

Draft Budget

2024-2025



Nillumbik
The Green Wedge Shire

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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 ten 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 assets with a valuation of \$911 million. Apart from land, these assets comprise more than \$50 million in buildings and around \$378 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 2024-2025 Budget has been prepared in conjunction with the Council Plan.

In compliance with the Fair Go Rates System (FGRS) Council is applying a 2.75 percent increase to rates for the 2024-2025 year.

Council proposes an increase of 6.81 percent to the domestic waste service standard charge for the 2024-2025 financial year. This is being driven by 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, an increase in the disposal costs in recycling and general waste, and contamination management and education activities.

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 the continued implementation of the Climate Action Plan has been included in the 2024-2025 budget.

A capital works program of \$16.07 million is proposed for 2024-25 including \$1.55 million in grant-funded works.

Key projects include:

- Road and carpark renewal
- Buildings renewal (including public toilets)
- Drainage works
- North East Tree Offset Program
- Road upgrades
- Ryans reserve rejuvenation
- Alistair Knox Park changing places amenity upgrades

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

The Budget forecasts an operating surplus of \$3.95 million on an accrual accounting basis. The decrease when compared to the 2023-2024 forecast is largely attributable to the reduction of one-off capital grant income.

Financial Snapshot

Key Statistics	2023-24 Forecast \$'000	2024-25 Budget \$'000
Total operating income	124,957	110,366
Total operating expenditure	105,028	106,419
Comprehensive operating surplus	19,929	3,947
<hr/>		
Capital works program	49,519	16,070
Funding the capital works program		
Council cash	22,152	14,518
Borrowings	8,000	-
Grants	18,236	1,552
Contributions	1,131	-
<hr/>		
Budgeted expenditure by strategic objective	Budget \$'000	% of Budget
Community and connection	14,891	15.19
Place and Space	43,045	43.90
Sustainable and resilient	15,590	15.90
Responsible and accountable	24,517	25.01

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 \$68 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 29 February 2024 to 28 March 2024. 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 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 2024-2025 Budget is for the year 1 July 2024 to 30 June 2025 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 2025 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.

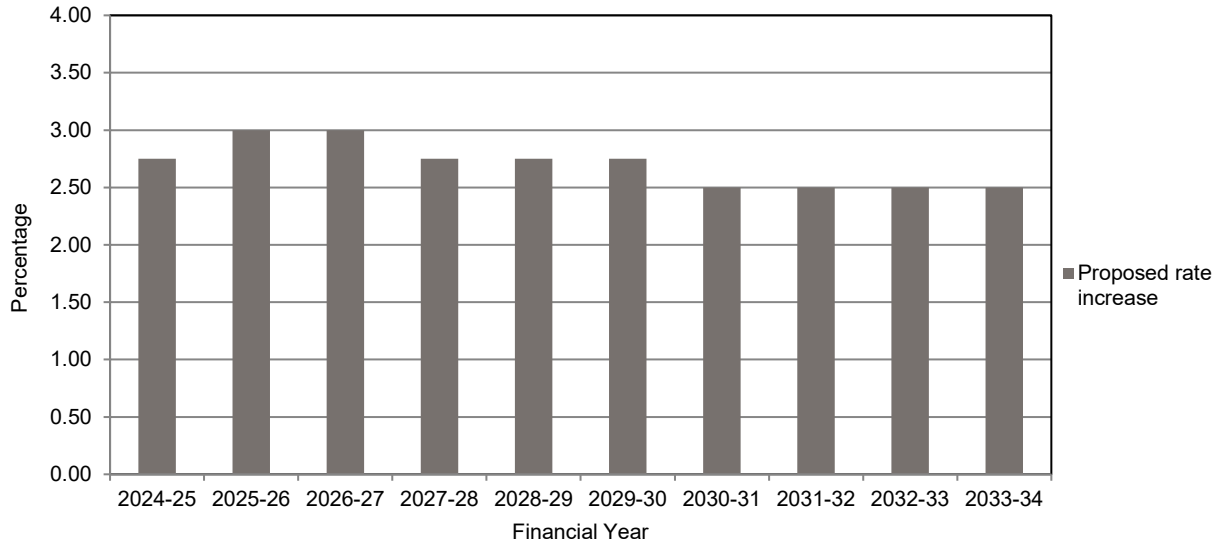
The final step is for Council to adopt the Budget after receiving and considering any submissions from interested parties. The Budget is required to be adopted by 30 June. The key dates for the Budget process are summarised below:

Budget process	Timing
1. Officers update Council's long term financial projections	December 2023 - February 2024
2. Officers prepare draft operating and capital budgets	December 2023 - February 2024
3. Council considers draft budgets at briefings of Councillors	February 2024 - March 2024
4. Proposed budget submitted to Council for approval	27 February 2024
5. Public notice advising intention to adopt Budget	29 February 2024
6. Community engagement process undertaken	29 February 2024 - 28 March 2024
7. Submissions period closes	28 March 2024
8. Submissions considered by Planning and Consultation Committee	16 April 2024
9. Budget submissions presented to Council	28 May 2024
10. Budget presented to Council for adoption	28 May 2024

Budget Trends and Summary

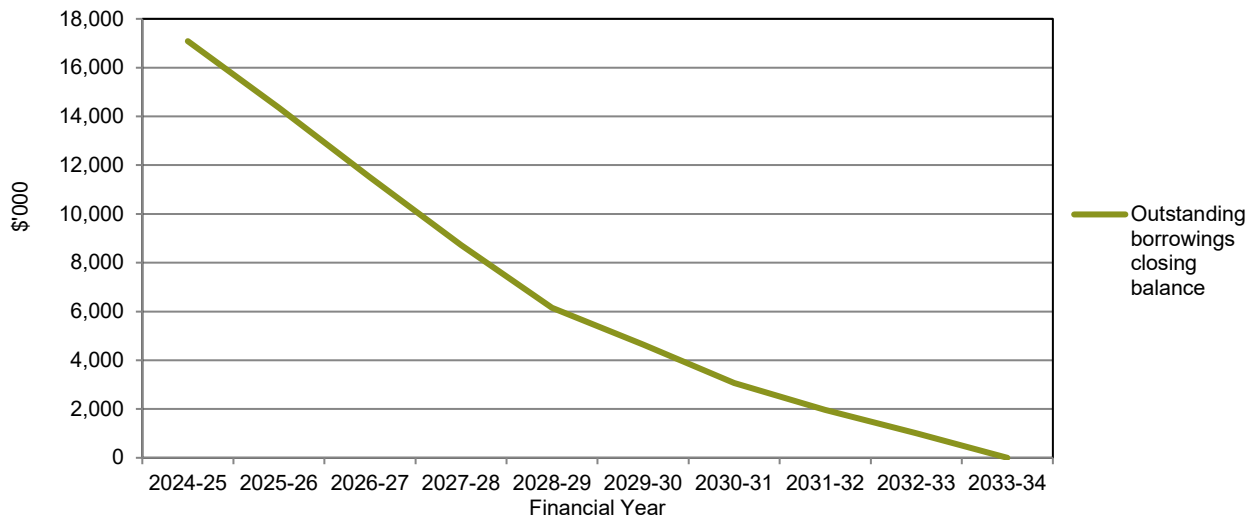
Council has prepared the Budget for the 2024-25 financial year which seeks to balance the demand for services and infrastructure. Key budget trends and outcomes information is provided below.

Rate trends



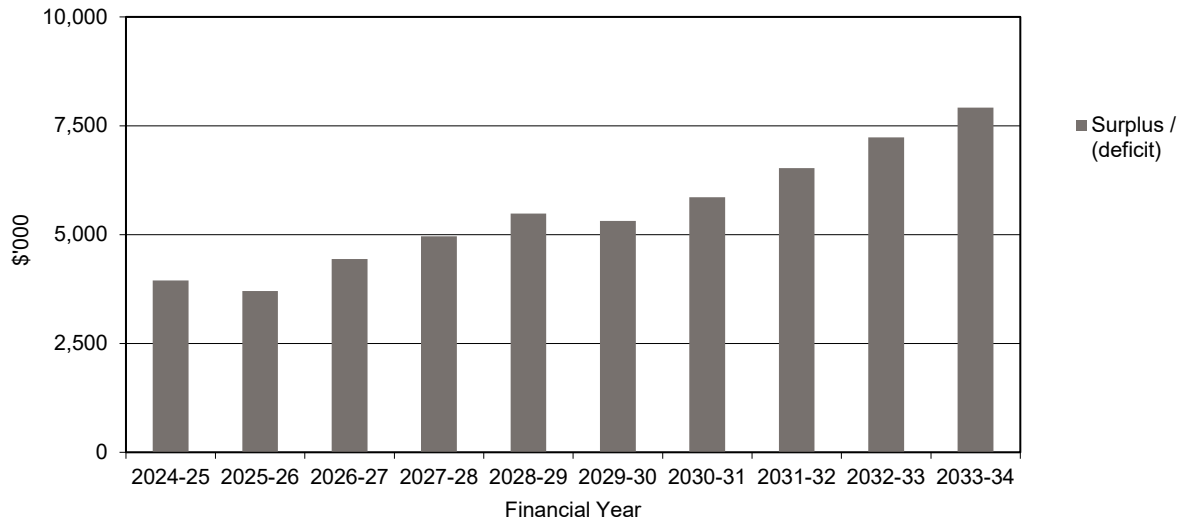
The graph above outlines Council's budgeted rate increase for 2024-25 which is in compliance with the rate cap. The rate cap will be 2.75 percent in 2024-25. It has been assumed that the rate cap will be 3.00 percent in 2025-26 and 2026-2027, 2.75 percent in 2027-28 through to 2029-30, followed by increases of 2.50 percent in each of the following years.

Borrowing trends and outcomes



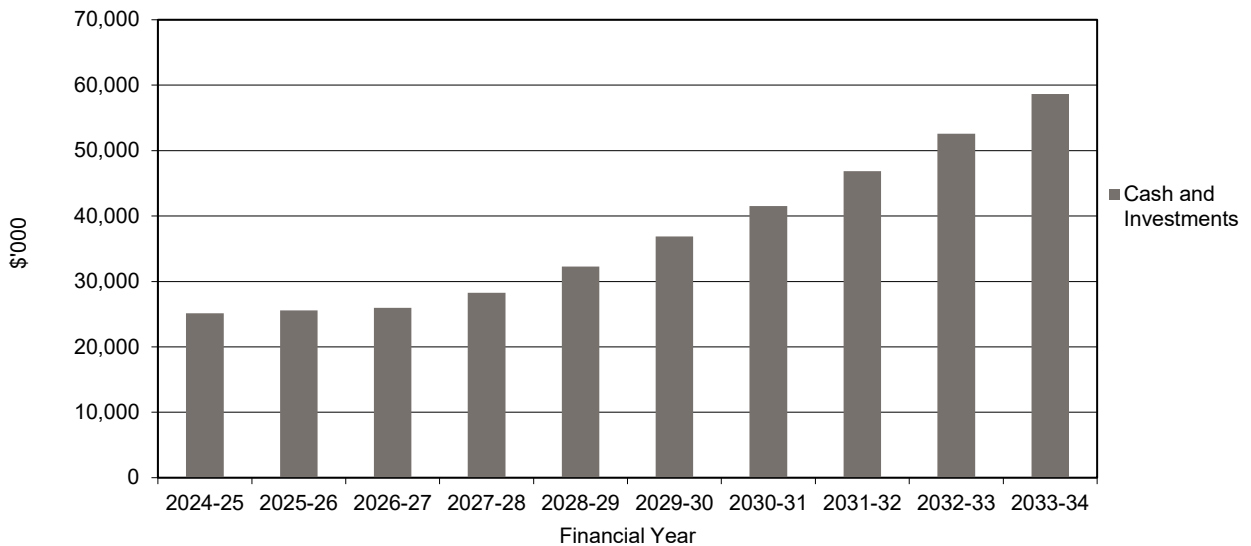
Council is not anticipating to take out any new borrowings in 2024-2025. The graph above outlines Council's existing loan borrowings with the declining trend reflective of current repayment schedules. Borrowings remain within the Auditor-General's low risk range.

Operating result



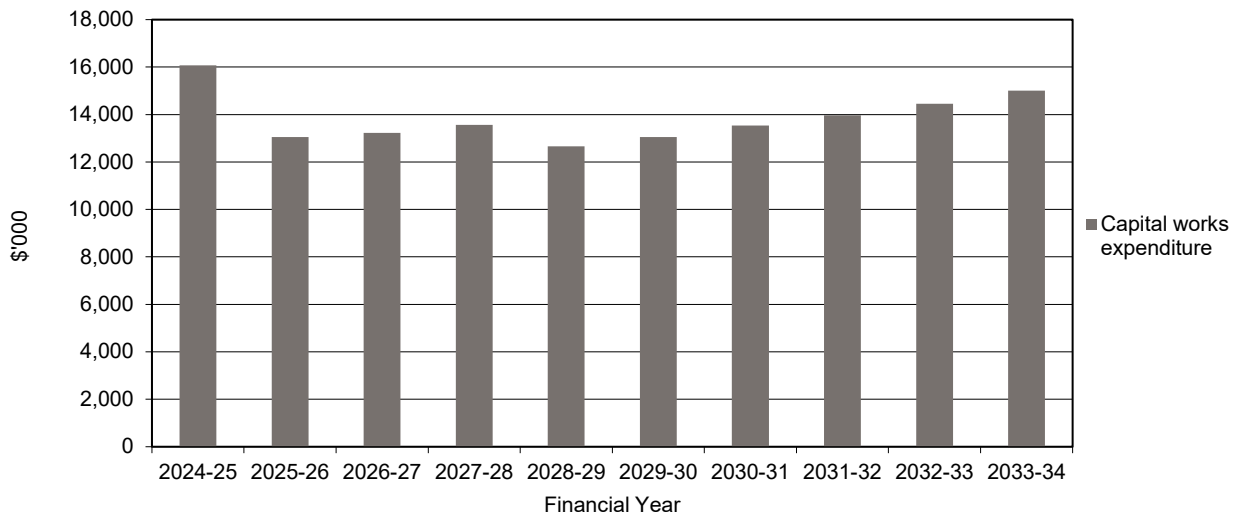
The expected operating result for the 2024-25 year is a surplus of \$3.95 million. The above graph projects surpluses to be achieved over the projected 10 years providing capacity for capital investment and debt reduction. The fluctuations are driven by the anticipated receipt of one-off capital grant 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.

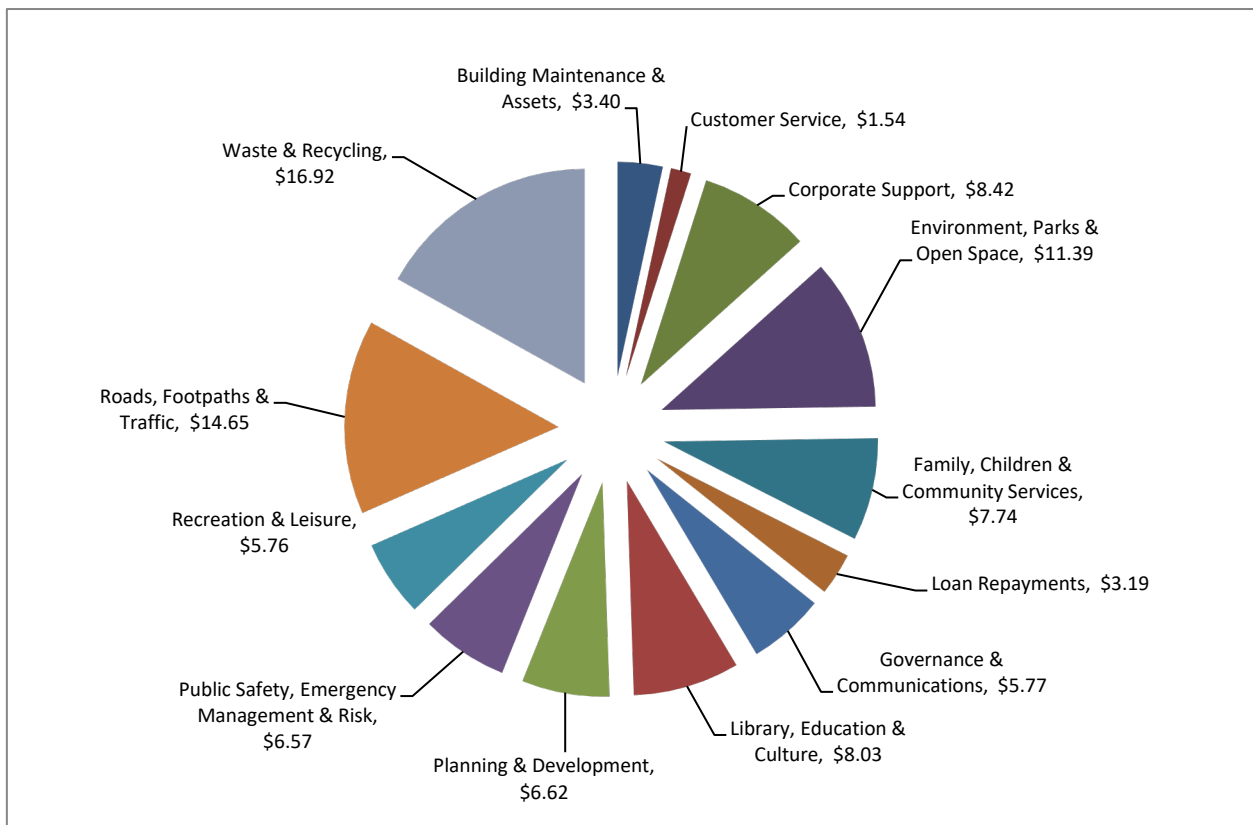
Capital works



The capital works program for 2024-25 will be \$16.07 million, of which \$14.52 million will be funded by Council cash and \$1.55 million from grants. The capital expenditure program has been set and prioritised based on Council's assessment of the need for key projects. The 2024-25 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.

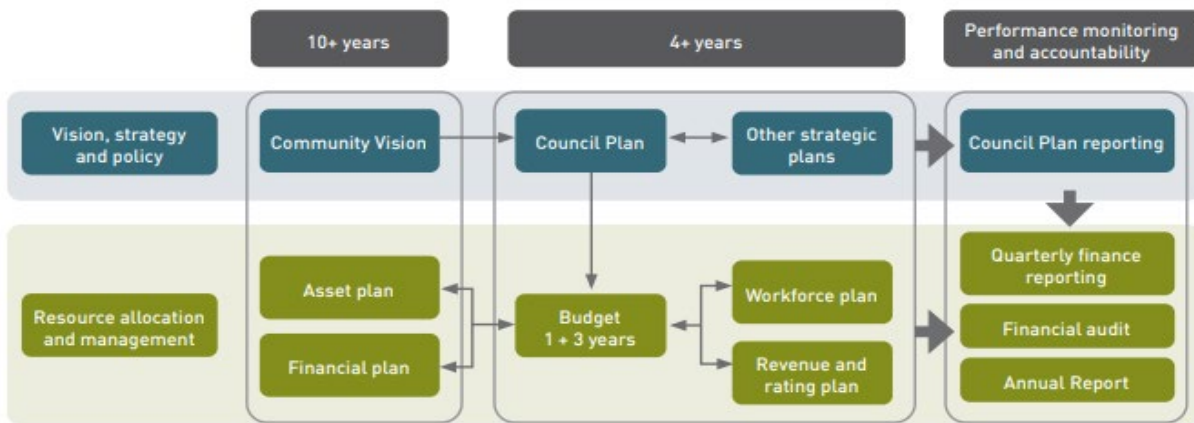


1. Link to the Integrated Planning and Reporting Framework

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 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 prioritises 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.

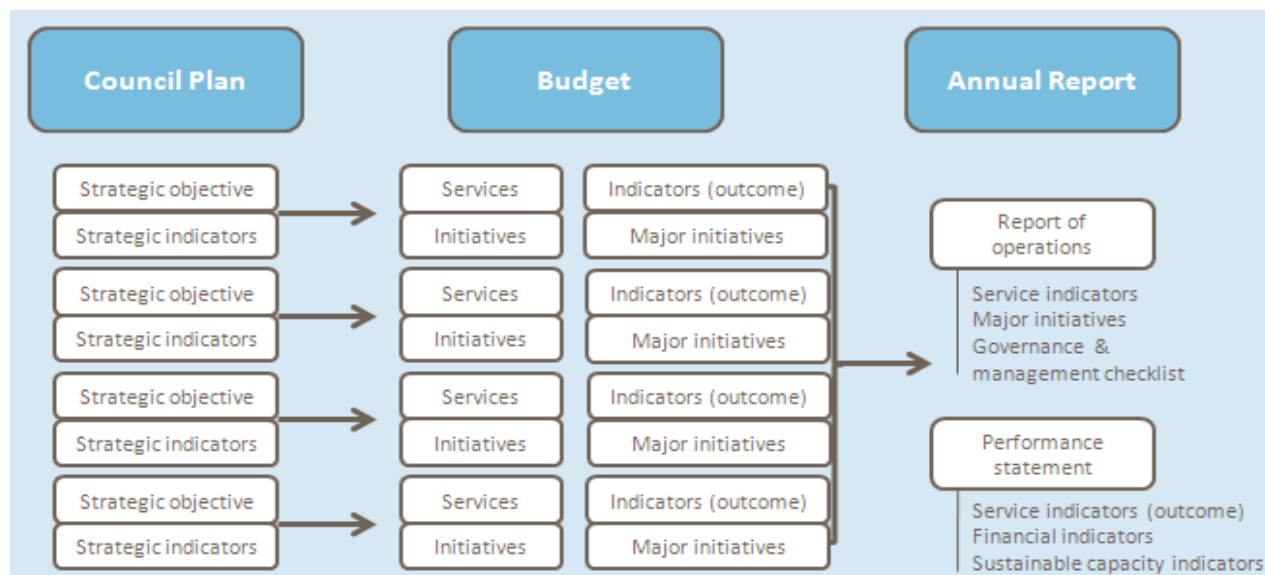
1.2 Strategic objectives

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 2024-2025 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 the 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.	2,205 <u>350</u> 1,855
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.	1,874 <u>2</u> 1,872

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.	465	<u>-</u> 465
Early years	Provides support and training to families with young children and services delivering early years' education and care programs.	597	<u>252</u> 345
Library and community education	Provides facilities and programs for the whole community, including libraries, Living & Learning Nillumbik and Edendale Community Environment Farm.	6,988	<u>1,526</u> 5,462
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.	1,889	<u>692</u> 1,197
School crossings	Provision of school crossing supervisors for school children across the Shire.	873	<u>355</u> 518

Major Initiatives

- 1) Allocation to support establishing a youth hub service in Diamond Creek
- 2) Funding to provide dedicated career and upskilling opportunities to support carers transition from caring responsibilities to employment (carers hub initiative)
- 3) A review of Living & Learning Nillumbik's offerings and services
- 4) Increased allocation for Nillumbik Community Funding
- 5) Resources towards environmental volunteering programing

Actions

- 1) Finalise a Reflect Reconciliation Action Plan, and continue to work towards reconciliation with the Wurundjeri and other First Nations communities
- 2) Continue to implement the Disability Action Plan 2020-2024
- 3) Continue to implement the Gender Equality Action Plan 2022-2025
- 4) Implement annual actions in the Nillumbik Health and Wellbeing Plan 2021-2025
- 5) Commit resources to and implement an expanded program of environmental volunteering
- 6) Continue to implement the Youth Strategy 2022-2026 in partnership with our Youth Council
- 7) Continue to innovate Living & Learning Nillumbik offerings and services to support health and wellbeing outcomes across the community, and provide life-long learning opportunities

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2022-23 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	79.87%

Maternal and Child Health (MCH)	Participation	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	73.17%
Libraries	Participation	Active library members (Percentage of the municipal population that are active library members)	[Number of active library members / municipal population] x100	25.83%

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.	931 <u>6</u> 925
Building safety and regulation	Responsible for administration and enforcement of certain parts of the Building Act 1993 and Regulations.	1,234 <u>764</u> 470
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.	3,312 <u>1,670</u> 1,642
Leisure facilities and services	Responsible for the provision of leisure facilities and services for the whole community, including leisure centres, sportsgrounds, recreation trails and playgrounds.	15,238 <u>14,953</u> 285
Local laws and parking	Administers local laws, car parking regulation and amenity protection for the whole community.	862 <u>598</u> 264
Parks and reserves maintenance	Maintains parks, sportsgrounds, conservation reserves, street trees and roadsides across the Shire.	7,189 <u>47</u> 7,142
Property and asset management	Provides infrastructure, asset management and planning, building maintenance and fencing, and property, fleet, community centres and halls network management.	4,203 <u>527</u> 3,676

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.	5,023 <u>1</u> 5,022
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	3,897 <u>1,065</u> 2,832
Strategic planning	Provides land use planning and policy, planning scheme management, activity centre planning and heritage protection across the Shire.	1,155 <u>-</u> 1,155

Major Initiatives

- 1) Planning Scheme Amendment for Neighbourhood Character Strategy
- 2) Planning Scheme Amendment for Municipal Planning Strategy
- 3) Planning Scheme Amendment for Housing Strategy
- 4) Diamond Creek Community Facilities Masterplan
- 5) Allocation towards Wadambuk St Andrews Community Centre service agreement
- 6) Facilitate place-making across the Shire to support shared outcomes between community and Council

Actions

- 1) Continue to implement annual actions in the Arts and Culture Strategy 2022-2026
- 2) Seek authorisation from the Minister for Planning to prepare and exhibit an amendment to include the adopted Municipal Planning Strategy into the planning scheme
- 3) Implement annual actions in support of the Green Wedge Management Plan 2019
- 4) Finalise and adopt the new Biodiversity Strategy, including an investigation into measures to establish and enhance the urban tree canopy and protect wildlife
- 5) Continue to implement the Recreation and Leisure Strategy 2022-2030
- 6) Complete and adopt the Wattle Glen Public Realm Framework, subject to approval from other agencies including Department of Transport & Planning and VicTrack
- 7) Continue to implement the adopted place-making framework to support shared outcomes between community and Council
- 8) Complete the development of a Housing Strategy for the Shire
- 9) Progress the planning scheme amendment process to implement the Major Activity Centre structure plans for Diamond Creek and Eltham into the planning scheme
- 10) Continue to develop a masterplan for community facilities in Diamond Creek, including recreation, social and cultural infrastructure
- 11) Complete and adopt a new Integrated Transport Strategy

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2022-23 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	11.22

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	46.15%
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.	68.50

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.	1,201 <u>5</u> 1,196
Recycling and Waste Services	Provides collection of household waste, recycling, green waste, hard waste, waste education and landfill rehabilitation for the whole community.	13,288 <u>682</u> 12,606
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.	1,101 <u>297</u> 804

Major Initiatives

- 1) Nillumbik Forest Health Monitoring Program
- 2) Open Farm Day
- 3) Climate Action Plan implementation
- 4) Nillumbik Environment Climate Action Hub at Edendale Community Environment Farm

Actions

- 1) Continue to implement annual actions in the Climate Action Plan 2022-2032
- 2) Continue to establish a climate action hub at Edendale Community Environment Farm
- 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) Consider sustainable materials and product selection as part of the holistic review of Council's Procurement Policy, in line with the Local Government Act 2020
- 5) Develop a roadmap regarding Environmental Sustainable Development (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
- 6) Complete a review of the Integrated Water Management Strategy
- 7) Continue to implement annual actions in the Economic Development Strategy 2020-2030

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2022-23 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	72.24%

2.4 Theme - Responsible and Accountable

Strategic Objective

To facilitate the best possible outcomes for our community by demonstrating string 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.	986 <u>984</u> 2
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.	2,397 <u>5</u> 2,392
Communications	Assists Council and staff to communicate its decisions, services, activities and events through print and electronic communication channels.	1,287 <u>-</u> 1,287
Customer Service	Provides frontline customer service and reception services, and is responsible for driving key changes in behaviour achieving customer experience improvements.	1,228 <u>-</u> 1,228
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.	1,650 <u>16</u> 1,634

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.	843 <u>306</u> 537
Finance	Provides internal service delivery in finance, budgeting and procurement services, rates and property valuations.	6,468 <u>3,889</u> 2,579
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.	3,691 <u>-</u> 3,691
Human Resources	Provides internal service delivery in the areas of recruitment and selection, staff learning and development and employee and industrial relations.	1,665 <u>202</u> 1,463
Information and Technology	Provides internal service delivery in information technology services and solutions, on-line services and telecommunications.	4,303 <u>-</u> 4,303

Actions

- 1) Continue to advocate on key issues in line with Council's Advocacy Plan
- 2) Report quarterly on the annual budget
- 3) Continue to deliver our capital works program
- 4) Continue to implement the Communications Strategy 2022-2025
- 5) Continue to implement the Nillumbik Customer First Strategy 2023-2026 through Council's operations

Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation	2022-23 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	1.00
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	100.00%

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	67.70
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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 2023-2024 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	11,714	14,891	3,177
Place and Space	23,415	43,045	19,630
Sustainable and resilient	14,606	15,590	984
Responsible and accountable	19,131	24,517	5,386
Total services and initiatives	68,866	98,043	29,177

Add

Depreciation	12,440
Amortisation - right of use assets	410
Finance costs - leases	55
Written down value of assets sold	222

Subtract

Debt redemption	2,601
Transfer to and from reserves	2,027

Deficit before funding sources **77,365**

Funding sources added back:

Net rates and charges	79,538
Capital funding sources	1,774
Total funding sources	81,312

Operating (surplus)/deficit for the year **(3,947)**

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2024-2025 has been supplemented with projections to 2033-2034.

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 2029

	Notes	Forecast Budget	Budget 2024-25	2025-26	2026-27	2027-28	2028-29
		2023-24 \$'000	2024-25 \$'000	\$'000	\$'000	\$'000	\$'000
Income / Revenue							
Rates and charges	4.1.1	77,118	80,228	82,993	85,485	87,891	90,271
Statutory fees and fines	4.1.2	2,041	2,128	2,191	2,257	2,325	2,377
User fees	4.1.3	17,063	18,682	19,242	19,819	20,414	21,026
Grants - operating	4.1.4	7,759	5,704	5,875	6,051	6,233	6,420
Grants - capital	4.1.4	18,236	1,552	740	740	740	740
Contributions - monetary	4.1.5	1,235	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	1,505	1,968	2,027	2,087	2,150	2,215
Total income / revenue		124,957	110,366	113,175	116,549	119,866	123,165
Expenses							
Employee costs	4.1.7	40,801	42,357	43,844	45,047	46,171	47,323
Materials and services	4.1.8	43,692	43,522	44,861	46,179	47,538	48,937
Depreciation and amortisation	4.1.9	12,326	12,440	12,588	12,630	12,858	12,991
Bad and doubtful debts - allowance for impairment losses		-	-	-	-	-	-
Amortisation - right of use assets	4.1.10	460	410	410	773	642	726
Borrowing costs		638	966	830	685	539	400
Finance costs - leases		77	55	35	36	37	38
Other expenses	4.1.11	7,034	6,669	6,903	6,759	7,116	7,265
Total expenses		105,028	106,419	109,471	112,109	114,901	117,680
Surplus / (deficit) for the year		19,929	3,947	3,704	4,440	4,965	5,485
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		19,929	3,947	3,704	4,440	4,965	5,485

Comprehensive Income Statement Forward Estimates

For the five years ending 30 June 2034

Forward Estimates

	2029-30	2030-31	2031-32	2032-33	2033-34
	\$'000	\$'000	\$'000	\$'000	\$'000
Income					
Rates and charges	92,002	94,423	96,954	99,561	102,247
Statutory fees and fines	2,431	2,479	2,529	2,580	2,631
User fees	21,657	22,307	22,976	23,665	24,375
Grants - operating	6,613	6,811	7,015	7,226	7,443
Grants - capital	740	740	740	740	740
Contributions - monetary	120	124	127	131	135
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	2,281	2,349	2,420	2,493	2,567
Total income	125,844	129,233	132,761	136,396	140,138
Expenses					
Employee costs	48,503	49,592	50,706	51,844	53,009
Materials and services	50,378	51,862	53,391	54,966	56,588
Bad and doubtful debts - allowance for impairment losses	-	-	-	-	-
Depreciation and amortisation	13,085	13,188	13,219	13,231	13,284
Amortisation - right of use assets	644	861	644	644	644
Borrowing costs	295	217	143	84	30
Finance costs - leases	39	40	41	43	44
Other expenses	7,587	7,617	8,087	8,349	8,619
Total expenses	120,531	123,377	126,231	129,161	132,218
Surplus (deficit) for the year	5,313	5,856	6,530	7,235	7,920
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	5,313	5,856	6,530	7,235	7,920

Balance Sheet

For the five years ending 30 June 2029

	Forecast	Budget	Projections			
Notes	Budget					
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets						
Cash and cash equivalents	31,481	25,113	25,552	25,957	28,277	32,275
Trade and other receivables	7,497	6,622	6,791	6,993	7,192	7,390
Prepayments	-	-	-	-	-	-
Other financial assets	250	250	250	250	250	250
Non-current assets classified as held for sale	-	-	-	-	-	-
Other assets	32	32	32	32	33	33
Total current assets	4.2.1 39,260	32,017	32,625	33,232	35,752	39,948
Non-current assets						
Trade and other receivables	784	625	502	401	321	257
Other financial assets	5	5	5	5	5	5
Investments in associates and joint arrangement and subsidiaries	1,636	1,636	1,636	1,636	1,636	1,636
Property, infrastructure, plant & equipment	947,645	950,750	950,783	951,021	950,980	950,106
Right-of-use assets	4.2.4 1,993	1,323	913	1,724	1,432	1,618
Investment property	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-
Total non-current assets	4.2.1 952,063	954,339	953,839	954,787	954,374	953,622
Total assets	991,323	986,356	986,464	988,019	990,126	993,570
Current liabilities						
Trade and other payables	5,734	5,750	5,939	6,083	6,267	6,438
Trust funds and deposits	3,201	3,201	3,201	3,201	3,201	3,201
Provisions	9,493	9,648	9,262	8,403	8,564	8,728
Unearned grants and contract liabilities	2,735	233	111	111	111	111
Interest-bearing liabilities	4.2.3 2,601	2,731	2,848	2,786	2,572	1,503
Lease liabilities	4.2.4 450	321	809	679	764	683
Total current liabilities	4.2.2 24,214	21,884	22,170	21,263	21,479	20,664
Non-current liabilities						
Provisions	8,193	6,991	6,810	6,631	6,456	6,286
Interest-bearing liabilities	4.2.3 17,085	14,354	11,506	8,721	6,148	4,645
Lease liabilities	4.2.4 1,543	1,002	104	1,044	668	935
Total non-current liabilities	4.2.2 26,821	22,347	18,420	16,396	13,272	11,866
Total liabilities	51,035	44,231	40,590	37,659	34,751	32,530
Net assets	940,288	942,125	945,874	950,360	955,375	961,040
Equity						
Accumulated surplus	431,520	435,467	439,171	443,609	448,576	454,061
Reserves	508,767	506,657	506,703	506,750	506,798	506,978
Total equity	940,288	942,125	945,874	950,360	955,375	961,040

Balance Sheet Forward Estimates

For the five years ending 30 June 2034

Forward Estimates

	2029-30	2030-31	2031-32	2032-33	2033-34
	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets					
Cash and cash equivalents	36,893	41,527	46,880	52,588	58,667
Trade and other receivables	7,551	7,754	7,966	8,184	8,408
Prepayments	-	-	-	-	-
Other financial assets	250	250	250	250	250
Non-current assets classified as held for sale	-	-	-	-	-
Other assets	33	34	34	34	35
Total current assets	44,727	49,565	55,130	61,056	67,360
Non-current assets					
Trade and other receivables	206	164	132	105	84
Other financial assets	5	5	5	5	5
Investments in associates and joint arrangement and subsidiaries	1,636	1,636	1,636	1,636	1,636
Property, infrastructure, plant & equipment	949,630	949,541	949,914	950,764	952,050
Right-of-use assets	1,436	1,919	1,436	1,436	1,436
Investment property	-	-	-	-	-
Intangible assets	-	-	-	-	-
Total non-current assets	952,913	953,265	953,123	953,946	955,211
Total assets	997,640	1,002,830	1,008,253	1,015,002	1,022,571
Current liabilities					
Trade and other payables	6,628	6,794	6,999	7,192	7,395
Trust funds and deposits	3,201	3,201	3,201	3,201	3,201
Provisions	8,895	9,065	9,238	9,415	9,596
Unearned grants and contract liabilities	111	111	111	111	111
Interest-bearing liabilities	1,574	1,102	957	1,011	-
Lease liabilities	901	686	687	688	-
Total current liabilities	21,310	20,959	21,193	21,618	20,303
Non-current liabilities					
Provisions	6,119	5,958	5,802	5,650	5,670
Interest-bearing loans and borrowings	3,071	1,969	1,012	-	-
Lease liabilities	535	1,233	749	748	1,436
Total non-current liabilities	9,725	9,160	7,563	6,397	7,106
Total liabilities	31,035	30,119	28,756	28,015	27,409
Net assets	966,605	972,711	979,497	986,987	995,162
Equity					
Accumulated surplus	459,375	465,229	471,761	478,995	486,915
Reserves	507,230	507,482	507,736	507,991	508,247
Total equity	966,605	972,711	979,497	986,986	995,162

Statement of Changes in Equity

For the five years ending 30 June 2029

* 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
2024 Forecast Actual				
Balance at beginning of the financial year	920,358	411,590	476,291	32,477
Impact of adoption of new accounting standards	-	-	-	-
Surplus / (deficit) for the year	19,929	19,929	-	-
Net asset revaluation increment / (decrement)	11,049	-	11,049	-
Transfer to other reserves	2,331	-	-	2,331
Transfer from other reserves	(13,380)	-	-	(13,380)
Balance at end of the financial year	940,287	431,519	487,340	21,428
2025				
Balance at beginning of the financial year	940,288	431,520	487,340	21,427
Surplus / (deficit) for the year	3,947	3,947	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	4.3.1 2,331	-	-	2,331
Transfer from other reserves	4.3.1 (4,441)	-	-	(4,441)
Balance at end of the financial year	4.3.2 942,125	435,467	487,340	19,317
2026				
Balance at beginning of the financial year	942,125	435,467	487,340	19,317
Surplus / (deficit) for the year	3,704	3,704	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	2,346	-	-	2,346
Transfer from other reserves	(2,300)	-	-	(2,300)
Balance at end of the financial year	945,875	439,171	487,340	19,363
2027				
Balance at beginning of the financial year	945,875	439,171	487,340	19,363
Surplus / (deficit) for the year	4,440	4,440	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	2,347	-	-	2,347
Transfer from other reserves	(2,300)	-	-	(2,300)
Balance at end of the financial year	950,362	443,611	487,340	19,410
2028				
Balance at beginning of the financial year	950,362	443,611	487,340	19,410
Surplus / (deficit) for the year	4,965	4,965	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	1,804	-	-	1,804
Transfer from other reserves	(1,756)	-	-	(1,756)
Balance at end of the financial year	955,375	448,576	487,340	19,458
2029				
Balance at beginning of the financial year	955,375	448,576	487,340	19,458
Surplus / (deficit) for the year	5,485	5,485	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	587	-	-	587
Transfer from other reserves	(407)	-	-	(407)
Balance at end of the financial year	961,040	454,061	487,340	19,638

Statement of Changes in Equity Forward Estimates

For the five years ending 30 June 2034

* 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
2030				
Balance at beginning of the financial year	961,040	454,061	487,340	19,638
Surplus / (deficit) for the year	5,313	5,313	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	588	-	-	588
Transfer from other reserves	(336)	-	-	(336)
Balance at end of the financial year	966,605	459,374	487,340	19,890
2031				
Balance at beginning of the financial year	966,605	459,374	487,340	19,890
Surplus / (deficit) for the year	5,856	5,856	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	589	-	-	589
Transfer from other reserves	(337)	-	-	(337)
Balance at end of the financial year	972,713	465,230	487,340	20,142
2032				
Balance at beginning of the financial year	972,713	465,230	487,340	20,142
Surplus / (deficit) for the year	6,530	6,530	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	591	-	-	591
Transfer from other reserves	(337)	-	-	(337)
Balance at end of the financial year	979,497	471,760	487,340	20,396
2033				
Balance at beginning of the financial year	979,497	471,760	487,340	20,396
Surplus / (deficit) for the year	7,235	7,235	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	592	-	-	592
Transfer from other reserves	(337)	-	-	(337)
Balance at end of the financial year	986,987	478,995	487,340	20,651
2034				
Balance at beginning of the financial year	986,987	478,995	487,340	20,651
Surplus / (deficit) for the year	7,920	7,920	-	-
Net asset revaluation increment / (decrement)	-	-	-	-
Transfer to other reserves	593	-	-	593
Transfer from other reserves	(337)	-	-	(337)
Balance at end of the financial year	995,163	486,915	487,340	20,907

Statement Cash Flows

For the five years ending 30 June 2029

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

Notes	Forecast	Budget	Projections			
	2023-24 Budget	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)
Cash flows from operating activities						
Rates and charges	82,826	81,085	82,983	85,423	87,812	90,177
Statutory fees and fines	2,297	2,172	2,183	2,247	2,315	2,367
User fees	17,319	18,726	19,234	19,809	20,404	21,016
Grants - operating	5,847	5,247	5,842	6,041	6,223	6,410
Grants - capital	9,821	(406)	634	730	730	730
Contributions - monetary	1,235	104	107	110	113	116
Interest received	800	1,250	1,288	1,326	1,366	1,407
Dividends received	-	-	-	-	-	-
Trust funds and deposits taken	-	-	-	-	-	-
Other receipts	705	718	740	761	784	808
Net GST refund / payment	-	-	-	-	-	-
Employee costs	(40,633)	(42,185)	(43,669)	(44,868)	(45,989)	(47,137)
Materials and services	(48,433)	(47,071)	(45,411)	(47,246)	(47,543)	(48,951)
Trust funds and deposits repaid	-	-	-	-	-	-
Other payments	(7,034)	(6,669)	(6,903)	(6,759)	(7,116)	(7,265)
Net cash provided by / (used in) operating activities	4.4.1 24,750	12,971	17,028	17,574	19,099	19,678
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment	(50,579)	(15,530)	(12,750)	(12,918)	(13,255)	(12,237)
Proceeds from sale of property, infrastructure, plant and equipment	280	222	168	91	480	294
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 (50,299)	(15,308)	(12,582)	(12,827)	(12,775)	(11,943)
Cash flows from financing activities						
Finance costs	(638)	(966)	(830)	(685)	(539)	(400)
Proceeds from borrowings	8,000	-	-	-	-	-
Repayment of borrowings	(1,894)	(2,601)	(2,731)	(2,848)	(2,786)	(2,572)
Interest paid - lease liability	(77)	(55)	(35)	(36)	(37)	(38)
Repayment of lease liabilities	(460)	(410)	(410)	(773)	(642)	(726)
Net cash provided by / (used in) financing activities	4.4.3 4,931	(4,032)	(4,006)	(4,342)	(4,004)	(3,736)
Net increase / (decrease) in cash & cash equivalents	(20,618)	(6,369)	440	405	2,320	3,999
Cash and cash equivalents at the beginning of the financial year	52,099	31,481	25,113	25,552	25,957	28,277
Cash and cash equivalents at the end of the financial year	31,481	25,113	25,553	25,957	28,277	32,276

Statement of Cash Flows Forward Estimates

For the five years ending 30 June 2034

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

Forward Estimates

	2029-30	2030-31	2031-32	2032-33	2033-34
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)	Inflows / (Outflows)
Cash flows from operating activities					
Rates and charges	91,924	94,301	96,817	99,412	102,088
Statutory fees and fines	2,423	2,469	2,518	2,569	2,620
User fees	21,649	22,297	22,965	23,654	24,364
Grants - operating	6,605	6,801	7,004	7,215	7,432
Grants - capital	732	730	729	729	729
Contributions - monetary	120	124	127	131	135
Interest received	1,449	1,493	1,537	1,583	1,631
Dividends received	-	-	-	-	-
Trust funds and deposits taken	-	-	-	-	-
Other receipts	832	856	883	910	936
Net GST refund / payment	-	-	-	-	-
Employee costs	(48,314)	(49,399)	(50,509)	(51,643)	(52,804)
Materials and services	(50,370)	(51,874)	(53,357)	(54,943)	(56,382)
Trust funds and deposits repaid	-	-	-	-	-
Other payments	(7,587)	(7,617)	(8,087)	(8,349)	(8,619)
Net cash provided by / (used in) operating activities	19,463	20,181	20,627	21,268	22,130
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(12,546)	(13,018)	(13,441)	(13,916)	(14,458)
Proceeds from sale of property, infrastructure, plant and equipment	181	164	97	83	137
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	(12,365)	(12,854)	(13,344)	(13,833)	(14,321)
Cash flows from financing activities					
Finance costs	(295)	(217)	(143)	(84)	(30)
Proceeds from borrowings	-	-	-	-	-
Repayment of borrowings	(1,503)	(1,574)	(1,102)	(957)	(1,011)
Interest paid - lease liability	(39)	(40)	(41)	(43)	(44)
Repayment of lease liabilities	(644)	(861)	(644)	(644)	(644)
Net cash provided by / (used in) financing activities	(2,481)	(2,692)	(1,930)	(1,728)	(1,729)
Net increase / (decrease) in cash & cash equivalents	4,617	4,635	5,353	5,707	6,080
Cash and cash equivalents at the beginning of the financial year	32,275	36,893	41,527	46,880	52,588
Cash and cash equivalents at the end of the financial year	36,892	41,528	46,880	52,587	58,668

Statement of Capital Works

For the five years ending 30 June 2029

Notes	Forecast	Budget	Projections			
	Budget		2025-26	2026-27	2027-28	2028-29
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-
Total land	-	-	-	-	-	-
Buildings	8,941	610	520	550	590	630
Heritage buildings	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-
Total buildings	8,941	610	520	550	590	630
Total property	8,941	610	520	550	590	630
Plant and equipment						
Heritage plant and equipment	-	-	-	-	-	-
Plant, machinery and equipment	1,965	1,263	1,492	650	2,082	1,285
Fixtures, fittings and furniture	375	315	315	340	375	380
Computers and telecommunications	-	-	-	-	-	-
Library books	-	-	-	-	-	-
Total plant and equipment	2,339	1,578	1,807	990	2,457	1,665
Infrastructure						
Roads	9,091	2,850	3,005	3,055	3,070	3,120
Bridges	172	150	150	150	150	170
Footpaths and cycleways	801	630	630	655	680	700
Drainage	1,187	885	885	950	975	950
Recreational, leisure and community facilities	15,166	2,733	2,790	3,375	3,520	3,790
Waste management	7,232	4,111	1,763	1,763	1,219	-
Parks, open space and streetscapes	766	1,132	330	410	420	470
Aerodromes	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-
Other infrastructure	3,822	1,391	1,168	1,323	485	1,166
Total infrastructure	38,237	13,882	10,721	11,681	10,519	10,366
Total capital works expenditure	49,518	16,070	13,048	13,220	13,565	12,661
Represented by:						
New asset expenditure	11,065	932	145	145	150	160
Asset renewal expenditure	9,638	6,196	6,943	6,994	8,137	7,943
Asset expansion expenditure	2,708	684	700	650	680	680
Asset upgrade expenditure	26,108	8,258	5,260	5,431	4,599	3,878
Total capital works expenditure	49,518	16,070	13,048	13,220	13,566	12,661
Funding sources represented by:						
Grants	18,236	1,552	740	740	740	740
Contributions	1,131	-	-	-	-	-
Council cash	22,151	14,518	12,308	12,480	12,825	11,921
Borrowings	8,000	-	-	-	-	-
Total capital works expenditure	49,518	16,070	13,048	13,220	13,565	12,661

Statement of Capital Works Forward Estimates

For the five years ending 30 June 2034

Forward Estimates

	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000	2032-33 \$'000	2033-34 \$'000
Property					
Land	-	-	-	-	-
Land improvements	-	-	-	-	-
Total land	-	-	-	-	-
Buildings	650	775	800	840	845
Heritage buildings	-	-	-	-	-
Building improvements	-	-	-	-	-
Leasehold improvements	-	-	-	-	-
Total buildings	650	775	800	840	845
Total property	650	775	800	840	845
Plant and equipment					
Heritage plant and equipment	-	-	-	-	-
Plant, machinery and equipment	1,010	1,098	516	380	694
Fixtures, fittings and furniture	380	390	440	450	480
Computers and telecommunications	-	-	-	-	-
Library books	-	-	-	-	-
Total plant and equipment	1,390	1,488	956	830	1,174
Infrastructure					
Roads	3,010	2,810	2,895	2,975	3,125
Bridges	130	200	200	200	200
Footpaths and cycleways	700	770	770	800	850
Drainage	925	1,125	1,200	1,200	1,200
Recreational, leisure and community facilities	3,900	4,160	5,140	6,000	6,300
Waste management	-	-	-	-	-
Parks, open space and streetscapes	520	620	635	645	655
Aerodromes	-	-	-	-	-
Off street car parks	-	-	-	-	-
Other infrastructure	1,823	1,582	1,368	959	655
Total infrastructure	11,008	11,267	12,208	12,779	12,985
Total capital works expenditure	13,048	13,531	13,964	14,450	15,004
Represented by:					
New asset expenditure	150	160	165	175	175
Asset renewal expenditure	8,094	8,260	8,190	8,003	8,474
Asset expansion expenditure	625	645	730	740	740
Asset upgrade expenditure	4,179	4,466	4,879	5,532	5,615
Total capital works expenditure	13,048	13,531	13,964	14,450	15,004
Funding sources represented by:					
Grants	740	740	740	740	740
Contributions	-	-	-	-	-
Council cash	12,308	12,791	13,224	13,710	14,264
Borrowings	-	-	-	-	-
Total capital works expenditure	13,048	13,531	13,964	14,450	15,004

Statement of Human Resources

For the five years ending 30 June 2029

	Forecast Budget	Budget	Projections			
	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Staff expenditure						
Employee costs - operating	39,641	41,132	42,263	43,425	44,511	45,624
Total staff expenditure	39,641	41,132	42,263	43,425	44,511	45,624
Staff numbers						
Permanent EFT numbers	323.80	329.85	329.85	329.85	329.85	329.85
Limited tenures	7.46	4.75	7.00	6.00	4.00	4.00
Total staff numbers	331.26	334.60	336.85	335.85	333.85	333.85

Statement of Human Resources Forward Estimates

For the five years ending 30 June 2034

	Forward Estimates				
	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000	2032-33 \$'000	2033-34 \$'000
Staff expenditure					
Employee costs - operating	46,764	47,816	48,892	49,992	51,117
Total staff expenditure	46,764	47,816	48,892	49,992	51,117
Staff numbers					
Permanent EFT numbers	329.85	329.85	329.85	329.85	329.85
Limited tenures	4.00	4.00	4.00	4.00	4.00
Total staff numbers	333.85	333.85	333.85	333.85	333.85

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

Directorate	Budget 2024-25 \$'000	Composition			
		Permanent		Casual	Temp
		Full time \$'000	Part time \$'000	\$'000	\$'000
Operations	13,246	13,065	60	-	121
Planning, Environment and Strategy	8,755	7,928	827	-	-
Community Services	7,285	3,898	2,930	-	457
Culture and Performance	5,258	4,195	1,063	-	-
Governance, Communications and Community Safety	6,588	5,194	1,394	-	-
Total expenditure	41,132	34,280	6,274	-	578

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

Directorate	Budget 2024-25	Composition		
		Permanent		Temp
		Full time	Part time	
Operations	113.60	112.00	0.60	1.00
Planning, Environment and Strategy	68.92	61.00	7.92	-
Community Services	57.31	28.00	25.56	3.75
Culture and Performance	41.01	31.00	10.01	-
Governance, Communications and Community Safety	53.76	38.00	15.76	-
Total staff	334.60	270.00	59.85	4.75

Summary of Planned Human Resources Expenditure

For the five years ending 30 June 2029

	Budget	Projections			
	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Operations					
Permanent - Full time	13,065	13,425	13,794	14,139	14,492
Female	4,140	4,254	4,371	4,480	4,592
Male	8,925	9,171	9,423	9,659	9,900
Self-described gender	-	-	-	-	-
Permanent - Part time	60	61	63	65	67
Female	-	-	-	-	-
Male	60	61	63	65	67
Self-described gender	-	-	-	-	-
Total Operations	13,125	13,486	13,857	14,204	14,559
Planning, Environment and Strategy					
Permanent - Full time	7,928	8,146	8,370	8,579	8,794
Female	4,218	4,334	4,453	4,564	4,678
Male	3,613	3,712	3,814	3,909	4,007
Self-described gender	97	100	103	106	109
Permanent - Part time	827	849	873	895	918
Female	732	752	773	792	812
Male	95	97	100	103	106
Self-described gender	-	-	-	-	-
Total Planning, Environment and Strategy	8,755	8,995	9,243	9,474	9,712
Community Services					
Permanent - Full time	3,898	4,006	4,116	4,219	4,324
Female	3,071	3,156	3,243	3,324	3,407
Male	705	725	745	764	783
Self-described gender	122	125	128	131	134
Permanent - Part time	2,930	3,011	3,094	3,171	3,250
Female	2,930	3,011	3,094	3,171	3,250
Male	-	-	-	-	-
Self-described gender	-	-	-	-	-
Total Community Services	6,828	7,017	7,210	7,390	7,574
Culture and Performance					
Permanent - Full time	4,113	4,226	4,342	4,451	4,562
Female	1,619	1,663	1,709	1,752	1,796
Male	2,494	2,563	2,633	2,699	2,766
Self-described gender	-	-	-	-	-
Permanent - Part time	1,145	1,176	1,208	1,238	1,269
Female	890	914	939	962	986
Male	255	262	269	276	283
Self-described gender	-	-	-	-	-
Total Culture and Performance	5,258	5,402	5,550	5,689	5,831
Governance, Communications and Community Safety					
Permanent - Full time	5,194	5,337	5,484	5,621	5,762
Female	3,982	4,092	4,205	4,310	4,418
Male	1,212	1,245	1,279	1,311	1,344
Self-described gender	-	-	-	-	-
Permanent - Part time	1,394	1,421	1,457	1,493	1,530
Female	957	984	1,011	1,036	1,062
Male	436	448	460	472	484
Self-described gender	-	-	-	-	-
Total Governance, Communications and Community Safety	6,588	6,758	6,941	7,114	7,292

Summary of Planned Human Resources Expenditure

For the five years ending 30 June 2034

	Forward Estimates				
	2029-30 \$'000	2030-31 \$'000	2031-32 \$'000	2032-33 \$'000	2033-34 \$'000
Operations					
Permanent - Full time	14,855	15,189	15,530	15,880	16,237
Female	4,707	4,813	4,921	5,032	5,145
Male	10,148	10,376	10,609	10,848	11,092
Self-described gender	-	-	-	-	-
Permanent - Part time	69	71	73	75	77
Female	-	-	-	-	-
Male	69	71	73	75	77
Self-described gender	-	-	-	-	-
Total Operations	14,924	15,260	15,603	15,955	16,314
Planning, Environment and Strategy					
Permanent - Full time	9,014	9,217	9,424	9,637	9,854
Female	4,795	4,903	5,013	5,126	5,241
Male	4,107	4,199	4,293	4,390	4,489
Self-described gender	112	115	118	121	124
Permanent - Part time	941	962	983	1,006	1,029
Female	832	851	870	890	910
Male	109	111	113	116	119
Self-described gender	-	-	-	-	-
Total Planning, Environment and Strategy	9,955	10,179	10,407	10,643	10,883
Community Services					
Permanent - Full time	4,432	4,532	4,633	4,737	4,843
Female	3,492	3,571	3,651	3,733	3,817
Male	803	821	839	858	877
Self-described gender	137	140	143	146	149
Permanent - Part time	3,331	3,406	3,483	3,561	3,641
Female	3,331	3,406	3,483	3,561	3,641
Male	-	-	-	-	-
Self-described gender	-	-	-	-	-
Total Community Services	7,763	7,938	8,116	8,298	8,484
Culture and Performance					
Permanent - Full time	4,676	4,781	4,888	4,998	5,110
Female	1,841	1,882	1,924	1,967	2,011
Male	2,835	2,899	2,964	3,031	3,099
Self-described gender	-	-	-	-	-
Permanent - Part time	1,301	1,331	1,361	1,392	1,423
Female	1,011	1,034	1,057	1,081	1,105
Male	290	297	304	311	318
Self-described gender	-	-	-	-	-
Total Culture and Performance	5,977	6,112	6,249	6,390	6,533
Governance, Communications and Community Safety					
Permanent - Full time	5,906	6,039	6,175	6,314	6,456
Female	4,528	4,630	4,734	4,841	4,950
Male	1,378	1,409	1,441	1,473	1,506
Self-described gender	-	-	-	-	-
Permanent - Part time	1,585	1,621	1,657	1,695	1,733
Female	1,089	1,114	1,139	1,165	1,191
Male	496	507	518	530	542
Self-described gender	-	-	-	-	-
Total Governance, Communications and Community Safety	7,491	7,660	7,832	8,009	8,189

Summary of Planned Human Resources Expenditure

For the five years ending 30 June 2029

	Budget	Projections			
	2024-25 FTE	2025-26 FTE	2026-27 FTE	2027-28 FTE	2028-29 FTE
Operations					
Permanent - Full time	112.00	112.00	112.00	112.00	112.00
Female	33.00	33.00	33.00	33.00	33.00
Male	79.00	79.00	79.00	79.00	79.00
Self-described gender	-	-	-	-	-
Permanent - Part time	0.60	0.60	0.60	0.60	0.60
Female	-	-	-	-	-
Male	0.60	0.60	0.60	0.60	0.60
Self-described gender	-	-	-	-	-
Total Operations	112.60	112.60	112.60	112.60	112.60
Planning, Environment and Strategy					
Permanent - Full time	61.00	61.00	61.00	61.00	61.00
Female	32.00	32.00	32.00	32.00	32.00
Male	28.00	28.00	28.00	28.00	28.00
Self-described gender	1.00	1.00	1.00	1.00	1.00
Permanent - Part time	7.92	7.92	7.92	7.92	7.92
Female	7.03	7.03	7.03	7.03	7.03
Male	0.89	0.89	0.89	0.89	0.89
Self-described gender	-	-	-	-	-
Total Planning, Environment and Strategy	68.92	68.92	68.92	68.92	68.92
Community Services					
Permanent - Full time	28.60	28.60	28.60	28.60	28.60
Female	21.60	21.60	21.60	21.60	21.60
Male	6.00	6.00	6.00	6.00	6.00
Self-described gender	1.00	1.00	1.00	1.00	1.00
Permanent - Part time	24.96	24.96	24.96	24.96	24.96
Female	24.96	24.96	24.96	24.96	24.96
Male	-	-	-	-	-
Self-described gender	-	-	-	-	-
Total Community Services	53.56	53.56	53.56	53.56	53.56
Culture and Performance					
Permanent - Full time	31.00	31.00	31.00	31.00	31.00
Female	14.00	14.00	14.00	14.00	14.00
Male	17.00	17.00	17.00	17.00	17.00
Self-described gender	-	-	-	-	-
Permanent - Part time	10.01	10.01	10.01	10.01	10.01
Female	8.01	8.01	8.01	8.01	8.01
Male	2	2	2	2	2
Self-described gender	-	-	-	-	-
Total Culture and Performance	41.01	41.01	41.01	41.01	41.01
Governance, Communications and Community Safety					
Permanent - Full time	38.00	38.00	38.00	38.00	38.00
Female	30.00	30.00	30.00	30.00	30.00
Male	8.00	8.00	8.00	8.00	8.00
Self-described gender	-	-	-	-	-
Permanent - Part time	15.76	15.76	15.76	15.76	15.76
Female	10.47	10.47	10.47	10.47	10.47
Male	5	5	5	5	5
Self-described gender	-	-	-	-	-
Total Governance, Communications and Community Safety	53.76	53.76	53.76	53.76	53.76

Summary of Planned Human Resources Expenditure

For the five years ending 30 June 2034

	Forward Estimates				
	2029-30 FTE	2030-31 FTE	2031-32 FTE	2032-33 FTE	2033-34 FTE
Operations					
Permanent - Full time	112.00	112.00	112.00	112.00	112.00
Female	33.00	33.00	33.00	33.00	33.00
Male	79.00	79.00	79.00	79.00	79.00
Self-described gender	-	-	-	-	-
Permanent - Part time	0.60	0.60	0.60	0.60	0.60
Female	-	-	-	-	-
Male	0.60	0.60	0.60	0.60	0.60
Self-described gender	-	-	-	-	-
Total Operations	112.60	112.60	112.60	112.60	112.60
Planning, Environment and Strategy					
Permanent - Full time	61.00	61.00	61.00	61.00	61.00
Female	32.00	32.00	32.00	32.00	32.00
Male	28.00	28.00	28.00	28.00	28.00
Self-described gender	1.00	1.00	1.00	1.00	1.00
Permanent - Part time	7.92	7.92	7.92	7.92	7.92
Female	7.03	7.03	7.03	7.03	7.03
Male	0.89	0.89	0.89	0.89	0.89
Self-described gender	-	-	-	-	-
Total Planning, Environment and Strategy	68.92	68.92	68.92	68.92	68.92
Community Services					
Permanent - Full time	28.60	28.60	28.60	28.60	28.60
Female	21.60	21.60	21.60	21.60	21.60
Male	6.00	6.00	6.00	6.00	6.00
Self-described gender	1.00	1.00	1.00	1.00	1.00
Permanent - Part time	24.96	24.96	24.96	24.96	24.96
Female	24.96	24.96	24.96	24.96	24.96
Male	-	-	-	-	-
Self-described gender	-	-	-	-	-
Total Community Services	53.56	53.56	53.56	53.56	53.56
Culture amd Performance					
Permanent - Full time	31.00	31.00	31.00	31.00	31.00
Female	14.00	14.00	14.00	14.00	14.00
Male	17.00	17.00	17.00	17.00	17.00
Self-described gender	-	-	-	-	-
Permanent - Part time	10.01	10.01	10.01	10.01	10.01
Female	8.01	8.01	8.01	8.01	8.01
Male	2	2	2	2	2
Self-described gender	-	-	-	-	-
Total Culture amd Performance	41.01	41.01	41.01	41.01	41.01
Governance, Communications and Community Safety					
Permanent - Full time	38.00	38.00	38.00	38.00	38.00
Female	30.00	30.00	30.00	30.00	30.00
Male	8.00	8.00	8.00	8.00	8.00
Self-described gender	-	-	-	-	-
Permanent - Part time	15.76	15.76	15.76	15.76	15.76
Female	10.47	10.47	10.47	10.47	10.47
Male	5	5	5	5	5
Self-described gender	-	-	-	-	-
Total Governance, Communications and Community Safety	53.76	53.76	53.76	53.76	53.76

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 2024-2025 the FGRS cap has been set at 2.75 percent. The cap applies to general rates and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, there will be a 2.75 percent rate cap applied to the average general rate.

Rates and charges are due on a quarterly instalment basis. The due dates for the 2024-2025 financial year will be:

- 30 September 2024,
- 30 November 2024,
- 28 February 2025 and
- 31 May 2025

(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 2024-2025 to \$80.23 million.

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

	Forecast 2023-24 \$'000	Budget 2024-25 \$'000	Change	
			\$'000	%
General rates	62,513	64,568	2,055	3.29
Waste management charge	14,014	15,059	1,045	7.46
Special rates and charges	295	295	-	-
Interest on rates and charges	284	306	22	7.65
Total rates and charges	77,106	80,228	3,122	4.05

* *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	2023-24 Rate in Dollar	2024-25 Rate in Dollar	Change %
General	0.002487	0.002487	-
Farm Land	0.002114	0.002114	-
Commercial/Industrial	0.002885	0.002885	-
Vacant Land - Residential and Specified Low Density Residential Zones	0.003731	0.003731	-
Cultural and Recreational Land	0.000970	0.000970	-

* *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	2023-24	2024-25	Change	
	\$'000	\$'000	\$'000	%
General	58,297	60,190	1,893	3.25
Farm Land	567	591	24	4.23
Commercial/Industrial	2,915	3,031	116	3.98
Vacant Land - Residential and Specified Low Density Residential Zones	727	709	(18)	(2.48)
Cultural and Recreational Land	4	5	1	25.00
Total amount to be raised by general rates	62,510	64,526	2,016	3.23

** total rates by class may vary once valuations have 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	2023-24	2024-25	Change	
	Number	Number	Number	%
Residential	22,716	22,815	99	0.44
Farm Land	143	143	-	-
Commercial / Industrial	1,006	1,004	(2)	(0.20)
Vacant Land - Residential and Specified Low Density Residential Zones	262	244	(18)	(6.87)
Cultural and Recreational Land	2	2	-	-
Total number of assessments	24,129	24,208	79	0.33

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	2023-24	2024-25	Change	
	\$'000	\$'000	\$'000	%
Residential	23,440,567	23,554,018	113,451	0.48
Farm Land	268,125	272,125	4,000	1.49
Commercial / Industrial	1,010,410	1,022,410	12,000	1.19
Vacant Land - Residential and Specified Low Density Residential Zones	194,965	184,895	(10,070)	(5.17)
Cultural and Recreational Land	4,625	4,625	-	-
Total value of land	24,918,692	25,038,073	119,381	0.48

** total value by class may vary once valuations have 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	2023-24	2024-25	Change	
	\$	\$	\$	%
Waste Management - Standard service	616.40	658.35	41.95	6.81
Waste Management - 80 litre landfill bin	493.12	526.68	33.56	6.81
Waste Management - 2 x 120 litre landfill bin	862.96	921.69	58.73	6.81
Waste Management - 140 litre landfill bin	678.04	724.19	46.15	6.81
Waste Management - 120 litre landfill bin – weekly collection	1,109.52	1,185.03	75.51	6.81
Waste Management - Elderly persons units - bin	154.10	164.59	10.49	6.81

Council has proposed to increase the domestic waste service standard charge by 6.81%.

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	2023-24	2024-25	Change	
	\$	\$	\$	%
Waste Management - Residential - Standard Service	11,346,075	12,099,815	753,740	6.64
Waste Management - Residential - 80 Litre Red Bins	283,544	306,528	22,984	8.11
Waste Management - Residential - 2 Red Bins	1,766,479	1,942,001	175,522	9.94
Waste Management - Residential - 140 L (Fortnightly Garbage)	524,803	617,010	92,207	17.57
Waste Management - Residential - 120L (Weekly Garbage)	78,776	78,212	(564)	(0.72)
Waste Management - Elderly Persons Units - Bin	14,177	15,142	965	6.81

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:

	2023-24	2024-25	Change	
	\$	\$	\$	%
General rates	62,510,440	64,525,043	2,014,603	3.22
Service charges	14,013,854	15,058,708	1,044,854	7.46
Total Rates and charges	76,524,294	79,583,751	3,059,456	4.00

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

	2023-24	2024-25
Number of rateable properties	24,127	24,206
Base Average Rates	\$2,503.20	\$2,594.11
Maximum Rate Increase (set by the State Government)	3.50%	2.75%
Council Rate Cap Applied	3.50%	2.75%
Capped Average Rate based on Council rate cap	\$2,590.71	\$2,665.44
Budgeted General Rates Revenue subject to FGRS	\$ 62,505,954	\$ 64,525,043

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

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

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

4.1.1 (l) Differential rates

Rates to be levied

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

- A general rate of 0.2487 percent (0.2487 cents in the dollar of CIV) for all rateable residential properties and ordinary vacant land;
- A general rate of 0.2114 percent (0.2114 cents in the dollar of CIV) for all rateable farm land properties;
- A general rate of 0.2885 percent (0.2885 cents in the dollar of CIV) for all rateable commercial and industrial properties;
- A general rate of 0.3731 percent (0.3731 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	Budget	Change	
	2023-24	2024-25	\$'000	%
	\$'000	\$'000		
Animal infringements	3	3	-	-
Infringements & costs	671	683	12	1.79
Town planning fees	1,117	1,132	15	1.34
Building fees	250	310	60	24.00
Total statutory fees and fines	2,041	2,128	87	4.26

Statutory fees and fines (\$87,000 increase)

Statutory fees relate mainly to fees and fines levied in accordance with legislation and include animal registrations, *Public*

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

4.1.3 User fees

	Forecast	Budget	Change	
	2023-24	2024-25	\$'000	%
	\$'000	\$'000		
Adult education	195	207	12	6.15
Building services	200	210	10	5.00
Child care/children's programs	439	485	46	10.48
Edendale farm	187	204	17	9.09
Environmental health	281	281	-	-
Hall & sports ground hire	423	394	(29)	(6.86)
Leisure centre and recreation	13,200	14,780	1,580	11.97
Pound release	25	25	-	-
Registration fees	855	855	-	-
Subdivision supervision	256	256	-	-
Waste management services	684	690	6	0.88
Other fees and charges	318	295	(23)	(7.23)
Total user fees	17,063	18,682	1,619	9.49

User fees (\$1.619 million decrease)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's Revenue generated from user charges has increased driven by the increase in charges as listed in **Appendix 1 - Nillumbik Shire Council 2024-2025 Fees and Charges**. There is an overall projected increase in revenue generated by 9.49 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 2023-24 \$'000	Budget 2024-25 \$'000	Change	
			\$'000	%
Grants were received in respect of the following:				
Summary of grants:				
Commonwealth funded grants	3,814	4,038	224	5.87
State funded grants	22,181	3,218	(18,963)	(85.49)
Total grants received	25,995	7,256	(18,739)	(72.09)
(a) Operating Grants				
Recurrent - Commonwealth Government				
Aged care	300	126	(174)	(58.00)
Family and children	235	237	2	0.85
Financial Assistance Grants	3,279	3,675	396	12.08
Recurrent - State Government				
Adult education	234	233	(1)	(0.43)
Aged care	38	-	(38)	(100.00)
Community health	87	17	(70)	(80.46)
Family and children	782	547	(235)	(30.05)
Maternal and child health	439	514	75	17.08
Recreation	21	-	(21)	(100.00)
School crossing supervisors	355	355	-	-
Total recurrent grants	5,770	5,704	(66)	(1.14)
Non-recurrent - Commonwealth Government				
Environment	19	-	(19)	(100.00)
Non-recurrent - State Government				
Community Development	105	-	(105)	(100.00)
Economic Development and Tourism	16	-	(16)	(100.00)
Emergency Management	646	-	(646)	(100.00)
Environment	559	-	(559)	(100.00)
Family and children	297	-	(297)	(100.00)
Library and Community Education	2	-	(2)	(100.00)
Recreation	151	-	(151)	(100.00)
Recycling and Waste Services	70	-	(70)	(100.00)
Pandemic response	14	-	(14)	(100.00)
Tourism and Business Support	110	-	(110)	(100.00)
Total non-recurrent grants	1,989	-	(1,989)	(100.00)
Total operating grants	7,759	5,704	(2,055)	(26.49)

	Forecast 2023-24 \$'000	Budget 2024-25 \$'000	Change	
			\$'000	%
(b) Capital Grants				
Non-recurrent - Commonwealth Government				
Buildings	155	-	(155)	(100.00)
Family and children	4	-	(4)	(100.00)
Footpaths	201	-	(201)	(100.00)
Recreational, leisure and community facilities	3,100	-	(3,100)	(100.00)
Roads	4,920	740	(4,180)	(84.96)
Non-recurrent - State Government				
Family and children	654	-	(654)	(100.00)
Recreational, leisure and community facilities	9,182	-	(9,182)	(100.00)
Environment	-	812	812	100.00
Other infrastructure	20	-	(20)	(100.00)
Total non-recurrent grants(capital)	18,236	1,552	(16,684)	(91.49)
Total capital grants	18,236	1,552	(16,684)	(91.49)
Total Grants	25,995	7,256	(18,739)	(72.09)

Grants - Operating (\$2.06 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 26.49 percent or \$2.06 million. This is mainly due to a large number one-off non-recurrent grants received in 2023-2024.

Grants - Capital (\$19.55 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 75.21 percent or \$19.55 million mainly due to specific funding for large capital works projects in 2023-2024.

Section 4.5 Capital works program includes further detailed analysis of the grants and contributions expected to be received during the 2024-2025 year.

4.1.5 Contributions

	Forecast 2023-24 \$'000	Budget 2024-25 \$'000	Change	
			\$'000	%
Monetary	1,235	104	(1,131)	(91.58)
Total contributions	1,235	104	(1,131)	(91.58)

Contributions (\$1.13 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 \$1.13 million when compared to the 2023-2024 Budget forecast. This is mainly due to the one off receipt of contributions tied to capital projects in 2023-2024.

4.1.6 Other income

	Forecast	Budget	Change	
	2023-24	2024-25		
	\$'000	\$'000	\$'000	%
Interest on investments	800	1,250	450	56.25
Other rent	295	314	19	6.44
Sale of valuations	20	15	(5)	(25.00)
WorkCover insurance recoveries	150	150	-	-
Reimbursements	57	57	-	-
Other	183	182	(1)	(0.55)
Total other income	1,505	1,968	463	30.76

Other income (\$463,000 increase)

Other revenue is showing a slight increase of 30.76 percent compared to the prior financial year mainly due to anticipated interest on investments.

4.1.7 Employee costs

	Forecast	Budget	Change	
	2023-24	2024-25		
	\$'000	\$'000	\$'000	%
Casual staff	388	496	108	27.84
Fringe benefits tax and WorkCover	150	150	-	-
Oncost recoveries	8,553	8,986	433	5.06
Wages and salaries	31,710	32,725	1,015	3.20
Total employee costs	40,801	42,357	1,556	3.81

Employee benefits (\$1.56 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 the estimate used in the Strategic Resource Plan of 2.75 percent and is reflective of budgeted positions. The superannuation rate has been increased to 11.50 percent to reflect changes in the superannuation guarantee legislation.

4.1.8 Materials and services

	Forecast 2023-24 \$'000	Budget 2024-25 \$'000	Change	
			\$'000	%
Contract payments:				
Audit	244	246	2	0.82
External labour hire	104	52	(52)	(50.00)
HACC contracts	240	249	9	3.75
Leisure	12,709	13,865	1,156	9.10
Other	1,918	1,897	(21)	(1.09)
Valuations	55	55	-	-
Waste services	8,169	7,871	(298)	(3.65)
Materials and Services:				
Building maintenance	398	391	(7)	(1.76)
Communications	215	200	(15)	(6.98)
Corporate information	69	71	2	2.90
Corporate support	108	114	6	5.56
Emergency management	265	267	2	0.75
Fleet operations	1,004	983	(21)	(2.09)
Insurances	1,456	1,709	253	17.38
IT & telephone	2,094	2,584	490	23.40
Materials, maintenance & equip	10,163	8,327	(1,836)	(18.07)
Other	545	498	(47)	(8.62)
Planning & building services	29	29	-	-
Stationery, printing & postage	373	344	(29)	(7.77)
Subscriptions, Publications & Memberships	228	347	119	52.19
Utilities	1,106	1,112	6	0.54
Waste services	2,200	2,311	111	5.05
Total materials and services	43,692	43,522	(170)	(0.39)

Materials and services (\$0.17 million decrease)

Materials and services include the purchases of consumables, payments to contractors for the provision of services and utility costs. There is an overall projected increase in expenditure mainly attributable to a change in facility related contracts.

4.1.9 Depreciation and amortisation

	Forecast 2023-24 \$'000	Budget 2024-25 \$'000	Change	
			\$'000	%
Property	2,226	472	(1,754)	(78.80)
Plant & equipment	582	1,222	640	109.97
Infrastructure	9,518	10,746	1,228	12.90
Total depreciation and amortisation	12,326	12,440	114	0.92

Depreciation and amortisation (\$0.11 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	Budget	Change	
	2023-24	2024-25		
	\$'000	\$'000	\$'000	%
Plant & equipment	460	410	(50)	(10.87)
Total amortisation - right of use assets	460	410	(50)	(10.87)

4.1.11 Other expenses

	Forecast	Budget	Change	
	2023-24	2024-25		
	\$'000	\$'000	\$'000	%
Aged & family services	745	35	(710)	(95.30)
Arts and cultural services	444	444	-	-
Community development	405	210	(195)	(48.15)
Council support	4	4	-	-
Councillors' allowances	295	323	28	9.49
Economic development	393	393	-	-
Environmental works	68	78	10	14.71
Leisure & education services	7	9	2	28.57
Library contributions (Yarra Plenty Regional Library)	3,188	3,270	82	2.57
Municipal laws	53	53	-	-
Short-term lease hire	98	148	50	51.02
Other	951	1,345	394	41.43
Payment agents & bank fees	200	189	(11)	(5.50)
Planning & building	97	97	-	-
Strategic planning	84	68	(16)	(19.05)
Youth services	2	3	1	50.00
Total other expenses	7,034	6,669	(365)	(5.19)

Other expenses (\$0.37 million decrease)

Other expenses are forecast to decrease by 5.19 percent or \$0.37 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 (\$7.2 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 (\$2.28 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 (\$2.33 million decrease)

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

Non Current Liabilities (\$4.47 million decrease)

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.

	2023-24	2024-25
	\$	\$
Amount borrowed as at 30 June of the prior year	13,580	19,686
Amount proposed to be borrowed	8,000	-
Amount projected to be paid	(1,894)	(2,601)
Amount of borrowings as at 30 June	19,686	17,085

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 2023-24	Budget 2024-25
	\$'000	\$'000
Right-of-use assets		
Plant and equipment	1,993	1,323
Total right-of-use assets	1,993	1,323
Lease liabilities		
Current lease Liabilities		
Plant and equipment	450	321
Total current lease liabilities	450	321
Non-current lease liabilities		
Plant and equipment	1,543	1,002
Total non-current lease liabilities	1,543	1,002
Total lease liabilities	1,993	1,323

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 (\$2.25 million decrease)

These funds are not tied to a specific purpose. In this case Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds are to be used for those purposes. The decisions about future use of these funds has been reflected in Council's Budget.

4.3.2 Equity

Equity (\$1.84 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 (\$11.78 million decrease)

The decrease is driven by 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 (\$34.99 million decrease)

The overall decrease is a reflection of timing of cash flows associated with the capital works program for the 2024-2025 year. The statement of capital works provides a full detail of projects for the 2024-2025 year.

4.4.3 Net cash flows provided by/used in financing activities (\$8.96 million decrease)

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 2024-25 year, classified by expenditure type and funding source.

4.5.1 Summary

	Forecast	Budget	Change	
	2023-24	2024-25	\$'000	%
Property	8,941	610	(8,331)	(93.18)
Plant and equipment	2,339	1,578	(761)	(32.53)
Infrastructure	38,238	13,882	(24,356)	(63.70)
Total	49,518	16,070	(33,448)	(67.55)

* Forecast includes capital works projects carried forward from 2022-2023 - \$25.18 million

4.5.1 (a) Property (\$0.610 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 (\$1.58 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 (\$1.26 million).

4.5.1 (c) Infrastructure (\$13.88 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 2024-2025 year, \$2.85 million will be expended on road projects. The more significant projects include:

- Road and carpark renewal (\$1.64 million) and
- Road upgrades (\$0.8 million).

\$1.56 million will be expended on recreational, leisure and community facilities, key projects being:

- Ryan's Reserve Rejuvenation (\$0.36 million);
- Carpark upgrades (\$0.379 million) and
- Trails renewal (\$0.3 million).

\$1.13 million will be expended on parks, open space and streetscapes, key projects being:

- NE Link Tree Offset Program (\$0.81 million) and
- Public open space infrastructure renewal and upgrades (\$0.3 million).

\$0.63 million will be expended on footpath construction and renewal program projects.

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

\$4.1 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

- Major roads street lighting lamp replacement (\$0.35 million)
- Street tree planting (\$0.13 million) and
- Disability access upgrade works (\$0.1 million).

Asset Class	Project Cost	Asset expenditure types			
		Renewal	Upgrade	Expansion	New
		\$'000	\$'000	\$'000	\$'000
Property	2,433	1,538	795	-	100
Plant and equipment	1,578	1,458	120	-	-
Infrastructure	12,059	7,311	3,232	684	832
Total	16,070	10,307	4,147	684	932

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
Property	2,433	-	-	2,433	-
Plant and equipment	1,578	-	-	1,578	-
Infrastructure	12,059	1,552	-	10,507	-
Total	16,070	1,552	-	14,518	-

Grants - Capital (\$1.55 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 2024-2025 include funding for NE Link Tree Offset Program, road and carpark renewal and carpark upgrades. A list of projects with their funding source is provided below in 4.5.2.

Council Cash (\$14.52 million)

It is expected that in 2024-2025, \$14.52 million of rates revenue will be used to fund various capital projects including the Kangaroo Ground landfill rehabilitation (\$4.11 million).

4.5.2 Capital works program

For the year ending 30 June 2025

* The below is a schedule of proposed and planned works for the 2024-2025 financial year. It is not a list of Council assets.

Capital Works Area	Project Cost \$'000	Summary of funding sources			
		Grants \$'000	Contrib \$'000	Council Cash \$'000	Borrowings \$'000
PROPERTY					
LAND	-	-	-	-	-
LAND IMPROVEMENTS	-	-	-	-	-
BUILDINGS					
Asset renewal expenditure					
Buildings renewal (including public toilets)	1,538	-	-	1,538	-
Total asset renewal expenditure - buildings	1,538	-	-	1,538	-
Asset upgrade expenditure					
Alistair Knox Park changing places amenity upgrades	285	-	-	285	-
Buildings upgrade	400	-	-	400	-
Climate Action Fund	110	-	-	110	-
Total asset upgrade expenditure - buildings	795	-	-	795	-
New asset expenditure					
Nillumbik Youth Hub - furniture and IT costs	100	-	-	100	-
Total new asset expenditure - buildings	100	-	-	100	-
TOTAL BUILDINGS	2,433	-	-	2,433	-
BUILDING IMPROVEMENTS	-	-	-	-	-
LEASEHOLD IMPROVEMENTS	-	-	-	-	-
HERITAGE BUILDINGS	-	-	-	-	-
TOTAL PROPERTY	2,433	-	-	2,433	-
PLANT AND EQUIPMENT					
PLANT, MACHINERY AND EQUIPMENT (PM&E)					
Asset renewal expenditure					
Fleet replacement	447	-	-	447	-
Major plant replacement	816	-	-	816	-
Total asset renewal expenditure - PM&E	1,263	-	-	1,263	-
TOTAL PLANT, MACHINERY & EQUIPMENT	1,263	-	-	1,263	-
FIXTURES, FITTINGS AND FURNITURE (FF&F)					
Asset renewal expenditure					
Playground renewal	195	-	-	195	-
Total asset renewal expenditure - FF&F	195	-	-	195	-
Asset upgrade expenditure					
Playground upgrade	120	-	-	120	-
Total asset upgrade expenditure - FF&F	120	-	-	120	-
TOTAL FIXTURES, FITTINGS AND FURNITURE	315	-	-	315	-
COMPUTERS AND TELECOMMUNICATIONS	-	-	-	-	-
HERITAGE PLANT AND EQUIPMENT	-	-	-	-	-
LIBRARY BOOKS	-	-	-	-	-
TOTAL PLANT AND EQUIPMENT	1,578	-	-	1,578	-

Capital Works Area	Summary of funding sources				
	Project Cost	Grants	Contrib	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE					
ROADS					
Asset renewal expenditure					
Road and carpark renewal	1,640	140	-	1,500	-
Total asset renewal expenditure - roads	1,640	140	-	1,500	-
Asset upgrade expenditure					
Road upgrade	800	600	-	200	-
Total asset upgrade expenditure - roads	800	600	-	200	-
Asset expansion expenditure					
Road safety	390	-	-	390	-
Total asset expansion expenditure - roads	390	-	-	390	-
New asset expenditure					
Bus shelters new	20	-	-	20	-
Total new asset expenditure - roads	20	-	-	20	-
TOTAL ROADS	2,850	740	-	2,110	-
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	350	-	-	350	-
Total asset renewal expenditure - footpaths	350	-	-	350	-
Asset expansion expenditure					
Footpaths new	280	-	-	280	-
Total asset expansion expenditure - footpaths	280	-	-	280	-
TOTAL FOOTPATHS AND CYCLEWAYS	630	-	-	630	-
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	Summary of funding sources				
	Project Cost \$'000	Grants \$'000	Contrib \$'000	Council Cash \$'000	Borrowings \$'000
RECREATIONAL, LEISURE AND COMMUNITY FACILITIES					
Asset renewal expenditure					
Trails renewal	300	-	-	300	-
Sports infrastructure renewal	225	-	-	225	-
Total asset renewal expenditure - RL&CF	525	-	-	525	-
Asset upgrade expenditure					
Trail upgrades	100	-	-	100	-
Carpark upgrades	350	-	-	350	-
Sports Infrastructure upgrade	220	-	-	220	-
Ryan's Reserve Rejuvenation	362	-	-	362	-
Total asset upgrade expenditure - RL&CF	1,032	-	-	1,032	-
TOTAL RECREATIONAL, LEISURE AND COMMUNITY FACILITIES	1,557	-	-	1,557	-
PARKS, OPEN SPACE AND STREETSCAPES (POSS)					
Asset renewal expenditure					
Public open space infrastructure renewal	150	-	-	150	-
Total asset renewal expenditure - POSS	150	-	-	150	-
Asset upgrade expenditure					
Panton Hill bushland reserves management plan implementation	20	-	-	20	-
Public open space infrastructure upgrade	150	-	-	150	-
Total asset upgrade expenditure - POSS	170	-	-	170	-
New asset expenditure					
NE Link Tree Offset Program	812	812	-	-	-
Total new asset expenditure - POSS	812	812	-	-	-
TOTAL PARKS, O/SPACE & STREETSCAPES	1,132	812	-	320	-
WASTE MANAGEMENT					
Asset renewal expenditure					
Landfill rehabilitation	4,111	-	-	4,111	-
Total asset renewal expenditure - Waste Management	4,111	-	-	4,111	-
TOTAL WASTE MANAGEMENT	4,111	-	-	4,111	-
AERODROMES	-	-	-	-	-
OFF STREET CAR PARKS	-	-	-	-	-
OTHER INFRASTRUCTURE					
Asset upgrade expenditure					
Street trees	130	-	-	130	-
Signage (non-regulatory) upgrade	70	-	-	70	-
Townships and streetscapes	80	-	-	80	-
Disability access works upgrade	100	-	-	100	-
Major roads street lighting lamp replacement	350	-	-	350	-
Total asset upgrade expenditure - Other Infrastructure	730	-	-	730	-

Capital Works Area	Summary of funding sources				
	Project Cost \$'000	Grants \$'000	Contrib \$'000	Council Cash \$'000	Borrowings \$'000
Asset expansion expenditure					
Fire fighting water storage tanks	14	-	-	14	-
Total asset expansion expenditure - Other Infrastructure	14	-	-	14	-
TOTAL OTHER INFRASTRUCTURE	744	-	-	744	-
TOTAL INFRASTRUCTURE	12,059	1,552	-	10,507	-
TOTAL CAPITAL WORKS 2023-2024	16,070	1,552	-	14,518	-

2. Summary

Capital Works Area	Summary of funding sources				
	Project Cost \$'000	Grants \$'000	Contrib \$'000	Council Cash \$'000	Borrowings \$'000
Asset renewal expenditure	10,307	140	-	10,167	-
Asset upgrade expenditure	4,147	600	-	3,547	-
Asset expansion expenditure	684	-	-	684	-
New asset expenditure	932	812	-	120	-
TOTAL CAPITAL WORKS	16,070	1,552	-	14,518	-

5a. Targeted performance indicators

The following table highlights Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. The targeted performance indicators below are the prescribed financial performance indicators contained in Schedule 4 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	Actual 2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	69.3	69.7	70.1	70.6	71.0	71.4	+
Roads									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	95.28%	95.35%	95.43%	95.50%	95.58%	95.65%	+
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	55.99%	54.53%	53.12%	51.74%	50.39%	49.08%	-
Waste management									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	72.24%	72.43%	72.62%	72.80%	72.99%	73.18%	+

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2022/23	Actual 2023/24	2024/25	2025/26	2026/27	2027/28	+/-
Liquidity									
Working Capital	Current assets / current liabilities	5	171.16%	162.14%	146.30%	147.16%	156.29%	166.45%	+
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	88.42%	290.00%	116.19%	96.94%	98.38%	99.05%	-

Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	7	72.66%	73.11%	73.80%	73.88%	73.89%	73.85%	o
Efficiency									
Expenditure level	Total expenses/ no. of property assessments	8	\$4,566.63	\$4,338.57	\$4,396.03	\$4,497.95	\$4,581.86	\$4,671.15	o

Key to Target Trend:

- + increase in Council's overall targets
- o maintaining Council's overall targets
- decrease in Council's overall targets

Notes to indicators

5a

1. Satisfaction with community consultation and engagement

Based on current trends, we expect this measure to continue to improve over time, driven by actions under Council's Community Engagement Strategy.

2. Sealed local roads below the intervention level

We anticipate that this measure will continue to improve in future years as the condition of our local roads are improved as part of Council's road maintenance program.

3. Planning applications decided within the relevant required time

This measure is reflective of current trends, with the result decreasing over time due to demand exceeding current resourcing.

4. Kerbside collection waste diverted from landfill

Based on recent trends in this measure, we expect diversion levels to continue to increase steadily over the coming financial years. Nillumbik remains well above the state diversion targets.

5. 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.

6. 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.

7. 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.

8. Expenditure level

Forecast results show the positive relationship between the growth in rateable properties across the Shire and corresponding growth in expenditure.

5b. 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 2023-24	Budget 2024-25	Strategic Resource Plan Projections			Trend +/-
					2025-26	2026-27	2027-28	
Operating position								
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	0.4%	2.1%	2.5%	3.1%	3.5%	+
Liquidity								
Unrestricted cash	Unrestricted cash / current liabilities	2	49.7%	35.5%	35.6%	37.5%	46.5%	-
Obligations								
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	3	25.5%	21.3%	17.3%	13.5%	9.9%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.3%	4.4%	4.3%	4.1%	3.8%	+
Indebtedness	Non-current liabilities / own source revenue		27.4%	21.7%	17.3%	15.0%	11.8%	+
Stability								
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.31%	0.32%	0.33%	0.34%	0.35%	o
Efficiency								
Revenue level	Residential rate revenue / no. of residential property assessments		\$3,171	\$3,287	\$3,337	\$3,397	\$3,465	o
Workforce turnover	No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year		13.9%	10.0%	10.0%	10.0%	10.0%	o

Key to Forecast Trend:

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

Notes to indicators**1. Adjusted underlying result**

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

Council is projecting to achieve surpluses and projected financial sustainability remains a priority and challenge for Council.

2. 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.

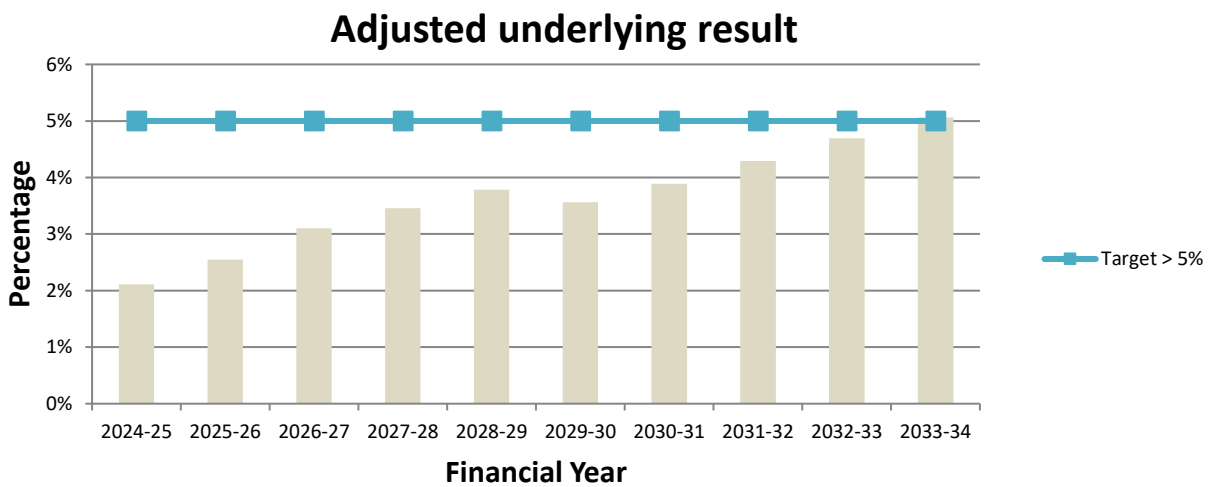
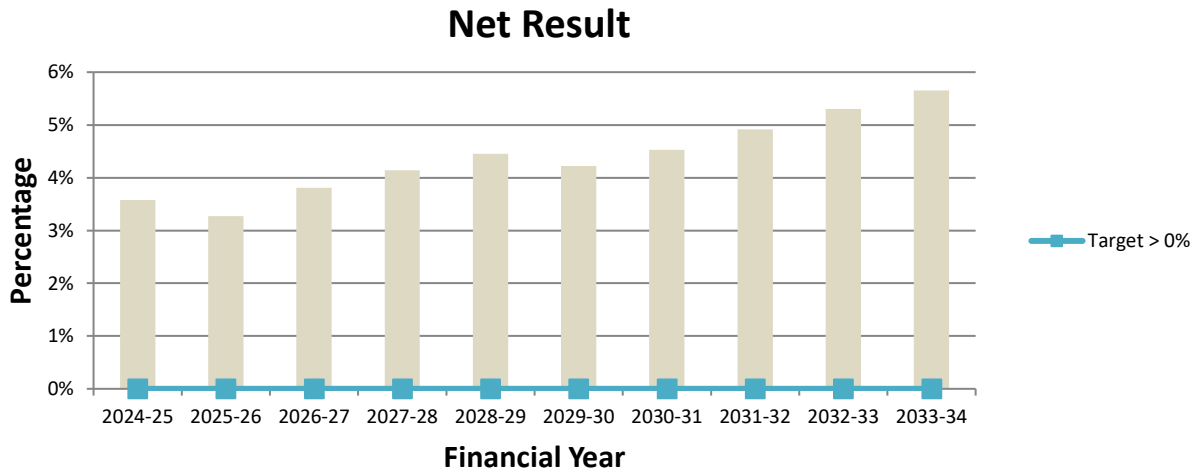
3. Debt compared to rates

The results illustrate Council's commitment to pay down existing loans.

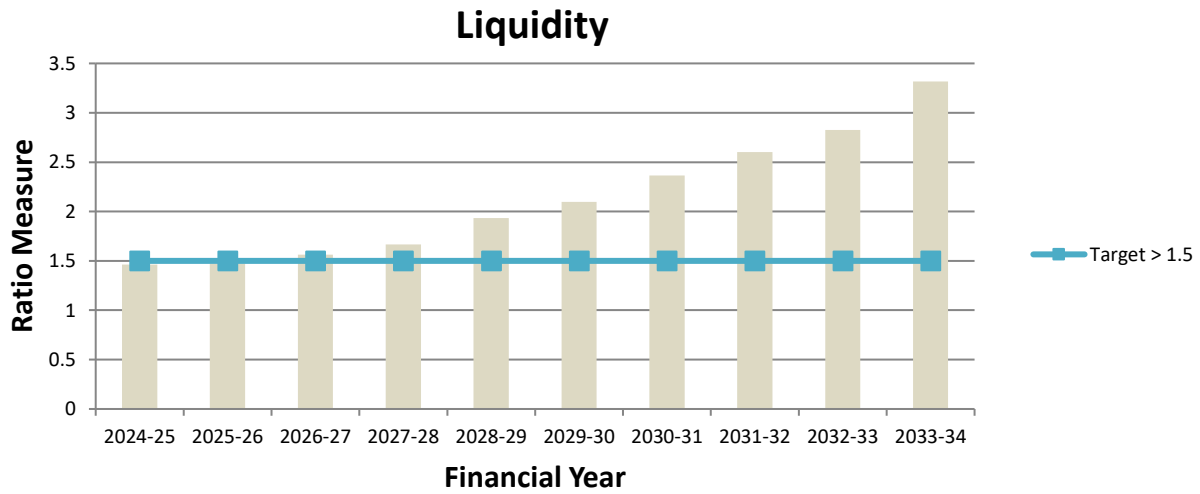
Financial Sustainability Performance

This appendix outlines Council's performance against the adopted financial sustainability plan indicators for the period 2024-25 to 2033-34

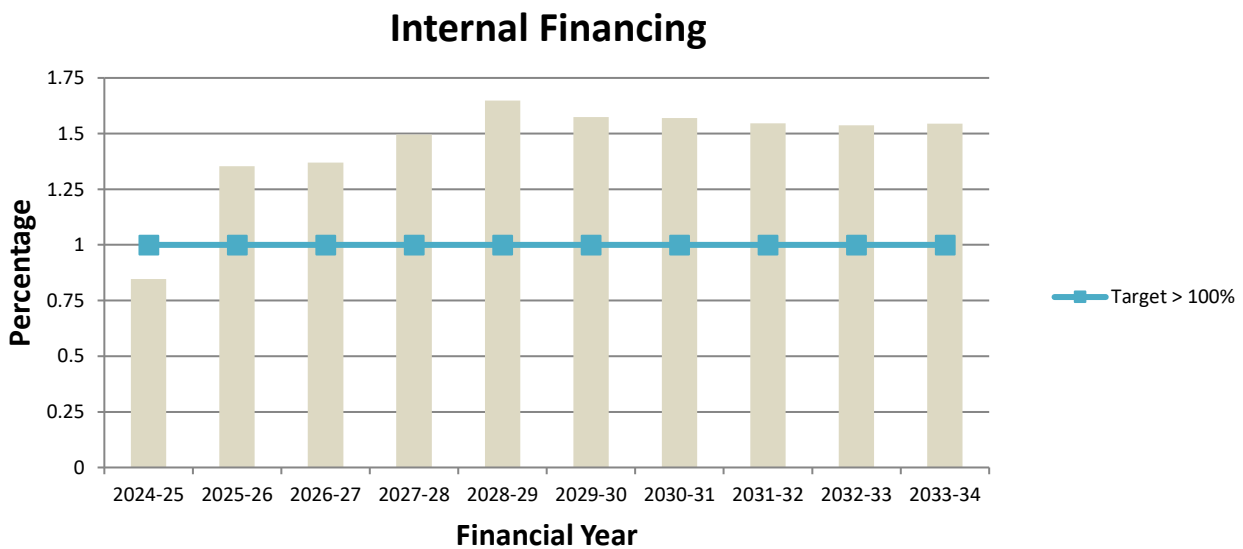
Financial Sustainability Plan indicators



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 to achieve the target.

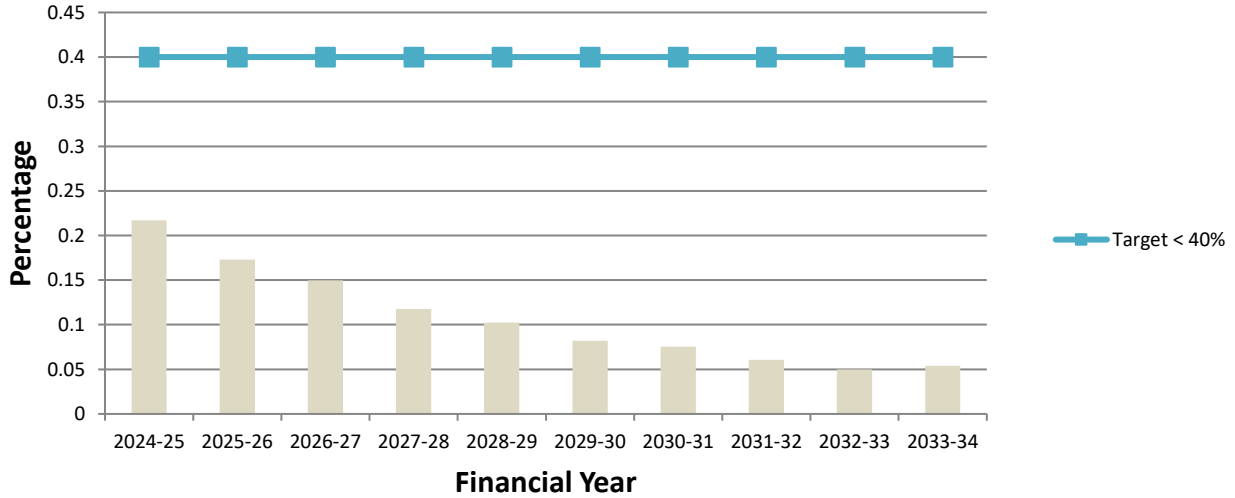


Council's liquidity forecasts is showing an improving trend and reflects liabilities, including borrowing maturities and a greater proportion of the provision for landfill rehabilitation becoming current, with cash balances lowering as capital projects are completed. Council does not budget for non-recurrent grant funding.



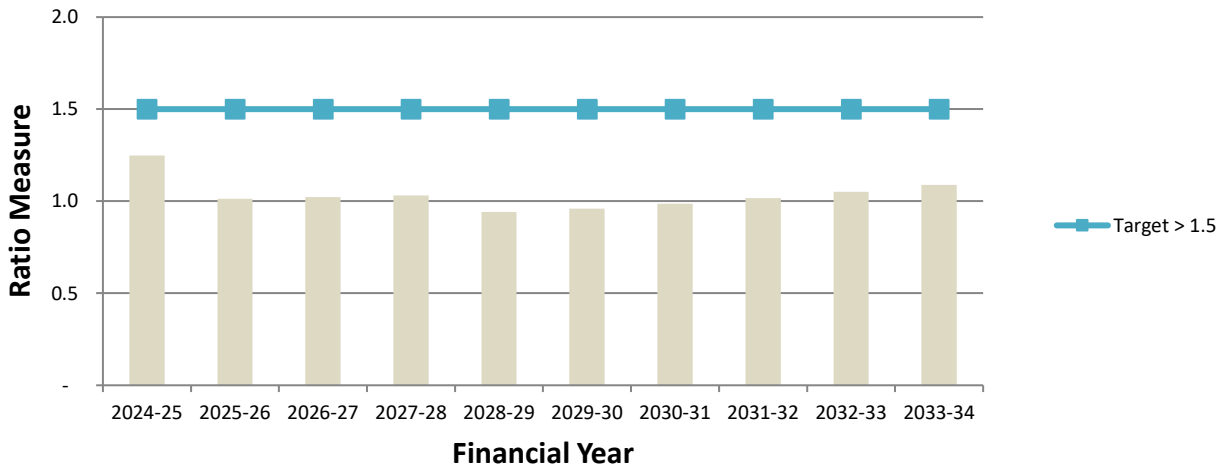
The internal financing forecasts Council's ability to finance capital works from generated cash flow. The trend is driven by the forecast capital works program, reflecting known funding sources.

Indebtedness



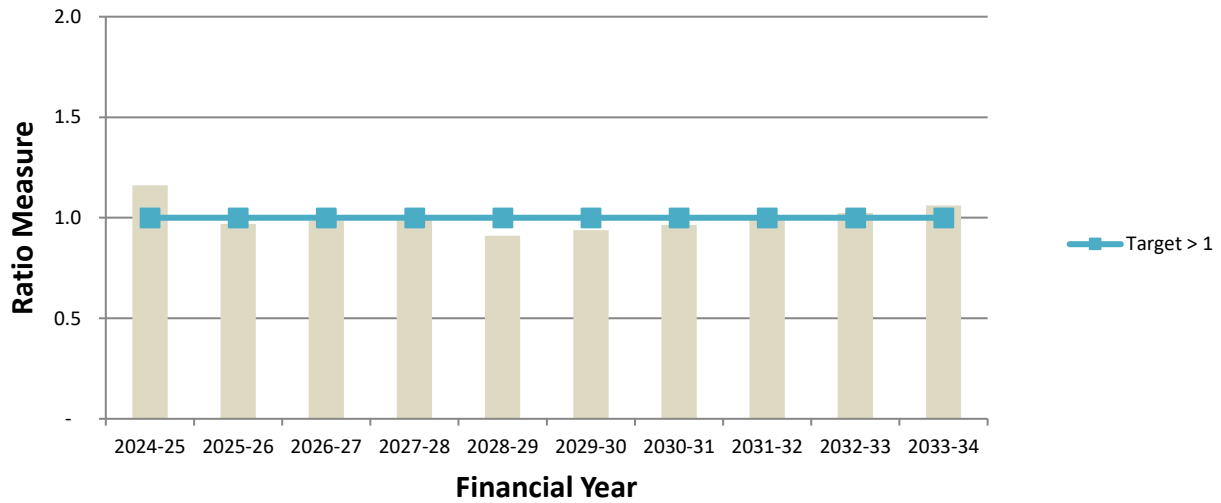
Council continues to repay its existing loans and borrowings and is not anticipating taking out any loans in 2024-2025. This is offset by borrowing maturities scheduled to occur each year, resulting in the declining overall debt balance and trend.

Capital Replacement Ratio



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

Renewal gap



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. The trend highlights the reliance on external funding and pressure on Council to maintain its assets.

**Appendix 1
Fees and Charges**

Nilumbik Shire Council 2024-25 DRAFT Fees & Charges

Note: * indicates Statutory Fee

Description of Fee	Unit of Measure	Taxable Supply	Adopted Fee (GST Inclusive) 2023-24 \$	Proposed Fee (GST Inclusive) 2024-25 \$
Waste Management				
Bin tows	Each	Y	30.00	31.50
120 litre green waste bin	Each	Y	80.00	83.50
240 litre green waste bin	Each	Y	95.00	99.00
80 litre landfill bin	Each	Y	70.00	73.00
120 litre landfill bin	Each	Y	80.00	83.50
140 litre landfill bin	Each	Y	85.00	89.00
120 litre recycling bin	Each	Y	80.00	83.50
240 litre recycling bin	Each	Y	95.00	99.00
Recycling & Recovery Centre				
Recycling & Recovery Centre - NSC Resident				
Minimum charge	1	Y	27.50	27.50
Car boot	1	Y	54.50	54.50
Station wagon	1	Y	67.00	67.00
Small utility / van	1	Y	82.50	82.50
Medium utility / van	1	Y	123.50	123.50
Large ute	1	Y	130.00	130.00
Large van	1	Y	151.00	151.00
6 x 4 trailer	1	Y	105.00	105.00
6 x 4 trailer high side	1	Y	153.00	153.00
7 x 5 trailer	1	Y	128.00	128.00
7 x 5 trailer high side	1	Y	151.00	151.00
8 x 6 tandem trailer	1	Y	157.50	157.50
8 x 6 tandem trailer high side	1	Y	173.00	173.00
White goods - refrigerator, air-conditioners, freezer etc.	1	Y	49.00	49.00
Mattress - king / queen / double	1	Y	52.50	52.50
Mattress - single / baby	1	Y	37.50	37.50
Car tyre	1	Y	21.00	21.00
Car tyre with rim	1	Y	24.00	24.00
4WD tyre	1	Y	25.00	25.00
4WD tyre with rim	1	Y	28.50	28.50
Motor bike tyre	1	Y	18.00	18.00
Motor bike tyre with rim	1	Y	18.00	18.00
Truck tyre	1	Y	46.00	46.00
Truck tyre with rim	1	Y	52.50	52.50
Large tractor tyre	1	Y	187.50	187.50
Motor oil	Per litre		No charge	No charge
Car battery	1		No charge	No charge
Scrap metal (including stoves and washing machines)	1		No charge	No charge
Household recycling - paper, cardboard & containers	1		No charge	No charge
E-waste	1		No charge	No charge
Recycling & Recovery Centre - Non-NSC Resident				
Minimum charge	1	Y	New	42.00
Car boot	1	Y	New	82.00
Station wagon	1	Y	New	100.00
Small utility / van	1	Y	New	125.00
Medium utility / van	1	Y	New	185.00
Large ute	1	Y	New	195.00
Large van	1	Y	New	225.00
6 x 4 trailer	1	Y	New	155.00
6 x 4 trailer high side	1	Y	New	225.00
7 x 5 trailer	1	Y	New	190.00
7 x 5 trailer high side	1	Y	New	230.00
8 x 6 tandem trailer	1	Y	New	235.00
8 x 6 tandem trailer high side	1	Y	New	260.00
White goods - refrigerator, air-conditioners, freezer etc.	1	Y	New	75.00
Mattress - king / queen / double	1	Y	New	75.00
Mattress - single / baby	1	Y	New	57.00
Car tyre	1	Y	New	32.00
Car tyre with rim	1	Y	New	36.00
4WD tyre	1	Y	New	38.00

Description of Fee	Unit of Measure	Taxable Supply	Adopted Fee (GST Inclusive) 2023-24 \$	Proposed Fee (GST Inclusive) 2024-25 \$
4WD tyre with rim	1	Y	New	43.00
Motor bike tyre	1	Y	New	27.00
Motor bike tyre with rim	1	Y	New	27.00
Truck tyre	1	Y	New	70.00
Truck tyre with rim	1	Y	New	80.00
Large tractor tyre	1	Y	New	280.00
Motor oil	Per litre	Y	New	4.00
Car battery	1	Y	New	5.00
Scrap metal (including stoves and washing machines)	1	Y	New	5.00
Household recycling - paper, cardboard & containers	Car boot	Y	New	50.00
E-waste	Per item	Y	New	5.00
Infrastructure				
* Dispensations	Building over easement		As advised by State Government	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)	Y	As per Subdivision Act	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)	Y	As per Subdivision Act	As per Subdivision Act
Minor drainage supervision and plan checking	Flat rate (scaled for number of allotments)	Y	1-3 lots: \$682.00 + BPI 4-10 lots: \$963.00 + BPI >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	Y	154.00 + BPI	154.00 + BPI
Copy of additional approved engineering plans	Flat rate	Y	143.00 + BPI	143.00 + BPI
Pit opening - excluding traffic management	Per hour	Y	105.00 + BPI	105.00 + BPI
Capital Works				
* Storm water and drainage information			155.30	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		686.90	Monetary fee unit
* Arterial road - not conducted on any part of the roadway, shoulder or pathway	Per site		480.20	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		685.30	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		373.70	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		373.70	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		95.40	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		254.40	Monetary fee unit
* Arterial road - not conducted on any part of the roadway, shoulder or pathway	Per site		151.10	Monetary fee unit
* Local road where maximum speed limit at anytime is more than 50 kph - conducted on any part of the roadway, shoulder or pathway	Per site		147.90	Monetary fee unit
* Local road where maximum speed limit at anytime is more than 50 kph - not conducted on any part of the roadway, shoulder or pathway	Per site		95.40	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		147.90	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		95.40	Monetary fee unit
Vehicle crossing	Per site		316.50	331.00
* Landscaping of nature strip	Per site		95.40	Monetary fee unit
Stormwater drainage connection:				
- Easement or connection not requiring road opening	Per site		97.00	101.50
- Connection requiring road opening	Per site		150.00	157.00
Reinstatement costs				
Asset reinstatements	Council claims actual cost of works plus a 30% surcharge plus GST	Y	Actual cost of works plus a 30% surcharge plus GST	Actual cost of works plus a 30% surcharge plus GST
Road pavements	2m ² to 10m ² (per m ²)	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)	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.				
These rates are charged for all reinstatements unless prior agreement to alternative arrangements (eg. cost plus 30%):				
- Footpaths	Asphalt, 75mm concrete, pitcher or flag type (per m ²)	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)	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)	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)	Y	As per contract rates plus a 3% administration charge	As per contract rates plus a 3% administration charge
Saw cutting	Per lineal metre	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)	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				

Description of Fee	Unit of Measure	Taxable Supply	Adopted Fee (GST Inclusive) 2023-24 \$	Proposed Fee (GST Inclusive) 2024-25 \$
Traffic and Transport				
Endorse Traffic Guidance Scheme <i>(not applicable to community run events)</i>	Per traffic guidance scheme	Y	165.00	165.00
Building Services				
Building permit (within Nillumbik)	Value of works between \$1 - \$5,000	Y	POA - minimum \$800 (includes maximum of 2 inspections)	POA - minimum \$850 (includes maximum of 2 inspections)
Building permit (within Nillumbik)	Value of works between \$5,001 - \$15,000	Y	POA - minimum \$1,050 (includes a maximum of 2 inspections)	POA - minimum \$1,100 (includes a maximum of 2 inspections)
Building permit (within Nillumbik)	Value of works between \$15,001 - \$50,000	Y	POA - minimum \$1,150 (includes a maximum of 3 inspections)	POA - minimum \$1,200 (includes a maximum of 3 inspections)
Building permit (within Nillumbik)	Value of works between \$50,001 - \$100,000	Y	POA - minimum \$1,575 (includes a maximum of 3 inspections)	POA - minimum \$1,600 (includes a maximum of 3 inspections)
Building permit (within Nillumbik)	Value of works between \$100,001 - \$150,000	Y	POA - minimum \$1,675 (includes a maximum of 4 inspections)	POA - minimum \$1,800 (includes a maximum of 4 inspections)
Building permit (within Nillumbik)	Value of works between \$150,001 - \$200,000	Y	POA - minimum \$1,935 (includes a maximum of 4 inspections)	POA - minimum \$2,000 (includes a maximum of 4 inspections)
Building permit (within Nillumbik)	Value of works between \$200,001 - \$300,000	Y	POA - minimum \$2,085 (includes a maximum of 4 inspections)	POA - minimum \$2,200 (includes a maximum of 4 inspections)
Building permit (within Nillumbik)	Value of works between \$300,001 - \$400,000	Y	POA - minimum \$2,345 (includes a maximum of 4 inspections)	POA - minimum \$2,500 (includes a maximum of 4 inspections)
Building permit (within Nillumbik)	Value of works between \$400,001 - \$1,000,000	Y	POA - minimum \$2,445 (includes a maximum of 4 inspections)	POA - minimum \$2,600 (includes a maximum of 4 inspections)
Building permit (within Nillumbik)	Value of works \$1,000,001 and over	Y	POA	POA
Building permit (within Nillumbik) - additional inspections	Fee per additional inspection (beyond quantity provided for in permit contract)	Y	POA - minimum \$165 (maximum 1 hour)	POA - minimum \$170 (maximum 1 hour)
Building inspection (within Nillumbik) - commercial	Per hour	Y	165.00	170.00
Building inspection (outside Nillumbik boundaries)	Per hour	Y	255.00	260.00
Multiple dwelling application (within Nillumbik)	Per application (excludes apartment building applications - considered under commercial)	Y	POA	POA
Building permit (within Nillumbik) - demolition permit	Per demolition permit application	Y	POA - minimum \$800 (includes a maximum of 2 inspections)	POA - minimum \$950 (includes a maximum of 2 inspections)
Building permit (within Nillumbik) - sheds, carports, non masonry garages, verandas (\$15,000 - \$30,000)	Per building permit application	Y	990.00	1,000.00
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	Y	380.00	400.00
Building permit (outside Nillumbik boundaries)	Fee per building permit application	Y	POA	POA
Multiple dwelling application (outside Nillumbik boundaries)	Per application (Excludes apartment building applications - considered under commercial)	Y	POA	POA
* Section 29A consent	Per request		91.40	As advised.
Requesting adjoining neighbours comments	Per request		120.00	120.00
* Report & consents (dispensations)	As set by Victorian Building Authority (VBA)		311.80	As advised.
Report (dispensations)	Per clause	Y	450.00	455.00
Extension of time	Per application for extension of time	Y	310.00	315.00
Above ground swimming pool (within Nillumbik)	Per application	Y	POA - minimum \$875 (includes a maximum of 2 inspections)	POA - minimum \$880 (includes a maximum of 2 inspections)
Certificate of pool and spa barrier compliance	Per application	Y	\$350 (includes 1 inspection and a 2nd minor re inspection, any additional required inspection to be charged at a rate of \$150 per inspection)	\$355 (includes 1 inspection and a 2nd minor re inspection, any additional required inspection to be charged at a rate of \$155 per inspection)
* Lodgement fee for registration of pools and spas	Per application	N	34.20	As advised
* 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	N	50.70	As advised
* Lodgement of certificate of swimming pool and spa barrier compliance	Per application	N	21.90	As advised
* Pool registration and Form 23 built after 1/11/2020	Per application	N	53.95	As advised
* Failure to lodge pool/spa compliance certificate	1	N	1,849.20	10 penalty units
* Lodgement of pool and spa barrier noncompliance certificate	1	N	413.40	26 Fee units
Building inspection for selected private building surveyor (within Nillumbik)	Per building inspection	Y	250.00	250.00
Building inspection for selected private building surveyor (outside Nillumbik boundaries)	Per building inspection	Y	300.00	300.00
Permission to retain illegal structures	Value of works	Y	POA	POA
* Property Information Regulation 51(1)	Per property information request - Building form 10, As advised by VBA		50.70	As advised
* Property Information Regulation 51(2)	Per property information request - Building form 10, As advised by VBA		50.70	As advised
Property Information Regulation 51(1) or 51(2) Fast track fee	Per priority request - additional charge for priority property information request	Y	120.00	125.00
* Property Information Regulation 51(3)	Certificate of building permit		50.70	As advised
Building permit - copy	Occupancy permit, certificate of final inspection	Y	75.00	80.00
Building miscellaneous	Certificate of domestic work insurance	Y	75.00	80.00

Description of Fee	Unit of Measure	Taxable Supply	Adopted Fee (GST Inclusive) 2023-24 \$	Proposed Fee (GST Inclusive) 2024-25 \$
Building miscellaneous	Plans / computations / reports - plans (includes \$50 non-refundable search fee)	Y	260.00	260.00
Building miscellaneous	Plans / computations / reports - soil report (includes \$50 non-refundable search fee)	Y	150.00	155.00
Building miscellaneous	Plans / computations / reports - truss computations (includes \$50 non-refundable search fee)	Y	150.00	155.00
Building miscellaneous	All available commercial permit information	Y	POA	POA
Building miscellaneous	Per permit for commercial & industrial plans (Depends on number of plans - electronic copies only)	Y	200.00	265.00
Copy document fee	A4 paper (black and white per page)	Y	0.30	0.30
Copy document fee	A3 paper (black and white per page)	Y	0.80	0.80
Copy document fee	A0 paper (black and white per page)	Y	5.50	5.55
* Section 30 lodgement fee	Per external lodgement - (Set by VBA)		125.80	As advised
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.	Y	220.00	220.00
Liquor licence inspection and report fee	Per inspection and report request	Y	800.00	850.00
Bushfire attack level	Per request and assessment	Y	325.00	330.00
* Report and consent- Regulation 116	Per application		304.00	As advised
Hoarding permit (street occupation)	Per occupied area, or minimum fee	Y	\$5 per m2 per week or min \$100 per day	\$5 per m2 per week or min \$100 per day
Hoarding permit (road closure)	Per occupied area, or minimum fee	Y	641.00	645.00
Commercial building permits	Works within Nillumbik	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 \$170 per required inspection)
Commercial building permits	Works outside Nillumbik	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 \$225 per hour for Building Surveying support, \$80 per hour for administrative support, and \$225 per required inspection)
Commercial building inspection (within Nillumbik)	Per inspection	Y	165.00	170.00
Commercial building inspection (outside Nillumbik)	Per inspection	Y	220.00	225.00
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.		225.00	230.00
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	Y	475.00	480.00
Occupancy permit - place of public entertainment (POPE)	Event conducted by a natural person or body corporate (business) with less than 5,000 attendees at any one time	Y	785.00	800.00
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	Y	1,525.00	1,600.00
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)	Y	205.00	225.00
Occupancy permit - place of public entertainment (POPE) - events held within a building	Event conducted within a building	Y	POA	POA
Siting of temporary structures	Per siting request/application approval	Y	340.00	350.00
Siting of temporary structures	Inspection fee per hour if an inspection is required outside standard business hours	Y	205.00	225.00
Asset Protection or Out of Hours Work Fee	Per site	Y	480.00	480.00
SITE PROPERTY SIGN	Per sign	Y	-	Actual cost of SIGN plus a 10% surcharge plus GST
Replacement of Street Tree	Per tree	Y	-	Actual cost of works plus a 30% surcharge plus GST
Streer sweeper rental with Operator per hour	Per hour	Y	-	Actual cost of works plus a 30% surcharge plus GST
Environmental Health				
Initial registration of food premises	Class one premises		950.00	993.00
Initial registration of food premises	Class two premises		850.00	888.00
Initial registration of food premises	Class three premises		500.00	522.50
Plans approval fee of premises	Premises		185.00	193.50
Initial registration of food premises	Community group - class 2		425.00	444.00
Initial registration of food premises	Community group - class 3		250.00	261.00
Notification of food premises	Class four premises		-	0.00
Renewal registration of food premises	Class one premises		750.00	784.00
Renewal registration of food premises	Class two premises		685.00	716.00
Renewal registration of food premises	Class three premises		430.00	449.50
Renewal registration of food premises	Community group - class 2		340.00	355.00
Renewal registration of food premises	Community group - class 3		215.00	225.00
Food premises additional inspection	Other than mandatory inspection and 1 follow up		200.00	209.00
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)		127.00	133.00
Temporary food premises permit	Single event		90.00	94.00
Temporary food premises permit	Community group single event		45.00	47.00
Pre purchase Inspection	Food or health premises		200.00	209.00
Failed sampling result	2nd and subsequent sampling results		190.00	198.50

Description of Fee	Unit of Measure	Taxable Supply	Adopted Fee (GST Inclusive) 2023-24 \$	Proposed Fee (GST Inclusive) 2024-25 \$
Street-trader registration	Class two premises		580.00	606.00
Street-trader registration	Class three premises		430.00	449.50
Street-trader registration	Community group - class 2		180.00	188.00
Street-trader registration	Community group - class 3		130.00	136.00
Additional component	Per additional component (eg bakery, butcher, deli) to main activity		158.00	165.00
Additional staff	Additional charge per staff EFT over 5 for all premises		11.00	11.00
Hairdresser registration - initial only	1		280.00	292.50
Beauty therapy registration	1		310.00	324.00
Beauty therapy renewal	1		212.00	221.50
Skin penetration registration	1		350.00	365.50
Skin penetration renewal	1		258.00	270.00
Prescribed accommodation - renewal	Fee for < 10 beds		300.00	313.50
	Fee for 10 - 20 beds		480.00	501.50
	Fee for > 20 beds		610.00	637.50
Prescribed accommodation - registration	Fee for < 10 beds		460.00	480.50
	Fee for 10 - 20 beds		640.00	669.00
	Fee for > 20 beds		770.00	804.50
Aquatic facility registration	Category 1 aquatic facility		285.00	298.00
Aquatic facility renewal	Category 1 aquatic facility		285.00	298.00
Health - colonic irrigation registration	1		210.00	219.50
Health - colonic irrigation renewal	1		210.00	219.50
Health - Transfer	1		180.00	188.00
Scare Gun permit	1		180.00	188.00
Domestic Wastewater Management (cost recovery)				
* Septic application	1		777.19	48.88 fee units
* Minor alteration to OWMS	1		592.27	37.25 fee units
* Transfer a permit	1		157.88	9.93 fee units
* Amend a permit	1		165.04	10.38 fee units
* Renew a permit	1		132.13	8.31 fee units
* Exemption	1		233.25	14.67 fee units
* Report and consent	1		311.80	19.61 fee units
Search for septic plans	1		50.00	52.00
Application to retain septic system in reticulated area	Includes site inspection, records search and one water sample analysis		777.19	48.88 fee units
Statutory Planning				
Planning miscellaneous - history	Per request - general planning information (permits & dates etc.)	Y	155.00	162.00
Planning miscellaneous - written planning advice	Per request - for written planning information/advice	Y	180.00	188.00
Planning miscellaneous - copy of permit	Copy of permit (price per permit, without endorsed plans)		73.50	77.00
Planning miscellaneous - permit information (1 Permit)	Planning permit details (copies of permits, including endorsed plans, price per permit). One permit	Y	150.00	156.50
Planning miscellaneous - permit information (2 Permits)	Planning permit details (copies of permits, including endorsed plans, price per permit) Search last permit. Two permits	Y	255.00	266.50
Planning miscellaneous - multiple permit information	Planning permit details (copies of permits, including endorsed plans, price per permit) Search all permits	Y	380.00	397.00
Planning - miscellaneous consents	Miscellaneous consents (eg. S173)	Y	470.00	491.00
Planning - fast track miscellaneous consent	Miscellaneous consent fast track (eg. S173 for up to 2 trees)		770.00	804.50
Planning - extension of time (1st)	Request for extension of time to permit - first request	Y	360.00	395.00
Planning - extension of time (Subsequent)	Request for extension of time to permit - subsequent requests	Y	475.00	510.00
* Planning - amendment to application	Request for amendment to application - after notice		Variable - 40% of original fee	Variable - 40% of original fee
Permit application class:				
* Planning	Class 1		1,415.10	1,415.10 + CPI
* Planning	Class 2		214.70	214.70 + CPI
* Planning	Class 3		675.80	675.80 + CPI
* Planning	Class 4		1,383.30	1,383.30 + CPI
* Planning	Class 5		1,494.60	1,494.60 + CPI
* Planning	Class 6		1,605.90	1,605.90 + CPI
* Planning	Class 7		214.70	214.70 + CPI
* Planning	Class 8		461.10	461.10 + CPI
* Planning	Class 9		214.70	214.70 + CPI
* Planning	Class 10		214.70	214.70 + CPI
* Planning	Class 11		1,232.30	1,232.30 + CPI
* Planning	Class 12		1,661.60	1,661.60 + CPI
* Planning	Class 13		3,665.00	3,665.00 + CPI
* Planning	Class 14		9,341.30	9,341.30 + CPI
* Planning	Class 15		27,546.80	27,546.80 + CPI
* Planning	Class 16		61,914.60	61,914.60 + CPI
* Subdivision	Class 17		1,415.10	1,415.10 + CPI
* Subdivision	Class 18		1,415.10	1,415.10 + CPI
* Subdivision	Class 19		1,415.10	1,415.10 + CPI
* Subdivision	Class 20		1,415.10	1,415.10 + CPI

Description of Fee	Unit of Measure	Taxable Supply	Adopted Fee (GST Inclusive) 2023-24 \$	Proposed Fee (GST Inclusive) 2024-25 \$
* Subdivision	Class 21		1,415.10	1,415.10 + CPI
* Planning	Class 22		1,415.10	1,415.10 + CPI
Request for amendment to permit class:				
* Planning	Class 1		1,415.10	1,415.10 + CPI
* Planning	Amendment to change permit preamble or conditions (other than for a single dwelling)		1,415.10	1,415.10 + CPI
* Planning	Class 2		214.70	214.70 + CPI
* Planning	Class 3		675.80	675.80 + CPI
* Planning	Class 4		1,383.30	1,383.30 + CPI
* Planning	Class 5		1,494.60	1,494.60 + CPI
* Planning	Class 6		1,494.60	1,494.60 + CPI
* Planning	Class 7		214.70	214.70 + CPI
* Planning	Class 8		461.10	461.10 + CPI
* Planning	Class 9		214.70	214.70 + CPI
* Planning	Class 10		214.70	214.70 + CPI
* Planning	Class 11		1,232.30	1,232.30 + CPI
* Planning	Class 12		1,661.60	1,661.60 + CPI
* Planning	Class 13		3,665.00	3,665.00 + CPI
* Planning	Class 14		3,665.00	3,665.00 + CPI
* Planning	Class 15		3,665.00	3,665.00 + CPI
* Planning	Class 16		3,665.00	3,665.00 + CPI
* Subdivision	Class 17		1,415.10	1,415.10 + CPI
* Subdivision	Class 18		1,415.10	1,415.10 + CPI
* Subdivision	Class 19		1,415.10	1,415.10 + CPI
* Subdivision	Class 20		1,415.10	1,415.10 + CPI
* Subdivision	Class 21		1,415.10	1,415.10 + CPI
* Planning	Class 22		1,415.10	1,415.10 + CPI
* Certification	Certification of subdivision (per 100 lots)		187.60	187.60 + CPI
* Certification	Alteration of plan		119.30	119.30 + CPI
* Certification	Amendment to certified plan		151.10	151.10 + CPI
* Certification	Recertification of a plan of subdivision		151.10	151.10 + CPI
* Planning - satisfaction matter	Satisfaction matter		349.80	349.80 + CPI
* Planning - certificate of compliance	Certificate of compliance		349.80	349.80 + CPI
* Planning - section 173 change	For an agreement to amend or end a Section 173 Agreement - consent request		707.60	707.60 + CPI
PS copying/scanning (not including written objections)	A3 copies	Y	5.00	5.00
PS copying/scanning (not including written objections)	A4 copies	Y	5.00	5.00
PS copying/scanning (not including written objections)	A1 copies	Y	20.00	20.00
Digitisation of hard copy submissions	A4 and A3	Y	55.00	57.50
Digitisation of hard copy submissions	Larger than A3	Y	110.00	115.00
Advertising	Mail out up to 10 notices	Y	200.00	240.00
Advertising	Additional notices	Y	12.00	15.00
Advertising	1 site notice	Y	75.00	75.00
Advertising	2 site notices	Y	100.00	100.00
Advertising	3 site notices	Y	125.00	125.00
Advertising	4+ site notices	Y	150.00	150.00
Advertising	Additional sign/s - installation service	Y	58.40	61.00
Advertising	Planning notice installation service	Y	209.65	219.00
Advertising	Notice in local paper	Y	Cost plus 10% administration charge	Cost plus 10% administration charge
Plans to satisfy permit conditions	First submission of plans to satisfy Condition 1 of planning permit	Y	-	-
Plans to satisfy permit conditions	Resubmission of plans to satisfy Condition 1 of planning permit	Y	200.00	209.00
Removal of trees < 2 (Arborist) - fast-track - associated with a dwelling	Per application (must be charged in conjunction with appropriate statutory application fee)	Y	300.00	313.50
Removal of trees < 2 (Arborist) - fast-track - non - other development	Per application (must be charged in conjunction with appropriate statutory application fee)	Y	300.00	313.50
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	350.00	514.70
Application to remove more than two trees on private land under the local law	Per application, the customer to provide the arborist report.	Y	300.00	400.00
Extension of time to extend a local laws tree removal permit	Per application		250.00	250.00 + CPI
Request for secondary consent approval	Changes associated with a single dwelling, including outbuildings and DPUs associated with a single dwelling	y	385.00	385.00
Request for secondary consent approval	Changes associated with 2 - 5 Dwellings	y	535.00	585.00
Request for secondary consent approval	All other requests, including changes to multiple dwellings (6 or more), changes to commercial/industrial developments, changes to other non-residential approvals	y	-	685.00
Pre-lodgement application and document check and review	Per request	Y	115.00	115.00 + CPI
Major pre-application meeting request with written planning advice	Per request	y	250.00	250.00 + CPI
Draft Section 173 Agreement - review by officers	Per request	Y	-	220.00
Planning Scheme Amendments				+ CPI
* Planning	Planning Scheme amendment (stage 1)		3,275.40	3,275.40 + CPI
* Planning	Planning Scheme amendment (stage 2 - < 10 submissions)		16,233.90	16,233.90 + CPI
* Planning	Planning Scheme amendment (stage 2 - 11-20 submissions)		32,436.00	32,436.00 + CPI
* Planning	Planning Scheme amendment (stage 2 - > 20 submissions)		43,359.30	43,359.30 + CPI
* Planning	Planning Scheme amendment (stage 3)		516.80	516.80 + CPI

Description of Fee	Unit of Measure	Taxable Supply	Adopted Fee (GST Inclusive) 2023-24 \$	Proposed Fee (GST Inclusive) 2024-25 \$
* Planning	Planning Scheme amendment (stage 4)		516.80	516.80 + CPI
Council Over the Counter native vegetation offset program				
General habitat unit (GHU) - over the counter native vegetation offset	Per unit		141,885.00	141,885.00
Species habitat unit (SHU) - over the counter native vegetation offset	Per unit		147,000.00	147,000.00
Community Safety				
Impounding livestock	Labour - ordinary per hour		55.00	57.00
Impounding livestock	Labour - time and a half per hour		84.00	86.00
Impounding livestock	Labour - double time per hour		109.00	112.00
Impounding livestock	Trespass sheep/goat/pig per head		29.00	30.00
Impounding livestock	Trespass other cattle per head		34.00	35.00
Impounding livestock	Transport - Monday to Saturday		External contractors rate	External contractors rate
Impounding livestock	Transport - Sunday/public holidays		External contractors rate	External contractors rate
Impounding small livestock	Sustenance - chicken/rabbit/ferret/bird per day		7.00	8.00
Impounding medium livestock	Sustenance - sheep/goat/pig per day		24.00	25.00
Impounding large livestock	Sustenance - cattle/horse per day		29.00	30.00
Impounding livestock	Pound fees		24.00	25.00
Impounding livestock	Posting notice		35.00	36.00
Impounding livestock	Insertion of notice in newspapers		At cost + 10% administration fee	At cost + 10% administration fee
Impounding livestock	Advertisement cost		At cost + 10% administration fee	At cost + 10% administration fee
Dog pound - release	Release same day	Y	59.00	61.00
Dog pound - release	Release - one day	Y	93.00	96.00
Dog pound - sustenance	Sustenance per day	Y	34.00	35.00
Animal registration	Dog maximum fee		205.00	210.00
Animal registration	Dog reduced fee (Micro chipped only. Excludes new registrations)		105.00	108.00
Animal registration	Dog minimum fee (Desexed)		54.00	55.00
Animal registration	Cat maximum fee		307.00	315.00
Animal registration	Cat reduced fee (Micro chipped only)		105.00	107.00
Animal registration	Cat minimum fee (Desexed)		54.00	55.00
Animal registration	Transfer		12.00	13.00
Animal registration	Replacement tag	Y	13.00	14.00
Animal registration	Pensioner registration of any animal		1/2 standard fee	1/2 standard fee
Animal registration	Domestic animal business		399.00	408.00
Animal registration	Dangerous/restricted breed		399.00	408.00
Animal registration	Microchipping service		36.00	37.00
Local law permits	More than animals specified in Local Law		114.00	117.00
Local law bonds	Cat cage holding fee (refundable)		51.00	53.00
Local law permits	Outdoor eating facilities - 1st table		198.00	200.00
Local law permits	- Thereafter		104.00	106.00
Local law permits	Temporary signs and A frames		125.00	128.00
Local law permits	Temporary real estate signage (multiple signs/year)		522.00	530.00
Local law permits	Goods/furniture on footpaths		209.00	214.00
Local law permits	Repair and sale of vehicle		50.00	50.00
Local law permits	Fireworks		200.00	205.00
Local law permits	Charitable collection		10.00	10.00
Local law permits	Clothing bin		80.00	82.00
Local law permits	Busking per day		21.00	21.00
Local law permits	Storage on roads per day		49.00	50.00
Local law permits	Skips		49.00	50.00
Local law permits	Skip bin - annual consent		568.00	580.00
Local law permits	Use of motorised toy vehicles on private property		112.00	114.00
Local law permits	Road side vending (per day)		189.00	193.00
Local law permits	Road side vending (half day = 4hrs)		99.00	100.00
Local law permits	Road side vending (per annum)		1,435.00	1450.00
Local law permits	Road side vending (pro rata/month)		Pro rata annual fee	Pro rata annual fee
Local law permits	Caravans, boats and trailers		110.00	112.00
Local law releases	Shopping trolleys per item	Y	125.00	128.00
Local law releases	Charity bins per item	Y	425.00	435.00
Local law releases	Skips per item	Y	790.00	800.00
Local law releases	Caravans, boats and trailers	Y	425.00	435.00
Local law releases	A frames and signs	Y	129.00	132.00
Local law releases	Miscellaneous small items	Y	111.00	113.00
Local law releases	Miscellaneous medium items	Y	269.00	275.00
Local law releases	Miscellaneous large items	Y	430.00	440.00
* Parking fines	Section 87(4) of the Road Safety Act 1986 60% of one penalty unit		0.6 penalty units	0.6 penalty units
* Parking fines	Infringement court fees (as advised)		As advised	As advised
* Parking fines	Witness fees (as awarded)		As awarded	As awarded
Derelect vehicles	Release	Y	224.00	229.00
Derelect vehicles	Towing	Y	188.00	192.00
Derelect vehicles	Storage per additional day - motor vehicles, caravans, trailers	Y	28.00	29.00
Parking permits	Private parking permits		24.00	25.00
Parking permits	Eltham Traders Permit Scheme - annual permit		107.00	109.00
Parking permits	Eltham Traders Permit Scheme - casual permit		2.50	2.50
Parking permits	Trade/builders parking permit / day		56.00	57.00
Filming permits	Application fee - filming		215.00	220.00
Filming permits	Application fee - stills photography		107.00	109.00
Filming permits	Use of Council reserve / facility - per day		753.00	770.00
Filming permits	Use of Council reserve / facility - half day		377.00	386.00
Filming permits	Parking - car / day		43.00	45.00
Filming permits	Parking - truck / day		86.00	88.00

Description of Fee	Unit of Measure	Taxable Supply	Adopted Fee (GST Inclusive) 2023-24 \$	Proposed Fee (GST Inclusive) 2024-25 \$
Filming permits	Low impact permit fee (in addition to application fee)		162.00	166.00
Filming permits	High impact permit fee (in addition to application fee)		538.00	550.00
Emergency management				
Compulsory clearance	Per Fire Prevention Notice	Y	As per contract rates	As per contract rates
Compulsory clearance - administration fee	Per Fire Prevention Notice	Y	190.00	195.00
Community Programs				
Social support group				
- Low	Per session (means tested)		10.00	12.50
Occasional child care				
Child care for booked users - Eltham	1 child per session		82.00	83.00
Child care for booked users - Panton Hill	1 child per session		78.00	81.00
Child care for casual users - Eltham	1 child per session		89.00	90.00
Child care for casual users - Panton Hill	1 child per session		85.00	88.00
Preschool				
Centralised preschool enrolments 3 year old only	Per child - 3 year old preschool		40.00	41.00
Centralised preschool enrolments 4 year old only	Per child - 4 year old preschool		40.00	41.00
Centralised preschool enrolments combined 3 and 4 year old application	Per child - combined 3 and 4 year old preschool		48.00	50.00
Community transport				
Community transport	Per trip (one way)		2.40	3.00
One on one transport	Per trip inside shire boundary - one way		7.15	8.00
One on one transport	Per trip outside shire boundary - one way		11.40	12.00
Community bus hire	Full day	Y	135.00	135.00
Community bus hire	Half day	Y	79.00	79.00
Arts & Culture				
Nillumbik prize for contemporary writing entry fee	"Open" per entry (max 3 entries)	Y	25.00	25.00
Nillumbik prize for contemporary writing entry fee	"Local" per entry (max 3 entries)	Y	10.00	10.00
Nillumbik prize for contemporary art entry fee	"Open" per entry	Y	25.00	25.00
Nillumbik prize for contemporary art entry fee	"Local" per entry	Y	10.00	10.00
Community Halls Network				
Eltham Community & Reception Centre (ECRC)				
Event (one room)	Friday Saturday & Sunday			
	- Standard rate	Y	1,800.00	1,800.00
	- Community rate	Y	897.00	999.00
Event (one room)	Rate per event/day			
	- Standard rate	Y	960.00	960.00
	- Community rate	Y	672.00	672.00
Event (entire ECRC)	Rate per event/day			
	- Standard rate	Y	1,440.00	1,440.00
	- Community rate	Y	1,008.00	1,008.00
ECRC function weekends (entire ECRC)	Rate per event/day			
	- Standard rate	Y	1,925.00	1,925.00
	- Community rate	Y	1,345.00	1,345.00
1 x hall weekdays (one room)	Rate per hour			
	- Standard rate	Y	63.50	63.50
	- Community rate	Y	44.50	44.50
1 x hall week evenings Mon-Thur (one room)	Rate per hour			
	- Standard rate	Y	95.00	95.00
	- Community rate	Y	66.50	95.00
ECRC weekdays (entire ECRC)	Rate per hour			
	- Standard rate	Y	95.00	95.00
	- Community rate	Y	66.50	66.50
ECRC week evenings (entire ECRC)	Rate per hour			
	- Standard rate	Y	132.00	132.00
	- Community rate	Y	93.00	132.00
Additional hours	Rate per hour			
	- Standard rate	Y	165.00	165.00
	- Community rate	Y	93.00	165.00
Eltham Performing Arts Centre				
	Rate per hour			
	- Standard rate	Y	39.00	39.00
	- Community rate	Y	27.50	27.50
	Performance rate			
	- Standard rate	Y	591.00	591.00
	- Community rate	Y	413.50	413.50
Eltham Library Multi Purpose Room				
	Rate per hour			
	- Standard rate	Y	39.00	39.00
	- Community rate	Y	27.50	27.50
Outdoor Performance Centre				
	Rate per hour			
	- Standard rate	Y	26.50	26.50
	- Community rate	Y	19.00	19.00
	- Private Functions (minimum booking 4 hours)	Y	37.50	37.50
School concerts				
	Rate per hour			
	- Standard rate	Y	264.00	264.00
	- Community rate	Y	185.00	185.00

Description of Fee	Unit of Measure	Taxable Supply	Adopted Fee (GST Inclusive) 2023-24 \$	Proposed Fee (GST Inclusive) 2024-25 \$
The Emergency Operations Centre/ Kangaroo Ground Hall	Rate per hour			
	- Standard rate	Y	36.00	36.00
	- Community rate	Y	25.50	25.50
	Function			
	- Standard rate	Y	591.00	591.00
	- Community rate	Y	414.00	414.00
Hurstbridge Hall	Rate per hour			
	- Standard rate	Y	36.00	36.00
	- Community rate	Y	25.50	25.50
	Function			
	- Standard rate	Y	591.00	591.00
	- Community rate	Y	413.50	413.50
Eltham North Hall	Rate per hour			
	- Standard rate	Y	39.00	39.00
	- Community rate	Y	27.50	27.50
	Function			
	- Standard rate	Y	591.00	591.00
	- Community rate	Y	413.50	413.50
North Warrandyte Family Centre	Rate per hour			
	- Standard rate	Y	36.00	36.00
	- Community rate	Y	25.50	25.50
	Function			
	- Standard rate	Y	591.00	591.00
	- Community rate	Y	413.50	413.50
Senior citizens - Eltham				
Annexe	1 day hire	Y	55.71	55.71
	1 day hire - community rate	Y	39.00	39.00
	1/2 day hire	Y	28.57	28.57
	1/2 day hire - community rate	Y	20.00	20.00
	Hourly rate	Y	14.29	14.29
	Hourly rate - community rate	Y	10.00	10.00
Large hall	1 day hire	Y	102.14	102.14
	1 day hire - community rate	Y	71.50	71.50
	1/2 day hire	Y	51.43	51.43
	1/2 day hire - community rate	Y	36.00	36.00
	Hourly rate	Y	25.71	25.71
	Hourly rate - community rate	Y	18.00	18.00
Diamond Creek East community building - Coniston St				
Facility hire charge	Hourly rate	Y	11.50	11.50
Weekend function	Per function	Y	105.50	105.50
Eltham North Maternal & Child Health Centre				
Facility hire charge	Hourly rate	Y	11.50	11.50
Hurstbridge Community Hub				
Community room	Rate per hour			
	Standard rate	Y	69.50	69.50
	Community benefit	Y	34.75	34.75
	Community group	Y	20.85	20.85
Training room	Rate per hour			
	Standard rate	Y	48.00	48.00
	Community benefit	Y	24.00	24.00
	Community group	Y	14.40	14.40
Meeting room 1	Rate per hour			
	Standard rate	Y	25.00	25.00
	Community benefit	Y	12.50	12.50
	Community group	Y	7.50	7.50
Meeting room 2	Rate per hour			
	Standard rate	Y	37.50	37.50
	Community benefit	Y	18.75	18.75
	Community group	Y	11.25	11.25
Community kitchen	Rate per hour			
	Standard rate	Y	48.00	48.00
	Community benefit	Y	24.00	24.00
	Community group	Y	14.40	14.40
Community lounge (available after-hours only)	Rate per hour			
	Standard rate	Y	48.00	48.00
	Community benefit	Y	24.00	24.00
	Community group	Y	14.40	14.40
Allied health room	Rate per hour			
	Standard rate	Y	31.00	31.00
	Community benefit	Y	15.50	15.50
	Community group	Y	9.30	9.30
Nillumbik Youth Hub (previously Senior Citizens - Diamond Creek)				
Program Room 1 (previously (Hall/large meeting room))	Rate per hour			
	Standard rate	Y	25.71	25.00
	Community benefit	Y	18.00	12.50
	Community partnership	Y	-	0.00
Program Room 2 (previously small meeting room)	Rate per hour			
	Standard rate	Y	14.29	15.00
	Community benefit	Y	10.00	7.50
	Community partnership	Y	-	0.00

Description of Fee	Unit of Measure	Taxable Supply	Adopted Fee (GST Inclusive) 2023-24 \$	Proposed Fee (GST Inclusive) 2024-25 \$
Meeting Room (previously small meeting room)	Rate per hour			
	Standard rate	Y	14.29	15.00
	Community benefit	Y	10.00	7.50
	Community partnership	Y	-	0.00
Outdoor performance stage	Rate per hour			
	Standard rate	Y		20.00
	Community benefit	Y		10.00
	Community partnership	Y		0.00
Kitchen	Rate per hour			
	Standard rate	Y	-	20.00
	Community benefit	Y	-	10.00
	Community partnership	Y	-	0.00
Consulting Room 1	Rate per hour			
	Standard rate	Y	-	15.00
	Community benefit	Y	-	7.50
	Community partnership	Y	-	0.00
Consulting Room 2	Rate per hour			
	Standard rate	Y	-	15.00
	Community benefit	Y	-	7.50
	Community partnership	Y	-	0.00
Edendale Farm Community Environment Centre				
School program fees				
School program (excursion)	Per child / session	Y	Fee for service	Fee for service
Preschool program (excursion)	Per child / session	Y	Fee for service	Fee for service
Incursions	Per child / session	Y	Fee for service	Fee for service
School visit / talk	Per child / session	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	Y	Fee for service	Fee for service
Other fees				
Festival and event entry	Per person	Y	Fee for service	Fee for service
Admission	per person	Y	Voluntary donation	Voluntary donation
Farm tours (minimum 10 participants)				
Farm animal tour	Per child	Y	10.00	11.00
Farm tour	Per adult	Y	12.00	13.00
Farm tour	Adult concession	Y	10.00	11.00
Room hire - standard (Mummy room)				
Any day	Per hour (min. 2 hours) (includes setup and pack up time)	Y	53.00	56.00
Room hire - community, local small business, not for profit, NSC (Mummy Room)				
Any day	Per hour (min. 2 hours) (includes setup and pack up time)	Y	37.00	39.00
Room hire - standard (Macey room)				
Any day	Per hour (min. 2 hours) (includes setup and pack up time)	Y	53.00	50.00
Room hire - community, local small business, not for profit, NSC (Macey Room)				
Any day	Per hour (min. 2 hours) (includes setup and pack up time)	Y	37.00	35.00
Room hire - standard (Homestead rooms)				
Any day	Per hour (min. 2 hours) (includes setup and pack up time)	Y	40.00	42.00
Room hire - community, local small business, not for profit and NSC (Homestead Rooms)				
Any day	Per hour (min. 2 hours) (includes setup and pack up time)	Y	30.00	30.00
Additional room hire and event services				
Kitchen use charge (up to 20 people)	Per day (incl tea/ coffee / cups)	Y	47.00	49.00
Kitchen use charge (21-60 people)	Per day (incl tea/ coffee / cups)	Y	94.00	99.00
Additional Crockery and cutlery fee	Per usage	Y	Fee for service	Fee for service
Discretionary Kitchen Bond	Per session	Y	100.00	100.00
Cleaning levy	Per event (if required)	Y	185.00	194.00
Staff lock up fee	Night time	Y	174.00	183.00
PA Hire (speaker / microphone)	Per session	Y	58.00	61.00
Set up fee	Per session	Y	55.00	58.00
Fire Place (Mummy)	Per session	Y	-	110.00
Additional Edendale Staff - Weekday business hours	\$/hour/staff	Y	-	65.00
Additional Edendale Staff - Weekday after hours and Saturdays	\$/hour/staff	Y	-	100.00
Additional Edendale Staff - Sundays	\$/hour/staff	Y	-	130.00
Additional waste bins	Per bin	Y	Fee for Service	Fee for service
Additional toilet clean	Per clean	Y	-	150.00
Shelter hire outdoor spaces				
Ironbark shelter				
Birthday party shelter hire	Exclusive group with public liability insurance Per hour (min. 2 hours)	Y	82.00	86.00
Peppercorn & sheoak shelter				
Birthday party shelter hire	Exclusive group with public liability insurance Per hour (min. 2 hours)	Y	42.00	44.00
Acacia, dam & spiral shelter				
Birthday party shelter hire	Exclusive group with public liability insurance Per hour (min. 2 hours)	Y	34.00	36.00
Optional birthday party services				
Birthday party self guided farm tour	Per session	Y	69.00	72.00
Birthday party guinea pigs patting (mini party)	Per session	Y	90.00	95.00
Birthday party farm tour	Per session	Y	195.00	205.00
Hire of other spaces				
Hire of amphitheatre	Per hour (min. 2 hours)	Y	50.00	53.00

Description of Fee	Unit of Measure	Taxable Supply	Adopted Fee (GST Inclusive) 2023-24 \$	Proposed Fee (GST Inclusive) 2024-25 \$
Hire of designated lawn area for parties (not events)	Per hour (min. 2 hours)	Y	42.00	44.00
Hire of bottom paddock for events	Per event	Y	-	\$250 - \$750
Hire of whole site	Exclusive use	Y	2,000.00 - 6,000.00	2,000.00 - 6,000.00
Event bond	Per event	Y	250.00 - 1,000.00	250.00 - 1,000.00
Event infrastructure				
Marquee hire	Per marquee	Y	105.00	110.00
Bike parking	Per event	Y	200.00 - 1,000.00	200.00 - 1,000.00
Power stepdown box	Per box	Y	53.00	55.00
Nursery services				
Delivery fee	per delivery	Y		Fee for service
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	Y	POA	POA
Co-ops (untutored self-help interest groups)	Per session	Y	Fees calculated as fee for service	Fees calculated as fee for service
Government funded training	As per ministerial directive	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	Y	POA	POA
Living & Learning Nillumbik Eltham				
Up to 25 people for meeting; includes kitchenette facilities				
Pavilion - Minimum 2 hours hire	- Standard rate (per hour)	Y	67.00	73.00
	- Local small business	Y	37.00	40.00
	- Community rate (per hour)	Y	33.50	29.00
	- Unfunded voluntary group	Y	15.00	15.00
Up to 15 people; includes kitchenette facilities (access needs to be arranged)				
Sunroom - Minimum 2 hours hire	- Standard rate (per hour)	Y	53.50	60.00
	- Local small business	Y	29.50	33.00
	- Community rate (per hour)	Y	24.50	24.00
	- Unfunded voluntary group	Y	15.00	15.00
Up to 12 people (exclusive use)				
Kitchen	- Standard rate (per hour)	Y	28.00	50.00
	- Local small business	Y		27.50
	- Community rate (per hour)	Y	22.50	20.00
	- Unfunded voluntary group	Y	15.00	15.00
Up to 20 people; includes kitchenette facilities				
Art studio 2 (small) - Minimum 2 hours hire	- Standard rate (per hour)	Y	53.00	55.00
	- Local small business	Y	29.50	30.00
	- Community rate (per hour)	Y	21.50	22.00
	- Unfunded voluntary group	Y	15.00	15.00
Additional individual bookings by current class participants				
Clay studio	- Standard rate (per hour)	Y	53.00	55.00
	- Community rate (per hour)	Y	21.50	22.00
Up to 14 people; includes kitchenette facilities				
Training room - Minimum 2 hours hire	- Standard rate (per hour)	Y	53.50	55.00
	- Local small business	Y		30.00
	- Community rate (per hour)	Y	24.79	22.00
	- Unfunded voluntary group	Y	15.30	15.00
Up to 25 people for meeting; includes kitchen facilities				
War memorial hall	- Standard rate (per hour)	Y	67.00	67.00
	- Local small business	Y	37.00	37.00
	- Community rate (per hour)	Y	33.50	27.00
	- Unfunded voluntary group	Y	15.00	15.00
Living & Learning Nillumbik Panton Hill				
Up to 25 people - standard rate; kitchenette facilities				
Banksia/Eucalyptus - Community Room	- Standard rate (per hour)	Y	39.00	50.00
	- Local small business	Y		25.00
	- Community rate (per hour)	Y	27.50	20.00
	- Unfunded voluntary group	Y	15.00	15.00
Up to 10 people; kitchenette facilities				
Sunroom	- Standard rate (per hour)	Y	33.00	34.00
	- Local small business	Y		17.00
	- Community rate (per hour)	Y	22.00	15.00
	- Unfunded voluntary group	Y	15.00	15.00
Up to 15 people				
Kitchen	- Standard rate (per hour)	Y	39.00	44.00
	- Local small business	Y		22.00
	- Community rate (per hour)	Y	27.50	17.50
	- Unfunded voluntary group	Y	15.00	15.00
Living & Learning Nillumbik Diamond Creek				
Up to 15 people for meeting; includes kitchenette facilities				
Downstairs classroom - Eucalypt Room	- Standard rate (per hour)	Y	33.00	48.00
	- Local small business	Y	0.00	24.00
Downstairs classroom - Eucalypt Room	- Community rate (per hour)	Y	22.00	19.50
	- Unfunded voluntary group	Y	15.00	15.00

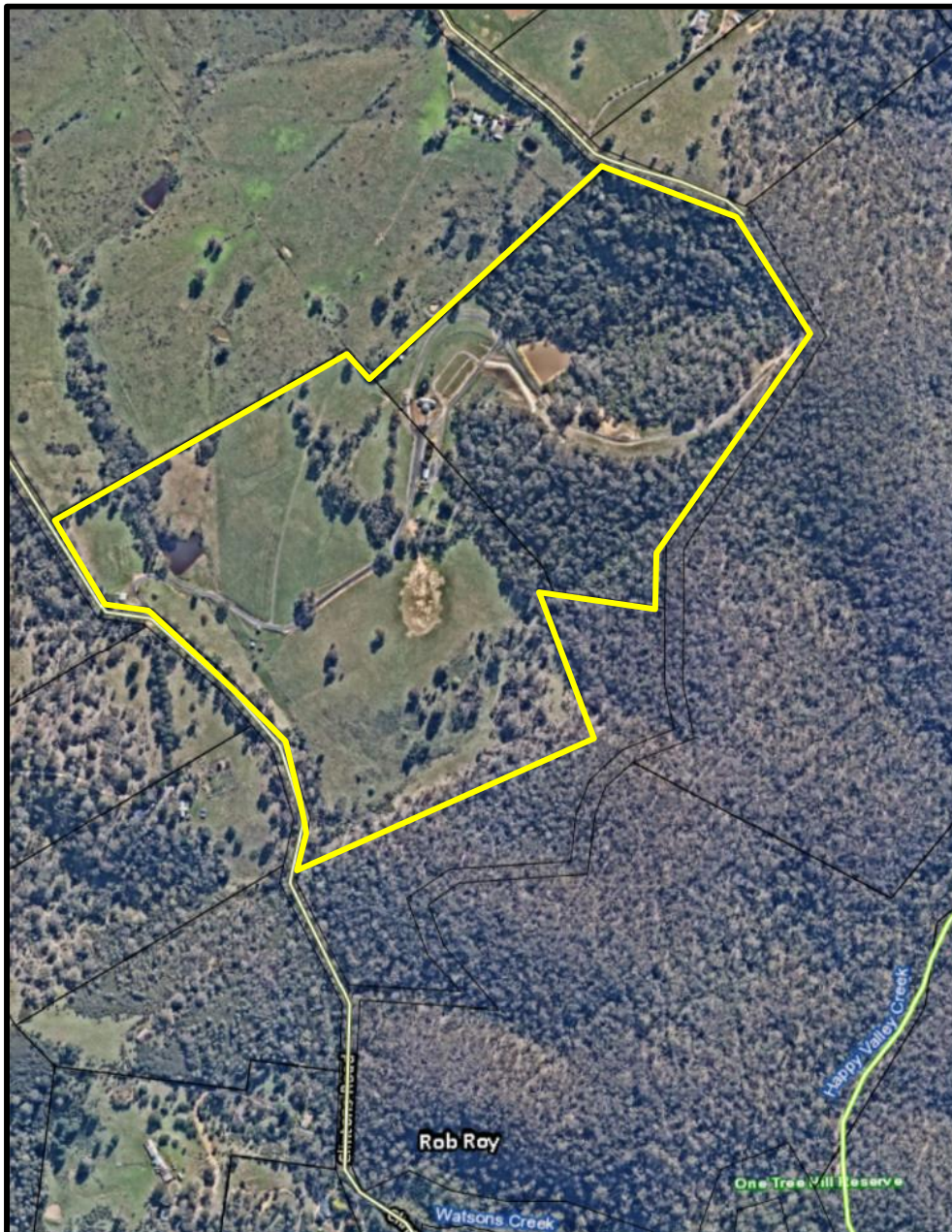
Description of Fee	Unit of Measure	Taxable Supply	Adopted Fee (GST Inclusive) 2023-24 \$	Proposed Fee (GST Inclusive) 2024-25 \$
Upstairs classroom - Peppercorn Room	Up to 25 people; includes kitchen facilities			
	- Standard rate (per hour)	Y	39.00	50.00
	- Local small business	Y	30.00	25.00
	- Community rate (per hour)	Y	28.00	20.00
	- Unfunded voluntary group	Y	15.00	15.00
Computer room - Bunya room	Up to 11 people; includes kitchenette facilities			
	- Standard rate (per hour)	Y	28.00	45.00
	- Local small business	Y	22.50	22.50
	- Community rate (per hour)	Y	22.00	18.00
	- Unfunded voluntary group	Y	15.00	15.00
Leisure Centre Facilities				
Eltham Leisure Centre	Per contract	Y	Per contract	Per contract
Diamond Valley Sports and Fitness Centre	Per contract	Y	Per contract	Per contract
Diamond Creek Pool	Per contract	Y	Per contract	Per contract
Yarrambat Golf Course	Per contract	Y	Per contract	Per contract
Diamond Creek Community Centre	Per contract	Y	Per contract	Per contract
Community Bank Stadium	Per contract	Y	Per contract	Per contract
Hurstbridge Sports Stadium	Per contract	Y	Per contract	Per contract
Leisure & Recreation				
Summer				
A grade	Per team	Y	963.00	1,006.50
B grade	Per team	Y	837.00	875.00
C grade	Per team	Y	711.00	743.00
D grade	Per team	Y	578.00	604.00
Winter				
A grade	Per team	Y	1,641.00	1,715.00
B grade	Per team	Y	1,515.50	1,584.00
C grade	Per team	Y	1,373.00	1,435.00
D grade	Per team	Y	1,242.00	1,298.00
Pavilion use				
Use of pavilion in conjunction with ground hire	Per season	Y	211.00	220.50
Eltham High	Per use	Y	20.00	21.00
Eltham High floodlight use	Per hour	Y	64.50	67.50
Ground use discounts for under-represented groups				
Clubs demonstrating initiative or events for LGBTQ+, CALD or First Nations people - 5%				
Clubs accredited with good sports - 5%				
Junior or veteran teams - 50%				
Teams for people with a disability - 90%				
Female teams - 90%				
Casual ground use				
Commercial hire	Per day	Y	438.00	458.00
Commercial hire	Per 1/2 day	Y	263.00	275.00
Commercial hire	Additional hourly charge	Y	126.00	132.00
Community Use	Per day	Y	131.00	137.00
Community Use	Per 1/2 day	Y	78.00	81.50
Community Use	Additional hourly charge	Y	28.50	30.00
School fees				
Schools within Nillumbik	Per hour	Y	29.50	31.00
Schools outside Nillumbik	Per hour	Y	46.00	48.00
Zone events	Per day	Y	281.00	294.00
Zone events	Per 1/2 day	Y	143.50	150.00
Synthetic soccer pitch				
Local club use	Per hour	Y	50.50	53.00
School use	Per hour	Y	69.00	72.00
Other user groups	Per hour	Y	75.50	79.00
Academy programs		Y	92.00	96.00
Floodlight use (casual users only)	Per hour	Y	64.50	67.50
Personal training / group fitness				
Monthly hire	Recurring	Y	137.00	143.00
Casual hire	Half day	Y	213.50	223.00
Casual hire	Full day	Y	328.50	343.50
Finance				
Printing of duplicate rate notices	Per notice	Y	16.00	16.00
* Land information certificate	Per application		28.90	As advised
Dishonoured cheque fee (Australia Post)	Per dishonoured cheque		25.00	25.00
Direct debit dishonour fee	Per payment		10.00	10.00
Legal collection fee	Per assessment		As per agency schedule of fees	As per agency schedule of fees
Merchant fees			0.40%	0.40%
Freedom of information				
* Freedom of information - application fee	Per application		31.80	31.80 + CPI
* Search time	Per hour		23.85	23.85 + CPI
* Photocopy fee	Per A4 page		0.20	As advised
* Supervision of document inspections	Per 15 minutes		5.96	5.96 + CPI
Shire maps				
Colour map (aerial photos)	A1	Y	33.00	33.00
	A2	Y	27.50	27.50
	A3	Y	16.60	16.60
	A4	Y	11.00	11.00
Custom mapping	Per hour	Y	78.00	78.00

Notice of intention to lease land

In accordance with its Community Engagement Policy and Section 115 of the *Local Government Act 2020*, Nillumbik Shire Council (**Council**) gives notice that it proposes to enter into a lease with the MG Car Club Victoria ACN 004 503 084 in respect of part of the land in Crown Allotment 46 and 47, Section B Parish of Queenstown located at 375 Clintons Road, Smith Gully and 10 Rob Roy Road, Smiths Gully (**Land**).

The Land is the land shown outlined yellow on the plan below.

Land at 375 Clintons Road, Smiths Gully and 10 Rob Roy Road, Smiths Gully



The lease is proposed to be granted on the following terms and conditions:

- **Term of Lease:** Twenty One (21) years
- **Commencement Date:** The Date Council receives the Minister for Department of Energy, Environment and Climate Change or their delegate's written approval to the grant and purpose of the lease.
- **Rent Amount:** \$1,000 per annum (plus GST) Fixed rate for the lease term.
- **Permitted use:** Hill Climb Race Track and ancillary activities, including activities to raise funds for this purpose.
- **Outgoings:** The tenant is responsible for all outgoings including structure and maintenance of all assets on the leased land, building and public liability insurance, utility supply and usage charges.

If you have any queries on the lease proposal please contact Council's Coordinator Property on 9433 3204.