000

5. Financial performance indicators

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

Indicator	Measure	Notes	Forecast 2022-23	Budget 2023-24	Strategic Resource Plan Projections			Trend +/-
					2024-25	2025-26	2026-27	
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	(2.4%)	1.4%	2.4%	2.8%	3.0%	+
Liquidity								
Working Capital	Current assets / current liabilities	2	128%	126%	108%	110%	112%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	35.8%	22.3%	12.0%	(6.3%)	(4.4%)	-
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	18.3%	25.5%	21.2%	17.4%	13.6%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		5.6%	3.3%	4.4%	4.3%	4.2%	+
Indebtedness	Non-current liabilities / own source revenue		23.1%	24.1%	20.3%	16.8%	13.6%	+
Asset renewal	Asset renewal expenses / depreciation	5	65.1%	102.4%	85.6%	75.1%	74.0%	+
Stability								
Rates concentration	Rate revenue / adjusted underlying revenue	6	72.8%	74.6%	74.9%	74.8%	74.7%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.30%	0.31%	0.32%	0.33%	0.33%	o
Efficiency								
Expenditure level	Total expenses/ no. of property assessments		\$4,323	\$4,221	\$4,319	\$4,396	\$4,475	o
Revenue level	Residential rate revenue / no. of residential property assessments		\$3,046	\$3,170	\$3,218	\$3,276	\$3,341	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		16.7%	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

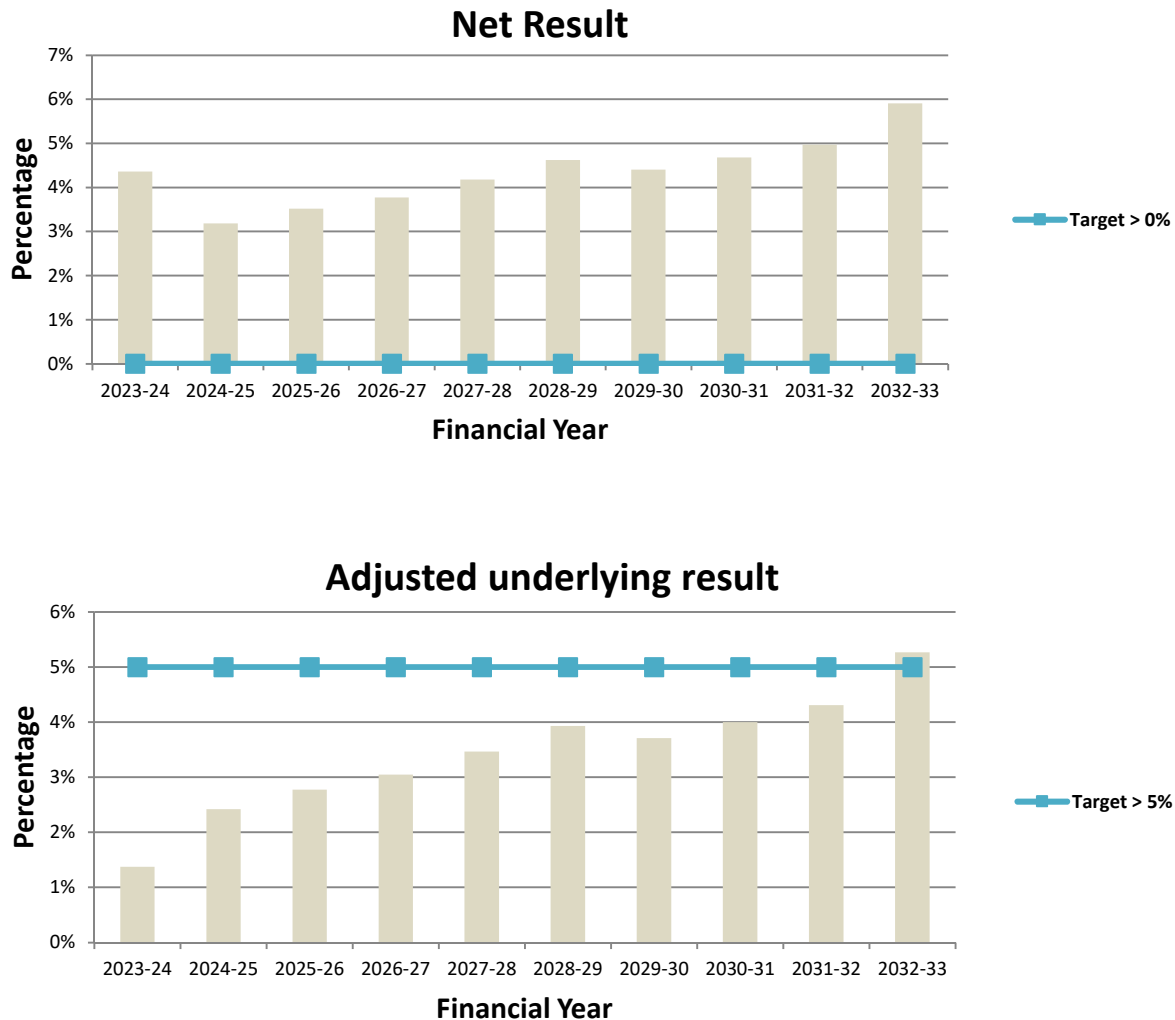
Reflects extent of reliance on rate revenues to fund all of Council's on-going services. The trend indicates Council will have a continual reliance on rate revenue compared to all other revenue sources.

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

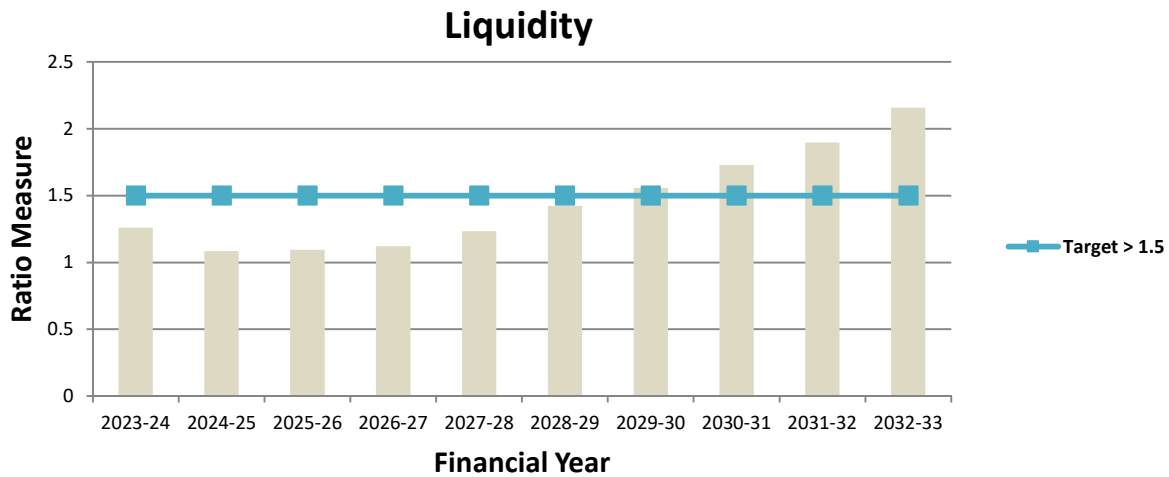
Financial Sustainability Performance

This appendix outlines Council's performance against the adopted financial sustainability plan indicators for the period 2023-24 to 2032-33

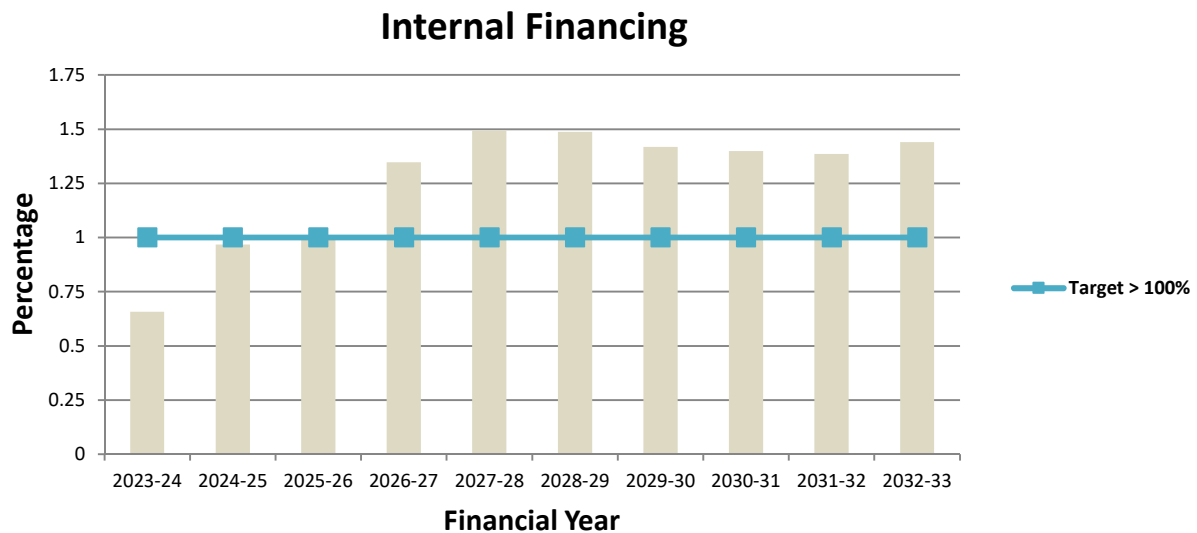
Financial Sustainability Plan indicators



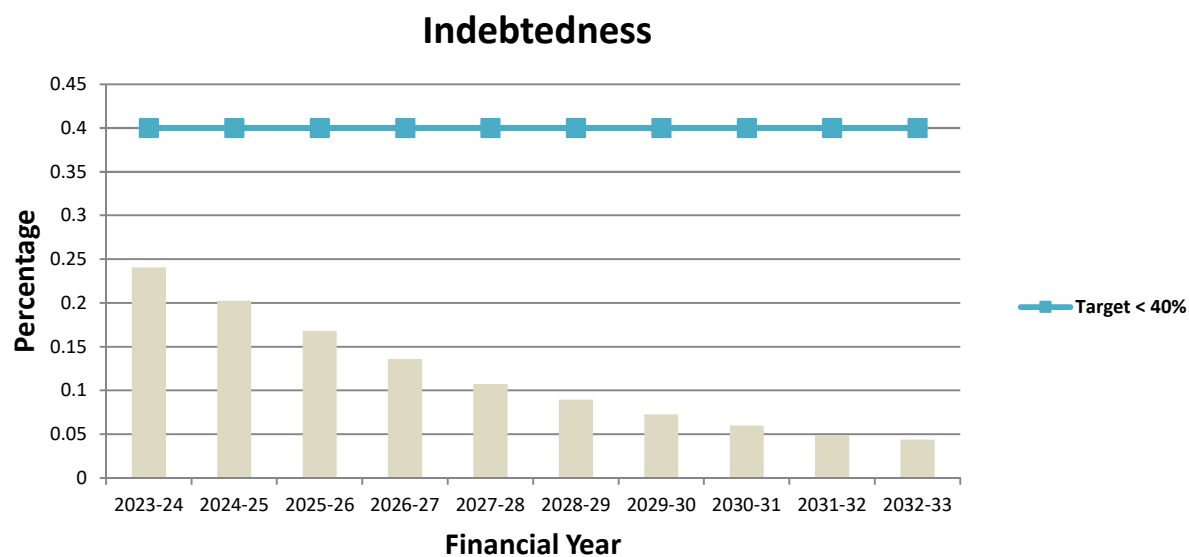
The net result projects that an operating surplus is expected to be achieved in each of the forecast years. The forecast underlying surplus results reflect limited growth in own-source revenue and continued maintenance of operational expenditure in line with service levels. The trend demonstrates the reliance on external funding sources, such as grants from other levels of government.



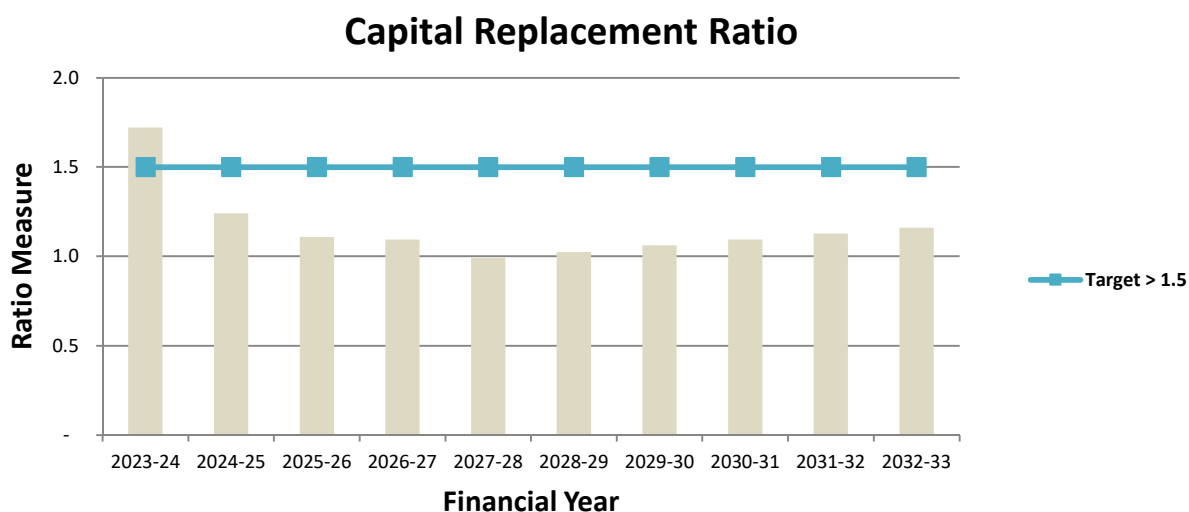
Council's liquidity forecasts is showing an improving trend and reflects liabilities, including borrowing maturities and a greater proportion of the provision for landfill rehabilitation becoming current, with cash balances lowering as capital projects are completed. Council does not budget for non-recurrent grant funding where there is a high degree of uncertainty or lack of assurance of receipt and as such this income and the associated cash inflow is not accounted for in this measure.



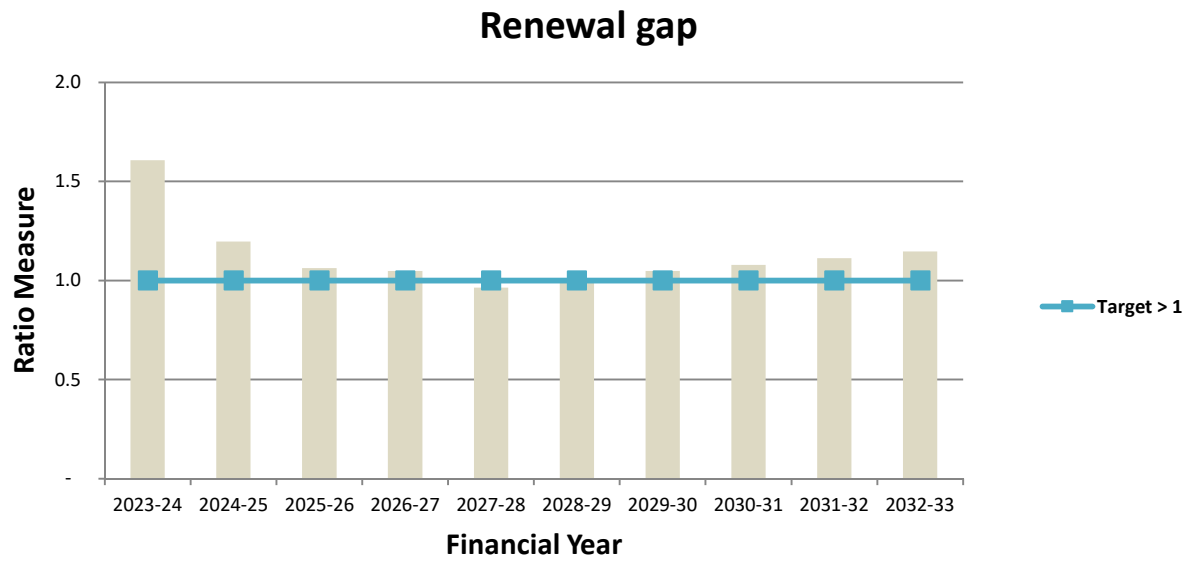
The internal financing forecasts Council's ability to finance capital works from generated cash flow. The trend is driven by the forecast capital works program, reflecting known funding sources where there is a high probability of receipt, and the limited growth in rates income.



Council continues to repay its existing loans and borrowings and anticipates taking out a further loan in 2023-2024. This is offset by borrowing maturities schedule to occur each year, resulting in the declining overall debt balance and trend, ensuring that Council achieves above target levels each year.



Council is highly reliant on external funding sources in order to achieve the desired level of capital outlay, as demonstrated in the forecast results.



Council continues to invest in public infrastructure and community asset renewal with an underlying focus on ensuring the renewal gap targets are met, to ensure Council’s responsibility remains at a manageable level. The forecast results mirror the capital works program currently scheduled and in future years; and again highlights the reliance on external funding.

Appendix 1
Fees and Charges

Nillumbik Shire Council 2023-24 DRAFT Fees & Charges

Note: * indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee (GST Inclusive) 2022-23 \$	Proposed Fee (GST Inclusive) 2023-24 \$
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	26.00	27.50
Car boot	1	Discretionary	Y	52.00	54.50
Station wagon	1	Discretionary	Y	64.00	67.00
Small utility / van	1	Discretionary	Y	79.00	82.50
Medium utility / van	1	Discretionary	Y	118.00	123.50
Large ute	1	Discretionary	Y	124.00	130.00
Large van	1	Discretionary	Y	144.00	151.00
6 x 4 trailer	1	Discretionary	Y	100.00	105.00
6 x 4 trailer high side	1	Discretionary	Y	146.00	153.00
7 x 5 trailer	1	Discretionary	Y	122.00	128.00
7 x 5 trailer high side	1	Discretionary	Y	144.00	151.00
8 x 6 tandem trailer	1	Discretionary	Y	150.00	157.50
8 x 6 tandem trailer high side	1	Discretionary	Y	165.00	173.00
White goods - refrigerator, air-conditioners, freezer etc.	1	Discretionary	Y	47.00	49.00
Mattress - king / queen / double	1	Discretionary	Y	50.00	52.50
Mattress - single / baby	1	Discretionary	Y	36.00	37.50
Car tyre	1	Discretionary	Y	20.00	21.00
Car tyre with rim	1	Discretionary	Y	23.00	24.00
4WD tyre	1	Discretionary	Y	24.00	25.00
4WD tyre with rim	1	Discretionary	Y	27.00	28.50
Motor bike tyre	1	Discretionary	Y	17.00	18.00
Motor bike tyre with rim	1	Discretionary	Y	17.00	18.00
Truck tyre	1	Discretionary	Y	44.00	46.00
Truck tyre with rim	1	Discretionary	Y	50.00	52.50
Large tractor tyre	1	Discretionary	Y	179.00	187.50
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	Statutory		299.85	As advised by State Government
* 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 Subdivision Act (3.25%)	As per Subdivision Act
* 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	As per Subdivision Act (3.25%)	As per Subdivision Act
Minor drainage supervision and plan checking	Flat rate (scaled for number of allotments)	Discretionary	Y	1-3 lots: \$682.00 4-10 lots: \$963.00 >10 lots: 3.25% of estimated cost of works	1-3 lots: \$682.00 + BPI 4-10 lots: \$963.00 + BPI >10 lots: 3.25% of estimated cost of works
Minor drainage plan checking resubmit fee	Flat rate	Discretionary	Y	154.00	154.00 + BPI
Pit opening - excluding traffic management	Per hour	Discretionary	Y	105.00	105.00 + BPI
Copy of additional approved engineering plans	Flat rate	Discretionary	Y	143.00	143.00 + BPI
Endorse Traffic Guidance Scheme (not applicable to community run events)	Per traffic guidance scheme	Discretionary	Y	165.00	165.00
Capital Works					
* Storm water and drainage information		Statutory		149.40	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		660.50	Monetary fee unit
* Arterial road - not conducted on any part of the roadway, shoulder or pathway	Per site	Statutory		461.80	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		659.00	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		359.30	Monetary fee unit
* Local road where maximum speed limit at anytime is not more than 50 kph - conducted on any part of the roadway, shoulder or pathway	Per site	Statutory		359.30	Monetary fee unit

Fees and Charges

Nillumbik Shire Council 2023-24 DRAFT Fees & Charges

Note: * indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee (GST Inclusive) 2022-23 \$	Proposed Fee (GST Inclusive) 2023-24 \$
* 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		91.70	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		244.60	Monetary fee unit
* Arterial road - not conducted on any part of the roadway, shoulder or pathway	Per site	Statutory		145.30	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		142.20	Monetary fee unit
* Local road where maximum speed limit at anytime is more than 50 kph - not conducted on any part of the roadway, shoulder or pathway	Per site	Statutory		91.70	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		142.20	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		91.70	Monetary fee unit
Vehicle crossing	Per site	Discretionary		300.00	316.50
Landscaping of nature strip	Per site	Statutory		91.70	Monetary fee unit
Stormwater drainage connection:					
- Easement or connection not requiring road opening	Per site	Discretionary		91.70	97.00
- Connection requiring road opening	Per site	Discretionary		142.20	150.00
Asset protection		Discretionary	Y	455.00	480.00
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 plus a 3% administration charge	As per contract rates plus a 3% administration charge
	Greater than 10m ² (per m ²)	Discretionary	Y	As per contract rates plus a 3% administration charge	As per contract rates plus a 3% administration charge
Footpath & crossovers - minimum charge of 2 m² or 2 lineal metres.					
- Footpaths	Asphalt, 75mm concrete, pitcher or flag type (per m ²)	Discretionary	Y	As per contract rates plus a 3% administration charge	As per contract rates plus a 3% administration charge
- Crossovers	150mm concrete (per m ²)	Discretionary	Y	As per contract rates plus a 3% administration charge	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 plus a 3% administration charge	As per contract rates plus a 3% administration charge
Kerb and channel	Concrete, dish gutters and spoon drains concrete kerb (per lineal m)	Discretionary	Y	As per contract rates plus a 3% administration charge	As per contract rates plus a 3% administration charge
Saw cutting	Per lineal metre	Discretionary	Y	As per contract rates plus a 3% administration charge	As per contract rates plus a 3% administration charge
Traffic control	Per controller (per hour)	Discretionary	Y	As per contract rates plus a 3% administration charge	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					
Building Services					
Building permit (within Nillumbik)	Value of works between \$1 - \$5,000	Discretionary	Y	POA - minimum \$775 (includes maximum of 2 inspections)	POA - minimum \$800 (includes maximum of 2 inspections)
Building permit (within Nillumbik)	Value of works between \$5,001 - \$15,000	Discretionary	Y	POA - minimum \$1,030 (includes a maximum of 2 inspections)	POA - minimum \$1,050 (includes a maximum of 2 inspections)
Building permit (within Nillumbik)	Value of works between \$15,001 - \$50,000	Discretionary	Y	POA - minimum \$1,135 (includes a maximum of 3 inspections)	POA - minimum \$1,150 (includes a maximum of 3 inspections)
Building permit (within Nillumbik)	Value of works between \$50,001 - \$100,000	Discretionary	Y	POA - minimum \$1,500 (includes a maximum of 3 inspections)	POA - minimum \$1,575 (includes a maximum of 3 inspections)
Building permit (within Nillumbik)	Value of works between \$100,001 - \$150,000	Discretionary	Y	POA - minimum \$1,650 (includes a maximum of 4 inspections)	POA - minimum \$1,675 (includes a maximum of 4 inspections)
Building permit (within Nillumbik)	Value of works between \$150,001 - \$200,000	Discretionary	Y	POA - minimum \$1,900 (includes a maximum of 4 inspections)	POA - minimum \$1,935 (includes a maximum of 4 inspections)
Building permit (within Nillumbik)	Value of works between \$200,001 - \$300,000	Discretionary	Y	POA - minimum \$2,060 (includes a maximum of 4 inspections)	POA - minimum \$2,085 (includes a maximum of 4 inspections)
Building permit (within Nillumbik)	Value of works between \$300,001 - \$400,000	Discretionary	Y	POA - minimum \$2,320 (includes a maximum of 4 inspections)	POA - minimum \$2,345 (includes a maximum of 4 inspections)
Building permit (within Nillumbik)	Value of works between \$400,001 - \$1,000,000	Discretionary	Y	POA - minimum \$2,420 (includes a maximum of 4 inspections)	POA - minimum \$2,445 (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	POA - minimum \$110 (maximum 1 hour)	POA - minimum \$165 (maximum 1 hour)
Building inspection (within Nillumbik) - commercial	Per hour	Discretionary	Y	150.00	165.00
Building inspection (outside Nillumbik boundaries)	Per hour	Discretionary	Y	220.00	255.00
Multiple dwelling application (within Nillumbik)	Per application (excludes apartment building applications - considered under commercial)	Discretionary	Y	POA	POA
Building permit (within Nillumbik) - demolition permit	Per demolition permit application	Discretionary	Y	POA - minimum \$750 (includes a maximum of 2 inspections)	POA - minimum \$800 (includes a maximum of 2 inspections)
Building permit (within Nillumbik) - sheds, carports, non masonry garages, verandas (\$15,000 - \$30,000)	Per building permit application	Discretionary	Y	990.00	990.00
Building permit amendment	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 - minimum \$100 (\$220 per hour for Building Surveyor & \$80 per hour for administration support)	380.00
Building permit (outside Nillumbik boundaries)	Fee per building permit application	Discretionary	Y	POA	POA
Multiple dwelling application (outside Nillumbik boundaries)	Per application (Excludes apartment building applications - considered under commercial)	Discretionary	Y	POA	POA
* Section 29A consent	Per request	Statutory		87.90	87.90 + CPI
* Requesting adjoining neighbours comments	Per request	Discretionary		n/a	120.00
* Report & consents (dispensations)	As set by Victorian Building Authority (VBA)	Statutory		299.85	299.85 + CPI

Fees and Charges

Nillumbik Shire Council 2023-24 DRAFT Fees & Charges

Note: * indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee (GST Inclusive) 2022-23 \$	Proposed Fee (GST Inclusive) 2023-24 \$
Report (dispensations)	Per clause	Discretionary	Y	POA - minimum \$258	450.00
Extension of time	Per application for extension of time	Discretionary	Y	310.00	310.00
Above ground swimming pool (within Nillumbik)	Per application	Discretionary	Y	POA - minimum \$875 (includes a maximum of 2 inspections)	POA - minimum \$875 (includes a maximum of 2 inspections)
Certificate of pool and spa barrier compliance	Per application	Discretionary	Y	\$350 (includes 1 inspection, any additional required inspection to be charged at a rate of \$150 per inspection).	\$350 (includes 1 inspection and a 2nd minor re 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	32.85	32.85 + CPI
* Pools and spas search fee	Per application - Not applicable if the application to register a swimming pool with Council includes a copy of CFI or Building permit that confirms date of construction of the swimming pool/spa	Statutory	N	47.95	47.95 + CPI
* Lodgement of certificate of swimming pool and spa barrier compliance	Per application	Statutory	N	21.10	21.10 + CPI
* Pool registration and Form 23 built after 1/11/2020	Per application	Statutory	N	54.00	54.00 + CPI
* Failure to lodge pool/spa compliance certificate	1	Statutory	N	1849.20	1849.20 + CPI
* Lodgement of pool and spa barrier noncompliance certificate	1	Statutory	N	397.50	397.50 + CPI
Building inspection for selected private building surveyor (within Nillumbik)	Per building inspection	Discretionary	Y	250.00	250.00
Building inspection for selected private building surveyor (outside Nillumbik boundaries)	Per building inspection	Discretionary	Y	300.00	300.00
Permission to retain illegal structures	Value of works	Discretionary	Y	POA	POA
* Property Information Regulation 51(1)	Per property information request - Building form 10, As advised by VBA	Statutory		48.80	48.80 + CPI
* Property Information Regulation 51(2)	Per property information request - Building form 10, As advised by VBA	Statutory		48.80	48.80 + CPI
* Property Information Regulation 51(1) or 51(2)	Non-refundable retrieval fee (per application)	Statutory		97.60	97.60 + CPI
Property Information Regulation 51(1) or 51(2) Fast track fee	Per priority request - additional charge for priority property information request	Discretionary	Y	n/a	120.00
* Property Information Regulation 51(3)	Certificate of building permit	Statutory		48.80	48.80 + CPI
Building permit - copy	Occupancy permit, certificate of final inspection	Discretionary	Y	75.00	75.00
Building miscellaneous	Certificate of domestic work insurance	Discretionary	Y	75.00	75.00
Building miscellaneous	Plans / computations / reports - plans (includes \$50 non-refundable search fee)	Discretionary	Y	260.00	260.00
Building miscellaneous	Plans / computations / reports - soil report (includes \$50 non-refundable search fee)	Discretionary	Y	150.00	150.00
Building miscellaneous	Plans / computations / reports - truss computations (includes \$50 non-refundable search fee)	Discretionary	Y	150.00	150.00
Building miscellaneous	All available commercial permit information	Discretionary	Y	POA	POA
Building miscellaneous	Per permit for Commercial & Industrial Plans (Depends on number of plans - electronic copies only)	Discretionary	Y	POA - minimum \$200 (includes up to a maximum of 1 hour search time)	200.00
Copy document fee	A4 paper (black and white per page)	Discretionary	Y	0.20	0.30
Copy document fee	A3 paper (black and white per page)	Discretionary	Y	0.50	0.80
Copy document fee	A0 paper (black and white per page)	Discretionary	Y	5.15	5.50
* Section 30 lodgement fee	Per external lodgement - (Set by VBA)	Statutory		125.80	125.80 + 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	770.00	800.00
Bushfire attack level	Per request and assessment	Discretionary	Y	325.00	325.00
* Report and consent- Regulation 116	Per application	Statutory		304.00	304.00 + 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 \$100 per day
Hoarding permit (road closure)	Per occupied area, or minimum fee	Discretionary	Y	n/a	641.00
Commercial building permits	Works within Nillumbik	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	Works outside Nillumbik	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 \$255 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 \$255 per required inspection)
Commercial building inspection (within Nillumbik)	Per inspection	Discretionary	Y	205.00	165.00
Commercial building inspection (outside Nillumbik)	Per inspection	Discretionary	Y	n/a	220.00
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		225.00	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	475.00	475.00

Fees and Charges

Nillumbik Shire Council 2023-24 DRAFT Fees & Charges

Note: * indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee (GST Inclusive) 2022-23 \$	Proposed Fee (GST Inclusive) 2023-24 \$
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	785.00	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	1,525.00	1,525.00
Occupancy permit inspection fee - Place of public entertainment (POPE)	Inspection fee per hour if an inspection is required outside standard business hours - for event conducted by a natural person or body corporate (business)	Discretionary	Y	205.00	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	340.00	340.00
Siting of temporary structures	Inspection fee per hour if an inspection is required outside standard business hours	Discretionary	Y	205.00	205.00
Community Safety					
Impounding livestock	Labour - ordinary per hour	Discretionary		54.00	55.00
Impounding livestock	Labour - time and a half per hour	Discretionary		82.00	84.00
Impounding livestock	Labour - double time per hour	Discretionary		107.00	109.00
Impounding livestock	Trespass sheep/goat/pig per head	Discretionary		28.00	29.00
Impounding livestock	Trespass other cattle per head	Discretionary		33.00	34.00
Impounding livestock	Transport - Monday to Saturday	Discretionary		External contractors rate	External contractors rate
Impounding livestock	Transport - Sunday/public holidays	Discretionary		External contractors rate	External contractors rate
Impounding small livestock	Sustenance - chicken/rabbit/ferret/bird per day	Discretionary		6.00	7.00
Impounding medium livestock	Sustenance - sheep/goat/pig per day	Discretionary		23.00	24.00
Impounding large livestock	Sustenance - cattle/horse per day	Discretionary		28.00	29.00
Impounding livestock	Pound fees	Discretionary		23.00	24.00
Impounding livestock	Posting notice	Discretionary		35.00	35.00
Impounding livestock	Insertion of notice in newspapers	Discretionary		At cost + 10% administration fee	At cost + 10% administration fee
Impounding livestock	Advertisement cost	Discretionary		At cost + 10% administration fee	At cost + 10% administration fee
Dog pound - release	Release same day	Discretionary	Y	58.00	59.00
Dog pound - release	Release - one day	Discretionary	Y	91.00	93.00
Dog pound - sustenance	Sustenance per day	Discretionary	Y	33.00	34.00
Animal registration	Dog maximum fee	Discretionary		200.00	205.00
Animal registration	Dog reduced fee (Micro chipped only. Excludes new registrations)	Discretionary		103.00	105.00
Animal registration	Dog minimum fee (Desexed)	Discretionary		53.00	54.00
Animal registration	Cat maximum fee	Discretionary		300.00	307.00
Animal registration	Cat reduced fee (Micro chipped only)	Discretionary		103.00	105.00
Animal registration	Cat minimum fee (Desexed)	Discretionary		53.00	54.00
Animal registration	Transfer	Discretionary		11.00	12.00
Animal registration	Replacement tag	Discretionary	Y	12.00	13.00
Animal registration	Pensioner registration of any animal	Discretionary		1/2 standard fee	1/2 standard fee
Animal registration	Domestic animal business	Discretionary		390.00	399.00
Animal registration	Dangerous/restricted breed	Discretionary		390.00	399.00
Animal registration	Microchipping service	Discretionary		35.00	36.00
Local law permits	More than animals specified in Local Law	Discretionary		112.00	114.00
Local law bonds	Cat cage holding fee (refundable)	Discretionary		50.00	51.00
Local law permits	Outdoor eating facilities - 1st table	Discretionary		194.00	198.00
Local law permits	- Thereafter	Discretionary		102.00	104.00
Local law permits	Temporary signs and A Frames	Discretionary		122.00	125.00
Local law permits	Temporary real estate signage (multiple signs/year)	Discretionary		510.00	522.00
Local law permits	Goods/furniture on footpaths	Discretionary		204.00	209.00
Local law permits	Repair and sale of vehicle	Discretionary		n/a	50.00
Local law permits	Fireworks	Discretionary		n/a	200.00
Local law permits	Charitable collection	Discretionary		n/a	10.00
Local law permits	Clothing bin	Discretionary		n/a	80.00
Local law permits	Busking per day	Discretionary		20.00	21.00
Local law permits	Storage on roads per day	Discretionary		48.00	49.00
Local law permits	Skips	Discretionary		48.00	49.00
Local law permits	Skip bin - annual consent	Discretionary		555.00	568.00
Local law permits	Use of motorised toy vehicles on private property	Discretionary		110.00	112.00
Local law permits	Road side vending (per day)	Discretionary		185.00	189.00
Local law permits	Road side vending (half day = 4hrs)	Discretionary		97.00	99.00
Local law permits	Road side vending (per annum)	Discretionary		1,400.00	1435.00
Local law permits	Road side vending (pro rata/month)	Discretionary		Pro rata annual fee	Pro rata annual fee
Local law permits	Caravans, boats and trailers	Discretionary		105.00	110.00
Local law releases	Shopping trolleys per item	Discretionary	Y	120.00	125.00
Local law releases	Charity bins per item	Discretionary	Y	420.00	425.00
Local law releases	Skips per item	Discretionary	Y	788.00	790.00
Local law releases	Caravans, boats and trailers	Discretionary	Y	420.00	425.00
Local law releases	A frames and signs	Discretionary	Y	126.00	129.00
Local law releases	Miscellaneous small items	Discretionary	Y	109.00	111.00
Local law releases	Miscellaneous medium items	Discretionary	Y	263.00	269.00
Local law releases	Miscellaneous large items	Discretionary	Y	420.00	430.00
* 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
Derelect vehicles	Release	Discretionary	Y	219.00	224.00
Derelect vehicles	Towing	Discretionary	Y	184.00	188.00
Derelect vehicles	Storage per additional day - motor vehicles, caravans, trailers	Discretionary	Y	27.00	28.00
Parking permits	Private parking permits	Discretionary		23.00	24.00
Parking permits	Eltham Traders Permit Scheme - annual permit	Discretionary		105.00	107.00
Parking permits	Eltham Traders Permit Scheme - casual permit	Discretionary		2.00	2.50
Parking permits	Trade/builders parking permit / day	Discretionary		55.00	56.00
Filming permits	Application fee - filming	Discretionary		210.00	215.00
Filming permits	Application fee - stills photography	Discretionary		105.00	107.00
Filming permits	Use of Council reserve / facility - per day	Discretionary		735.00	753.00
Filming permits	Use of Council reserve / facility - half day	Discretionary		368.00	377.00
Filming permits	Parking - car / day	Discretionary		42.00	43.00
Filming permits	Parking - truck / day	Discretionary		84.00	86.00

Fees and Charges

Nillumbik Shire Council 2023-24 DRAFT Fees & Charges

Note: * indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee (GST Inclusive) 2022-23 \$	Proposed Fee (GST Inclusive) 2023-24 \$
Filming permits	Low impact permit fee (in addition to application fee)	Discretionary		158.00	162.00
Filming permits	High impact permit fee (in addition to application fee)	Discretionary		525.00	538.00
Environmental Health					
Initial registration of food premises	Class one premises	Discretionary		665.00	950.00
Initial registration of food premises	Class two premises	Discretionary		775.00	850.00
Initial registration of food premises	Class three premises	Discretionary		460.00	500.00
Plans approval fee of premises	Premises	Discretionary		180.00	185.00
Initial registration of food premises	Community group - class 2	Discretionary		600.00	425.00
Initial registration of food premises	Community group - class 3	Discretionary		450.00	250.00
Notification of food premises	Class four premises	Discretionary		-	-
Renewal registration of food premises	Class one premises	Discretionary		580.00	750.00
Renewal registration of food premises	Class two premises	Discretionary		680.00	685.00
Renewal registration of food premises	Class three premises	Discretionary		380.00	430.00
Renewal registration of food premises	Community group - class 2	Discretionary		350.00	340.00
Renewal registration of food premises	Community group - class 3	Discretionary		190.00	215.00
Food premises additional inspection	Other than mandatory inspection and 1 follow up	Discretionary		180.00	200.00
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		125.00	127.00
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		180.00	200.00
Failed sampling result	2nd and subsequent sampling results	Discretionary		190.00	190.00
Street-trader registration	Class two premises	Discretionary		255.00	580.00
Street-trader registration	Class three premises	Discretionary		173.00	430.00
Street-trader registration	Community group - class 2	Discretionary		130.00	180.00
Street-trader registration	Community group - class 3	Discretionary		85.00	130.00
Additional component	Per additional component (eg bakery, butcher, deli) to main activity	Discretionary		155.00	158.00
Additional staff	Additional charge per staff EFT over 5 for all premises	Discretionary		10.50	11.00
Hairdresser registration - initial only	1	Discretionary		180.00	280.00
Beauty therapy registration	1	Discretionary		212.00	310.00
Beauty therapy renewal	1	Discretionary		212.00	212.00
Skin penetration registration	1	Discretionary		258.00	350.00
Skin penetration renewal	1	Discretionary		258.00	258.00
Prescribed accommodation - renewal	Fee for < 10 beds	Discretionary		295.00	300.00
	Fee for 10 - 20 beds	Discretionary		475.00	480.00
	Fee for > 20 beds	Discretionary		610.00	610.00
Prescribed accommodation - registration	Fee for < 10 beds	Discretionary		n/a	460.00
	Fee for 10 - 20 beds	Discretionary		n/a	640.00
	Fee for > 20 beds	Discretionary		n/a	770.00
Aquatic facility registration	Category 1 aquatic facility	Discretionary		280.00	285.00
Aquatic facility renewal	Category 1 aquatic facility	Discretionary		280.00	285.00
Health - colonic irrigation registration	1	Discretionary		210.00	210.00
Health - colonic irrigation renewal	1	Discretionary		210.00	210.00
Health - Transfer	1	Discretionary		n/a	180.00
Scare Gun permit	1	Discretionary		n/a	180.00
Domestic Wastewater Management (cost recovery)					
* Septic application	1	Statutory		747.37	48.88 fee units
* Minor alteration to OWMS	1	Statutory		569.55	37.25 fee units
* Transfer a permit	1	Statutory		151.83	9.93 fee units
* Amend a permit	1	Statutory		158.71	10.38 fee units
* Renew a permit	1	Statutory		127.05	8.31 fee units
* Exemption	1	Statutory		224.30	14.67 fee units
* Report and consent	1	Statutory		299.85	19.61 fee units
Search for septic plans	1	Discretionary		48.00	50.00
Application to retain septic system in reticulated area	Includes site inspection, records search and one water sample analysis	Discretionary		747.37	48.88 fee units
Statutory Planning					
Planning miscellaneous - history	Per request - general planning information (permits & dates etc.)	Discretionary	Y	153.00	155.00
Planning miscellaneous - written planning advice	Per request - for written planning information/advice	Discretionary	Y	165.00	180.00
Planning miscellaneous - copy of permit	Copy of permit (price per permit, without endorsed plans)	Discretionary		70.00	73.50
Planning miscellaneous - permit information (1 Permit)	Planning permit details (copies of permits, including endorsed plans, price per permit). One permit	Discretionary	Y	132.60	150.00
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	255.00
Planning miscellaneous - multiple permit information	Planning permit details (copies of permits, including endorsed plans, price per permit) Search all permits	Discretionary	Y	377.40	380.00
Planning - miscellaneous consents	Miscellaneous consents (eg. S173)	Discretionary	Y	331.50	470.00

Fees and Charges

Nillumbik Shire Council 2023-24 DRAFT Fees & Charges

Note: * indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee (GST Inclusive) 2022-23 \$	Proposed Fee (GST Inclusive) 2023-24 \$
Planning - fast track miscellaneous consent	Miscellaneous consent fast track (eg. S173 for up to 2 trees)	Discretionary		611.50	770.00
Planning - extension of time (1st)	Request for extension of time to permit - first request	Discretionary	Y	330.00	360.00
Planning - extension of time (Subsequent)	Request for extension of time to permit - subsequent requests	Discretionary	Y	430.00	475.00
* 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		1,360.80	1360.80 + CPI
* Planning	Class 2	Statutory		206.40	206.40 + CPI
* Planning	Class 3	Statutory		649.80	649.80 + CPI
* Planning	Class 4	Statutory		1,330.20	1,330.20 + CPI
* Planning	Class 5	Statutory		1,437.30	1,437.30 + CPI
* Planning	Class 6	Statutory		1,544.30	1,544.30 + CPI
* Planning	Class 7	Statutory		206.40	206.40 + CPI
* Planning	Class 8	Statutory		443.40	443.40 + CPI
* Planning	Class 9	Statutory		206.40	206.40 + CPI
* Planning	Class 10	Statutory		206.40	206.40 + CPI
* Planning	Class 11	Statutory		1,185.00	1,185.00 + CPI
* Planning	Class 12	Statutory		1,597.80	1,597.80 + CPI
* Planning	Class 13	Statutory		3,524.30	3,524.30 + CPI
* Planning	Class 14	Statutory		8,982.90	8,982.90 + CPI
* Planning	Class 15	Statutory		26,489.90	26,489.90 + CPI
* Planning	Class 16	Statutory		59,539.30	59,539.30 + CPI
* Subdivision	Class 17	Statutory		1,360.80	1,360.80 + CPI
* Subdivision	Class 18	Statutory		1,360.80	1,360.80 + CPI
* Subdivision	Class 19	Statutory		1,360.80	1,360.80 + CPI
* Subdivision	Class 20	Statutory		1,360.80	1,360.80 + CPI
* Subdivision	Class 21	Statutory		1,360.80	1,360.80 + CPI
* Planning	Class 22	Statutory		1,360.80	1,360.80 + CPI
Request for amendment to permit class:					
* Planning	Class 1	Statutory		1,360.80	1,360.80 + CPI
* Planning	Amendment to change permit preamble or conditions (other than for a single dwelling)	Statutory		1,360.80	1,360.80 + CPI
* Planning	Class 2	Statutory		206.40	206.40 + CPI
* Planning	Class 3	Statutory		649.80	649.80 + CPI
* Planning	Class 4	Statutory		1,330.20	1,330.20 + CPI
* Planning	Class 5	Statutory		1,437.30	1,437.30 + CPI
* Planning	Class 6	Statutory		1,437.30	1,437.30 + CPI
* Planning	Class 7	Statutory		206.40	206.40 + CPI
* Planning	Class 8	Statutory		443.40	443.40 + CPI
* Planning	Class 9	Statutory		206.40	206.40 + CPI
* Planning	Class 10	Statutory		206.40	206.40 + CPI
* Planning	Class 11	Statutory		1,185.00	1,185.00 + CPI
* Planning	Class 12	Statutory		1,597.80	1,597.80 + CPI
* Planning	Class 13	Statutory		3,524.30	3,524.30 + CPI
* Planning	Class 14	Statutory		3,524.30	3,524.30 + CPI
* Planning	Class 15	Statutory		3,524.30	3,524.30 + CPI
* Planning	Class 16	Statutory		3,524.30	3,524.30 + CPI
* Subdivision	Class 17	Statutory		1,360.80	1,360.80 + CPI
* Subdivision	Class 18	Statutory		1,360.80	1,360.80 + CPI
* Subdivision	Class 19	Statutory		1,360.80	1,360.80 + CPI
* Subdivision	Class 20	Statutory		1,360.80	1,360.80 + CPI
* Subdivision	Class 21	Statutory		1,360.80	1,360.80 + CPI
* Planning	Class 22	Statutory		1,360.80	1,360.80 + CPI
* Certification	Certification of subdivision (per 100 lots)	Statutory		180.40	180.40 + CPI
* Certification	Alteration of plan	Statutory		114.70	114.70 + 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		336.40	336.40 + CPI
* Planning - section 173 change	For an agreement to amend or end a Section 173 Agreement - consent request	Statutory		680.40	680.40 + 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	150.00	200.00
Advertising	Additional notices	Discretionary	Y	12.00	12.00
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	48.40	58.40
Advertising	Planning notice installation service	Discretionary	Y	199.65	209.65
Advertising	Notice in local paper	Discretionary	Y	Cost plus 10% administration charge	Cost plus 10% administration charge

Fees and Charges

Nillumbik Shire Council 2023-24 DRAFT Fees & Charges

Note: * indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee (GST Inclusive) 2022-23 \$	Proposed Fee (GST Inclusive) 2023-24 \$
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	200.00
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	280.00	300.00
Removal of trees < 2 (Arborist) - fast-track - non - other development	Per application (must be charged in conjunction with appropriate statutory application fee)	Discretionary	Y	280.00	300.00
Application to remove up to two trees on private land under the local law	Per application and includes a Council arborist assessment in this fee (arborist report not required by the applicant).		Y	n/a	350.00
Application to remove more than two trees on private land under the local law	Per application, the customer to provide the arborist report.		Y	n/a	300.00
Extension of time to extend a local laws tree removal permit	Per application			n/a	250.00
Request for secondary consent approval (<=3 Changes)	3 itemised changes	Discretionary	Y	375.00	385.00
Request for secondary consent approval (4+ Changes)	4 or more itemised changes	Discretionary	Y	525.00	535.00
Pre-lodgement application and document check and review	Per request	Discretionary	Y	n/a	115.00
Major pre-application meeting request with written planning advice	per request	Discretionary	y	n/a	250.00
Planning Scheme Amendments					
* Planning	Planning Scheme amendment (stage 1)	Statutory		3,149.70	3,149.70 + CPI
* Planning	Planning Scheme amendment (stage 2 - < 10 submissions)	Statutory		15,611.10	15,611.10 + 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		41,695.80	41,695.80 + CPI
* Planning	Planning Scheme amendment (stage 3)	Statutory		496.90	496.90 + CPI
* Planning	Planning Scheme amendment (stage 4)	Statutory		496.90	496.90 + CPI
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	Workshop fees to be calculated taking into account officer time, materials and contractor fees Fees will be adjusted to take into consideration the target group and delivery of council plans	Discretionary	Y	Fee for service	Fee for service
Other fees					
Festival and event entry	Per person	Discretionary	Y	Fee for service	Fee for service
Admissions - child (age 2 and over)	Child	Discretionary	Y	Donation	Donation
Admission - adult	Adult	Discretionary	Y	Donation	Donation
Farm tours (minimum 10 participants)					
Farm animal tour	Per child	Discretionary	Y	10.00	10.00
Farm tour	Per adult	Discretionary	Y	11.00	12.00
Farm tour	Adult concession	Discretionary	Y	9.00	10.00
Room hire - standard (Mummery and Macey rooms)					
Any day	4 hours (includes setup and pack up time)	Discretionary	Y	200.00	200.00
Any day	Per hour (min. 2 hours) (includes setup and pack up time)	Discretionary	Y	53.00	53.00
Room hire - community, local small business & not for profit organisations (Mummery & Macey Rooms)					
Any day	4 hours (includes setup and pack up time)	Discretionary	Y	140.00	140.00
Any day	Per hour (min. 2 hours) (includes setup and pack up time)	Discretionary	Y	37.00	37.00
Room hire - Council and LLN (Mummery & Macey rooms)					
Any day	4 hours (includes setup and pack up time)	Discretionary	Y	140.00	140.00
Any day	Per hour (min. 2 hours) (includes setup and pack up time)	Discretionary	Y	37.00	37.00
Room hire - standard (Gaston, Cox and Thomas Cool rooms)					
Any day	4 hours (includes setup and pack up time)	Discretionary	Y	140.00	150.00
Any day	Per hour (min. 2 hours) (includes setup and pack up time)	Discretionary	Y	40.00	40.00
Room hire - community, local small business & not for profit organisations (Gaston, Cox and Thomas Cool Rooms)					
Any day	4 hours (includes setup and pack up time)	Discretionary	Y	105.00	113.00
Any day	Per hour (min. 2 hours) (includes setup and pack up time)	Discretionary	Y	30.00	30.00
Room hire - Council and LLN (Gaston, Cox and Thomas Cool Rooms)					
Any day	4 hours (includes setup and pack up time)	Discretionary	Y	105.00	113.00
Any day	Per hour (min. 2 hours) (includes setup and pack up time)	Discretionary	Y	30.00	30.00
Additional room hire services					
Kitchen use charge (up to 20 people)	Per day (incl tea/ coffee / cups)	Discretionary	Y	45.00	47.00
Kitchen use charge (21-60 people)	Per day (incl tea/ coffee / cups)	Discretionary	Y	n/a	94.00

Fees and Charges

Nillumbik Shire Council 2023-24 DRAFT Fees & Charges

Note: * indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee (GST Inclusive) 2022-23 \$	Proposed Fee (GST Inclusive) 2023-24 \$
Discretionary Kitchen Bond	Per session	Discretionary	Y	n/a	100.00
Cleaning levy	Per event (if required)	Discretionary	Y	175.00	185.00
Bond	Per event (if required)	Discretionary	Y	250.00 - 1,000.00	250.00 - 1,000.00
Staff lock up fee	Night time	Discretionary	Y	165.00	174.00
PA Hire (speaker / microphone)	Per session	Discretionary	Y	55.00	58.00
Set up fee	Per session	Discretionary	Y	45.00	55.00
Shelter hire outdoor spaces					
Ironbark shelter	Exclusive group with public liability insurance				
Birthday party shelter hire	Per hour (min. 2 hours)	Discretionary	Y	205.00 per session	82.00 per hour
Peppercorn & sheoak shelter	Exclusive group with public liability insurance				
Birthday party shelter hire	Per hour (min. 2 hours)	Discretionary	Y	105.00 per session	42.00 per hour
Acacia, dam & spiral shelter	Exclusive group with public liability insurance				
Birthday party shelter hire	Per hour (min. 2 hours)	Discretionary	Y	85.00 per session	34.00 per hour
Optional birthday party services					
Birthday party self guided farm tour	Per session	Discretionary	Y	65.00	69.00
Birthday party guinea pigs patting (mini party)	Per session	Discretionary	Y	85.00	90.00
Birthday party farm tour	Per session	Discretionary	Y	185.00	195.00
Hire of other spaces					
Hire of amphitheatre	Per hour (min. 2 hours)	Discretionary	Y	200.00 - 300.00 per block	50.00 per hour
Hire of designated lawn area for parties (not events)	Per hour (min. 2 hours)	Discretionary	Y	100.00 - 1,500.00 per block	42.00 per hour
Hire of whole site	Exclusive use	Discretionary	Y	2,000.00 - 6,000.00	2,000.00 - 6,000.00
Event bond	Per event	Discretionary	Y	250.00 - 1,000.00	250.00 - 1,000.00
Event infrastructure					
Marquee hire	Per marquee	Discretionary	Y	100.00	105.00
Bike parking	Per event	Discretionary	Y	200.00 - 1,000.00	200.00 - 1,000.00
Power stepdown box	Per box	Discretionary	Y	50.00	53.00
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 contract	Contract	Y	Per contract	Per contract
Leisure & Recreation					
Summer					
A grade	Per team	Discretionary	Y	912.80	963.00
B grade	Per team	Discretionary	Y	793.50	837.00
C grade	Per team	Discretionary	Y	674.20	711.00
D grade	Per team	Discretionary	Y	549.70	578.00
Winter					
A grade	Per team	Discretionary	Y	1,555.80	1,641.00
B grade	Per team	Discretionary	Y	1,436.50	1,515.50
C grade	Per team	Discretionary	Y	1,301.70	1,373.00
D grade	Per team	Discretionary	Y	1,177.20	1,242.00
Pavilion use					
Use of pavilion in conjunction with ground hire	Per season	Discretionary	Y	200.00	211.00
Eltham High	Per Use	Discretionary	Y	n/a	20.00
Eltham High floodlight use	Per hour	Discretionary	Y	n/a	64.50
Ground use discounts for under-represented groups					
Clubs demonstrating initiative or events for LGBTQI+, 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	414.90	438.00
Commercial hire	Per 1/2 day	Discretionary	Y	249.00	263.00
Commercial hire	Additional hourly charge	Discretionary	Y	119.30	126.00
Community Use	Per day	Discretionary	Y	124.40	131.00
Community Use	Per 1/2 day	Discretionary	Y	75.70	78.00
Community Use	Additional hourly charge	Discretionary	Y	27.00	28.50
School fees					
Schools within Nillumbik	Per hour	Discretionary	Y	28.00	29.50
Schools outside Nillumbik	Per hour	Discretionary	Y	43.60	46.00
Zone events	Per day	Discretionary	Y	266.60	281.00
Zone events	Per 1/2 day	Discretionary	Y	135.90	143.50
Synthetic soccer pitch					
Local club use	Per hour	Discretionary	Y	47.70	50.50
School use	Per hour	Discretionary	Y	65.30	69.00
Other user groups	Per hour	Discretionary	Y	71.60	75.50
Academy programs		Discretionary	Y	87.20	92.00
Floodlight use (casual users only)	Per hour	Discretionary	Y	61.20	64.50
Personal training / group fitness					
Monthly hire	Recurring	Discretionary	Y	129.70	137.00
Casual hire	Half day	Discretionary	Y	202.30	213.50
Casual hire	Full day	Discretionary	Y	311.20	328.50
Community Programs					
Social support group					
- Low	Per session (means tested)	Discretionary		9.70	10.00
Occasional child care					
Child care for booked users - Eltham	1 child per session	Discretionary		80.50	82.00
Child care for booked users - Pantom Hill	1 child per session	Discretionary		76.00	78.00
Child care for casual users - Eltham	1 child per session	Discretionary		86.00	89.00
Child care for casual users - Pantom Hill	1 child per session	Discretionary		82.00	85.00
Preschool					
Centralised preschool enrolments 3 year old only	Per child - 3 year old preschool	Discretionary		40.00	40.00
Centralised preschool enrolments 4 year old only	Per child - 4 year old preschool	Discretionary		40.00	40.00
Centralised preschool enrolments combined 3 and 4 year old application	Per child - combined 3 and 4 year old preschool	Discretionary		48.00	48.00

Fees and Charges

Nillumbik Shire Council 2023-24 DRAFT Fees & Charges

Note: * indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee (GST Inclusive) 2022-23 \$	Proposed Fee (GST Inclusive) 2023-24 \$
Community transport					
Community transport	Per trip (one way)	Discretionary		2.30	2.40
One on one transport	Per trip inside shire boundary - one way	Discretionary		6.80	7.15
One on one transport	Per trip outside shire boundary - one way	Discretionary		10.85	11.40
Community bus hire	Full day	Discretionary	Y	130.00	135.00
Community bus hire	Half day	Discretionary	Y	75.00	79.00
Arts & Culture					
Nillumbik prize for contemporary writing entry fee	"Open" per entry (max 3 entries)	Discretionary	Y	25.00	25.00
Nillumbik prize for contemporary writing entry fee	"Local" per entry (max 3 entries)	Discretionary	Y	no charge	10.00
Nillumbik prize for contemporary art entry fee	"Open" per entry	Discretionary	Y	25.00	25.00
Nillumbik prize for contemporary art entry fee	"Local" per entry	Discretionary	Y	10.00	10.00
Community Halls Network					
Hurstbridge Community Hub					
Community room	Rate per hour				
	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	Rate per hour				
	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	Rate per hour				
	Standard rate	Discretionary	Y	25.00	25.00
	Community benefit	Discretionary	Y	12.50	12.50
	Community group	Discretionary	Y	7.50	7.50
Meeting room 2	Rate per hour				
	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	Rate per hour				
	Standard rate	Discretionary	Y	48.00	48.00
	Community benefit	Discretionary	Y	23.50	23.50
	Community group	Discretionary	Y	14.50	14.50
Community lounge (available after-hours only)	Rate per hour				
	Standard rate	Discretionary	Y	n/a	48.00
	Community benefit	Discretionary	Y	n/a	23.50
	Community group	Discretionary	Y	n/a	14.50
Allied health room	Rate per hour				
	Standard rate	Discretionary	Y	31.00	31.00
	Community benefit	Discretionary	Y	15.50	15.50
	Community group	Discretionary	Y	9.30	9.30
Eltham Community & Reception Centre (ECRC)					
Function	Friday Saturday & Sunday				
	- Standard rate	Discretionary	Y	1,215.00	1,800.00
	- Community rate	Discretionary	Y	850.00	897.00
Event	Rate per event/day				
	- Standard rate	Discretionary	Y	910.00	960.00
	- Community rate	Discretionary	Y	637.00	672.00
Event - whole of ECRC	Rate per event/day				
	- Standard rate	Discretionary	Y	1,365.00	1,440.00
	- Community rate	Discretionary	Y	955.00	1,008.00
ECRC function weekends	Rate per event/day				
	- Standard rate	Discretionary	Y	1,825.00	1,925.00
	- Community rate	Discretionary	Y	1,275.00	1,345.00
1 x hall weekdays	Rate per hour				
	- Standard rate	Discretionary	Y	60.00	63.50
	- Community rate	Discretionary	Y	42.00	44.50
1 x hall week evenings Mon-Thur	Rate per hour				
	- Standard rate	Discretionary	Y	90.00	95.00
	- Community rate	Discretionary	Y	63.00	66.50
ECRC weekdays	Rate per hour				
	- Standard rate	Discretionary	Y	90.00	95.00
	- Community rate	Discretionary	Y	63.00	66.50
ECRC week evenings	Rate per hour				
	- Standard rate	Discretionary	Y	125.00	132.00
	- Community rate	Discretionary	Y	88.00	93.00
Additional hours	Rate per hour				
	- Standard rate	Discretionary	Y	150.00	158.00
	- Community rate	Discretionary	Y	105.00	111.00
Cutlery / crockery / glassware	Rate per hour				
	- Standard rate	Discretionary	Y	110.00	116.00
Use of kitchen	Rate per hour				
	- Standard rate	Discretionary	Y	150.00	158.00
	- Community rate	Discretionary	Y	105.00	111.00
Eltham Performing Arts Centre	Rate per hour				
	- Standard rate	Discretionary	Y	37.00	39.00
	- Community rate	Discretionary	Y	26.00	27.50
	Performance rate				
	- Standard rate	Discretionary	Y	560.00	591.00
	- Community rate	Discretionary	Y	392.00	413.50
Eltham Library Multi Purpose Room	Rate per hour				
	- Standard rate	Discretionary	Y	37.00	39.00
	- Community rate	Discretionary	Y	26.00	27.50

Nillumbik Shire Council 2023-24 DRAFT Fees & Charges

Description of Fee		Unit of Measure	Fee Status	Taxable Supply	Adopted Fee (GST Inclusive) 2022-23 \$	Proposed Fee (GST Inclusive) 2023-24 \$
Outdoor Performance Centre	Rate per hour					
	- Standard rate	Discretionary	Y	25.00	26.50	
	- Community rate	Discretionary	Y	18.00	19.00	
	- Private Functions (minimum booking 4 hours)	Discretionary	Y	n/a	37.50	
	School concerts					
	- Standard rate	Discretionary	Y	250.00	264.00	
	- Community rate	Discretionary	Y	175.00	185.00	
The Emergency Operations Centre/ Kangaroo Ground Hall	Rate per hour					
	- Standard rate	Discretionary	Y	34.00	36.00	
	- Community rate	Discretionary	Y	24.00	25.50	
	Function					
	- Standard rate	Discretionary	Y	560.00	591.00	
Hurstbridge Hall	- Community rate	Discretionary	Y	392.00	414.00	
	Rate per hour					
	- Standard rate	Discretionary	Y	34.00	36.00	
	- Community rate	Discretionary	Y	24.00	25.50	
	Function					
Eltham North Hall	- Standard rate	Discretionary	Y	560.00	591.00	
	- Community rate	Discretionary	Y	392.00	413.50	
	Rate per hour					
	- Standard rate	Discretionary	Y	37.00	39.00	
	- Community rate	Discretionary	Y	26.00	27.50	
North Warrandyte Family Centre	Function					
	- Standard rate	Discretionary	Y	560.00	591.00	
	- Community rate	Discretionary	Y	392.00	413.50	
	Rate per hour					
	- Standard rate	Discretionary	Y	34.00	36.00	
Senior citizens - Diamond Creek	- Community rate	Discretionary	Y	24.00	25.50	
	Function					
	- Standard rate	Discretionary	Y	560.00	591.00	
	- Community rate	Discretionary	Y	392.00	413.50	
	1 day hire	Discretionary	Y	52.87	55.71	
	1 day hire - community rate	Discretionary	Y	37.00	39.00	
	1/2 day hire	Discretionary	Y	27.15	28.57	
	1/2 day hire - community rate	Discretionary	Y	19.00	20.00	
	Hourly rate	Discretionary	Y	13.58	14.29	
	Hourly rate - community rate	Discretionary	Y	9.50	10.00	
	1 day hire	Discretionary	Y	97.15	102.14	
	1 day hire - community rate	Discretionary	Y	68.00	71.50	
	1/2 day hire	Discretionary	Y	48.58	51.43	
	1/2 day hire - community rate	Discretionary	Y	34.00	36.00	
	Hourly rate	Discretionary	Y	22.86	25.71	
Senior citizens - Eltham	Hourly rate - community rate	Discretionary	Y	17.00	18.00	
	1 day hire	Discretionary	Y	52.87	55.71	
	1 day hire - community rate	Discretionary	Y	37.00	39.00	
	1/2 day hire	Discretionary	Y	27.15	28.57	
	1/2 day hire - community rate	Discretionary	Y	19.00	20.00	
	Hourly rate	Discretionary	Y	13.58	14.29	
	Hourly rate - community rate	Discretionary	Y	9.50	10.00	
	1 day hire	Discretionary	Y	97.15	102.14	
	1 day hire - community rate	Discretionary	Y	68.00	71.50	
	1/2 day hire	Discretionary	Y	48.58	51.43	
	1/2 day hire - community rate	Discretionary	Y	34.00	36.00	
	Hourly rate	Discretionary	Y	22.86	25.71	
	Hourly rate - community rate	Discretionary	Y	17.00	18.00	
	Diamond Creek East community building - Coniston St					
	Facility hire charge	Hourly rate	Discretionary	Y	11.00	11.50
Weekend function	Per function	Discretionary	Y	100.00	105.50	
Eltham North Maternal & Child Health Centre						
Facility hire charge	Hourly rate	Discretionary	Y	11.00	11.50	
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 - administration. All costs take into account GST where applicable. Fees will take into consideration the target group i.e. holders of concession cards	Discretionary	Y	POA	POA	
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)	Discretionary	Y	63.50	67.00	
	- Community rate (per hour)	Discretionary	Y	32.00	33.50	
	- Unfunded voluntary group occasional	Discretionary	Y	14.50	15.00	
Sunroom	Up to 15 people; includes kitchen facilities (access needs to be arranged)					
	- Standard rate (per hour)	Discretionary	Y	50.50	53.50	
	- Community rate (per hour)	Discretionary	Y	23.50	24.50	
	- Unfunded voluntary group occasional	Discretionary	Y	14.50	15.00	
Kitchen	Up to 12 people					
	- Standard rate (per hour)	Discretionary	Y	26.50	28.00	
	- Community rate (per hour)	Discretionary	Y	21.50	22.50	
	- Unfunded voluntary group occasional	Discretionary	Y	14.50	15.00	

Fees and Charges

Nillumbik Shire Council 2023-24 DRAFT Fees & Charges

Note: * indicates Statutory Fee

Description of Fee	Unit of Measure	Fee Status	Taxable Supply	Adopted Fee (GST Inclusive) 2022-23 \$	Proposed Fee (GST Inclusive) 2023-24 \$
Art studio 2 (small)	Up to 20 people; includes kitchen facilities				
	- Standard rate (per hour)	Discretionary	Y	50.00	53.00
	- Community rate (per hour)	Discretionary	Y	20.50	21.50
	- Unfunded voluntary group	Discretionary	Y	14.50	15.00
Clay studio	Additional individual bookings by current class participants				
	- Standard rate (per hour)	Discretionary	Y	50.00	53.00
	- Community rate (per hour)	Discretionary	Y	20.50	21.50
	- Unfunded voluntary group	Discretionary	Y	14.50	15.30
Training room	Up to 14 people				
	- Standard rate (per hour)	Discretionary	Y	50.50	53.50
	- Community rate (per hour)	Discretionary	Y	23.50	24.79
	- Unfunded voluntary group	Discretionary	Y	14.50	15.30
War memorial hall	Up to 25 people for meeting; includes kitchen facilities				
	- Standard rate (per hour)	Discretionary	Y	63.50	67.00
	- Community rate (per hour)	Discretionary	Y	32.00	33.50
	- Unfunded voluntary group	Discretionary	Y	14.50	15.00
Living & Learning Nillumbik Pantom Hill					
Banksia/Eucalyptus	Up to 25 people - standard rate				
	- Standard rate (per hour)	Discretionary	Y	37.00	39.00
	- Community rate (per hour)	Discretionary	Y	26.00	27.50
	- Unfunded voluntary group	Discretionary	Y	14.50	15.00
Sunroom	Up to 10 people; kitchen facilities				
	- Standard rate (per hour)	Discretionary	Y	31.50	33.00
	- Community rate (per hour)	Discretionary	Y	21.00	22.00
	- Unfunded voluntary group	Discretionary	Y	14.50	15.00
Kitchen	Up to 15 people				
	- Standard rate (per hour)	Discretionary	Y	37.00	39.00
	- Community rate (per hour)	Discretionary	Y	26.00	27.50
	- Unfunded voluntary group	Discretionary	Y	14.50	15.00
Living & Learning Nillumbik Diamond Creek					
Downstairs classroom	Up to 15 people for meeting; includes kitchen facilities				
	- Standard rate (per hour)	Discretionary	Y	31.50	33.00
	- Community rate (per hour)	Discretionary	Y	21.00	22.00
	- Unfunded voluntary group	Discretionary	Y	14.50	15.00
Upstairs classroom	Up to 25 people; includes kitchen facilities				
	- Standard rate (per hour)	Discretionary	Y	37.00	39.00
	- Community rate (per hour)	Discretionary	Y	26.50	28.00
	- Unfunded voluntary group	Discretionary	Y	14.50	15.00
Computer room	Up to 11 people; includes kitchen facilities				
	- Standard rate (per hour)	Discretionary	Y	26.50	28.00
	- Community rate (per hour)	Discretionary	Y	21.00	22.00
	- Unfunded voluntary group	Discretionary	Y	14.50	15.00
	If computers are required				
	- Standard rate (per hour)	Discretionary	Y	37.00	39.00
	- Community rate (per hour)	Discretionary	Y	26.00	27.50
	- Unfunded voluntary group	Discretionary	Y	14.50	15.00
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	190.00
Freedom of information					
* Freedom of information - application fee	Per application	Statutory		30.60	30.60 + CPI
* Search time	Per hour	Statutory		22.90	22.90 + CPI
* Photocopy fee	Per A4 page	Statutory		0.20	As advised
* Supervision of document inspections	Per hour	Statutory		22.90	22.90 + CPI
Finance					
Printing of duplicate rate notices	Per notice	Discretionary	Y	15.00	16.00
* Land information certificate	Per application	Statutory		27.80	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	33.00
	A2	Discretionary	Y	26.00	27.50
	A3	Discretionary	Y	16.00	16.60
	A4	Discretionary	Y	10.50	11.00
Custom mapping	Per hour	Discretionary	Y	74.00	78.00