

# MINUTES



## Ordinary Meeting of Council

Held at the  
Civic Centre  
511 Burwood Highway  
Wantirna South  
On  
Monday 11 April 2022

The Agenda for the Ordinary Meeting of Council, Monday 11 April 2022, forms part of these Minutes and is attached in full at the end of the Minutes.

These Minutes are considered draft until adopted and confirmed at the next Meeting of Council

The meeting commenced at 7:15pm.

**PRESENT:**

<i>Cr S Laukens (Mayor)</i>	<i>Friberg Ward</i>
<i>Cr Y Allred (Via Zoom)</i>	<i>Baird Ward</i>
<i>Cr J Dwight (Via Zoom)</i>	<i>Chandler Ward</i>
<i>Cr M Timmers-Leitch</i>	<i>Collier Ward</i>
<i>Cr S Grasso</i>	<i>Dinsdale Ward</i>
<i>Cr M Baker</i>	<i>Dobson Ward</i>
<i>Cr D Pearce (Via Zoom)</i>	<i>Taylor Ward</i>
<i>Cr N Seymour</i>	<i>Tirhatuan Ward</i>
<i>Mr G Thorne</i>	<i>Acting Chief Executive Officer and Director – Infrastructure</i>
<i>Mr M Kelleher (Via Zoom)</i>	<i>Director – City Strategy and Integrity</i>
<i>Ms J Chalkley</i>	<i>Acting Director – Connected Communities</i>
<i>Ms S Stanton</i>	<i>Executive Manager - Strategy, People and Culture, Interim Information Technology &amp; Transformation</i>
<i>Mr P McQue</i>	<i>Manager, Governance</i>
<i>Mr A Dowling</i>	<i>Coordinator, Governance</i>

**THE MEETING OPENED WITH A STATEMENT OF ACKNOWLEDGEMENT AND A STATEMENT OF COMMITMENT**

***“Knox City Council acknowledges we are on the traditional land of the Wurundjeri and Bunurong people and pay our respects to elders both past and present.”***

**Order of Business**

1 Apologies..... 4

2 Declarations Of Conflict Of Interest..... 4

3 Reports For Consideration ..... 4

    3.1 2021/22 Revised Budget ..... 4

## 1 Apologies

Apologies were received from Councillor Cooper.

## 2 Declarations of Conflict of Interest

Nil.

## 3 Reports for consideration

### 3.1 2021/22 Revised Budget

**SUMMARY: Chief Financial Officer, Navec Lorkin**

The Financial Performance Report presented to the February 2022 Council meeting noted that Council officers were reviewing expected capital works timing and borrowing requirements and that a revised budget may be required. This review has now concluded and this report presents a revised 2021/22 budget for Council's consideration in accordance with Section 95 of the Local Government Act 2020.

**RECOMMENDATION**

That Council adopt the Revised 2021/22 Annual Budget as set out in Attachment 1 in accordance with Section 95 of the Local Government Act 2020.

**RESOLUTION**

**MOVED: Councillor Seymour**

**SECONDED: Councillor Grasso**

**That Council adopt the Revised 2021/22 Annual Budget as set out in Attachment 1 in accordance with Section 95 of the Local Government Act 2020.**

**CARRIED**

**MEETING CLOSED AT 7:23pm**

Minutes of Meeting confirmed at the  
Meeting of Council  
held on Tuesday, 26 April 2022

.....  
Chairperson

The Agenda for this meeting is attached in full at the end of the Minutes

# AGENDA



Meeting of Council

To be held at the

Civic Centre

511 Burwood Highway

Wantirna South

On

Monday 11 April 2022 at 7:15 PM

**Order of Business**

1 Apologies .....3

2 Declarations Of Conflict Of Interest.....3

3 Reports For Consideration .....4

    3.1 2021/22 Revised Budget .....4

Bruce Dobson  
Chief Executive Officer

1 Apologies

2 Declarations of Conflict of Interest



### 3 Reports for consideration

#### 3.1 2021/22 Revised Budget

**SUMMARY: Chief Financial Officer, Navec Lorkin**

**The Financial Performance Report presented to the February 2022 Council meeting noted that Council officers were reviewing expected capital works timing and borrowing requirements and that a revised budget may be required. This review has now concluded and this report presents a revised 2021/22 budget for Council's consideration in accordance with Section 95 of the Local Government Act 2020.**

**RECOMMENDATION**

**That Council adopt the Revised 2021/22 Annual Budget as set out in Attachment 1 in accordance with Section 95 of the Local Government Act 2020.**

#### **1. INTRODUCTION**

At Council's Ordinary Meeting on 28 February 2022, within the Financial Performance Report for the Quarter Ended 31 December 2021, the Chief Executive Officer noted a revised budget may be brought forward by officers to update the capital works timing and borrowing requirements in line with the parameters required to be met to access borrowings through Treasury Corporation of Victoria.

Section 95 of The Act states:

- (1) A Council must prepare and adopt a revised budget before the Council—
  - (a) can make a variation to the declared rates or charges; or
  - (b) can undertake any borrowings that have not been approved in the budget; or
  - (c) can make a change to the budget that the Council considers should be the subject of community engagement.
- (2) The Council must ensure that a revised budget contains all the information prescribed by the regulations.
- (3) A Council must adopt a revised budget as soon as is practicable after it has been developed.

#### **2. DISCUSSION**

The Financial Performance Report for the period ending 31 December 2021 noted the forecast expenditure for capital was \$77.9M from a budget of \$127.98M in 2021/22 with several projects identified for carry-forward. It also noted the amount expected to be carried-forward into 2022/23 will continue to be reviewed and was expected to increase. Council's contribution of \$27.000 million towards the Knox Regional Sports Park project has been reduced from the capital works budget, and instead is being treated as an operational expense within the Comprehensive Income Statement in accordance with accounting standard requirements.

A Revised Budget 2021/22 has been prepared as an administrative update to align the capital expenditure profile, the timing of proceeds on sale of assets, and the realignment between capital and operational expenditure of Council's contribution to the Knox Regional Sports Park project,

which results in an update to Council's budgeted borrowings over the budget projections. These adjustments positively impact on relevant financial ratios such that Council may be able to access borrowings through Treasury Corporation of Victoria in advance of 30 June 2022 at interest rates which are likely more favourable than would be achieved through commercial banks.

### **3. CONSULTATION**

Council previously placed the Proposed Annual Budget 2021-22 on public exhibition for 28 days and called for public submissions via Council's Have Your Say platform. A Committee comprising nine Councillors heard all submissions on 7 June 2021. The changes in this revised budget relate to alignment of the timing of sales proceeds and capital expenditure with the latest forecasts and, as noted, may provide the opportunity for Council to access borrowings through Treasury Corporation of Victoria in advance of 30 June 2022. Given the consultation previously undertaken and the nature of the adjustments, additional engagement on the 2021/22 budget is not proposed.

### **4. CLIMATE CHANGE CONSIDERATIONS**

Implementation of the recommendation is considered to have no direct implications or has no direct impacts upon Council's Net Zero 2030 target, the Community Net Zero 2040, exposure to climate risks or climate change adaptation.

### **5. ENVIRONMENTAL/AMENITY CONSIDERATIONS**

This report does not have any environmental or amenity issues for discussion.

### **6. FINANCIAL & ECONOMIC IMPLICATIONS**

The Revised Annual Budget 2021/22 has been prepared in accordance with the Local Government Act 2020, the Local Government (Planning and Reporting) Regulations 2020 and relevant Australian Accounting Standards.

The Revised Annual Budget 2021/22 accords with the financial frameworks established by Council in its Long Term Financial Forecast.

### **7. SOCIAL IMPLICATIONS**

There are no direct social implications arising from this report.

### **8. RELEVANCE TO KNOX COUNCIL PLAN 2021-2025**

#### **Civic Engagement & Integrity**

Strategy 5.2 - Manage our resources effectively to ensure financial sustainability and improved customer experience.

Strategy 5.3 - Ensure our processes are transparent and decisions are accountable.

### **9. CONFLICT OF INTEREST**

The officers contributing to and responsible for this report have no conflicts of interest requiring disclosure under Chapter 5 of the Governance Rules of Knox City Council.

### **10. CONFIDENTIALITY**

There is no content in this report that meets the definition of confidential information from the Local Government Act 2020.

**Report Prepared By: Chief Financial Officer, Navec Lorkin**

**Report Authorised By: Chief Executive Officer, Bruce Dobson**

**Attachments**

1. Attachment 1 Revised Budget 2021 22 [3.1.1 - 109 pages]

**KNOX**

your city



# Revised Annual Budget 2021-22

## Contents

2

Mayor and CEO's Introduction

4

Link to the Community and Council Plans

6

Services and Service Performance Indicators

30

Financial Statements

40

Notes on Financial Statements

75

Financial Performance Indicators

78

Schedule of Fees and Charges

## Mayor & CEO's Introduction

On behalf of Knox City Council, we are pleased to present our Revised Annual Budget for 2021-22.

The Financial Performance Report presented to the February 2022 Council meeting noted that Council officers were reviewing expected capital works timing and borrowing requirements and that a revised budget may be required.

A Revised Budget 2021/22 has been prepared as an administrative update to align the capital expenditure profile, the timing of proceeds on sale of assets, and the realignment between capital and operational expenditure of Council's contribution to the Knox Regional Sports Park project, which results in an update to Council's budgeted borrowings over the budget projections. These adjustments positively impact on relevant financial ratios such that Council may be able to access borrowings through Treasury Corporation of Victoria in advance of 30 June 2022.

This budget finds Council and the wider Knox community at an incredibly unique time in our history. After a year that disrupted much of the way we work, live and play, it was important to us to produce a budget that invests in growing and strengthening Knox while recognising the continued challenges many in our community still face.

While we continue to respond to the impacts of the pandemic this budget looks to the future and focuses on delivering programs that are of high priority to Knox residents and businesses to support a stronger city into the future.

Incorporating feedback from the community, we've identified key priorities for the coming year, including building and maintaining community infrastructure, expanding kindergarten services, responding to climate change and supporting health and wellbeing.

The budget outlines the broad range of services provided by Council to meet the diverse needs of the people of Knox. These range from early years programs, support for older residents, and providing services for the vulnerable members of our community, through to urban planning and critical infrastructure delivery.

Recognising the need for urgent and decisive action on climate change, the budget includes funding to implement the Climate Response Plan, including converting public lighting to energy-efficient LED lights and expanding Council's electric vehicle fleet.

The budget also invests in key areas of health and wellbeing that have emerged as a result of the pandemic. These include a financial literacy program for women to support financial independence and prevention of family violence, as well as a Mental Health Action Plan to address challenges identified by the community such as depression and anxiety, social isolation, and substance abuse.

Public and community facilities play an important role in providing space for the community to gather and connect through shared interests, activities and cultures. Building and maintaining these facilities also provides a valuable opportunity to boost local construction and employment opportunities.

This budget includes \$27 million towards the redevelopment of Knox Regional Sports Park, which will deliver 12 new indoor basketball courts for domestic and elite use, high performance basketball facilities, gymnastics facilities as well as new administration areas, food and café facilities, car parking and landscaping. The redevelopment will cement Knox as the heartland of basketball in the country and provide more people with the opportunity to participate in their favourite sports.

While the impact of rate capping continues to present challenges in maintaining current service delivery levels, Council has worked hard to deliver a budget that is not only financially sustainable but continues to deliver on the priorities that matter to our community.

The budget includes a 1.5% rate increase balancing the financial pressures facing our community with the need for continued investment in community services, infrastructure and reinvigorating the local economy. For an average Knox household, this equates to an additional \$28 a year or \$2.30 a month, and allows us to deliver on the services and programs our community expects as well as supporting those most in need.

Council's Garbage Charge has been set at an amount to ensure only full cost recovery inclusive of the State Government Landfill Levy. The Residential Garbage Charge will increase by \$25 (10.8%) in line with the projected increase in costs.

This budget aims to look to the future and focus on recovery, while being conscious of the unique circumstances, challenges and changes our community has experienced over the past year and still faces today. We are confident this is a financially responsible budget and thank the community who played a role in shaping its priorities.



**Cr Susan Laukens**  
**Mayor**

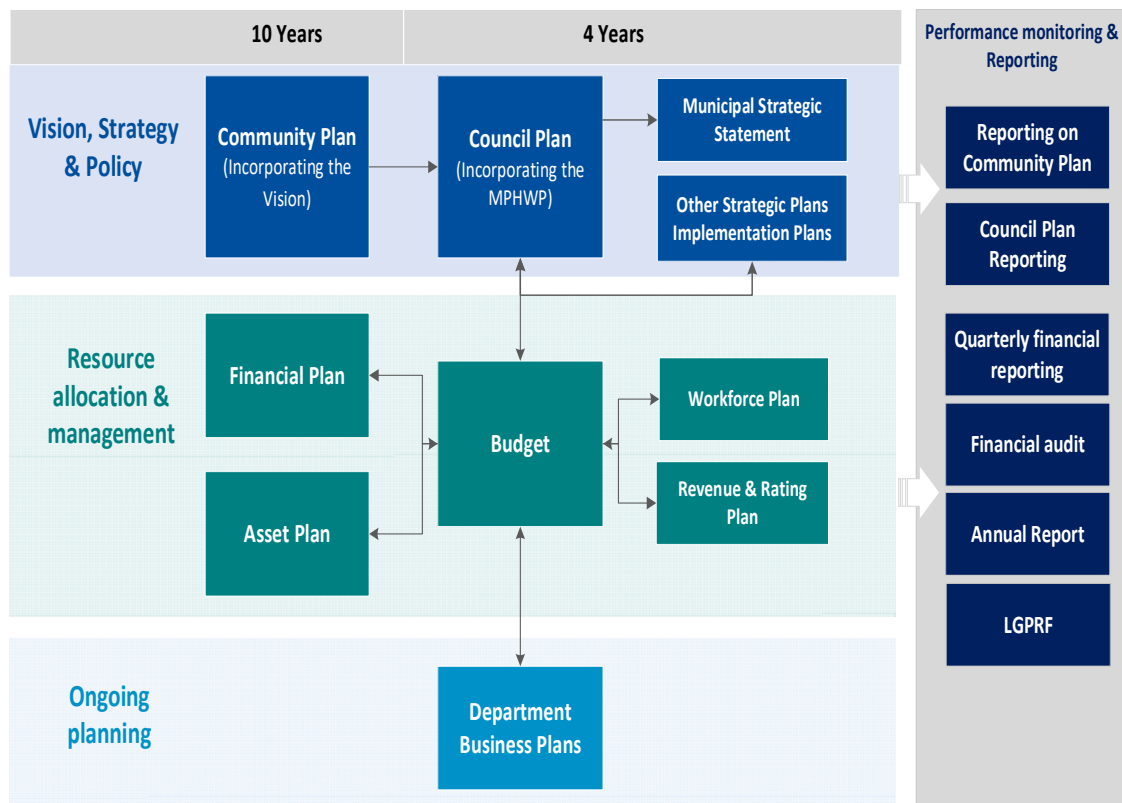
**Bruce Dobson**  
**Chief Executive Officer**

## Link to the Community and Council Plans

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

## 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 key directions described in the Council Plan. The diagram below depicts Knox’s integrated planning and reporting framework. 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.





## Our Community Vision

Knox's ten year community vision was developed with and for the community and forms part of the Community Plan 2021-31. The Community Plan 2021-31 and Council Plan 2021-25 are currently under development and will be adopted by 31 October 2021.

**Knox: where we connect with our people and our environment, ensuring they are safe, supported and have every opportunity to thrive.**

## Key Directions

Together with the community, Council identified five key directions, with associated strategies, as the framework for progressing towards achievement of the vision.

### Opportunity and innovation

Knox strives to be a city of opportunity, embracing innovation and change, and providing local learning and employment opportunities for all. It's a place where people and business can thrive.

### Neighbourhoods, housing and infrastructure

Building on what's great about our city, Knox's housing and infrastructure will meet the changing needs of our community.

### Natural environment and sustainability

Knox's environment is protected and enhanced to ensure sustainability for future generations.

### Connection, resilience and wellbeing

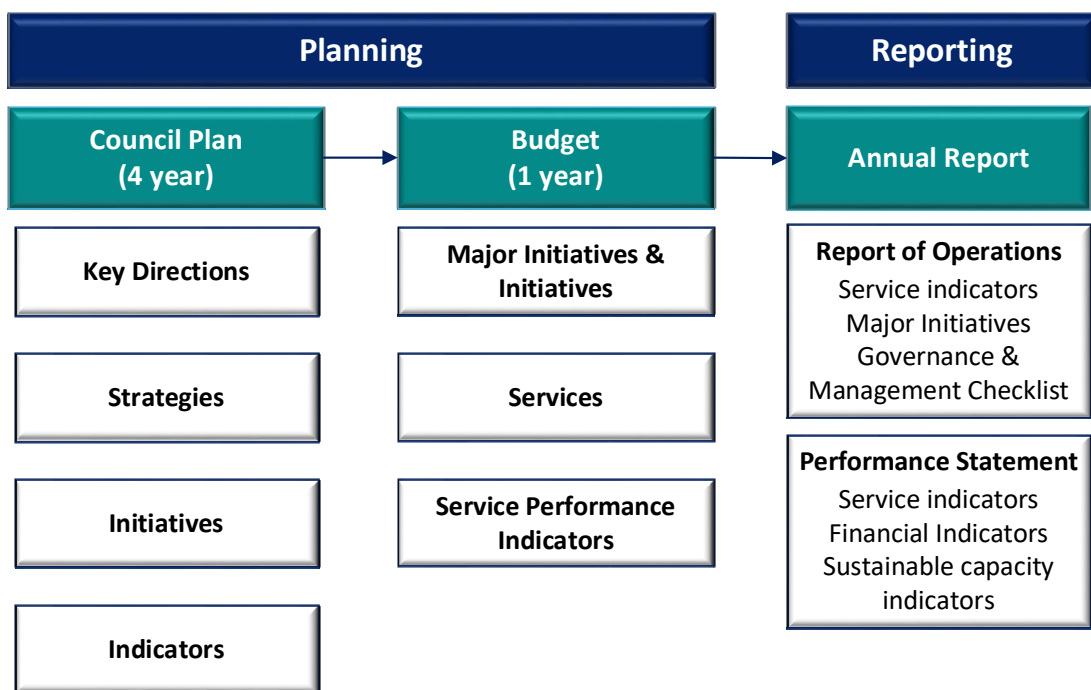
Knox is a place to call home. Our community is strong, healthy and we support and respect each other.

### Civic engagement and integrity

Knox Council is a trusted and respected leader in our community, acting appropriately and ensuring all voices are heard

## Services and Service Performance Indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2021-22 year and how these will contribute to achieving the key directions outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council’s operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below



## Opportunity & Innovation

Knox strives to be a city of opportunity, embracing innovation and change, and providing local learning and employment opportunities for all. It's a place where people and business can thrive.

### Strategies

The strategies we will undertake to achieve success in this area are:

**Maximise the local economy by supporting existing businesses and attracting new investment**

**Encourage and support opportunities for skills development and lifelong learning for all people in Knox**

**Support organisations in Knox to navigate recovery and new ways of working**

### Services

The services, major initiative, initiatives and service performance indicators are described below.

Service	2019-20	2020-21	2021-22	
	Actual \$'000	Forecast \$'000	Budget \$'000	
<b>Economic Development</b>				
The Economic Development service aims to realise Knox's potential as a prosperous, sustainable economy. It provides an integrated approach to information, advice and action to generate local employment opportunities, encourage and attract new investment, and position the municipality as a leading vibrant and diverse place of business. The services focuses on initiatives and projects around business support, partnerships and alliances, investment facilitation and research. The service contributes to the overall health and wellbeing of the Knox Community.	<b>Inc</b>	21	502	454
	<b>Exp</b>	1,276	2,331	1,490
	<b>Net</b>	1,255	1,829	1,037
	<b>Deficit</b>			
<b>Investment &amp; Partnership</b>				
This service creates the projects and implementation frameworks required to help Council activate its priorities from the Community and Council Plans. The service employs a venture planning and partnership building approach to align people, capital and ambition to create a sustainable and resilient City.	<b>Inc</b>	0	0	0
	<b>Exp</b>	451	500	536
	<b>Net</b>	451	500	536
	<b>Deficit</b>			

Service		2019-20	2020-21	2021-22
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
<b>Innovation</b>				
<p>The Innovation service is responsible for the development and deployment of strategies to support the organisation transforming to a customer centric, innovative, continuous improvement capable organisation. The service is responsible for the development, deployment and support of Knox LEAN and other innovation methods as developed and assessed suitable for Council. The team tracks and reports the organisational activity and benefits associated with the programs.</p>	<b>Inc</b>	0	0	0
	<b>Exp</b>	693	142	768
	<b>Net</b>	693	142	768
	<b>Deficit</b>			
<b>TOTAL</b>				
	<b>Inc</b>	<b>21</b>	<b>502</b>	<b>454</b>
	<b>Exp</b>	<b>2,419</b>	<b>2,973</b>	<b>2,795</b>
	<b>Net</b>	<b>2,399</b>	<b>2,471</b>	<b>2,341</b>
	<b>Deficit</b>			

## Initiatives

<b>Major Initiative</b>	<b>Implement business recovery programs identified through Knox recovery planning and continue to monitor the impacts of COVID to inform future programs.</b>
	Coordinate the implementation of Knox's Retail Activation Strategy.
	Support, connect and strengthen the creative industry sector through arts, cultural and economic development programs.
<b>Initiatives</b>	Support the implementation of the State Government Reform for the roll out of 3 year old kindergarten in the Knox municipality.
	Work alongside the State Government on the implementation of the Wantirna Health Precinct Masterplan.
	Work with Maroondah and Yarra Ranges Councils to deliver key initiatives of the Bayswater Business Precinct Transformation Strategy.

## Neighbourhoods, housing and infrastructure

Building on what's great about our city, Knox's housing and infrastructure will meet the changing needs of our community.

### Strategies

The strategies we will undertake to achieve success in this area are:

**Plan for and support diverse housing to meet changing community needs**

**Create, enhance and maintain places and spaces for people to live, work, play and connect**

**Provide, maintain and advocate for accessible and sustainable ways to move around Knox**

### Services

The services, major initiative, initiatives and service performance indicators are described below.

Service		2019-20	2020-21	2021-22
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
<b>Asset Management</b>				
The Asset Management service provides strategic direction for asset management incorporating the development of processes and systems to maintain and regularly update Council's asset register and management system, collection of asset condition data and the development and implementation of strategic asset management plans for all asset categories. The service also provides asset preservation and protection functions in areas associated with subdivision, private developments; Council capital infrastructure projects and works undertaken by service authorities; contractors and government agencies. The service also manages the coordination, planning, development and monitoring of the delivery of Council's Capital Works Program.	<b>Inc</b>	6	0	0
	<b>Exp</b>	1,429	1,727	1,589
	<b>Net</b>	1,423	1,727	1,589
	<b>Deficit</b>			
<b>Building</b>				
Council's Building service provides for building assessment and regulatory services in accordance with the Building Act 1993 and other relevant legislation. The service issues Building Permits, performs building inspections, responds to complaints with inspections; and performs swimming pool inspections.	<b>Inc</b>	838	953	1,235
	<b>Exp</b>	1,394	1,411	1,428
	<b>Net</b>	555	458	193
	<b>Deficit</b>			

Service		2019-20	2020-21	2021-22
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
<b>Community Transport</b>				
Council's Community Transport service offers residents who are older, who have a disability and/or are in other ways disadvantaged, to be engaged in community life through the provision of transport. The buses in operation enable people to do activities such as shopping, participate in senior citizen clubs or go to the library. The Community Transport Service is also used to transport residents to attend Council events, for the Council induction program and other Council activities.	<b>Inc</b>	21	7	28
	<b>Exp</b>	281	282	349
	<b>Net Deficit</b>	260	274	321
<b>Facilities</b>				
Facilities provides building services, including capital construction, programmed and reactive maintenance and ancillary services (e.g. graffiti control, security, essential safety measures) for all Council buildings; internal architectural advice and building management services on land where Council has an interest.	<b>Inc</b>	50	13	14
	<b>Exp</b>	3,120	2,707	2,729
	<b>Net Deficit</b>	3,070	2,694	2,715
<b>Major Initiatives</b>				
The Major Initiatives Unit provides for the delivery of major projects supplementing the full program of capital projects being delivered by the various delivery teams across Council. The Unit utilises a combination of internal and specialist skills – and include architectural, quantity surveying, project management, construction management, specialist engineering and site supervision services.	<b>Inc</b>	0	0	0
	<b>Exp</b>	331	274	350
	<b>Net Deficit</b>	331	274	350
<b>Municipal Strategic Social Planning</b>				
The Municipal Strategic Social Planning service supports the planning and implementation of the Community and Council Plans and related Council strategic plans and enables Council and community partners to make informed, effective decisions. The service conducts research, strategic planning, analysis and community consultation to identify relevant data to inform the development of evidence-based social policy and strategic planning responses and strategies for Council. This Service supports and advises on service planning and community facility development within Knox service and facility proposals.	<b>Inc</b>	40	3	10
	<b>Exp</b>	445	448	278
	<b>Net Deficit</b>	405	445	268
<b>Open Space Management</b>				

Service		2019-20	2020-21	2021-22
		Actual \$'000	Forecast \$'000	Budget \$'000

Open Space Management provides planning, design, consultation and implementation of enhanced passive open space. The service also includes the development of policy and provision of planning and landscape architectural design expertise for other areas of Council.	<b>Inc</b>	316	235	206
	<b>Exp</b>	11,288	11,615	11,706
	<b>Net Deficit</b>	10,972	11,379	11,500

### Operations

Operations is responsible for the management and delivery of maintenance services and delivery of new, renewed and upgraded Council infrastructure assets. This includes Parks Services, Works Services, Construction, and Fleet Management. The service provides well maintained infrastructure assets that meet present day and future needs of the community, in compliance with various Acts and regulations and Council policies.	<b>Inc</b>	211	286	241
	<b>Exp</b>	3,349	2,912	3,451
	<b>Net Deficit</b>	3,138	2,626	3,210

### Planning

The Planning Approvals service provides for statutory planning assessment and enforcement and regulatory services under of the Planning and Environment Act and related Acts and Regulations.	<b>Inc</b>	1,644	1,696	1,810
	<b>Exp</b>	3,345	3,439	3,807
	<b>Net Deficit</b>	1,701	1,742	1,996

### Social and Community Infrastructure

The Social and Community Infrastructure service supports the organisation through an integrated approach to the development of community infrastructure plans relevant to the needs of local communities and the broader municipality. The service also manages the development, monitoring, compliance and review of all Community Wellbeing community facility licences and leases.	<b>Inc</b>	111	15	122
	<b>Exp</b>	389	448	497
	<b>Net Deficit</b>	279	433	375

### Strategic Land Use Planning

The Strategic Land Use Planning Service undertakes	<b>Inc</b>	4	124	20
--	------------	---	-----	----

Service		2019-20	2020-21	2021-22
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
research to inform planning policies and decisions. It also proactively updates the Knox Planning Scheme to reflect the Community and Council Plans. This includes the preparation and assessment of planning scheme amendments, internal referral responses to planning applications, provision of general strategic land use planning advice to internal and external customers, and a statutory requirement to review the Knox Planning Scheme every four years. Community engagement and consultation is a core part of this service.	<b>Exp</b>	1,895	2,749	2,276
	<b>Net Deficit</b>	1,891	2,625	2,255
<b>Traffic and Transport</b>				
Traffic and Transport provides local traffic management (on roads, footpaths, shared paths, etc.), advice and advocacy for broad transport choices for a range of traffic and transport services as provided by Council and others.	<b>Inc</b>	31	20	34
	<b>Exp</b>	3,581	3,641	3,619
	<b>Net Deficit</b>	3,549	3,621	3,585
<b>Total</b>				
	<b>Inc</b>	<b>3,272</b>	<b>3,352</b>	<b>3,722</b>
	<b>Exp</b>	<b>30,848</b>	<b>31,651</b>	<b>32,080</b>
	<b>Net Deficit</b>	<b>27,576</b>	<b>28,300</b>	<b>28,358</b>

## Initiatives



<b>Major Initiative</b>	<b>Facilitate and support the implementation of actions of the Boronia Renewal program.</b>
	Develop a Social and Affordable Housing Strategy and Action Plan to increase the supply of social housing and address homelessness in Knox.
	In response to the Victorian Government's Kindergarten Expansion Reform, continue to work with the State Government to plan for early years infrastructure in the municipality.
	Advocate to State and Federal Governments for funding to implement Stage 2 of the Lewis Park Master Plan.
	Update Council's flood modelling across Knox.
<b>Initiatives</b>	Advocate to State Government for improved public transport and arterial road connectivity in Knox.
	Implement Knox's Parking Strategy.
	Review and develop the Knox Domestic Animal Management Plan.
	Progress implementation of the Knox Central program.

## Service Performance Indicators

Service	Indicator	2019-20 Actual	2020-21 Forecast	2021-22 Budget
Statutory Planning	Decision Making	58.62%	58.00%	<b>59.00%</b>
Roads	Satisfaction	68.00	68.00	<b>69.00</b>

## Natural environment and sustainability

Knox's environment is protected and enhanced to ensure sustainability for future generations.

### Strategies

The strategies we will undertake to achieve success in this area are:

Preserve our biodiversity and waterways, and enhance our urban landscape

Prepare for, mitigate and adapt to the effects of climate change

Lead by example and encourage our community to reduce waste

### Services

The services, major initiative, initiatives and service performance indicators are described below.

Service		2019-20	2020-21	2021-22
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
<b>Biodiversity</b>				
Biodiversity provides for the conservation, enhancement and celebration of local biodiversity within the City of Knox. The service provides bushland management to protect and enhance over 40 Council bushland reserves, over 120 sites of biological significance as well as education/awareness programs in order to increase the appreciation and understanding of the values of biodiversity within the broader community. This includes encouraging and supporting active participation by members of the community in the conservation and enhancement of remnant vegetation on public and private land.	<b>Inc</b>	12	5	57
	<b>Exp</b>	1,361	1,319	1,404
	<b>Net</b>	1,349	1,314	1,346
	<b>Deficit</b>			
<b>Integrated Water Management</b>				
The Integrated Water Management service provides technical and strategic advice and drainage advice/ services related to developer and resident enquiries and the provision of integrated water management. The service aims to safeguard the community against flooding, provide a municipal drainage system that is safe and fit for purpose, ensure that stormwater is a valued and well used resource and maintain clean waterways.	<b>Inc</b>	81	60	65
	<b>Exp</b>	3,022	2,953	2,280
	<b>Net</b>	2,941	2,893	2,215
	<b>Deficit</b>			

Service		2019-20	2020-21	2021-22
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
<b>Sustainable Futures</b>				
Sustainable Futures provides for environmental planning, community engagement in sustainability, policy development and project implementation. The service provides a range of learning and engagement programs that focus on supporting Council and the community to move towards environmental, social and economic sustainability.	<b>Inc</b>	101	0	0
	<b>Exp</b>	486	597	603
	<b>Net</b>	385	597	603
	<b>Deficit</b>			
<b>Waste Management</b>				
The Waste Management service aims to minimise waste and provides waste collection and disposal services for the Knox community.	<b>Inc</b>	8,817	8,957	8,074
	<b>Exp</b>	16,494	20,893	23,191
	<b>Net</b>	7,676	11,936	15,117
	<b>Deficit</b>			
<b>TOTAL</b>				
	<b>Inc</b>	<b>9,011</b>	<b>9,022</b>	<b>8,196</b>
	<b>Exp</b>	<b>21,362</b>	<b>25,763</b>	<b>27,477</b>
	<b>Net</b>	<b>12,351</b>	<b>16,741</b>	<b>19,281</b>
	<b>Deficit</b>			

## Initiatives

<b>Major Initiative</b>	<b>Undertake vegetation mapping analysis and habitat corridor planning to manage our urban biodiversity</b>
<b>Initiatives</b>	Commence implementation of the high priority Year 1 actions of the Climate Response Plan including the development of a landfill solar farm business case.
	Enhance Knox’s Waste and Recycling Education programs to focus on reducing waste to landfill and increasing recycling

### Service Performance Indicators

Service	Indicator	2019-20 Actual	2020-21 Forecast	2021-22 Budget
Waste Collection	Waste Diversion	53.44%	53.00%	54.00%

## Connection, resilience and wellbeing

Knox is a place to call home. Our community is strong, healthy and we support and respect each other.

### Strategies

The strategies we will undertake to achieve success in this area are:

Support our community to improve their physical, mental and social health and wellbeing

Foster inclusivity, equality, belonging and safety within our community

Support the community to identify and lead community strengthening initiatives

Honour and integrate First Nations culture into actions and environments

### Services

The services, major initiative, initiatives and service performance indicators are described below.

Service		2019-20 Actual \$'000	2020-21 Forecast \$'000	2021-22 Budget \$'000
<b>Active Communities</b>				
Active Communities works to encourage Knox residents as they get older to socialise and participate in activities that will enable them to have greater independence and live active and healthy lives in the community. This is achieved by promoting active ageing and by providing events and programs, support to 11 Senior Citizens Clubs and other older person's support groups within the municipality. Food Services provides meals that are nutritionally balanced, and can cater for people with special dietary needs or allergies.	<b>Inc</b>	995	1003	679
	<b>Exp</b>	2,352	2,367	2,102
	<b>Net Deficit</b>	1,356	1,364	1,424
<b>Active Living</b>				
Active Living provides a range of Commonwealth Home Support Programme (CHSP) services that support over 2,500 frail older people, people who have a disability and their carers. The service helps eligible Knox residents maximise their independence, remain living in their own homes, stay connected to the community and enhance their quality of their life.	<b>Inc</b>	4,660	4,784	810
	<b>Exp</b>	4,709	4,889	1,134
	<b>Net Deficit</b>	48	105	324

Service		2019-20	2020-21	2021-22
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
<b>Arts &amp; Cultural Services</b>				
Arts and Cultural Services delivers and engages the local community in a range of arts and cultural services and programs, including performing arts, events, festivals, arts courses, performances and public art projects.	<b>Inc</b>	267	72	405
	<b>Exp</b>	2,008	1,816	2,314
	<b>Net</b>	1,741	1,743	1,909
	<b>Deficit</b>			
<b>Business Performance (Community Access &amp; Support)</b>				
Business Performance provides Home Maintenance and Home Modification services through the Commonwealth Home Support Programme (CHSP) and supports frail older people, people who have a disability and their carers. The service helps eligible Knox residents maximise their independence, remain living in their own homes, stay connected to the community and enhance their quality of their life.	<b>Inc</b>	384	433	443
	<b>Exp</b>	717	791	806
	<b>Net</b>	333	357	363
	<b>Deficit</b>			
<b>Community Access, Equity and Safety</b>				
The Community Access, Equity and Safety service supports and advocates for the disadvantaged and marginalised communities and fosters an accessible, inclusive, safe and supportive Council and community.	<b>Inc</b>	73	0	20
	<b>Exp</b>	784	788	782
	<b>Net</b>	711	788	762
	<b>Deficit</b>			
<b>Community Partnerships</b>				
Community Partnerships supports and strengthens local not-for-profit groups to be active, sustainable and resilient. This service also supports the development of new community organisations and community mobilisation and activity, as appropriate, in response to changing community needs and dynamics.	<b>Inc</b>	3	0	0
	<b>Exp</b>	1,798	2,704	2,042
	<b>Net</b>	1,795	2,704	2,042
	<b>Deficit</b>			
<b>Community Safety</b>				
This service provides advice, support and programs to strengthen community safety in order that neighbourhood amenity is protected, people feel safe and enjoy public spaces and individual rights are preserved.	<b>Inc</b>	857	418	1,103
	<b>Exp</b>	2,488	2,588	2,308
	<b>Net</b>	1,631	2,171	1,205
	<b>Deficit</b>			

Service		2019-20	2020-21	2021-22
		Actual \$'000	Forecast \$'000	Budget \$'000
<b>Emergency Management</b>				
Emergency Management coordinates and delivers Council's legislative and community focused responsibilities for emergency and fire management. It includes services to mitigate risk to people and property, preparedness/ planning through to response and recovery.	<b>Inc</b>	69	8	9
	<b>Exp</b>	470	598	574
	<b>Net</b>	401	590	566
	<b>Deficit</b>			
<b>Integrated Services (Family and Children's Services)</b>				
Integrated Services provides high quality, integrated early years and family support services including: <ul style="list-style-type: none"> <li>• Integrated early years hubs (where Council's centre-based early education and care services are located and integrated with Maternal and Child Health, playgroup and funded kindergarten (preschool))</li> <li>• Maternal and Child Health</li> <li>• Community and supported playgroups</li> <li>• State Government funded kindergarten (preschool) – Council is an Early Years Management Organisation</li> <li>• Additional support (including the Preschool Field Officer Program)</li> <li>• Coordination and support for early years service operations and facility management</li> </ul>	<b>Inc</b>	13,752	15,350	16,442
	<b>Exp</b>	19,220	20,137	21,212
	<b>Net</b>	5,468	4,787	4,770
	<b>Deficit</b>			
<b>Leisure Services</b>				
Leisure Services provides strategic advice and management for Council's leisure facilities to enable the provision of sport, leisure, recreation and wellbeing to the Knox municipality. Attracting over 1.9 million annual visitations across the major leisure facilities, the strategic management provided by Leisure Services to community organisations contributes to the positive physical and mental health outcomes for the community. This service includes the management, operation and/or support for Council's leisure facilities including 2 Council managed leisure centres (including aquatic facilities).	<b>Inc</b>	1,844	1,408	2,608
	<b>Exp</b>	3,416	3,791	3,732
	<b>Net</b>	1,572	2,383	1,124
	<b>Deficit</b>			

Service		2019-20	2020-21	2021-22
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
<b>Libraries</b>				
The Libraries service provides resources and programs and a variety of media for education, information, leisure and personal development. There are currently five branch libraries in Knox and one library service bus. The service is managed by the Eastern Regional Library Corporation, a formal partnership between Maroondah, Yarra Ranges and Knox Councils	<b>Inc</b>	0	0	0
	<b>Exp</b>	4,805	4,742	5,140
	<b>Net</b>	4,805	4,742	5,140
	<b>Deficit</b>			
<b>Local Laws</b>				
This service provides local law and parking enforcement, school crossing supervision, and animal management programs to the community.	<b>Inc</b>	3,300	2,775	4,035
	<b>Exp</b>	4,383	4,116	5,396
	<b>Net</b>	1,082	1,341	1,361
	<b>Deficit</b>			
<b>Occupational Therapy</b>				
Occupational Therapy provides a service that aims to maximise the safety and independence of frail older people, people who have a disability and their carers in their home. This is achieved by providing education about alternate ways of completing tasks and the use of aides and equipment. The Occupational Therapist (OT) can also make recommendations for the home modifications service and/or referrals to other useful local services, such as a podiatrist.	<b>Inc</b>	155	209	160
	<b>Exp</b>	179	229	279
	<b>Net</b>	24	20	118
	<b>Deficit</b>			
<b>Strategy, Learning and Evaluation (Family and Children's Services)</b>				
Strategy, Learning and Evaluation provides: <ul style="list-style-type: none"> <li>• Strategic planning for children and families in the municipality, including Council's early years services and infrastructure.</li> <li>• Strategic policy development, research, monitoring, and evaluation for projects and matters impacting children and families in the Knox community.</li> <li>• Support for Council's Early Years Advisory Committee.</li> <li>• Partnerships between Council and non-Council early years services and community managed programs.</li> <li>• Coordinated professional development, quality assurance and policy development for Council's early years services.</li> </ul>	<b>Inc</b>	3	70	353
	<b>Exp</b>	662	833	829
	<b>Net</b>	659	763	476
	<b>Deficit</b>			



Service		2019-20	2020-21	2021-22
		Actual \$'000	Forecast \$'000	Budget \$'000
<b>Youth Services</b>				
Youth Services promotes, develops and encourages physical, social and mental wellbeing of young people by providing, facilitating, planning, funding and advocating for the needs of young people, their families and their community. Youth Services includes delivery of youth counselling and referral, youth leadership development, parenting programs, and partnerships with schools in Knox.	<b>Inc</b>	195	309	168
	<b>Exp</b>	1,157	1,299	1,116
	<b>Net</b>	962	991	948
	<b>Deficit</b>			
<b>TOTAL</b>				
	<b>Inc</b>	<b>26,558</b>	<b>26,838</b>	<b>27,234</b>
	<b>Exp</b>	<b>49,148</b>	<b>51,688</b>	<b>49,766</b>
	<b>Net</b>	<b>22,590</b>	<b>24,849</b>	<b>22,532</b>
	<b>Deficit</b>			

## Initiatives

Major Initiative	Respond to emerging social and health issues caused by the COVID-19 pandemic.
<b>Initiatives</b>	Prioritise mental health and wellbeing initiatives by focusing on community partnerships and collective impact.
	Work in partnership with local First Nations people, relevant services and key networks to progress Reconciliation.
	Develop a Resilience Plan to support the community to cope with stresses, emergencies and disasters.
	Contribute to the collective efforts in preventing and responding to family violence.

## Service Performance Indicators

Service	Indicator	2019-20 Actual	2020-21 Forecast	2021-22 Budget
<b>Animal Management</b>	Service Standard	5.00	8.00	<b>8.00</b>
<b>Aquatic Facilities</b>	Utilisation	1.69	2.50	<b>2.50</b>
<b>Food Safety</b>	Health & Safety	100%	100%	<b>100%</b>
<b>Maternal and Child Health</b>	Participation	76.27%	80.00%	<b>80.00%</b>
	Participation by Aboriginal children	80.36%	81.00%	<b>82.00%</b>
<b>Libraries</b>	Participation	12.87%	13.00%	<b>13.00%</b>

## Civic engagement and integrity

Knox Council is a trusted and respected leader in our community, acting appropriately and ensuring all voices are heard.

### Strategies

The strategies we will undertake to achieve success in this area are:

Provide opportunities for all people in Knox to have their say

Manage our resources effectively to ensure financial sustainability and improved customer experience

Ensure our processes are transparent and our decisions are accountable

### Services

The services, major initiative, initiatives and service performance indicators are described below.

Service		2019-20	2020-21	2021-22
		Actual \$'000	Forecast \$'000	Budget \$'000
<b>Communications</b>				
Communications is responsible for providing the community with information about how Council is investing its resources in order to respond to the needs of the community and facilitating community access to services. Functions include media relations, reputation management, advocacy, digital experience and internal communication.	<b>Inc</b>	17	0	0
	<b>Exp</b>	1,589	1,905	1,943
	<b>Net</b>	1,572	1,905	1,943
	<b>Deficit</b>			
<b>Customer Service</b>				
Council's Customer Service is designed to support the delivery of a range of programs and services to the community via telephone and counter contact centres. The service supports the organisation to provide personalised, responsive customer service via all Council's contact channels, including online. The team provides guidance and support for all customer interactions and exists to support information and connection between Council and the community.	<b>Inc</b>	37	8	0
	<b>Exp</b>	1,526	1,951	2,089
	<b>Net</b>	1,489	1,943	2,089
	<b>Deficit</b>			
<b>Financial Services</b>				

Service		2019-20 Actual \$'000	2020-21 Forecast \$'000	2021-22 Budget \$'000
<p>Financial Services provides the strategic thinking, leadership, service delivery and management of all matters relating to financial management. The service is responsible for leading the processes for budgeting and forecasting, regular financial reporting, Annual Financial Accounts preparation, rating services and management of the debtors and creditors and provides oversight of Council's property management obligations. The service works closely with Governance to develop and support the organisational financial compliance frameworks and works across the organisation educating and supporting stakeholders.</p>	<b>Inc</b>	926	850	895
	<b>Exp</b>	3,843	3,279	3,336
	<b>Net</b>	2,917	2,430	2,441
	<b>Deficit</b>			
<b>Governance</b>				
<p>The Governance service provides key internal and external services to Councillors, staff and the community to facilitate a well governed organisation. The service has overall responsibility for legislative compliance, Councillor support and development, Council meetings and the maintenance of the Civic Centre meeting rooms. The service is responsible for Council's integrity framework, including the Audit Committee, fraud and corruption prevention, privacy compliance and Freedom of Information.</p>	<b>Inc</b>	52	219	1
	<b>Exp</b>	3,872	4,663	3,950
	<b>Net</b>	3,821	4,445	3,949
	<b>Deficit</b>			
<b>Human Resources</b>				
<p>The Human Resources service provides strategic and operational leadership, services and programs for all aspects of human resource management. These include industrial and employee relations, recruitment, induction, corporate learning and development, leadership development, organisational culture, performance management workforce planning, remuneration and employee safety, health and wellbeing. This service works across the organisation, developing and implementing programs, and works with stakeholders to educate and build capability and continuously develop their teams. This service also includes Council's risk management systems, insurances and the front line support to customers and residents for insurance related issues.</p>	<b>Inc</b>	635	2,888	148
	<b>Exp</b>	7,802	11,117	7,568
	<b>Net</b>	7,167	8,229	7,420
	<b>Deficit</b>			
<b>Information Technology</b>				

Service		2019-20 Actual \$'000	2020-21 Forecast \$'000	2021-22 Budget \$'000
Information technology incorporates provision of information technology services and IT support for the organisation. This encompasses hardware and software support as well as internal and external telecommunications. This service is a key foundation platform for efficient service delivery for the community and the organisation.	<b>Inc</b>	1	0	0
	<b>Exp</b>	6492	6792	7240
	<b>Net</b>	6491	6792	7240
	<b>Deficit</b>			
<b>Research and Mapping</b>				
Research and Mapping supports an evidence-based approach to policy development and decision-making by undertaking specialist research and mapping activities. The service also provides advice, builds organisational capacity and develops and implements new tools and applications in the area of research and mapping. The service is responsible for the maintenance of Council's GIS system, spatial database and on-line data resources	<b>Inc</b>	0	0	0
	<b>Exp</b>	88	84	107
	<b>Net</b>	88	84	107
	<b>Deficit</b>			
<b>Strategy and Business Intelligence</b>				
The Strategy and Business Intelligence team is an integrated suite of functions designed to enhance business insights, strategic planning and engagement to shape decision-making. The team leads the organisation in the development and implementation of Councils Strategic Planning Framework, including the Community and Council plans and aims to improve outcomes for the Knox community through developing and sharing crucial insights.	<b>Inc</b>	0	0	0
	<b>Exp</b>	460	794	965
	<b>Net</b>	460	794	965
	<b>Deficit</b>			
<b>TOTAL</b>				
	<b>Inc</b>	<b>1,668</b>	<b>3,965</b>	<b>1,045</b>
	<b>Exp</b>	<b>25,673</b>	<b>30,585</b>	<b>27,199</b>
	<b>Net</b>	<b>24,005</b>	<b>26,620</b>	<b>26,154</b>
	<b>Deficit</b>			

## Initiatives

<b>Major Initiative</b>	<b>Develop a Customer Experience Strategy and Action Plan.</b>
<b>Initiatives</b>	Implement priority actions of the Community Engagement Framework and Action Plan.
	Develop a procurement policy to ensure commercial and best practice outcomes.

## Service Performance Indicators

<b>Service</b>	<b>Indicator</b>	<b>2019-20 Actual</b>	<b>2020-21 Forecast</b>	<b>2021-22 Budget</b>
<b>Governance</b>	Satisfaction	58.00	59.00	<b>60.00</b>

## Service Performance Indicators

Service	Indicator	Performance Measure	Computation
<b>Animal Management</b>	Health and safety	<b>Animal management prosecutions.</b> (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
<b>Aquatic Facilities</b>	Utilisation	<b>Utilisation of aquatic facilities.</b> (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
<b>Food safety</b>	Health and safety	<b>Critical and major non-compliance outcome notifications.</b> (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
<b>Governance</b>	Satisfaction	<b>Satisfaction with Council decisions.</b> (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community
<b>Libraries</b>	Participation	<b>Active library borrowers.</b> (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
<b>Maternal and Child Health</b>	Participation	<b>Participation in the MCH service.</b> (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100

Service	Indicator	Performance Measure	Computation
<b>Maternal and Child Health</b>		<b>Participation in the MCH service by Aboriginal children.</b> (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 financial year) / Number of Aboriginal children enrolled in the MCH service] x100
<b>Roads</b>	Satisfaction	<b>Satisfaction with sealed local roads.</b> (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.
<b>Statutory planning</b>	Decision making	<b>Council planning decisions upheld at VCAT.</b> (Percentage of planning application decisions subject to review by VCAT and 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
<b>Waste collection</b>	Waste diversion	<b>Kerbside collection waste diverted from landfill.</b> (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



## Reconciliation with Budgeted Operating Result

Key Directions	Income \$'000	Expenditure \$'000	Net Cost \$'000
Opportunity and innovation	454	2,795	2,341
Neighbourhoods, housing and infrastructure	3,722	32,080	28,358
Natural environment and sustainability	8,196	27,477	19,281
Connection, resilience and wellbeing	27,234	49,766	22,532
Civic engagement and integrity	1,045	27,199	26,154
<b>Total Net Cost of Activities and Initiatives</b>	<b>40,650</b>	<b>139,316</b>	<b>98,667</b>
<b>Non Attributable Expenditure</b>			
Effective corporate governance			2,903
Depreciation			22,748
Amortisation - intangible assets			778
Amortisation - right of use assets			1,311
Capital projects - operational expenses			17,461
Contribution towards Knox Regional Sports Park project			27,000
Borrowing costs			597
Finance costs - leases			69
<b>Total Non Attributable Expenditure</b>			<b>72,867</b>
<b>Deficit before Funding Sources</b>			<b>171,534</b>
<b>Funding Sources</b>			
Rates and charges			108,860
Garbage charges			15,368
Victoria Grants Commission (VGC) - grants - operating - recurrent			6,522
Interest			150
Developers' contributions			6,000
Grants - capital			23,555
Contributions and donations - capital			1,685
Contributions - non monetary assets			2,000
Net loss on disposal of property, infrastructure, plant & equipment			(23,071)
<b>Total Funding Sources</b>			<b>141,069</b>
<b>Surplus / (Deficit) for the Year</b>			<b>(30,465)</b>

### 3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021-22 has been supplemented with projections to 2024-25.

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*.

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Human Resources

### 3.1 Comprehensive Income Statement

For the four years ending 30 June 2025

	Notes	Forecast	Budget	Projections		
		2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
<b>INCOME</b>						
Rates and charges	4.1.1	122,310	126,258	130,499	135,217	140,707
User fees	4.1.2	13,428	16,212	17,547	20,017	21,061
Statutory fees and fines	4.1.3	2,689	4,098	4,545	4,610	4,670
Grants - operating	4.1.4	30,751	23,328	20,247	20,624	21,000
Grants - capital	4.1.4	5,293	23,555	3,172	2,504	1,953
Contributions - monetary	4.1.5	6,795	8,326	8,088	8,200	7,729
Contributions - non-monetary	4.1.5	0	2,000	2,000	2,000	2,000
Share of net profits (losses) of associates		154	0	0	0	0
Other income	4.1.6	1,178	1,031	1,037	1,048	1,059
<b>TOTAL INCOME</b>		<b>182,598</b>	<b>204,808</b>	<b>187,135</b>	<b>194,220</b>	<b>200,179</b>
<b>EXPENSES</b>						
Employee costs	4.1.7	80,316	75,557	75,678	77,289	79,117
Materials and services	4.1.8	58,113	77,650	69,438	70,859	70,383
Contributions and donations	4.1.9	6,371	32,787	5,758	5,815	5,870
Depreciation	4.1.10	22,417	22,748	23,644	25,312	26,553
Amortisation - intangible assets	4.1.11	478	778	778	778	778
Amortisation - right of use assets	4.1.12	645	1,311	1,346	1,390	1,403
Borrowing costs		0	597	1,948	2,223	2,388
Finance costs - leases		33	69	71	73	74
Bad and doubtful debts		278	75	76	77	78
Net loss (gain) on disposal of property, infrastructure, plant and equipment		3,575	23,071	(6,080)	(7,133)	(5,761)
Other expense	4.1.13	797	630	669	643	654
<b>TOTAL EXPENSES</b>		<b>173,023</b>	<b>235,273</b>	<b>173,326</b>	<b>177,326</b>	<b>181,537</b>
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>		<b>9,575</b>	<b>(30,465)</b>	<b>13,809</b>	<b>16,894</b>	<b>18,642</b>
<b>TOTAL COMPREHENSIVE RESULT</b>		<b>9,575</b>	<b>(30,465)</b>	<b>13,809</b>	<b>16,894</b>	<b>18,642</b>
<b>LESS</b>						
Grants - capital - non recurrent		645	13,200	1,250	570	0
Contributions and donations - capital		475	1,685	900	500	0
Contributions - non-monetary		0	2,000	2,000	2,000	2,000
<b>UNDERLYING SURPLUS (DEFICIT) FOR THE YEAR</b>		<b>8,455</b>	<b>(47,350)</b>	<b>9,659</b>	<b>13,824</b>	<b>16,642</b>

## 3.2 Balance Sheet

For the four years ending 30 June 2025

	Notes	Forecast	Budget	Projections		
		2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
<b>CURRENT ASSETS</b>						
Cash and cash equivalents		45,598	33,621	28,724	25,145	35,203
Other financial assets		0	0	0	0	0
Trade and other receivables		18,989	19,585	20,279	21,032	21,876
Non-current assets classified as held for sale		2,072	0	0	0	0
Other assets		1,276	1,295	1,318	1,344	1,378
Inventories		11	11	11	11	11
<b>TOTAL CURRENT ASSETS</b>	4.2.1	<b>67,946</b>	<b>54,512</b>	<b>50,332</b>	<b>47,532</b>	<b>58,468</b>
<b>NON CURRENT ASSETS</b>						
Investments in associates		5,074	5,074	5,074	5,074	5,074
Property, infrastructure, plant and equipment		1,982,808	2,003,236	2,050,063	2,073,515	2,100,298
Right-of-use assets	4.2.4	1,533	1,533	1,533	1,533	1,533
Intangible assets		1,371	1,371	1,371	1,371	1,371
<b>TOTAL NON CURRENT ASSETS</b>	4.2.1	<b>1,990,786</b>	<b>2,011,214</b>	<b>2,058,041</b>	<b>2,081,493</b>	<b>2,108,276</b>
<b>TOTAL ASSETS</b>		<b>2,058,732</b>	<b>2,065,726</b>	<b>2,108,373</b>	<b>2,129,025</b>	<b>2,166,744</b>
<b>CURRENT LIABILITIES</b>						
Trade and other payables		13,856	14,064	14,310	14,596	14,961
Unearned income		11,657	0	0	0	0
Trust funds and deposits		1,857	1,885	1,918	1,956	2,002
Provisions		19,019	19,505	20,004	20,516	21,041
Interest-bearing loans and borrowings	4.2.3	0	4,443	7,590	8,695	11,185
Lease liabilities	4.2.4	605	605	605	605	605
<b>TOTAL CURRENT LIABILITIES</b>	4.2.2	<b>46,994</b>	<b>40,502</b>	<b>44,427</b>	<b>46,368</b>	<b>49,794</b>
<b>NON CURRENT LIABILITIES</b>						
Provisions		3,608	3,640	3,672	3,705	3,740
Interest-bearing loans and borrowings	4.2.3	0	43,919	68,800	70,584	86,200
Lease liabilities	4.2.4	934	934	934	934	934
<b>TOTAL NON CURRENT LIABILITIES</b>	4.2.2	<b>4,542</b>	<b>48,493</b>	<b>73,406</b>	<b>75,223</b>	<b>90,874</b>
<b>TOTAL LIABILITIES</b>		<b>51,536</b>	<b>88,995</b>	<b>117,833</b>	<b>121,591</b>	<b>140,668</b>
<b>NET ASSETS</b>		<b>2,007,196</b>	<b>1,976,731</b>	<b>1,990,540</b>	<b>2,007,434</b>	<b>2,026,076</b>
<b>EQUITY</b>						
Accumulated surplus		706,531	680,174	701,852	718,190	740,275
Reserves		1,300,665	1,296,557	1,288,688	1,289,244	1,285,801
<b>TOTAL EQUITY</b>		<b>2,007,196</b>	<b>1,976,731</b>	<b>1,990,540</b>	<b>2,007,434</b>	<b>2,026,076</b>

### 3.3 Statement of Changes in Equity

#### For the four years ending 30 June 2025

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2021 FORECAST</b>					
<b>BALANCE AT BEGINNING OF THE FINANCIAL YEAR</b>		<b>1,991,745</b>	<b>697,657</b>	<b>1,255,639</b>	<b>38,449</b>
Surplus/(deficit) for the year		9,575	9,575	0	0
Net asset revaluation increment (decrement)		5,876	0	5,876	0
Transfer to other reserves		0	(10,020)	0	10,020
Transfer from other reserves		0	9,319	0	(9,319)
<b>BALANCE AT END OF THE FINANCIAL YEAR</b>		<b>2,007,196</b>	<b>706,531</b>	<b>1,261,515</b>	<b>39,150</b>
<b>2022 BUDGET</b>					
<b>BALANCE AT BEGINNING OF THE FINANCIAL YEAR</b>		<b>2,007,196</b>	<b>706,531</b>	<b>1,261,515</b>	<b>39,150</b>
Surplus/(deficit) for the year		(30,465)	(30,465)	0	0
Net asset revaluation increment (decrement)		0	0	0	0
Transfer to other reserves	4.3.1	0	(6,054)	0	6,054
Transfer from other reserves	4.3.1	0	10,162	0	(10,162)
<b>BALANCE AT END OF THE FINANCIAL YEAR</b>	4.3.2	<b>1,976,731</b>	<b>680,174</b>	<b>1,261,515</b>	<b>35,042</b>
<b>2023</b>					
<b>BALANCE AT BEGINNING OF THE FINANCIAL YEAR</b>		<b>1,976,731</b>	<b>680,174</b>	<b>1,261,515</b>	<b>35,042</b>
Surplus/(deficit) for the year		13,809	13,809	0	0
Net asset revaluation increment (decrement)		0	0	0	0
Transfer to other reserves		0	(6,554)	0	6,554
Transfer from other reserves		0	14,423	0	(14,423)
<b>BALANCE AT END OF THE FINANCIAL YEAR</b>		<b>1,990,540</b>	<b>701,852</b>	<b>1,261,515</b>	<b>27,173</b>
<b>2024</b>					
<b>BALANCE AT BEGINNING OF THE FINANCIAL YEAR</b>		<b>1,990,540</b>	<b>701,852</b>	<b>1,261,515</b>	<b>27,173</b>
Surplus/(deficit) for the year		16,894	16,894	0	0
Net asset revaluation increment (decrement)		0	0	0	0
Transfer to other reserves		0	(7,056)	0	7,056
Transfer from other reserves		0	6,500	0	(6,500)
<b>BALANCE AT END OF THE FINANCIAL YEAR</b>		<b>2,007,434</b>	<b>718,190</b>	<b>1,261,515</b>	<b>27,729</b>
<b>2025</b>					
<b>BALANCE AT BEGINNING OF THE FINANCIAL YEAR</b>		<b>2,007,434</b>	<b>718,190</b>	<b>1,261,515</b>	<b>27,729</b>
Surplus/(deficit) for the year		18,642	18,642	0	0
Net asset revaluation increment (decrement)		0	0	0	0
Transfer to other reserves		0	(7,057)	0	7,057
Transfer from other reserves		0	10,500	0	(10,500)
<b>BALANCE AT END OF THE FINANCIAL YEAR</b>		<b>2,026,076</b>	<b>740,275</b>	<b>1,261,515</b>	<b>24,286</b>

## 3.4 Statement of Cash Flows

For the four years ending 30 June 2025

	Notes	Forecast	Budget	Projections		
		2020-21	2021-22	2022-23	2023-24	2024-25
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Rates and charges		121,238	125,923	130,099	134,772	140,189
User fees		12,298	16,093	17,423	19,886	20,926
Statutory fees and fines		2,593	4,047	4,492	4,554	4,611
Grants - operating		31,117	21,757	20,247	20,624	21,000
Grants - capital		13,772	13,480	3,172	2,504	1,953
Contributions - monetary		6,795	8,326	8,088	8,200	7,729
Interest received		88	150	150	150	150
Other receipts		1,123	881	887	898	909
Net movement in trust deposits		272	24	29	33	43
Employee costs		(79,340)	(75,048)	(75,156)	(76,753)	(78,567)
Materials and services		(57,833)	(77,589)	(69,274)	(70,659)	(70,127)
Contributions and donations		(6,371)	(32,787)	(5,758)	(5,815)	(5,870)
Short-term, low value and variable lease payments		(219)	(8)	(8)	(8)	(8)
Other payments		(551)	(622)	(661)	(635)	(646)
<b>NET CASH PROVIDED BY / (USED IN) OPERATING ACTIVITIES</b>	4.4.1	<b>44,982</b>	<b>4,627</b>	<b>33,730</b>	<b>37,751</b>	<b>42,292</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Proceeds from sale of property, infrastructure, plant and equipment		1,575	3,332	12,447	17,932	13,167
Payments for property, infrastructure, plant and equipment		(40,765)	(66,400)	(75,731)	(58,456)	(59,635)
Payments for investments		0	0	0	0	0
Proceeds from sale of investments		9,900	0	0	0	0
<b>NET CASH PROVIDED BY / (USED IN) INVESTING ACTIVITIES</b>	4.4.2	<b>(29,290)</b>	<b>(63,068)</b>	<b>(63,284)</b>	<b>(40,524)</b>	<b>(46,468)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
Finance costs		0	(518)	(1,954)	(2,232)	(2,395)
Proceeds from borrowings		0	50,000	34,312	10,480	26,800
Repayment of borrowings		0	(1,638)	(6,284)	(7,591)	(8,694)
Interest paid - lease liability		(32)	(69)	(71)	(73)	(74)
Repayment of lease liabilities		(646)	(1,311)	(1,346)	(1,390)	(1,403)
<b>NET CASH PROVIDED BY / (USED IN) FINANCING ACTIVITIES</b>	4.4.3	<b>(678)</b>	<b>46,464</b>	<b>24,657</b>	<b>(806)</b>	<b>14,234</b>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>		<b>15,014</b>	<b>(11,977)</b>	<b>(4,897)</b>	<b>(3,579)</b>	<b>10,058</b>
Cash and cash equivalents at the beginning of the financial year		30,584	45,598	33,621	28,724	25,145
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>		<b>45,598</b>	<b>33,621</b>	<b>28,724</b>	<b>25,145</b>	<b>35,203</b>

## 3.5 Statement of Capital Works

For the four years ending 30 June 2025

Notes	Forecast	Budget	Projections		
	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
<b>PROPERTY</b>					
Land and Buildings	10,457	34,042	36,863	21,753	23,218
<b>TOTAL PROPERTY</b>	<b>10,457</b>	<b>34,042</b>	<b>36,863</b>	<b>21,753</b>	<b>23,218</b>
<b>PLANT AND EQUIPMENT</b>					
Plant, machinery and equipment	1,240	2,707	1,976	862	1,576
Computers and telecommunications	3,357	3,325	9,978	6,846	3,975
Artworks	54	187	674	315	326
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>4,651</b>	<b>6,219</b>	<b>12,628</b>	<b>8,023</b>	<b>5,877</b>
<b>INFRASTRUCTURE</b>					
Roads	9,054	10,007	8,627	8,724	10,526
Bridges	1,272	715	374	340	385
Footpaths and cycleways	5,032	5,370	4,615	5,171	5,918
Drainage	2,619	3,651	4,741	4,089	4,004
Recreational, leisure and community facilities	9,995	11,974	15,299	14,677	13,329
Off street car parks	925	1,294	953	1,687	1,768
Other infrastructure	399	416	282	2,554	261
<b>TOTAL INFRASTRUCTURE</b>	<b>29,296</b>	<b>33,427</b>	<b>34,891</b>	<b>37,242</b>	<b>36,191</b>
<b>TOTAL CAPITAL WORKS EXPENDITURE</b>	4.5.1 <b>44,404</b>	<b>73,688</b>	<b>84,382</b>	<b>67,018</b>	<b>65,286</b>
<b>REPRESENTED BY</b>					
Asset renewal	26,218	31,155	37,985	34,654	38,832
Asset upgrade	10,746	15,308	34,890	26,368	17,834
Asset new	5,929	23,123	11,507	5,996	8,620
Asset expansion	1,511	4,102	0	0	0
<b>TOTAL CAPITAL WORKS EXPENDITURE</b>	4.5.1 <b>44,404</b>	<b>73,688</b>	<b>84,382</b>	<b>67,018</b>	<b>65,286</b>
<b>CAPITAL WORKS FUNDING SOURCE</b>					
<b>EXTERNAL</b>					
Loan proceeds	0	25,000	34,312	10,480	26,800
Grants - capital	5,293	23,555	3,172	2,504	1,953
Contributions - capital	475	1,685	900	500	0
<b>TOTAL EXTERNAL FUNDING</b>	<b>5,768</b>	<b>50,240</b>	<b>38,384</b>	<b>13,484</b>	<b>28,753</b>
<b>INTERNAL</b>					
Proceeds from sale of fixed assets	1,575	1,260	12,447	17,932	13,167
Movement in reserve funds	6,033	17,648	6,500	6,500	10,500
Rate funding	31,028	4,540	27,051	31,367	12,866
<b>TOTAL INTERNAL FUNDING</b>	<b>38,636</b>	<b>23,448</b>	<b>45,998</b>	<b>55,799</b>	<b>36,533</b>
<b>TOTAL CAPITAL WORKS FUNDING SOURCES</b>	4.5.1 <b>44,404</b>	<b>73,688</b>	<b>84,382</b>	<b>69,283</b>	<b>65,286</b>

### 3.6 Statement of Human Resources

#### For the four years ending 30 June 2025

	Forecast	Budget	Projections		
	2020-21	2021-22	2022-23	2023-24	2024-25
	\$'000	\$'000	\$'000	\$'000	\$'000
	FTE	FTE	FTE	FTE	FTE
<b>STAFF EXPENDITURE</b>					
Employee costs - operating	80,316	75,557	75,678	77,289	79,117
Employee costs - capital	2,812	2,454	3,684	3,507	3,595
<b>TOTAL STAFF EXPENDITURE</b>	<b>83,128</b>	<b>78,011</b>	<b>79,362</b>	<b>80,796</b>	<b>82,712</b>
<b>STAFF NUMBERS</b>					
Full time equivalent (FTE) employees	717.03	719.43	716.83	714.13	714.13
<b>TOTAL STAFF NUMBERS</b>	<b>717.03</b>	<b>719.43</b>	<b>716.83</b>	<b>714.13</b>	<b>714.13</b>

A summary of human resources expenditure categorized according to the organizational structure of Council is included below:

	Budget 2021-22 \$'000	Comprises			
		Permanent			
		Full Time \$'000	Part Time \$'000	Casual \$'000	Temporary \$'000
<b>DEPARTMENT</b>					
CEO	3,158	2,565	593	0	0
City Centre	4,228	2,936	1,293	0	0
City Strategy and Integrity	16,750	12,543	3,866	200	140
Connected Communities	27,956	13,584	13,349	149	874
Infrastructure	15,940	14,169	1,049	5	717
People and Innovation	7,525	5,170	2,052	8	295
<b>TOTAL PERMANENT STAFF EXPENDITURE</b>	<b>75,557</b>	<b>50,967</b>	<b>22,202</b>	<b>362</b>	<b>2,026</b>
Capitalised labour costs	2,454				
<b>TOTAL EXPENDITURE</b>	<b>78,011</b>				

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

	Budget 2020-21 FTE	Comprises			
		Permanent			
		Full Time FTE	Part Time FTE	Casual FTE	Temporary FTE
<b>DEPARTMENT</b>					
CEO	21.43	16.00	5.43	0.00	0.00
City Centre	42.07	30.00	12.07	0.00	0.00
City Strategy and Integrity	151.28	105.00	42.86	1.92	1.50
Connected Communities	280.94	140.00	132.01	1.70	7.23
Infrastructure	165.40	151.00	7.55	0.05	6.80
People and Innovation	58.31	42.00	13.03	0.08	3.20
<b>TOTAL PERMANENT STAFF FTE</b>	<b>719.43</b>	<b>484.00</b>	<b>212.95</b>	<b>3.75</b>	<b>18.73</b>



### 3.7 Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2025

	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
<b>CEO</b>				
<b>Permanent - Full Time</b>	2,519	2,580	2,643	2,706
Female	1,832	1,876	1,922	1,968
Male	687	704	721	738
Self-described gender	0	0	0	0
<b>Permanent - Part Time</b>	639	654	670	687
Female	639	654	670	687
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total CEO</b>	<b>3,158</b>	<b>3,234</b>	<b>3,313</b>	<b>3,393</b>
<b>City Centre</b>				
<b>Permanent - Full Time</b>	2,521	2,782	2,862	2,948
Female	2,003	2,210	2,274	2,342
Male	518	572	588	606
Self-described gender	0	0	0	0
<b>Permanent - Part Time</b>	1,708	1,885	1,940	1,996
Female	1,599	1,765	1,816	1,869
Male	109	120	124	127
Self-described gender	0	0	0	0
<b>Total City Centre</b>	<b>4,229</b>	<b>4,667</b>	<b>4,802</b>	<b>4,944</b>
<b>City Strategy and Integrity</b>				
<b>Permanent - Full Time</b>	11,337	11,445	11,681	11,907
Female	5,393	5,411	5,522	5,629
Male	5,944	6,034	6,159	6,278
Self-described gender	0	0	0	0
<b>Permanent - Part Time</b>	5,072	5,089	5,194	5,295
Female	3,765	3,778	3,856	3,931
Male	1,307	1,311	1,338	1,364
Self-described gender	0	0	0	0
<b>Total City Strategy and Integrity</b>	<b>16,409</b>	<b>16,534</b>	<b>16,875</b>	<b>17,202</b>
<b>Connected Communities</b>				
<b>Permanent - Full Time</b>	12,796	12,563	12,845	13,162
Female	11,381	11,178	11,429	11,711
Male	1,415	1,385	1,416	1,451
Self-described gender	0	0	0	0
<b>Permanent - Part Time</b>	14,137	13,836	14,148	14,498
Female	13,353	13,069	13,363	13,693
Male	784	767	785	805
Self-described gender	0	0	0	0
<b>Total Connected Communities</b>	<b>26,933</b>	<b>26,399</b>	<b>26,993</b>	<b>27,660</b>

	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
<b>Infrastructure</b>				
<b>Permanent - Full Time</b>	14,560	14,580	14,926	15,294
Female	2,903	2,907	2,976	3,049
Male	11,657	11,673	11,950	12,245
Self-described gender	0	0	0	0
<b>Permanent - Part Time</b>	658	659	674	692
Female	658	659	674	692
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total Infrastructure</b>	<b>15,218</b>	<b>15,239</b>	<b>15,600</b>	<b>15,986</b>
<b>People and Innovation</b>				
<b>Permanent - Full Time</b>	5,384	5,259	5,330	5,488
Female	3,106	3,034	3,075	3,166
Male	2,278	2,225	2,255	2,322
Self-described gender	0	0	0	0
<b>Permanent - Part Time</b>	1,838	1,796	1,821	1,874
Female	1,838	1,796	1,821	1,874
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total People and Innovation</b>	<b>7,222</b>	<b>7,055</b>	<b>7,151</b>	<b>7,362</b>
Casuals, temporary and other expenditure	2,388	2,550	2,555	2,570
Capitalised labour costs	2,454	3,684	3,507	3,595
<b>Total staff expenditure</b>	<b>78,011</b>	<b>79,362</b>	<b>80,796</b>	<b>82,712</b>

	2021-22 FTE	2022-23 FTE	2023-24 FTE	2024-25 FTE
<b>CEO</b>				
<b>Permanent - Full Time</b>	17.00	17.00	17.00	17.00
Female	12.00	12.00	12.00	12.00
Male	5.00	5.00	5.00	5.00
Self-described gender	0	0	0	0
<b>Permanent - Part Time</b>	4.44	4.44	4.44	4.44
Female	4.44	4.44	4.44	4.44
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total CEO</b>	<b>21.44</b>	<b>21.44</b>	<b>21.44</b>	<b>21.44</b>
<b>City Centre</b>				
<b>Permanent - Full Time</b>	25.00	25.00	25.00	25.00
Female	20.00	20.00	20.00	20.00
Male	5.00	5.00	5.00	5.00
Self-described gender	0	0	0	0
<b>Permanent - Part Time</b>	17.07	17.07	17.07	17.07
Female	15.91	15.91	15.91	15.91
Male	1.16	1.16	1.16	1.16
Self-described gender	0	0	0	0
<b>Total City Centre</b>	<b>42.07</b>	<b>42.07</b>	<b>42.07</b>	<b>42.07</b>

	2021-22	2022-23	2023-24	2024-25
	FTE	FTE	FTE	FTE
<b>City Strategy and Integrity</b>				
<b>Permanent - Full Time</b>	102.00	102.00	102.00	102.00
Female	48.00	48.00	48.00	48.00
Male	54.00	54.00	54.00	54.00
Self-described gender	0	0	0	0
<b>Permanent - Part Time</b>	45.86	45.86	45.86	45.86
Female	33.83	33.83	33.83	33.83
Male	12.03	12.03	12.03	12.03
Self-described gender	0	0	0	0
<b>Total City Strategy and Integrity</b>	<b>147.86</b>	<b>147.86</b>	<b>147.86</b>	<b>147.86</b>
<b>Connected Communities</b>				
<b>Permanent - Full Time</b>	129.00	129.00	129.00	129.00
Female	115.00	115.00	115.00	115.00
Male	14.00	14.00	14.00	14.00
Self-described gender	0	0	0	0
<b>Permanent - Part Time</b>	143.00	143.00	143.00	143.00
Female	134.65	134.65	134.65	134.65
Male	8.35	8.35	8.35	8.35
Self-described gender	0	0	0	0
<b>Total Connected Communities</b>	<b>272.00</b>	<b>272.00</b>	<b>272.00</b>	<b>272.00</b>
<b>Infrastructure</b>				
<b>Permanent - Full Time</b>	151.00	151.00	151.00	151.00
Female	30.00	30.00	30.00	30.00
Male	121.00	121.00	121.00	121.00
Self-described gender	0	0	0	0
<b>Permanent - Part Time</b>	7.55	7.55	7.55	7.55
Female	7.55	7.55	7.55	7.55
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total Infrastructure</b>	<b>158.55</b>	<b>158.55</b>	<b>158.55</b>	<b>158.55</b>
<b>People and Innovation</b>				
<b>Permanent - Full Time</b>	41.00	41.00	41.00	41.00
Female	24.00	24.00	24.00	24.00
Male	17.00	17.00	17.00	17.00
Self-described gender	0	0	0	0
<b>Permanent - Part Time</b>	14.03	14.03	14.03	14.03
Female	14.03	14.03	14.03	14.03
Male	0	0	0	0
Self-described gender	0	0	0	0
<b>Total People and Innovation</b>	<b>55.03</b>	<b>55.03</b>	<b>55.03</b>	<b>55.03</b>
Casuals, temporary and other expenditure	22.48	19.88	17.18	17.18
Capitalised labour costs	0	0	0	0
<b>Total staff expenditure</b>	<b>719.43</b>	<b>716.83</b>	<b>714.13</b>	<b>714.13</b>

## 5. Notes on 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 budget.

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2021-22 the FGRS cap has been set at 1.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 1.5% in line with the rate cap.

Council's Residential Garbage Charge for the 2021-22 financial year has been set at an amount to ensure only full cost recovery inclusive of the State Government Landfill Levy. The Residential Garbage Charge will increase by \$25 (10.78%) in line with the projected increase in costs.

This will raise total rates and charges for 2021-22 to \$126,258,319, exclusive of optional services.

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

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change \$'000	%
General rates *	107,347	109,234	1,887	1.8%
Rate rebates	(1,145)	(1,205)	(60)	5.2%
Residential garbage charge	13,880	15,368	1,488	10.7%
Service rates and charges	2,024	2,030	6	0.3%
Supplementary rates and rate adjustments	205	250	45	22.0%
Interest on rates and charges	(1)	581	582	(58,200.0%)
<b>Total rates and charges</b>	<b>122,310</b>	<b>126,258</b>	<b>3,948</b>	<b>3.2%</b>

\* General rates are subject to the rate cap established under the FGRS

**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	Budget 2020-21 cents/\$CIV	Budget 2021-22 cents/\$CIV	Change %
Differential rate for Vacant Land or Derelict Land	0.52177	0.51411	-1.5%
Differential rate for Retirement Village Land properties	0.13465	0.12853	-4.5%
Differential rate for Commercial Land properties	0.42078	0.42842	1.8%
Differential rate for Industrial Land properties	0.44603	0.45413	1.8%
Differential rate for Residential Land properties	0.16831	0.17137	1.8%
Recreational Land rate for rateable recreational properties	0.16831	0.17137	1.8%

**4.1.1 (c)** The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year

Type or Class of Land	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change \$'000	%
<b>Rates</b>				
Vacant Land or Derelict Land	1,674	1,628	(46)	(2.7%)
Retirement Village Land	1,195	1,214	19	1.6%
Commercial Land	14,265	14,566	301	2.1%
Industrial Land	17,432	17,688	256	1.5%
Residential Land	72,929	74,328	1,399	1.9%
Recreational Land Rate	57	60	3	5.3%
<b>Total amount to be raised by general rates *</b>	<b>107,552</b>	<b>109,484</b>	<b>1,932</b>	<b>1.8%</b>

\* Total rates to be raised in the 2021-22 Budget includes Supplementary Rates of \$250,000. The total rates to be raised in the 2020-21 Forecast includes Supplementary Rates of \$205,156.

**4.1.1 (d)** The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year

Type or Class of Land	Budget 2020-21 Number	Budget 2021-22 Number	Change Number	%
Vacant Land or Derelict land	435	410	(25)	(5.7%)
Retirement Village Land	1,887	1,884	(3)	(0.2%)
Commercial Land	2,524	2,529	5	0.2%
Industrial Land	3,636	3,672	36	1.0%
Residential Land	59,423	59,805	382	0.6%
Recreational Land Rate	7	7	0	0.0%
<b>Total number of assessments</b>	<b>67,912</b>	<b>68,307</b>	<b>395</b>	<b>0.6%</b>

**4.1.1 (e)** The basis of valuation to be used is the Capital Improved Value (CIV)

**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	Budget	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
Vacant Land or Derelict Land	320,750	313,105	(7,645)	(2.4%)
Retirement Village Land	868,125	841,550	(26,575)	(3.1%)
Commercial Land	3,392,277	3,242,365	(149,912)	(4.4%)
Industrial Land	3,908,340	3,954,290	45,950	1.2%
Residential Land	43,236,675	43,696,871	460,196	1.1%
Recreational Land Rate	34,925	35,625	700	2.0%
<b>Total value of land</b>	<b>51,761,092</b>	<b>52,083,806</b>	<b>322,714</b>	<b>0.6%</b>

**4.1.1 (g)** The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year

Type of Charge	Per Rateable	Per Rateable	Change	
	Property 2020-21 \$	Property 2021-22 \$	\$	%
Residential Garbage Charge	232	257	25	10.8%
Garbage Surcharge – 120 Litre Bin	54	54	0	0.0%
Additional Household Bins	255	289	34	13.3%
Optional Household Green Waste Bin	109	95	(14)	(12.8%)
Additional Recycle Bin	88	84	(4)	(4.5%)
Additional Recycle Bin - Industrial / Commercial	159	159	0	0.0%
Optional Industrial / Commercial Garbage, Daily Service	1,294	1,651	357	27.6%
Optional Industrial / Commercial Garbage, Weekly Service	423	478	55	13.0%
Waste Management and Recycling for Non Rateable Properties – Daily Service (240 Litre Bin)	1,080	1,294	214	19.8%
Waste Management and Recycling for Non Rateable Properties – Weekly Service (240 Litre Bin)	232	257	25	10.8%
Waste Management and Recycling for Non Rateable Properties – Weekly Service (120 Litre Bin)	172	217	45	26.2%
<i>Dorset Square</i>				
– Annual Waste Charge, office based premises	305	336	31	10.2%
– Annual Waste Charge, retail based premises	908	999	91	10.0%
– Annual Waste Charge, food based premises less than 200 square metres floor area.	2,722	2,994	272	10.0%
– Annual Waste Charge, food based premises greater than 200 square metres floor area.	6,347	6,982	635	10.0%
Additional Hard Waste Service	NEW	115	115	100.0%

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

Type of Charge	Forecast	Budget	Change	
	2020-21	2021-22	\$	%
Residential Garbage Charge	13,879,913	15,368,600	1,488,687	10.7%
Garbage Surcharge – 120 Litre Bin	2,023,700	2,029,644	5,944	0.3%
Additional Household Bins	283,279	322,524	39,245	13.9%
Optional Household Green Waste Bin	4,841,190	4,129,650	(711,540)	(14.7%)
Additional Recycle Bin	73,182	75,432	2,250	3.1%
Optional Industrial / Commercial Garbage Service	1,246,541	1,250,924	4,383	0.4%
Non Rateable Properties	81,029	75,432	(5,597)	(6.9%)
<i>Dorset Square:</i>				
Office based premises	5,185	5,704	519	10.0%
Retail based premises	11,680	12,984	1,304	11.2%
Food based premises less than 200 square metres floor area	8,166	8,983	817	10.0%
Food based premises greater than 200 square metres	12,694	13,963	1,269	10.0%
<b>Total</b>	<b>22,466,559</b>	<b>23,293,840</b>	<b>827,281</b>	<b>3.7%</b>

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

	Forecast	Budget	Change	
	2020-21	2021-22	\$'000	%
Total General Rates to be Raised				
- Refer item 4.1.1(c)	107,552	109,484	1,932	1.8%
Total Service Charges and Service Rates to be Raised				
- Refer item 4.1.1(h)	22,467	23,294	827	3.7%
<b>Total rates and charges</b>	<b>130,019</b>	<b>132,778</b>	<b>2,759</b>	<b>2.1%</b>

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

Knox City Council is fully compliant with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2020-21	2021-22
Total Rates	\$ 105,274,841	\$ 107,866,329
Number of Rateable Properties	67,912	68,307
Base Average Rate	\$ 1,550.17	\$ 1,579.14
Maximum Rate Increase (set by the State Government)	<b>2.00%</b>	<b>1.50%</b>
Capped Average Rate	\$ 1,581.17	\$ 1,602.83
Maximum General Rates and Municipal Charges Revenue	\$ 107,380,338	\$ 109,484,324
Revenue	\$ 107,130,337	\$ 109,234,324
Budgeted Supplementary Rates	\$ 250,000	\$ 250,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 107,380,337	\$ 109,484,324

#### 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 (2021-22: estimated \$250,000 and 2020/21: \$205,156)
- 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
- Changes of use of land such that residential land becomes business land and vice versa.

#### 4.1.1 (l) Differential rates

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

- A general rate of 0.51411% (0.51411 cents in the dollar of capital improved value) for all rateable Vacant Land or Derelict Land; and
- A general rate of 0.12853% (0.12853 cents in the dollar of capital improved value) for all rateable Retirement Village Land; and
- A general rate of 0.17137% (0.17137 cents in the dollar of capital improved value) for all rateable Recreational Land; and
- A general rate of 0.45413% (0.45413 cents in the dollar of capital improved value) rateable Industrial Land; and
- A general rate of 0.42842% (0.42842 cents in the dollar of capital improved value) for all rateable Commercial Land; and
- A general rate of 0.17137% (0.17137 cents in the dollar of capital improved value) for all rateable Residential Land.

Each differential rate will be determined by multiplying the Capital Improved Value of each rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Council believes 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



## Vacant Land or Derelict Land

### Definition/Characteristics

Any land on which there is no building that is occupied or adapted for occupation, or contains a building that is ordinarily adapted for occupation which is abandoned, unoccupied and in a very poor condition resulting from both disuse and neglect.

### Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Encouragement of development/and or improvement of land; and
2. Construction and maintenance of public infrastructure; and
3. Development and provision of health and community services; and
4. Provision of general support services; and
5. Requirement to ensure that Council has adequate funding to undertake it's strategic, statutory, and service provision obligations.

### Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

### Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

### Geographic Location:

Wherever located within the municipal district.

### Use of Land:

Any use permitted under the relevant Planning Scheme.

### Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

## Retirement Village Land

### Definitions/Characteristics:

Any land which is used primarily for the purposes of a retirement village.

### Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services; and
4. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations; and
5. Recognition of expenditures made by Council on behalf of the retirement village sector.

### Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

### Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

### Geographic Location:

Wherever located within the municipal district.

### Use of Land:

Any use permitted under the relevant Planning Scheme.

### Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

### Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

## Residential Land

### Definitions/Characteristics:

Any land which is not Vacant Land or Derelict Land, Retirement Village Land, Industrial Land, Commercial Land, or Cultural and Recreational Land.

### Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services; and
4. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations.

### Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

### Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

### Geographic Location:

Wherever located within the municipal district.

### Use of Land:

Any use permitted under the relevant Planning Scheme.

### Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

### Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

## Commercial Land

### Definitions/Characteristics:

Any land which is used primarily for the purposes of a commercial land.

### Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services; and
4. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations; and
5. Enhancement of the economic viability of the commercial and industrial sector through targeted programs and projects; and
6. Encouragement of employment opportunities; and
7. Promotion of economic development; and
8. Analysis, maintenance and construction of public drainage infrastructure; and
9. Requirement to ensure that infrastructure investment and promotional activity is complementary to the achievement of industrial and commercial objectives.

### Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

### Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

### Geographic Location:

Wherever located within the municipal district.

### Use of Land:

Any use permitted under the relevant Planning Scheme.

### Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

### Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

## Industrial Land

### Definitions/Characteristics:

Any land which is used primarily for the purposes of an industrial land.

### Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services; and
4. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations; and
5. Enhancement of the economic viability of the commercial and industrial sector through targeted programs and projects; and
6. Encouragement of employment opportunities; and
7. Promotion of economic development; and
8. Analysis, maintenance and construction of public drainage infrastructure; and
9. Requirement to ensure that infrastructure investment and promotional activity is complementary to the achievement of industrial and commercial objectives.

### Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

### Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

### Geographic Location:

Wherever located within the municipal district.

### Use of Land:

Any use permitted under the relevant Planning Scheme.

### Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

### Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

## Recreational Land

### Definitions/Characteristics:

Any land upon which sporting, recreational or cultural activities are conducted, including buildings which may be ancillary to such activities, in accordance with the *Cultural and Recreational Lands Act 1963*.

### Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services; and
4. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations; and
5. Recognition of expenditures made by Council in cultural and recreational sporting programs and infrastructure.

### Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

### Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

### Geographic Location:

Wherever located within the municipal district.

### Use of Land:

Any use permitted under the relevant Planning Scheme.

#### 4.1.2 User fees

	Forecast	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
Waste management services	6,605	5,944	(661)	(10.0%)
Child care/children's programs	1,763	3,652	1,889	107.1%
Leisure centre and recreation	939	2,489	1,550	165.1%
Registration and other permits	1,730	2,161	431	24.9%
Building services	518	618	100	19.3%
Aged and health services	849	469	(380)	(44.8%)
Other fees and charges	1,024	879	(145)	(14.2%)
<b>Total user fees</b>	<b>13,428</b>	<b>16,212</b>	<b>2,784</b>	<b>20.7%</b>

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. The principal sources of fee income arise from services such as child care, kindergartens, recreational facilities and projected income from home care and garbage charges for optional services. User fees are budgeted to increase by 20.73% on the current year forecast.

The user fees in the current year forecast have been impacted by COVID-19, in particular due to the closure of Community facilities during the pandemic, the waiving of fees for not-for-profit organisations and other leisure groups, and the waiving of food premises permit fees. The decrease in parent fees for Council's early year hubs and kindergartens was offset by an increase in Government grants received.

#### 4.1.3 Statutory fees and fines

	Forecast	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
Permits	1,952	2,332	380	19.5%
Infringements and costs	452	1,341	889	196.7%
Town planning fees	170	161	(9)	(5.3%)
Court recoveries	0	152	152	100.0%
Land information certificates	113	111	(2)	(1.8%)
Other statutory fees and fines	2	1	(1)	(50.0%)
<b>Total statutory fees and fines</b>	<b>2,689</b>	<b>4,098</b>	<b>1,409</b>	<b>52.4%</b>

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include animal registrations, planning fees and parking fines. Increases in statutory fees and fines are made in accordance with legislative requirements. Statutory fees and fines are budgeted to increase by 52.40% on the current year forecast due to an expected increase in infringements and related costs.

A detailed listing of fees and charges is included as Appendix A.

#### 4.1.4 Grants

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

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
<b>Grants were received in respect of the following:</b>				
<b>Summary of grants</b>				
Commonwealth funded grants	17,388	22,809	5,421	31.2%
State funded grants	18,656	24,074	5,418	29.0%
<b>Total grants received</b>	<b>36,044</b>	<b>46,883</b>	<b>10,839</b>	<b>30.1%</b>
<b>(a) Operating grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Victoria Grants Commission	6,623	6,522	(101)	(1.5%)
Family and children - early years hubs	3,562	3,804	242	6.8%
General home care	4,347	660	(3,687)	(84.8%)
Aged care	0	147	147	0.0%
<b>Recurrent - State Government</b>				
Family and children - kindergarten	5,978	6,006	28	0.5%
Family and children - maternal and child health	1,166	1,829	663	56.9%
General home care	841	800	(41)	(4.9%)
School crossing supervisors	689	721	32	4.6%
Family and children - early years hubs	466	474	8	1.7%
Recreational, leisure and community facilities	0	212	212	0.0%
Community health	270	138	(132)	(48.9%)
Family and children - youth services	243	164	(79)	(32.5%)
Aged care	0	6	6	0.0%
Other	12	35	23	191.7%
<b>Total recurrent operating grants</b>	<b>24,197</b>	<b>21,518</b>	<b>(2,679)</b>	<b>(11.1%)</b>
<b>Non-recurrent - Commonwealth Government</b>				
General home care	227	0	(227)	(100.0%)
<b>Non-recurrent - State Government</b>				
Family and children - kindergarten	2,245	1,001	(1,244)	(55.4%)
Recreational, leisure and community facilities	7	372	365	5,214.3%
Community health	69	152	83	120.3%
Environmental planning	153	57	(96)	(62.7%)
Aged care	0	11	11	0.0%
Family and children - maternal and child health	407	5	(402)	(98.8%)
Family and children - early years hubs	163	0	(163)	(100.0%)
Family and children - youth services	10	0	(10)	(100.0%)
Other	3,273	212	(3,061)	(93.5%)
<b>Total non-recurrent operating grants</b>	<b>6,554</b>	<b>1,810</b>	<b>(4,744)</b>	<b>(72.4%)</b>
<b>Total operating grants</b>	<b>30,751</b>	<b>23,328</b>	<b>(7,423)</b>	<b>(24.1%)</b>

Operating grants include all monies received from State and Federal Government sources which assists Council in funding the delivery of services to ratepayers. Overall, the level of operating grants is projected to decrease by 24.14% or \$7.423 million compared to 2020-21. Grants received in 2020-21 related to COVID-19 include \$2.766 million received for the Working for Victoria Fund and \$0.500 million received for the outdoor dining program. \$2.043 million was received from the State Government for the Kindergarten service, with parent fees being waived. There will be a reduction in grants received for general home care in 2021-22, with this program to cease.



	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
<b>(b) Capital grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Victoria Grants Commission - local roads	1,159	1,178	19	1.6%
Roads to recovery	733	733	0	0.0%
Recreational, leisure and community facilities	550	0	(550)	(100.0%)
Footpaths and cycleways	150	0	(150)	(100.0%)
<b>Recurrent - State Government</b>				
Recreational, leisure and community facilities	869	8,867	7,998	920.4%
Bridges	1,061	0	(1,061)	(100.0%)
Buildings	126	0	(126)	(100.0%)
<b>Total recurrent capital grants</b>	<b>4,648</b>	<b>10,778</b>	<b>6,130</b>	<b>131.9%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Roads	0	4,850	4,850	0.0%
Recreational, leisure and community facilities	(63)	4,915	4,978	(7,901.6%)
Footpaths and cycleways	100	0	(100)	(100.0%)
<b>Non-recurrent - State Government</b>				
Roads	42	1,566	1,524	3,628.6%
Recreational, leisure and community facilities	457	1,244	787	172.2%
Drainage	5	115	110	2,200.0%
Footpaths and cycleways	25	45	20	80.0%
Buildings	79	42	(37)	(46.8%)
<b>Total non-recurrent capital grants</b>	<b>645</b>	<b>12,777</b>	<b>12,132</b>	<b>1,880.9%</b>
<b>Total capital grants</b>	<b>5,293</b>	<b>23,555</b>	<b>18,262</b>	<b>345.0%</b>
<b>Total grants</b>	<b>36,044</b>	<b>46,883</b>	<b>10,839</b>	<b>30.1%</b>

Capital grants include all monies received from State and Federal Government and community sources which assists Council in funding the capital works program. Overall the level of capital grants is projected to increase by 345.02% or \$18.262 million compared to 2020-21. This increase is due to specific funding expected for some large capital works projects in 2021-22, together with the carry forward of unearned capital grants totaling \$10.075 million from 2020-21 in accordance with accounting standards.

Refer to section 4.5 'Capital works program' for a more detailed analysis of the grants and contributions expected to be received during the 2021-22 financial year.

#### 4.1.5 Contributions

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Monetary	6,795	8,326	1,531	22.5%
Non-monetary	0	2,000	2,000	0.0%
<b>Total contributions</b>	<b>6,795</b>	<b>10,326</b>	<b>3,531</b>	<b>52.0%</b>

Monetary contributions include charges paid by developers in regard to recreational lands, drainage and car parking in accordance with planning permits issued for property development. Monetary contributions are budgeted to increase by 22.53% on the current year forecast.

Non-monetary contributions are assets which transfer to Council from property developers at the completion of subdivision work. The assets generally consist of land used for public open space or infrastructure assets. Council recognises these new assets at 'fair value'. No cash is transferred but the fair value of the assets is recorded as revenue in the year of the transfer.

#### 4.1.6 Other income

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Rent	325	551	226	69.5%
Reimbursements	698	211	(487)	(69.8%)
Interest	55	150	95	172.7%
Other	100	119	19	19.0%
<b>Total other income</b>	<b>1,178</b>	<b>1,031</b>	<b>(147)</b>	<b>(12.5%)</b>

Other income relates to a range of items such as interest, cost recovery and other miscellaneous income items.

#### 4.1.7 Employee costs

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Wages and salaries	59,242	57,653	(1,589)	(2.7%)
Annual leave and long service leave	7,073	8,420	1,347	19.0%
Superannuation	6,135	6,061	(74)	(1.2%)
Agency staff	5,979	1,960	(4,019)	(67.2%)
WorkCover	1,682	1,163	(519)	(30.9%)
Fringe benefits tax	205	300	95	46.3%
<b>Total employee costs</b>	<b>80,316</b>	<b>75,557</b>	<b>(4,759)</b>	<b>(5.9%)</b>

Employee costs include all labour related expenditure such as wages and salaries, and on-costs including allowances, leave entitlements, employer superannuation and WorkCover. Employee costs are budgeted to decrease by 5.93% on the current year forecast. An increase has been allowed to cover the estimated Enterprise Agreement (EA) increment, together with an allowance for other periodic increments in employee banding structure provided for in Awards, and the increase in the superannuation guarantee rate from 9.50% to 10.00%. The superannuation guarantee rate will increase 0.50% per year, until it reaches 12.00% in 2025-26.

The 2020-21 forecast employee costs have been inflated by the employee costs relating to the Working for Victoria Fund. Corresponding grant income was received to offset these costs.

#### 4.1.8 Materials and services

	Forecast	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
Contract payments				
Waste Management	18,453	21,060	2,607	14.1%
Operating Projects Expenditure	3,365	17,461	14,096	418.9%
Operations Maintenance	6,998	5,706	(1,292)	(18.5%)
Active Ageing & Disability	1,161	1,107	(54)	(4.7%)
People & Culture	499	603	104	20.8%
Corporate Services	2,644	526	(2,118)	(80.1%)
Community Law	271	483	212	78.2%
Other	1,887	2,737	850	45.0%
Administration costs	6,273	8,143	1,870	29.8%
Information technology	3,131	3,363	232	7.4%
Consultants	1,805	4,098	2,293	127.0%
Utilities	2,903	3,511	608	20.9%
Consumable materials and equipment	3,316	3,353	37	1.1%
Insurance	1,849	1,898	49	2.7%
Building maintenance	1,917	1,572	(345)	(18.0%)
Finance and legal costs	965	1,142	177	18.3%
General maintenance	676	887	211	31.2%
<b>Total materials and services</b>	<b>58,113</b>	<b>77,650</b>	<b>19,537</b>	<b>33.6%</b>

Materials and services include payments for the provision of services by external providers, materials and utility costs including electricity, water, gas and telephones. Materials and services are expected to increase by 33.62% on the current year forecast.

Contract payments includes capital expenditure which is operational in nature. This is budgeted to increase by \$14.096 million on the current year forecast due to the capital projects being undertaken (including capital works to be carried forward to 2021-22).

#### 4.1.9 Contributions and donations

	Forecast	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
Contribution to the Eastern Regional Libraries Corporator	4,105	4,383	278	6.8%
Community support payments	2,266	1,404	(862)	(38.0%)
Contribution towards the Knox Regional Sports Park proje	0	27,000	27,000	0.0%
<b>Total contributions and donations</b>	<b>6,371</b>	<b>32,787</b>	<b>26,416</b>	<b>414.6%</b>

Contributions and donations relate predominately to Council's share of costs associated with the Eastern Regional Libraries Corporation and funds for the Community Grants Scheme.

Council's funding of the Eastern Regional Libraries Corporation is budgeted to increase 6.54% on the current year forecast. The 2020-21 forecast expenditure is lower than budgeted due to a COVID-19 related reduction in the amount paid in the first quarter of the 2021 financial year due to the closure of all libraries.

Council will be making a \$27.000 million contribution towards the redevelopment of Knox Regional Sports Park, which will deliver 12 new indoor basketball courts for domestic and elite use, high performance basketball facilities, gymnastics facilities as well as new administration areas, food and café facilities, car parking and landscaping.

#### 4.1.10 Depreciation

	Forecast	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
Property	4,820	4,875	55	1.1%
Plant and equipment	1,536	1,736	200	13.0%
Infrastructure	16,061	16,137	76	0.5%
<b>Total depreciation</b>	<b>22,417</b>	<b>22,748</b>	<b>331</b>	<b>1.5%</b>

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. Depreciation is budgeted to increase by 1.48% on the current year forecast.

Refer to section 4.5 'Capital works program' for a more detailed analysis of Council's capital works program for the 2021-22 financial year.

#### 4.1.11 Amortisation – Intangible assets

	Forecast	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
Intangible assets	478	778	300	62.8%
<b>Total amortisation - intangible assets</b>	<b>478</b>	<b>778</b>	<b>300</b>	<b>62.8%</b>

Amortisation is an accounting measure which attempts to allocate the value of an intangible asset over its useful life. Council's intangible assets is software. Amortisation of intangible assets is budgeted to increase by 62.76% on the current year forecast due to the forecast completion of software related projects from the capital works program.

#### 4.1.12 Amortisation – Right of use assets

	Forecast	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
Right of use assets	645	1,311	666	103.3%
<b>Total amortisation - right of use assets</b>	<b>645</b>	<b>1,311</b>	<b>666</b>	<b>103.3%</b>

Commencing for the 2019-20 financial year, the implementation of *AASB 16 Leases* requires most operating leases to be recognised on the balance sheet, including the creation of a right of use asset. Similar to intangible assets, right of use assets are amortised over the life of the lease.

#### 4.1.13 Other expenses

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
Councillors allowances	368	399	31	8.4%
Auditor's remuneration - internal	150	160	10	6.7%
Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	60	63	3	5.0%
Operating lease rentals - short term, low value	219	8	(211)	(96.3%)
<b>Total other expenses</b>	<b>797</b>	<b>630</b>	<b>(167)</b>	<b>(21.0%)</b>

Other expenses relate to a range of unclassified items including Councillor allowances, audits and low value lease expenses. Other expenses are budgeted to decrease by 20.95% on the current year forecast.

## 4.2 Balance Sheet

### 4.2.1 Assets

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	45,598	33,621	(11,977)	(26.3%)
Other financial assets	0	0	0	0.0%
Trade and other receivables	18,989	19,585	596	3.1%
Non-current assets classified as held for sale	2,072	0	(2,072)	(100.0%)
Other assets	1,276	1,295	19	1.5%
Inventories	11	11	0	0.0%
<b>TOTAL CURRENT ASSETS</b>	<b>67,946</b>	<b>54,512</b>	<b>(13,434)</b>	<b>(19.8%)</b>
<b>NON CURRENT ASSETS</b>				
Investments in associates	5,074	5,074	0	0.0%
Property, infrastructure, plant and equipment	1,982,808	2,003,236	20,428	1.0%
Right-of-use assets	1,533	1,533	0	0.0%
Intangible assets	1,371	1,371	0	0.0%
<b>TOTAL NON CURRENT ASSETS</b>	<b>1,990,786</b>	<b>2,011,214</b>	<b>20,428</b>	<b>1.0%</b>
<b>TOTAL ASSETS</b>	<b>2,058,732</b>	<b>2,065,726</b>	<b>6,994</b>	<b>0.3%</b>

Cash and cash equivalents include cash held in the bank, petty cash, and the value of investments in term deposits or other highly liquid investments with short maturities of three months or less. Other financial assets include term deposits held with an original maturity of greater than 90 days. These balances are projected to decrease by \$11.977 million during the year mainly to fund the capital works program during the year.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are budgeted to increase by 3.14% on the current year forecast.

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery.

Investments in associates is Council's 36.39% ownership interest in Eastern Regional Libraries Corporation.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment etc. which has been built up by Council over many years. The \$20.428 million increase in this balance is attributable to the anticipated capitalisation of the budgeted capital works program and the contribution of non-monetary assets. This is offset by \$ depreciation and amortisation expense, capital expenditure deemed to be operational in nature, and the disposal of non-current assets through the sale of property, plant and equipment. The majority of the disposal of non-current assets is the transfer of the Knox Regional Sports Park assets to the State Government.

The implementation of *AASB 16 Leases* requires most operating leases to be recognised on the balance sheet as a right of use asset. Council's right of use assets relate to property and information technology leases.

## 4.2.2 Liabilities

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
<b>CURRENT LIABILITIES</b>				
Trade and other payables	13,856	14,064	208	1.5%
Unearned income	11,657	0	(11,657)	(100.0%)
Trust funds and deposits	1,857	1,885	28	1.5%
Provisions	19,019	19,505	486	2.6%
Interest-bearing loans and borrowings	0	4,443	4,443	100.0%
Lease liabilities	605	605	0	0.0%
<b>TOTAL CURRENT LIABILITIES</b>	<b>46,994</b>	<b>40,502</b>	<b>(6,492)</b>	<b>(13.8%)</b>
<b>NON CURRENT LIABILITIES</b>				
Provisions	3,608	3,640	32	0.9%
Interest-bearing loans and borrowings	0	43,919	43,919	100.0%
Lease liabilities	934	934	0	0.0%
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>4,542</b>	<b>48,493</b>	<b>43,951</b>	<b>967.7%</b>
<b>TOTAL LIABILITIES</b>	<b>51,536</b>	<b>88,995</b>	<b>37,459</b>	<b>72.7%</b>

Trade and other payables are those to whom Council owes money as at 30 June. Trade and other payables are budgeted to increase by 1.50% on the current year forecast.

Trust funds and deposits include refundable deposits, the fire services levy and retention amounts. Trust funds and deposits are budgeted to increase by 1.51% on the current year forecast.

Provisions include accrued annual leave and long service leave owing to employees. These employee entitlements are split between those entitlements expected to be paid within twelve months and those expected to be paid beyond the next year. Total provisions are budgeted to increase by 2.29% on the current year forecast.

Interest-bearing loans and borrowings are split between Council borrowings expected to be repaid within the next twelve months and those expected to be repaid beyond the next year. Refer to section 4.2.3 'Borrowings' for further information on Council's interest-bearing loans and borrowings.

The implementation of *AASB 16 Leases* requires most operating leases to be recognised on the balance sheet as a lease liability. The lease liability is split between lease liabilities expected to be repaid within the next twelve months and those expected to be repaid beyond the next year.

### 4.2.3 Borrowings

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

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000
Amount borrowed as at 30 June of the prior year	0	0
Amount proposed to be borrowed	0	50,000
Amount projected to be redeemed	0	1,638
<b>Amount of borrowings as at 30 June</b>	<b>0</b>	<b>48,362</b>

Borrowings are generally utilised for the provision of major community assets that will provide community benefit over a number of years. This is considered sound practice and governments at all levels have regularly enacted this approach. The use of borrowings enables the cost of community assets to be spread inter-generationally and smooths the impact of the borrowings on the long term financial structure for the Council.

### 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 2020-21 \$'000	Budget 2021-22 \$'000
<b>RIGHT-OF-USE ASSETS</b>		
Property	727	727
Computers and telecommunications	806	806
<b>TOTAL RIGHT-OF-USE ASSETS</b>	<b>1,533</b>	<b>1,533</b>
<b>LEASE LIABILITIES</b>		
<b>Current lease liabilities</b>		
Property	194	194
Computers and telecommunications	411	411
<b>Total current lease liabilities</b>	<b>605</b>	<b>605</b>
<b>Non-current lease liabilities</b>		
Property	542	542
Computers and telecommunications	392	392
<b>Non-current lease liabilities</b>	<b>934</b>	<b>934</b>
<b>TOTAL LEASE LIABILITIES</b>	<b>1,539</b>	<b>1,539</b>



## 4.3 Statement of Changes in Equity

### 4.3.1 Reserves

	Opening Balance \$'000's	Transfer to Reserve \$'000's	Transfer from Reserve \$'000's	Closing Balance \$'000's
<b>Statutory Reserves</b>				
HACC Capital Grant	635	0	0	635
Open Space	15,631	6,000	6,872	14,759
<b>Total Statutory Reserves</b>	<b>16,266</b>	<b>6,000</b>	<b>6,872</b>	<b>15,394</b>
<b>Discretionary Reserves</b>				
Aged Care Reserve	4,891	0	1,081	3,810
Basketball Stadium infrastructure	100	26	0	126
Blue Hills Reserve	3	0	0	3
City Futures	2,915	0	0	2,915
Knox Regional Sports Park - Football Renewal	612	0	612	0
Mountain Gate Reserve	140	0	0	140
Revegetation Net Gain	461	0	0	461
Revolving Energy Fund	60	0	0	60
Scoresby Recreational Reserve	144	28	0	172
Stamford Park Project	8,923	0	1,000	7,923
State Basketball Centre Asset Renewal	597	0	597	0
Unexpended Grants Reserve	4,038	0	0	4,038
<b>Total Discretionary Reserves</b>	<b>22,884</b>	<b>54</b>	<b>3,290</b>	<b>19,648</b>
<b>Total Reserves</b>	<b>39,150</b>	<b>6,054</b>	<b>10,162</b>	<b>35,042</b>

Statutory reserves must be applied for specified statutory purposes in accordance with various legislative and contractual requirements. Whilst these funds earn interest revenues for Council, they are not available for other purposes.

Discretionary reserves are funds set aside by Council for a specific purpose but are not protected by statute. The nature and purpose of the reserves are as follows:

#### HACC capital grant reserve

The purpose of this reserve is to refurbish, upgrade and maintain minor capital within the Home and Community Care funded programs.

#### Open space reserve

The Open Space Reserve is used to provide funding for future purchases and improvements of open space. Funding is provided from developer's contributions for open space which is initially recognised in the comprehensive income statement and then transferred to the reserve from accumulated surplus to facilitate separate tracking of the total funds received but not yet spent.

#### Aged care reserve

The purpose of this reserve is to set aside the proceeds from the divestment of the Amaroo Gardens Aged Care Facility by Council on 2 November 2011 for aged services and infrastructure within the Knox municipality.

#### Basketball stadium infrastructure reserve

The purpose of this reserve is to improve basketball stadium facilities within the Knox municipality.

**Blue Hills reserve**

The purpose of this reserve is to construct the Early Years Hubs facilities for the benefit of the Knox Community.

**City futures fund**

The purpose of this reserve is to construct major facilities within the Knox municipality.

**Knox Regional Sports Park - Football pitch replacement fund**

The purpose of this reserve is to provide for future football pitch replacement at Knox Regional Sports Park.

**Mountain Gate reserve**

The purpose of this reserve is to enhance community facilities within Mountain Gate.

**Revegetation net gain reserve**

The purpose of this reserve is to ensure any loss of vegetation through development is re-established in a sustainable location.

**Revolving energy fund**

The purpose of this reserve is to re-invest savings in energy costs to be invested in further works to minimise energy consumption.

**Scoresby Recreation reserve**

The purpose of this reserve is to invest the income derived from lease of this site into the Scoresby Recreation Reserve.

**Stamford Park reserve**

The purpose of this reserve is to develop the Stamford Park site for the benefit of the Knox Community.

**State basketball centre asset renewal fund**

The purpose of this reserve is to provide for asset renewal works at the State Basketball Centre (Knox Regional Sports Park).

### 4.3.2 Equity

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change	
			\$'000	%
<b>EQUITY</b>				
Accumulated surplus	706,531	680,174	(26,357)	(3.7%)
Reserves	1,300,665	1,296,557	(4,108)	(0.3%)
<b>TOTAL EQUITY</b>	<b>2,007,196</b>	<b>1,976,731</b>	<b>(30,465)</b>	<b>(1.5%)</b>

Total equity always equals 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. \$30.465 million of the \$19.093 million decrease in accumulated surplus results directly from the surplus for the year. An amount of \$4.108 million (net) is budgeted to be transferred from other reserves to accumulated surplus. This reflects the usage of investment cash reserves to partly fund the capital works program. This is a transfer between equity balances only and does not impact on the total balance of equity.

The net decrease in equity or net assets of \$30.465 million results directly from the 2021-22 financial year budgeted operating surplus.

## 4.4 Statement of Cash Flows

### 4.4.1 Net cash flows provided by/used in operating activities

Description	Forecast	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
<b>Cash flow from operating activities</b>				
Rates and charges	121,238	125,923	4,685	3.9%
User fees	12,298	16,093	3,795	30.9%
Statutory fees and fines	2,593	4,047	1,454	56.1%
Grants - operating	31,117	21,757	(9,360)	(30.1%)
Grants - capital	13,772	13,480	(292)	(2.1%)
Contributions - monetary	6,795	8,326	1,531	22.5%
Interest received	88	150	62	70.5%
Other receipts	1,123	881	(242)	(21.5%)
Net movement in trust deposits	272	24	(248)	(91.2%)
Employee costs	(79,340)	(75,048)	4,292	(5.4%)
Materials and services	(57,833)	(77,589)	(19,756)	34.2%
Contributions and donations	(6,371)	(32,787)	(26,416)	414.6%
Short-term, low value and variable lease payments	(219)	(8)	211	(96.3%)
Other payments	(551)	(622)	(71)	12.9%
<b>Net cash provided by operating activities</b>	<b>44,982</b>	<b>4,627</b>	<b>(40,355)</b>	<b>(89.7%)</b>

Operating activities refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt.

The 2021-22 operating grants income is budgeted to decrease by \$9.360 million on the 2020-21 forecast. This is mainly due to the operating grants received in 2020-21 related to COVID-19 including \$2.766 million received for the Working for Victoria Fund and \$0.500 million received for the outdoor dining program. \$2.043 million was received from the State Government for the Kindergarten service, with parent fees being waived. There will be a reduction in grants received for general home care in 2021-22, with this program to cease.

Materials and services are budgeted to increase by \$19.756 million. Included in materials and services is capital expenditure which is operational in nature. This expenditure is budgeted to increase by \$14.096 million on the current year forecast due to capital projects being undertaken (including capital works to be carried forward to 2021-22). Materials and services also includes \$21.060 million for waste management. This is an increase of \$2.607 million on the current year forecast.

#### 4.4.2 Net cash flows provided by/used in investing activities

Description	Forecast	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
<b>Cash flow from investing activities</b>				
Proceeds from sale of property, infrastructure, plant and equipment	1,575	3,332	1,757	111.6%
Payments for property, infrastructure, plant and equipment	(40,765)	(66,400)	(25,635)	62.9%
Payments for investments	0	0	0	0.0%
Proceeds from sale of investments	9,900	0	(9,900)	(100.0%)
<b>Net cash used in investing activities</b>	<b>(29,290)</b>	<b>(63,068)</b>	<b>(33,778)</b>	<b>115.3%</b>

Investing activities refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property, plant and equipment.

The decrease in net cash inflows from investing activities is mainly due to a \$25.635 million increase in payments for property, infrastructure, plant and equipment, together with a \$9.900 million decrease in proceeds from the sale of investments (term deposits held longer than 90 days). This is partially offset by a \$1.757 million increase in proceeds from the sale of property, infrastructure, plant and equipment.

#### 4.4.3 Net cash flows provided by/used in financing activities

Description	Forecast	Budget	Change	
	2020-21 \$'000	2021-22 \$'000	\$'000	%
<b>Cash flow from financing activities</b>				
Finance costs	0	(518)	(518)	0.0%
Proceeds from borrowings	0	50,000	50,000	100.0%
Repayment of borrowings	0	(1,638)	(1,638)	0.0%
Interest paid - lease liability	(32)	(69)	(37)	115.6%
Repayment of lease liabilities	(646)	(1,311)	(665)	102.9%
<b>Net cash used in financing activities</b>	<b>(678)</b>	<b>46,464</b>	<b>47,142</b>	<b>(6,953.1%)</b>

Financing activities refers to the cash generated or used in the financing of Council functions and include proceeds from and repayment of borrowings from financial institutions.

The 2021-22 budget includes new borrowings of \$50.000 million. The new borrowings are forecast to take place during the financial year.

Refer to section 4.2.3 'Borrowings' for further information on Council borrowings.

## 4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2021-22 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### 4.5.1 Summary

	Forecast 2020-21 \$'000	Budget 2021-22 \$'000	Change \$'000	%
Property	10,457	34,042	23,585	225.5%
Plant and equipment	4,651	6,219	1,568	33.7%
Infrastructure	29,296	33,427	4,131	14.1%
<b>Total contributions</b>	<b>44,404</b>	<b>73,688</b>	<b>29,284</b>	<b>65.9%</b>

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrow- ings \$'000
Property	34,042	19,920	1,750	8,444	3,928	11,116	160	1,766	21,000
Plant and equipment	6,219	526	5,347	172	174	0	0	6,219	0
Infrastructure	33,427	2,677	24,058	6,692	0	12,439	400	16,588	4,000
<b>Total</b>	<b>73,688</b>	<b>23,123</b>	<b>31,155</b>	<b>15,308</b>	<b>4,102</b>	<b>23,555</b>	<b>560</b>	<b>24,573</b>	<b>25,000</b>

\* Council cash represents council rates, reserves and proceeds from the sale of fixed assets.

**4.5.2 Capital Works Budget**

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
<b>Property</b>									
<b>Land and Buildings</b>	<b>34,042</b>	<b>19,920</b>	<b>1,750</b>	<b>8,444</b>	<b>3,928</b>	<b>11,116</b>	<b>160</b>	<b>1,766</b>	<b>21,000</b>
Knox Central (including Library)	18,000	18,000	0	0	0				
Modular Building Program (Modern Construction System)	1,899	1,444	0	455	0				
Operations Centre Relocation	320	150	0	170	0				
Westfield Library	150	150	0	0	0				
Knox Athletics Track - New Shade Structure	3	3	0	0	0				
Schultz Reserve - Shade Structure	50	50	0	0	0				
Replacements of components for Council owned buildings	1,214	0	1,214	0	0				
Erica Avenue Streetscape	150	0	0	150	0				
Knox Regional Netball Centre, Ferntree Gully - Building Redevelopment and Associated Works	5,456	0	0	5,456	0				
Stamford Park Development	100	0	0	100	0				
Community Toilet Replacement Program	335	0	0	335	0				
Energy Performance Audit for Community Buildings	204	0	0	204	0				
Millers Homestead Upgrade	150	0	0	150	0				
Solar panels in Community Facilities	112	0	0	112	0				
Energy Retrofits in Community Buildings	164	0	0	164	0				
Early Years Facility Emergency Warning System	26	0	0	26	0				
Installation of Electronic Entry System	50	0	0	50	0				
Council Kindergartens Lockers Installation	50	0	0	50	0				
Boronia Progress Hall Upgrade	40	0	0	40	0				
Kitchen Retrofitting Program at sports pavilions	25	0	0	25	0				
Arts Facility Upgrade	24	0	0	24	0				
Schultz Reserve - Pavilion Refurbishment	75	0	0	75	0				
Milpera Reserve - Pavilion Refurbishment (Design Only)	20	0	0	20	0				
Park Ridge Reserve - Pavilion Refurbishment (Design Only)	20	0	0	20	0				
Ferntree Gully Library - Cafe Blinds	20	0	0	20	0				
F W Kerr Preschool - External Upgrade	20	0	0	20	0				
Community buildings Upgrade	395	123	0	230	42				
The Basin Community House - Kitchen Upgrade	8	0	0	8	0				
Fairpark Reserve - Pavilion Upgrade	1,046	0	0	540	1,306				
Carrington Park Activity Centre - Redevelopment	1,930	0	0	0	1,930				
Rowville Children and Family Centre - Refurbishment	1,100	0	536	0	564				
Alice Johnson Kindergarten - Verandah Extension	49	0	0	0	49				

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
Park Crescent Children and Family Centre Refurbishment (Scoping Only)	22	0	0	0	22				
Liberty Avenue Kindergarten - Verandah Extension (Design Only)	5	0	0	0	5				
Park Ridge Kindergarten - Verandah Extension (Design Only)	5	0	0	0	5				
Billoo Kindergarten - Storage & Verandah Extension (Scoping Only)	5	0	0	0	5				
<b>Total Property</b>	<b>34,042</b>	<b>19,920</b>	<b>1,750</b>	<b>8,444</b>	<b>3,928</b>	<b>11,116</b>	<b>160</b>	<b>1,766</b>	<b>21,000</b>
<b>Plant and Equipment</b>									
<b>Plant, machinery and equipment</b>	<b>2,707</b>	<b>0</b>	<b>2,707</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,707</b>	<b>0</b>
Plant and machinery replacement program	2,707	0	2,707	0	0				
<b>Computers and telecommunications</b>	<b>3,325</b>	<b>404</b>	<b>2,575</b>	<b>172</b>	<b>174</b>	<b>0</b>	<b>0</b>	<b>3,325</b>	<b>0</b>
<b>Artworks</b>	<b>187</b>	<b>122</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>187</b>	<b>0</b>
Public Art Project	122	122	0	0	0				
Open Space Asset Artwork Renewal	65	0	65	0	0				
<b>Total Plant and Equipment</b>	<b>6,219</b>	<b>526</b>	<b>5,347</b>	<b>172</b>	<b>174</b>	<b>0</b>	<b>0</b>	<b>6,219</b>	<b>0</b>
<b>Infrastructure</b>									
<b>Roads</b>	<b>10,007</b>	<b>0</b>	<b>9,232</b>	<b>775</b>	<b>0</b>	<b>3,722</b>	<b>0</b>	<b>6,285</b>	<b>0</b>
Road Surface Renewal Program across multiple locations within Knox	5,261	0	5,261	0	0				
Major Roads Streetlight Replacement	406	0	406	0	0				
High Risk Road Failure Program	500	0	500	0	0				
Malvern Street, Bayswater	511	0	511	0	0				
Manuka Drive, Ferntree Gully	381	0	381	0	0				
Road Renewal Program across multiple locations within Knox	250	0	250	0	0				
Murene Court, Boronia	185	0	185	0	0				
Albert Street, Upper Ferntree Gully	198	0	198	0	0				
Voilen Street, Wantirna	122	0	122	0	0				
Edinburgh Road, Bayswater	162	0	162	0	0				
Sullivan Court, Wantirna	138	0	138	0	0				
Winnifred Crescent, Knoxfield	121	0	121	0	0				
Commercial Road, Ferntree Gully	112	0	112	0	0				
Wanaka Close, Rowville	77	0	77	0	0				
Lewis Road, Wantirna South	71	0	71	0	0				
Avalon Road, Rowville (Design Only)	70	0	70	0	0				
Mountain Gate Drive - Ferntree Gully (Design Only)	65	0	65	0	0				
Mossfield Avenue, Ferntree Gully (Design Only)	45	0	45	0	0				
Faraday Street, Boronia (Design Only)	45	0	45	0	0				
Studfield Shops, Rear Laneway, Wantirna South (Design Only)	40	0	40	0	0				
Adele Avenue, Ferntree Gully (Design Only)	35	0	35	0	0				
Marlborough Road, Bayswater (Design Only)	30	0	30	0	0				
Wilhelma Avenue, Bayswater	383	0	383	0	0				
Chandler Road, Boronia	24	0	24	0	0				
Renou Road Intersection Treatment	130	0	0	130	0				
Mowbray Drive Parking Lanes	140	0	0	140	0				



Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
Amesbury Avenue, Wantirna - Intersection Treatments	155	0	0	155	0				
Parking Management Plan Implementation	120	0	0	120	0				
Templeton Street, Wantirna - Linemarking and Intersection Treatments	50	0	0	50	0				
Sassess Avenue - Parking Lane & Sharrow (Design Only)	45	0	0	45	0				
Timothy Drive, Wantirna South - Intersection Treatments	35	0	0	35	0				
Alma Avenue - New School Crossing	35	0	0	35	0				
Liberty Avenue - Local Area Traffic Management (Design Only)	15	0	0	15	0				
Moirs Avenue - Splitter Island	15	0	0	15	0				
Dobson Street - Traffic Device	15	0	0	15	0				
Maryborough Road - Rumble Strips	15	0	0	15	0				
Kellets Road - Lakesfield Drive Footpath link (Design Only)	5	0	0	5	0				
<b>Bridges</b>	<b>715</b>	<b>0</b>	<b>715</b>	<b>0</b>	<b>0</b>	<b>548</b>	<b>0</b>	<b>167</b>	<b>0</b>
Bridge Renewal Program across multiple locations within Knox	715	0	715	0	0				
<b>Footpaths and cycleways</b>	<b>5,370</b>	<b>1,615</b>	<b>3,303</b>	<b>452</b>	<b>0</b>	<b>1,490</b>	<b>0</b>	<b>3,880</b>	<b>0</b>
Burwood Highway, Upper Ferntree Gully	0	0	0	0	0				
High Street Road	380	380	0	0	0				
Napoleon Road	156	156	0	0	0				
Bergins Road, Rowville	130	130	0	0	0				
Malvern Street, Bayswater	100	100	0	0	0				
Rushdale Street, Shared path	10	10	0	0	0				
Glenfern Road, Ferntree Gully	165	165	0	0	0				
Francis Crescent, Ferntree Gully	50	50	0	0	0				
Short Street, Boronia	35	35	0	0	0				
Ferntree Gully Road, Janine St to Bus stop path	30	30	0	0	0				
Burwood Highway to High Street Road, Shared Path	400	400	0	0	0				
Regency Terrace, Lysterfield - Shared Path	24	24	0	0	0				
Cypress Avenue, Boronia	20	20	0	0	0				
Mountain Highway, Boronia path	20	20	0	0	0				
Kellets Road Shared Path	18	18	0	0	0				
Liverpool Road, The Basin	12	12	0	0	0				
Mountain Highway, The Basin	51	51	0	0	0				
Pleasant Road	10	10	0	0	0				
Ferntree Gully Road, Ferntree Gully	4	4	0	0	0				
Footpaths Renewal Program across multiple locations within Knox	2,786	0	2,786	0	0				
Shared Path Renewal Program across multiple locations within Knox	517	0	517	0	0				
Lupton Way Shared Path	443	0	0	443	0				
Upper Ferntree Gully Neighbourhood Activity Centre	9	0	0	9	0				

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
<b>Drainage</b>	<b>3,651</b>	<b>183</b>	<b>2,690</b>	<b>778</b>	<b>0</b>	<b>775</b>	<b>0</b>	<b>2,876</b>	<b>0</b>
Peregrine Reserve - Wetland Design	35	35	0	0	0				
Gilbert Reserve - Wetland Scoping and Analysis (Design Only)	23	23	0	0	0				
Norvel Quarry Reserve Water Quality System	40	40	0	0	0				
Egan Lee Reserve - Wetland Construction	15	15	0	0	0				
Drainage Renewal Program across multiple locations within Knox	2,718	70	2,230	418	0				
Water Sensitive Urban Design System Renewal Program across multiple locations within Knox	460	0	460	0	0				
1025 Ferntree Gully Road - Flood Mitigation Works	60	0	0	60	0				
Flood Mitigation Reactive Upgrade Works	250	0	0	250	0				
Olive Bank Road - Water Sensitive Urban Design	40	0	0	40	0				
Albert Street and Chandler Road Irrigation	10	0	0	10	0				
<b>Recreational, leisure and community facilities</b>	<b>11,974</b>	<b>509</b>	<b>7,257</b>	<b>4,208</b>	<b>0</b>	<b>5,904</b>	<b>400</b>	<b>1,670</b>	<b>4,000</b>
Quarry Reserve, Ferntree Gully	348	200	148	0	0				
Knox Hockey Facility Development	283	135	148	0	0				
Tormore Reserve - Safety Fencing	100	100	0	0	0				
Dog Parks	39	39	0	0	0				
Gilbert Park Reserve - New Drainage	35	35	0	0	0				
Windermere Reserve - Oval Renewal	1,350	0	1,350	0	0				
Playground Renewal Program	696	0	696	0	0				
Eildon Park Reserve - Tennis Court Renewal	490	0	490	0	0				
Glenfern Park - Tennis Court Renewal	442	0	442	0	0				
Street Tree Replacement Program	525	0	525	0	0				
Millers Reserve - Tennes Court Renewal	425	0	425	0	0				
Fairpark Reserve - Netball Court Renewal	220	0	220	0	0				
Talaskia Reserve - Cricket Net Renewal	250	0	250	0	0				
Dobson Park - Cricket Net Renewal	250	0	250	0	0				
Miller Park Reserve - Cricket Net Renewal	250	0	250	0	0				
Cricket run ups and goal squares	75	0	75	0	0				
Knox Gardens Reserve	155	0	155	0	0				
Gilbert Park Reserve - Batting Cage Renewal	129	0	129	0	0				
Knox Regional Netball Centre - Court Renewal	122	0	122	0	0				
Parks - Turf Coring Plant	120	0	120	0	0				
Sporting Oval Fencing Renewal	134	0	134	0	0				
Tim Neville Masterplan	323	0	323	0	0				
Park Furniture Renewal	75	0	75	0	0				
Reserve Paths Renewal	75	0	75	0	0				
HV Jones Reserve	55	0	55	0	0				
Bush Boulevard	120	0	120	0	0				
Wantirna Reserve - Tennis Courts Renewal (Design Only)	83	0	83	0	0				
Parkland Asset Renewal	75	0	75	0	0				
Public court renewals	95	0	95	0	0				
Golf Practice Nets Installations	65	0	65	0	0				

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
Oversowing of Sportsfields	60	0	60	0	0				
Stormwater Harvesting Infrastructure Renewal	60	0	60	0	0				
Eildon Park - Cricket Net Renewal	41	0	41	0	0				
Exner Reserve - Tennis Courts Renewal	33	0	33	0	0				
Carrington Park Reserve - Cricket Net Renewal	67	0	67	0	0				
Llewellyn Reserve - Cricket Pitch Renewal (Oval #1)	20	0	20	0	0				
Reta Matthews Reserve - Tennis Courts Renewal	15	0	15	0	0				
Wantirna Reserve - Sportsfield Renewal	28	0	28	0	0				
Reactive Park Signage Renewal	20	0	20	0	0				
Knox Gardens - Tennis Courts Renewal	14	0	14	0	0				
Carrington Park Reserve - Tennis Court Renewal	4	0	4	0	0				
Lewis Park, Wantirna South - Masterplan (Design Only)	815	0	0	815	0				
Gilbert Park - Floodlighting Upgrade	555	0	0	555	0				
Peregrine Reserve, Rowville - Masterplan	411	0	0	411	0				
Boronia Precinct Planning (Design Only)	361	0	0	361	0				
RD Egan Lee Reserve - Masterplan	363	0	0	363	0				
Llewelyn Reserve - Masterplan Implementation	330	0	0	330	0				
Kings Park - Oval #1 Floodlighting Upgrade	252	0	0	252	0				
Lewis Park - Oval #1 Floodlighting Upgrade	173	0	0	173	0				
Templeton Reserve - Floodlighting Upgrade	181	0	0	181	0				
Carrington Park Precinct	300	0	0	300	0				
Kings Park Reserve - Masterplan Implementation	65	0	0	65	0				
Marie Wallace Reserve, Bayswater - Revision of Masterplan	60	0	0	60	0				
Replanting of priority areas within Knox including tree reserves and open space.	100	0	0	100	0				
The Basin Triangle - Masterplan	48	0	0	48	0				
Gilbert Park, Knoxfield	24	0	0	24	0				
Scoresby Reserve - Masterplan	22	0	0	22	0				
Knox Community Gardens	20	0	0	20	0				
Major Crescent Reserve - Landscape Plan (Design Only)	25	0	0	25	0				
Lakesfield Reserve - Masterplan (Design Only)	25	0	0	25	0				
Flamingo Reserve - Landscape Plan (Design Only)	25	0	0	25	0				
Schultz Reserve - Landscape Plan (Design Only)	25	0	0	25	0				
Knox Park Athletics - Track Lighting	18	0	0	18	0				
Principal Avenue Tree Works	10	0	0	10	0				

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
<b>Off street car parks</b>	<b>1,294</b>	<b>300</b>	<b>700</b>	<b>294</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,294</b>	<b>0</b>
1000 Steps Car Parking and Shared Use Path Bridge	300	300	0	0	0				
Program for asphalt resurfacing, patching, linemarking and kerb and channel renewal	700	0	700	0	0				
Knox Skate & BMX Park - Access Road & Carpark	80	0	0	80	0				
Bayswater Bowls Club - Carpark Upgrade	89	0	0	89	0				
Egan Lee Reserve - Carpark Extension (Design Only)	40	0	0	40	0				
Knox Skate & BMX Park - Carpark Design	40	0	0	40	0				
Wally Tew Reserve - Carpark Upgrade	40	0	0	40	0				
Rowville Recreation Reserve - Carpark Upgrade	5	0	0	5	0				
<b>Other infrastructure</b>	<b>416</b>	<b>70</b>	<b>161</b>	<b>185</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>416</b>	<b>0</b>
Community Placemaking Program - Murals & Lighting	55	55	0	0	0				
Scoping/Installation of Public Charging Outlets	10	10	0	0	0				
Knox Pop Up Events Kit Upkeep	5	5	0	0	0				
Street furniture renewal program	100	0	90	10	0				
Fire Hydrant replacement program	136	0	71	65	0				
Asbestos Removal Program	70	0	0	70	0				
Essential Service Building Code Measures	40	0	0	40	0				
<b>Total Infrastructure</b>	<b>33,427</b>	<b>2,677</b>	<b>24,058</b>	<b>6,692</b>	<b>0</b>	<b>12,439</b>	<b>400</b>	<b>16,588</b>	<b>4,000</b>
<b>Total Capital Works</b>	<b>73,688</b>	<b>23,123</b>	<b>31,155</b>	<b>15,308</b>	<b>4,102</b>	<b>23,555</b>	<b>560</b>	<b>24,573</b>	<b>25,000</b>

\* Council cash represents council rates, reserves and proceeds from the sale of fixed assets.

## 4.6 Summary of Capital Works Expenditure

For the four years ended 30 June 2025

2022/23	Total Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
<b>Property</b>									
Buildings	36,863	10,095	4,798	21,970	0	0	900	3,898	32,065
<b>Total Property</b>	<b>36,863</b>	<b>10,095</b>	<b>4,798</b>	<b>21,970</b>	<b>0</b>	<b>0</b>	<b>900</b>	<b>3,898</b>	<b>32,065</b>
<b>Plant and Equipment</b>									
Plant, machinery and equipment	1,976	0	1,976	0	0	0	0	1,976	0
Computers and telecommunications	9,978	0	3,263	6,715	0	0	0	9,978	0
Artworks	674	0	80	594	0	0	0	674	0
<b>Total Plant and Equipment</b>	<b>12,628</b>	<b>0</b>	<b>5,319</b>	<b>7,309</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,628</b>	<b>0</b>
<b>Infrastructure</b>									
Roads	8,627	0	8,192	435	0	1,922	0	6,705	0
Bridges	374	0	374	0	0	0	0	374	0
Footpaths and cycleways	4,615	1,266	3,319	30	0	0	0	4,615	0
Drainage	4,741	0	2,755	1,986	0	0	0	4,741	0
Recreational, leisure and community facilities	15,299	146	12,421	2,732	0	1,250	0	11,224	2,825
Off street car parks	953	0	560	393	0	0	0	953	0
Other infrastructure	282	0	247	35	0	0	0	282	0
<b>Total Infrastructure</b>	<b>34,891</b>	<b>1,412</b>	<b>27,868</b>	<b>5,611</b>	<b>0</b>	<b>3,172</b>	<b>0</b>	<b>28,894</b>	<b>2,825</b>
<b>Total Capital Works Expenditure</b>	<b>84,382</b>	<b>11,507</b>	<b>37,985</b>	<b>34,890</b>	<b>0</b>	<b>3,172</b>	<b>900</b>	<b>45,420</b>	<b>34,890</b>

2023/24	Total Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
<b>Property</b>									
Buildings	21,753	4,260	4,858	12,635	0	0	500	10,773	10,480
<b>Total Property</b>	<b>21,753</b>	<b>4,260</b>	<b>4,858</b>	<b>12,635</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>10,773</b>	<b>10,480</b>
<b>Plant and Equipment</b>									
Plant, machinery and equipment	862	0	862	0	0	0	0	862	0
Computers and telecommunications	6,846	0	2,005	4,841	0	0	0	6,846	0
Artworks	315	0	82	233	0	0	0	315	0
<b>Total Plant and Equipment</b>	<b>8,023</b>	<b>0</b>	<b>2,949</b>	<b>5,074</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,023</b>	<b>0</b>
<b>Infrastructure</b>									
Roads	8,724	0	8,199	525	0	1,934	0	6,790	0
Bridges	340	0	340	0	0	0	0	340	0
Footpaths and cycleways	5,171	1,436	3,689	46	0	0	0	5,171	0
Drainage	4,089	0	2,839	1,250	0	0	0	4,089	0
Recreational, leisure and community facilities	14,677	300	10,949	3,428	0	570	0	14,107	0
Off street car parks	1,687	0	577	1,110	0	0	0	1,687	0
Other infrastructure	2,554	0	254	2,300	0	0	0	2,554	0
<b>Total Infrastructure</b>	<b>37,242</b>	<b>1,736</b>	<b>26,847</b>	<b>8,659</b>	<b>0</b>	<b>2,504</b>	<b>0</b>	<b>34,738</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>67,018</b>	<b>5,996</b>	<b>34,654</b>	<b>26,368</b>	<b>0</b>	<b>2,504</b>	<b>500</b>	<b>53,534</b>	<b>10,480</b>

2024/25	Total Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
<b>Property</b>									
Buildings	23,218	6,805	6,123	10,290	0	0	0	6,123	17,095
<b>Total Property</b>	<b>23,218</b>	<b>6,805</b>	<b>6,123</b>	<b>10,290</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,123</b>	<b>17,095</b>
<b>Plant and Equipment</b>									
Plant, machinery and equipment	1,576	0	1,576	0	0	0	0	1,576	0
Computers and telecommunications	3,975	0	1,975	2,000	0	0	0	1,975	2,000
Artworks	326	0	83	243	0	0	0	326	0
<b>Total Plant and Equipment</b>	<b>5,877</b>	<b>0</b>	<b>3,634</b>	<b>2,243</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,877</b>	<b>2,000</b>
<b>Infrastructure</b>									
Roads	10,526	0	10,296	230	0	1,953	0	8,343	230
Bridges	385	0	385	0	0	0	0	385	0
Footpaths and cycleways	5,918	1,515	4,323	80	0	0	0	4,323	1,595
Drainage	4,004	0	3,239	765	0	0	0	3,239	765
Recreational, leisure and community facilities	13,329	300	9,828	3,201	0	0	0	9,239	4,090
Off street car parks	1,768	0	743	1,025	0	0	0	743	1,025
Other infrastructure	261	0	261	0	0	0	0	261	0
<b>Total Infrastructure</b>	<b>36,191</b>	<b>1,815</b>	<b>29,075</b>	<b>5,301</b>	<b>0</b>	<b>1,953</b>	<b>0</b>	<b>26,533</b>	<b>7,705</b>
<b>Total Capital Works Expenditure</b>	<b>65,286</b>	<b>8,620</b>	<b>38,832</b>	<b>17,834</b>	<b>0</b>	<b>1,953</b>	<b>0</b>	<b>36,533</b>	<b>26,800</b>

## 5. Financial Performances 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.

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Expected Bands	Notes	Actual 2019-20	Forecast 2020-21	Budget 2021-22	Projections			Trend + / o / -
							2022-23	2023-24	2024-25	
<b>Operating Position (measures whether a council is able to generate an underlying surplus)</b>										
Adjusted Underlying Result	Adjusted Underlying Surplus (Deficit) / Adjusted Underlying Revenue	> 0%	1		4.66%	(25.20%)	5.28%	7.23%	8.40%	+
<b>Liquidity (measures whether a council is able to generate sufficient cash to pay bills on time)</b>										
Working Capital	Current Assets / Current Liabilities	100.00% - 200.00%	2		144.58%	134.59%	113.29%	102.51%	117.42%	o
Unrestricted Cash	Unrestricted Cash / Current Liabilities	50.00% - 100.00%	3		60.87%	42.32%	36.74%	25.90%	52.34%	+
<b>Obligations (measures whether the level of debt and other long term obligations is appropriate to the size and nature of the Council's activities)</b>										
Loans and Borrowings	Interest Bearing Loans and Borrowings / Rate Revenue	< 80.00%	4		0.00%	38.30%	58.54%	58.63%	69.21%	-
Loans and borrowings	Interest and Principal Repayments / Rate Revenue	0% - 10.00%	4		0.00%	1.71%	6.31%	7.26%	7.88%	-
Indebtedness	Non Current Liabilities / Own Source	< 80.00%	5		3.11%	31.44%	45.65%	44.62%	51.86%	-
Asset Renewal	Asset Renewal Expenditure / Depreciation	90.00% - 110.00%	6		116.96%	136.96%	160.65%	136.91%	146.24%	o
<b>Stability (measures whether a council is able to generate revenue from a range of sources)</b>										
Rates Concentration	Rate Revenue / Adjusted Underlying Revenue	50.00% - 80.00%	7		67.40%	67.19%	71.32%	70.74%	71.00%	o
Rates Effort	Rate Revenue / Property Values (CIV)	0.20% - 0.60%	8		0.24%	0.24%	0.25%	0.26%	0.26%	o

Indicator	Measure	Expected Bands	Notes	Actual 2019-20	Forecast 2020-21	Budget 2021-22	Projections			Trend + / o / -
							2022-23	2023-24	2024-25	
<b>Efficiency (measures whether a council is using resources efficiently)</b>										
Expenditure Level	Total Expenditure / No. of Assessments	N/A			\$2,548	\$3,443	\$2,514	\$2,550	\$2,589	o
Revenue Level	Residential Rate Revenue / No. of Residential Assessments	N/A			\$1,582	\$1,609	\$1,640	\$1,674	\$1,717	o
Workforce Turnover	No. of Resignations & Terminations / Average No. of Staff	5.00% - 10.00%			10.00%	10.00%	10.00%	10.00%	10.00%	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 on indicators

### 5.2.1 Adjusted underlying results

Adjusted underlying result is the net surplus or deficit for the year (per Australian Accounting Standards) adjusted for non-recurrent grants used to fund capital expenditure, non-monetary asset contributions, and contributions to fund capital expenditure other than grants and non-monetary asset contributions. It is 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 is expected over the period. The significant decrease in 2021-22 is largely driven by the net loss anticipated on the disposal of property, infrastructure, plant and equipment, in particular the transfer of the Knox Regional Sports Park assets to the State Government. This transfer has been carried forward from the 2020-21 financial year.

### 5.2.2 Working capital

Working capital (current assets / current liabilities) is the proportion of current liabilities represented by current assets. It is a general measure of the organisation's liquidity and its ability to meet its commitments as and when they fall due. The working capital ratio is anticipated to remain greater than 100% for the four year period, with the decline from the current year forecast due to a reduction of cash and cash equivalents together with the utilisation of interest-bearing loans and borrowings to fund the Capital Works Program.



### 5.2.3 Unrestricted cash

Unrestricted cash means all cash and cash equivalents other than restricted cash, including cash that will be used to fund capital expenditure from the previous financial year. Restricted cash means cash and cash equivalents, within the meaning of Accounting Standard *AASB 107 Statement of Cash Flows*, that are not available for use other than for a purpose for which it is restricted. The decline from the current year forecast demonstrates a reduction of cash and cash equivalents together with the utilisation of interest-bearing loans and borrowings to fund the Capital Works Program. Statutory reserve balances will remain steady before a decrease in 2024-25.

### 5.2.4 Debt compared to rates

Loans and borrowings means interest bearing loans and borrowings compared to rates and charges revenue. The balance of interest bearing loans and borrowings is shown as a percentage of rates revenue. Loans and borrowings also refers to interest and principal repayments compared to rate revenue. The ratio describes Council's cash flow debt repayment capacity through the inclusion of interest and principal repayments on interest bearing loans and borrowings as a percentage of rate revenue. The trend indicates an increased reliance on debt against annual rate revenue in 2021-22 due to borrowings to fund the Capital Works Program, with further increases in the subsequent years.

### 5.2.5 Indebtedness

Indebtedness compares non-current liabilities to own source revenue. Own source revenue is defined as adjusted underlying revenue other than revenue that is not under the control of Council (including government grants). Interest-bearing borrowings will increase in 2021-22 to fund the Capital Works Program. There will be a further increase in 2022-23 and again in 2024-25.

### 5.2.6 Asset renewal

Asset renewal is calculated as asset renewal expenditure as a percentage of depreciation. This indicates the extent of Council's renewal of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Council's asset renewal indicator is greater than 100% through the four year outlook.

### 5.2.7 Rates concentration

Rates concentration is measured as rate revenue compared to adjusted underlying revenue. Adjusted underlying revenue is defined as total income excluding non-recurrent grants used to fund capital expenditure, non-monetary asset contributions, and contributions to fund capital expenditure from sources other than grants and non-monetary contributions. Rates concentration reflects the extent of reliance on rate revenues to fund all of Council's on-going services. The trend is relatively steady for rates concentration.

### 5.2.8 Rates effort

Rates effort, which is intended to examine the community's capacity to pay, presents rate revenue as a percentage of the capital improved value of rateable properties in the municipality. The trend is relatively steady for rates effort.

## 6. Schedule of Fees and Charges

This appendix presents the fees and charges which will be charged in respect to various goods and services during the financial year 2021-22. Note that this schedule only includes fees set by Council. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees and are made in accordance with legislative requirements. These fees are updated as of 1 July 2021 and will be reflected on Council's website.

# Knox City Council

## 2021-22 Fees & Charges



Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
--------------------------	------------------	--	---	-----------------------------

### CEO - CHIEF FINANCIAL OFFICER

#### REVENUE & PROPERTY SERVICES

*Land Information Certificates are a standard charge fixed by State Government (Statutory) legislation. Summons Costs recovered are fully recoverable from the outstanding rate debtors.*

	Scale of Costs	Scale of Costs	Scale of Costs	
Summons Costs Recovered (Legal Costs)	Scale of Costs	Scale of Costs	Scale of Costs	N
Land Information Certificates - Urgent Requests Additional Fee	Per Certificate	\$37.50	\$39.00	Y
Reproduction of a Valuation and Rate Notice - Electronic Delivery Only - Up to 3 years old	Per Notice	\$12.00	\$13.00	Y
Reproduction of a Valuation and Rate Notice - Mail of Printed Document - Up to 3 years old	Per Notice	\$37.50	\$39.00	Y
Reproduction of a valuation and rate notice - greater than 3 years old	Per Hour	\$80.00	\$84.00	Y
Recovery of cost incurred to undertake a Field Call	Per Field Call	\$80.00	\$84.00	Y
Recovery of Council's Agency's Professional Costs to prepare Field Call documentation.	Per Field Call	\$70.00	\$73.00	Y

# Knox City Council

## 2021-22 Fees & Charges



Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
--------------------------	------------------	--	---	-----------------------------

### City Strategy and Integrity - City Planning and Building

#### PLANNING SERVICES

*The Planning and Subdivision fees indicated below are for the processing and administration of development applications. Most of these fees are prescribed by State Regulations. Only those that are at the discretion on Council are indicated below.*

#### Secondary Consent & Extension of Time Requests

Secondary Consent Requests	Per Request	\$385.00	\$400.00	Y
Extension of Time Request - For all permits other than Multi Dwelling Permits for more than two dwellings or tree removal on single dwelling sites	Per Request	\$260.00	\$270.00	Y
Extension of Time Request - For Tree Removal or Pruning (single dwelling sites only).	Per Request	\$80.00	\$85.00	Y
Extension of Time Request - For Multi Dwelling Permits of more than two dwellings	Per Request	\$680.00	\$708.00	Y

#### Bonds (Refundable)

Works Bond	Per Request	150% of the estimated cost of works. Minimum bond amount - \$5,000 for incomplete works bond and \$2,000 for maintenance bond.	150% of the estimated cost of works. Minimum bond amount - \$5,000 for incomplete works bond and \$2,000 for maintenance bond.	N
Landscaping Bond	Per Request	\$6,300.00	\$6,600.00	N
Fee to process Bonds for uncompleted works bonds, landscaping bonds and maintenance bonds.	Per Request	\$365.00	\$400.00	Y
Fee to provide a quote for a Bond for uncompleted works bonds, landscaping bonds and maintenance bonds.	Per Request	\$120.00	\$125.00	Y

#### Application Advertising

- Public Notice sign for displaying on site	Per Site	\$55.00	\$60.00	Y
- Erection and Management of Public Notices	Per Site	\$220.00	\$230.00	Y
- Mail notices up to 10 inclusively	Flat Rate	\$192.00	\$200.00	Y
- Each additional mail notices between 11 and 50 for mail notices up to 10 is to be added on plus each additional mail notice charge).	Per Additional Notice	\$19.00	\$15.00	Y
- Mail notices between 51 and 100 inclusively	Flat Rate	\$1,000.00	\$1,040.00	Y
- Mail notices between 101 and 200 inclusively	Flat Rate	\$2,185.00	\$2,273.00	Y
- Mail notices greater than 200	Flat Rate	\$2,755.00	\$2,866.00	Y

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
- Standard letter request for planning information	Flat Rate	\$85.00	\$90.00	Y
<b>Planning (Miscellaneous)</b>				
Planning Application - tree removal (Single dwelling sites only - Development sites fee is as specified in Clause 21 of the Planning and Environment (Fees) Regulations 2016)	Per Application	\$165.00	\$170.00	Y
Planning Application - tree pruning (Single dwelling sites only - Development sites fee is as specified in Clause 21 of the Planning and Environment (Fees) Regulations 2016)	Per Application	\$83.00	\$85.00	Y
Planning File Recall (Residential)	Per Request	\$190.00	\$198.00	Y
Planning File Recall (Industrial / Commercial)	Per Request	\$270.00	\$280.00	Y
Refund Request	Per Request	Cost of Service	Cost of Service	Y
Planning Historical Searches Residential (Provision of Permit Details where there are 5 or more planning permits that apply to the site)	Per Request	\$75.00	\$78.00	Y
Planning Historical Searches Commercial (Provision of Permit Details where there are 5 or more planning permits that apply to the site)	Per request	\$250.00	\$260.00	Y
Net Gain Fee	Per Plant	\$37.00	\$39.00	Y
Pre-Application Request	Per Request	\$260.00	\$275.00	Y
Dishonoured Cheque Fee	Per Cheque	\$33.00	\$35.00	Y
<b>BUILDING SERVICES</b>				
<i>The Building Services fees provide for the assessment, administration and inspection works necessary for the issue of Building Permits and other miscellaneous site inspections. Most Building Surveying and Permit services are open to market competition (hence GST applies to these), and the fees should be varied on a commercial basis.</i>				
<b>Domestic Permits</b>				
Single Dwellings #	Per Permit	Value/100 or minimum fee of \$2,500.00	Value/100 or minimum fee of \$2,500.00	Y
Multi Dwelling applications (Class 1) #	Per Permit	Value/100 or minimum fee of \$3,700.00	Value/100 or minimum fee of \$3,700.00	Y
Dwellings Additions (including Dependant Relative Units) #	Per Permit	Value/100 or minimum fee of \$1,350.00	Value/100 or minimum fee of \$1,350.00	Y
Variation Permits / Renewals #	Per Permit	\$290.00	\$300.00	Y
Signs, Aerials, Retaining Walls etc #	Per Permit	\$590.00	\$600.00	Y
Sheds, Carports, (non brick) Garages, Verandas, decks, Above Ground Swimming Pools etc. #	Per Permit	\$730.00	\$750.00	Y
In ground Swimming Pools and Brick Garages #	Per Permit	\$885.00	\$900.00	Y
Demolitions #	Per Permit	\$790.00	\$820.00	Y
Minor Variation to Report & Consent decisions #	Per request	\$95.00	\$99.00	N
<b>Industrial / Commercial Permits</b>				
Minor works up to \$10,000 #	Per Permit	\$590.00	\$600.00	Y
Minor works \$10,000 to \$30,000 #	Per Permit	\$1,250.00	\$1,300.00	Y
Fit out Permits	Per Permit	\$1,250.00	\$1,300.00	Y
Classes 2 - 9 (up to \$10,000) #	Per Permit	\$590.00	\$600.00	Y

<b>Type of Fees and Charges</b>	<b>Unit Charge Rate</b>	<b>Adopted 2020-21 Fee GST Incl. (where applicable)</b>	<b>Proposed 2021-22 Fee GST Incl. (where applicable)</b>	<b>2021-22 GST Applied 10% Y/N</b>
Classes 2 - 9 (\$10,000 - \$50,000) #	Per Permit	\$1,900.00	\$1,950.00	Y
Classes 2 - 9 (above \$50,000) #	Per Permit	(Cost/2,000 + square root of cost) * 4.5 or minimum fee of \$2,100	(Cost/2,000 + square root of cost) * 4.5 or minimum fee of \$2,100	Y
<i># Fees may be varied by up to 20% by either the Manager City Planning or Co-ordinator Building Services.</i>				

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
<b>Building (Miscellaneous)</b>				
Building over easements. Building over public space (other than where the public space will be occupied for 6 months or more and the cost of the project exceeds \$5m), and other Council approvals. *	Per request	\$300.00	\$310.00	N
Building Over public space - where public land is occupied for 6 months or more and the cost of the project exceeds \$5m	Per Week Occupied	\$2 per square metre per day (minimum fee of \$200 per week & maximum fee of \$500 per week)	\$2 per square metre per day (minimum fee of \$200 per week & maximum fee of \$500 per week)	N
Council notification of Report and Consent applications	Per Request	\$285.00	\$295.00	Y
Extension of Time Request for existing Building Permit - 12 Months *	Per Request	\$185.00	\$190.00	Y
Sundry Additional Inspection (In Area) *	Per Inspection	\$205.00	\$215.00	Y
Building File Recall Residential	Per Permit	\$190.00	\$198.00	Y
Building File Recall Industrial/Commercial	Per Permit	\$270.00	\$280.00	Y
Occupancy Permit - Public Entertainment *	Per Permit	\$590.00	\$615.00	Y
Occupancy Permit - Public Entertainment - 5 Year Permit *	Per Permit	\$1,210.00	\$1,260.00	Y
Building Historical Searches Residential (Provision of Permit Details where there are 5 or more building permits that apply to the site)	Per Information	\$75.00	\$78.00	Y
Building Historical Searches Commercial (Provision of Permit Details where there are 5 or more building permits that apply to the site)	Per Information	\$250.00	\$260.00	Y
Refund Request	Per Request	Variable	Variable	Y
Dishonoured Cheque Fee	Flat Rate	\$33.00	\$35.00	Y
<i>* Non Statutory Fees may be varied by up to 20% by either the Manager City Planning or Co-ordinator Building Services.</i>				
<b>City Strategy and Integrity - City Futures</b>				
<b>Custom and/or Printed Maps</b>				
<i>Quoted prices available upon request</i>				
Electronic Files and/or Printed Copies	Per Request	Variable	Variable	Y
<b>City Strategy and Integrity - City Safety and Health</b>				
<b>TRAFFIC ENFORCEMENT, ANIMAL CONTROL &amp; LOCAL LAWS</b>				
<i>Fees relate to Council's Amenity Local Law, Domestic Animals Act and Road Rules Victoria. Infringement fines are set in legislation. Permit application, Annual Renewal &amp; Registration fees are at Council's discretion and have been calculated based on cost recovery. For ease of use, administration fees have been rounded.</i>				
<b>Permit (including Application) Fees</b>				
<b>More than 2 dogs</b>				
Application Fee	On Application	\$152.00	\$159.00	N
Initial Permit/ Renewal Fee	Annual	\$86.00	\$90.00	N
<b>More than 2 cats</b>				
Application Fee	On Application	\$152.00	\$159.00	N
Initial Permit/ Renewal Fee	Annual	\$86.00	\$90.00	N

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
<b>More than 25 small birds</b>				
Application Fee	On Application	\$152.00	\$159.00	N
Initial Permit/ Renewal Fee	Annual	\$86.00	\$90.00	N



Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
<b>More than 5 large birds</b>				
Application Fee	On Application	\$152.00	\$159.00	N
Initial Permit/ Renewal Fee	Annual	\$86.00	\$90.00	N
<b>More than 5 reptiles or rodents</b>				
Application Fee	On Application	\$152.00	\$159.00	N
Initial Permit/ Renewal Fee	Annual	\$86.00	\$90.00	N
<b>More than 5 poultry</b>				
Application Fee	On Application	\$152.00	\$159.00	N
Initial Permit/ Renewal Fee	Annual	\$86.00	\$90.00	N
<b>Permit (other) - i. e. any other permit triggered by the Local Law</b>				
Application Fee	On Application	\$152.00	\$159.00	N
Initial Permit/ Renewal Fee	Annual	\$86.00	\$90.00	N
<b>Temporary Accommodation/Camping (on public or private land)</b>				
Application Fee	On Application	\$152.00	\$159.00	N
Initial Permit/ Renewal Fee	Per Permit	\$86.00	\$90.00	N
<b>Display or sell goods or services on public land</b>				
Application Fee	On Application	\$152.00	\$159.00	N
Permit fee for single day use	Charge	\$86.00	\$90.00	N
Initial Permit/ Renewal fee for period up to 12 months	Per Permit	\$433.00	\$451.00	N
Fitness Groups - Seasonal Permit (Max. 10 sessions) - on public land not managed by Council's Leisure Services	6 Monthly	\$0.00	\$0.00	Y
<b>To place tables and chairs on footpath (street furniture)</b>				
Application Fee	On Application	\$146.00	\$152.00	N
Initial Permit/ Renewal Fee - Per seated person	Per Person	\$37.00	\$39.00	N
Initial Permit/ Renewal Fee - Each Table	Per Table	\$29.00	\$31.00	N
<b>Roadside Trading</b>				
Application Fee	On Application	\$146.00	\$152.00	N
Permit for one day only	Per Application	\$213.00	\$222.00	N
Permit for 2-7 days	Per Application	\$421.00	\$438.00	N
Permit for up to one month	Per Application	\$1,180.00	\$1,228.00	N
<b>Municipal-Wide Trading Permit (including shared bicycle/scooter operators or other business models)</b>				
Application Fee	On Application	\$572.00	\$595.00	N
Permit for up to one month	Per Application	\$1,612.00	\$1,677.00	N
<b>Place a Commercial Waste Bin</b>				
Application Fee	On Application	\$0.00	\$0.00	N
Initial Permit/ Renewal Fee	Annual	\$0.00	\$0.00	N
<b>Place a clothing recycling bin on public land</b>				
Application Fee	On Application	\$152.00	\$159.00	N
Initial Permit/ Renewal Fee - directly operated by fundraising organisation under the Fundraising Act 1998	Per Bin	\$135.00	\$141.00	N
Initial Permit/ Renewal Fee - Other	Per Bin	\$568.00	\$591.00	N
<b>Place a Rubbish Skip bin on public land</b>				
Application Fee	On Application	\$152.00	\$159.00	N

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
Accredited provider Permit/ Renewal Fee - including up to 20 placements per annum	Annual	\$909.00	\$946.00	Y
Accredited provider - placement of additional bin over 20	Per Bin	\$24.00	\$25.00	Y
Permit Fee - Single Placement	Per Bin	\$94.00	\$98.00	Y

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
<b>To garage a long or heavy vehicle (in a residential area)</b>				
Application Fee	On Application	\$152.00	\$159.00	N
Permit Fee	Annual	\$209.00	\$218.00	N
<b>Keeping of more than 2 unregistered vehicles on private land</b>				
Application Fee	On Application	Not Applicable	Not Applicable	N
Permit Fee	Per Permit	Not Applicable	Not Applicable	
<b>Fireworks on public land</b>				
Application Fee	On Application	\$152.00	\$159.00	N
Permit Fee	Per Permit	\$86.00	\$90.00	N
<b>Fundraising</b>				
Application Fee	On Application	Not Applicable	Not Applicable	
Permit Fee	Per Permit	\$86.00	\$90.00	N
<b>Signage</b>				
<b>To erect an "A" frame sign or other sign less than 600mm by 900mm in size (on Public Land)</b>				
Application Fee	On Application	\$146.00	\$152.00	N
Initial Permit/ Renewal Fee	Annual	\$83.00	\$87.00	N
<b>Erect or place a sign (up to 1800mm by 900mm in size) (on Public Land)</b>				
Application Fee	On Application	\$146.00	\$152.00	N
Initial Permit/ Renewal Fee	Annual	\$140.00	\$146.00	N
<b>Erect or place Large Sign (greater than 1800mm x 900mm) (on Public Land)</b>				
Application Fee	On Application	\$146.00	\$152.00	N
Initial Permit/ Renewal Fee	Annual	\$201.00	\$210.00	N
<b>Temporary signage in a public place</b>				
Application Fee	On Application	\$146.00	\$152.00	N
Permit Fee - up to 6 weeks	Per Permit	\$83.00	\$87.00	N
<b>Real Estate - Open for Inspection/ Auction signage (on Public Land) (per office location)</b>				
Application Fee	On Application	\$152.00	\$159.00	N
Permit/ Renewal Fee - Single Placement	Per Permit	\$86.00	\$90.00	N
Initial Permit/ Renewal Fee - Annual Permit	Annual	\$627.00	\$653.00	N
<b>Real Estate - Advertising Board specifically for a property for lease/ sale (on Public Land)</b>				
Application Fee	On Application	\$152.00	\$159.00	N
Permit Fee - up to 3 months	Per Permit	\$86.00	\$90.00	N
<b>Burning Off Permits</b>				
Permit issued outside the bushfire management overlay area	Per Permit	\$67.00	\$70.00	N
Permit issued within the bushfire management overlay area	Per Permit	No Charge	No Charge	
<b>Works undertaken on private property</b>				
Land management fee for works undertaken on private property (i.e. unsightly properties/fire hazard clearances or similar)	Charge	\$194.00 + Actual cost of works	\$202.00 + Actual cost of works	N
<b>Parking Permits (Domestic)</b>				
Initial permit (up to 2 permits)	No Charge	\$0.00	\$0.00	N

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
Third and subsequent permit	Per Permit	\$51.00	\$54.00	N
Replacement (lost, stolen or changeover vehicle)	Per Permit	\$26.00	\$28.00	N

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
<b>Parking Permits (Commercial)</b>				
Service provided by Council on behalf of private business (Sec 90D Road Safety Act) - optional service provided at request by private business	Per Permit	\$25.00	\$28.00	Y
Operated by Council initial permit (up to 4 permits)(Council land)	Per Permit	\$25.00	\$28.00	Y
Operated by Council (Fifth and subsequent permits)	Per Permit	\$51.00	\$54.00	Y
Replacement (lost, stolen or changeover vehicle)	Per Permit	\$25.00	\$26.00	Y
<b>Private Parking Area Agreements (Sec 90D Road Safety Act)</b>				
Application Fee	Per Permit	\$853.00	\$888.00	Y
Permit/ Renewal Fee	Per Permit	\$325.00	\$344.00	Y
<b>Registration Fees</b>				
<i>The fee structure for animal registration renewals reflects Government fees associated with animal registrations of \$4.10 (to increase by CPI on the 01/07/21) per dog or cat and \$20 per Domestic Animal Business. Fees in this section have been rounded up or down consistent with Councils strategic approach to animal registrations within the Domestic Animal Management Plan. All Animal Registration Fees below, unless otherwise noted, apply for the 2021 Animal Registration year, which registers an animal for the period 10 April 2021 to 9 April 2022 in accordance with the Domestic Animal Act.</i>				
Category 1D - Dog that meets any one of the following: * Desexed; * over 10 years old; * registered and owner current member of an approved association; * kept for breeding at licensed premises; * kept for working stock. * undergone obedience training which complies with the regulations.	Annual	\$50.00	\$52.00	N
Category 1DP - Pensioner Concession Rebate for Category 1D (Dog Desexed - also over 10 years old, current member of an approved association, kept for breeding at licensed premises, kept for working stock)	Annual	\$25.00	\$26.00	N
Category 2DH - Dog Unsterilised and Microchipped - Only applies to current registrations and not new registrations.	Annual	\$88.00	\$92.00	N
Category DLP - Pensioner Concession Rebate for Category 2DH (Dog Unsterilised and Microchipped) - Only applies to current registrations and not new registrations.	Annual	\$33.00	\$34.00	N
Category 1J - Dog or Cat meets 3 categories (i.e. desexed, microchipped, obedience trained, breeder etc) (registered pre 10 April 2016)	Annual	\$34.00	\$36.00	N
Category 1JP - Pensioner Concession Rebate for Dog or Cat meets 3 categories (i.e. desexed, microchipped, obedience trained, breeder etc) (registered pre 10 April 2016)	Annual	\$17.00	\$18.00	N
Category 2D - Dog Unsterilised	Annual	\$196.00	\$204.00	N
Category 2DP - Pensioner Concession Rebate for Dog Unsterilised	Annual	\$98.00	\$102.00	N
Category 2R Declared Menacing Dog, Restricted Breed Dog, Declared Dangerous Dog (no Pensioner Concession Rebate applies)	Annual	\$330.00	\$344.00	N
Category 1DF - Dog that is kept in foster care by a registered foster carer	Annual	\$8.00	\$8.00	N

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
Cat 1C - Cat that meets any one of the following: * desexed; * over 10 years old; * current member of an approved association; * kept for breeding at licensed premises.	Annual	\$46.00	\$48.00	N
Category 1CP - Pensioner Concession Rebate for Cat 1C - Cat Desexed (also over 10 years old, current member of an approved association)	Annual	\$23.00	\$24.00	N
Category 2C - Cat Unsterilised (exempt under the Domestic Animal Act from requirement to be desexed)	Annual	\$196.00	\$204.00	N
Category 2CP - Pensioner Concession Rebate for Cat 2C - Cat unsterilized (exempt under the Domestic Animal Act from requirement to be desexed)	Annual	\$98.00	\$102.00	N
Category 2CH - Cat Unsterilised and Microchipped - Only applies to current registrations and not new registrations.	Annual	\$88.00	\$92.00	N
Category 1CF - Cat that is kept in foster care by a registered foster carer	Annual	\$8.00	\$8.00	N
Registration incentive (dog) - first year of registration is free with evidence that the dog is purchased from a registered animal shelter (ie. Vic Animal Aid, RSPCA, Lost Dogs Home) - within 30 days of purchase.	First Registration Per Animal	\$0.00	\$0.00	N
Registration incentive (cat) - first year of registration is free with evidence that the cat is purchased from a registered animal shelter (ie. Vic Animal Aid, RSPCA, Lost Dogs Home) - within 30 days of purchase.	First Registration Per Animal	\$0.00	\$0.00	N
Unsterilised Puppy registration - discounted initial registration at the desexed registration rate for unsterilised puppies under 6 months of age.	First Registration Per Animal	\$50.00	\$52.00	N
Accessing of Pet register information	Per Entry Inspected	\$11.50	\$12.00	N
Refund of Animal Registration: Eligible if animal dies within 1 month of new registration, or 1 month from 10 April for registration renewals.		Refund of the applicable registration fee	Refund of the applicable registration fee	
50% pro-rata of Animal Registration fees apply on 10 October. (Does not apply for animals registered at the Pound (upon release after being impounded)).		50% of the applicable registration fee	50% of the applicable registration fee	
<b>Domestic Animal Business Registration</b>				
Animal Business Registration	Annual	\$265.00	\$276.00	N
<b>Foster Carer Registration</b>				
Foster Carer Registration	Annual	\$54.00	\$57.00	N
<b>Pound Release Fees</b>				
Release of domestic dog from pound (reclaim within 8 days) - unregistered	Per Animal	\$296.00	\$308.00	N
Release of domestic dog from pound (reclaim within 8 days) - registered	Per Animal	\$250.00	\$250.00	N
Release of domestic cat from pound (reclaimed within 8 days) - unregistered	Per Animal	\$156.00	\$163.00	N
Release of domestic cat from pound (reclaimed within 8 days) - registered	Per Animal	\$122.00	\$122.00	N

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
Per day sustenance fee (if held beyond the 8 days impounding fee period)	Per Animal Per Day	\$35.00	\$37.00	N
<b>Livestock</b>				
Impounding fees for large animal - horse, cow or similar	Per Animal	\$374.00	\$389.00	N
Impounding fees for sheep, goat, pig or similar sized animal	Per Animal	\$250.00	\$260.00	N
Posting formal notice	Per Notice	\$22.00	\$23.00	Y
Advertisement in newspaper (animal to be sold at auction after statutory 14 day impound period)	Per Advert	\$314.00	\$327.00	Y

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
<b>Offences under the Amenity Local Laws</b>				
<i>Fines and penalties applied under legislation are not reported in this document.</i>				
<b>Release of Impounded goods</b>				
Large Sign (greater than 1800mm x 900mm) i.e. real estate board	Per Sign	\$260.00	\$271.00	N
Medium sign (greater than 900mm or 600mm or less than 1800mm x 900mm) i.e. A-frame sign	Per Sign	\$175.00	\$182.00	N
Small sign (less than 900mm in height or 600mm in width) i.e. pointer board	Per Sign	\$78.00	\$82.00	N
Shopping trolley	Per Trolley	\$125.00	\$130.00	N
Skip bin / Bulk waste container / Shipping container / Clothing recycling bin	Per Item	\$638.00	\$664.00	N
Other Items not mentioned above	Per Item	\$191.00	\$199.00	Y
<b>Impounded Vehicle Release</b>				
Impounded Vehicle Administration fee	Per Vehicle	\$292.00	\$304.00	N
Towing fee for Car	Per Vehicle	\$238.00	\$248.00	N
Towing fee for Oversized Vehicle (incl Truck, Bus, large trailer, etc)	Per Vehicle	\$584.00	\$608.00	N
Storage fee (up to 5 days)	Per Vehicle	\$303.00 + actual costs for offsite storage (if required)	\$316.00 + actual costs for offsite storage (if required)	N
Day storage fee (day 6 onwards)	Per Vehicle Per Day	\$52.00 + actual costs for offsite storage (if required)	\$55.00 + actual costs for offsite storage (if required)	N
Archived records retrieval fee	Per Request	\$29.00	\$31.00	N
<b>HEALTH SERVICES</b>				
<b>Public Health &amp; Wellbeing Act Registration Fee</b>				
Skin Penetrators / Beauty Therapies - single operation	Per Annum	\$165.00	\$172.00	N
Hairdressers / Skin Penetrators / Beauty Therapies - multiple operation	Per Annum	\$224.00	\$233.00	N
One-off registration for Hairdressing business/ premise (unchanged proprietor) - single operation	One-off registration	\$270.00	\$281.00	N
Aquatic Facilities Category 1 (high usage e.g. Leisure Works/Learn to Swim programmes)	Per Annum	New Fee	\$315.00	N
Aquatic Facilities Category 1 (low usage)	Per Annum	New Fee	\$215.00	N
<b>Health Act Accommodation Registration Fees</b>				
Up to 20 residents	Per Annum	\$371.00	\$386.00	N
21-40 residents	Per Annum	\$573.00	\$596.00	N
More than 40 residents	Per Annum	\$865.00	\$900.00	N
<b>Food Act Registration Fees -Includes Food Act Legislative amendments. Registration Fees include registration and first follow up inspection.</b>				
Class 1A Hospitals	Per Annum	\$632.00	\$658.00	N



<b>Type of Fees and Charges</b>	<b>Unit Charge Rate</b>	<b>Adopted 2020-21 Fee GST Incl. (where applicable)</b>	<b>Proposed 2021-22 Fee GST Incl. (where applicable)</b>	<b>2021-22 GST Applied 10% Y/N</b>
Class 1A Additional Inspection Fee	Per Inspection	\$223.00	\$232.00	N
Class 1B Aged Care Facilities, Child Care Centres, Meals on Wheels	Per Annum	\$485.00	\$505.00	N
Class 1B Additional Inspection Fee	Per Inspection	\$148.00	\$154.00	N

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
Class 2A Large Supermarkets - 3 plus departments	Per Annum	\$2,055.00	\$2,138.00	N
Class 2A Additional Inspection Fee	Per Inspection	\$297.00	\$309.00	N
Class 2B Minimarts, Bakery, Food Manufacturer small, Restaurant, Take Away Food Premises, Caterers, mobile and temporary premises. (50% discount for mobile food vans and temporary premises linked to a fixed premises located in the municipality of Knox).	Per Annum	\$632.00	\$658.00	N
Class 2B Additional Inspection Fee	Per Inspection	\$225.00	\$234.00	N
Class 2CG Class 2 Community Group registration	Per Annum	\$159.00	\$166.00	N
Class 2CG Class 2 Community Group registration - single event registration	Per Application	\$88.00	\$92.00	N
Class 2 Commercial business - single event registration	Per Application	\$148.00	\$154.00	N
Class 2 Food vending machines	Per Vending Machine	\$85.00	\$89.00	N
Class 2HB Home Businesses	Per Annum	\$451.00	\$470.00	N
Class 2HB Additional Inspection Fee	Per Inspection	\$133.00	\$139.00	N
Class 2ES Supermarkets - 3 plus departments. That hold non standard FSP	Per Annum	\$2,163.00	\$2,250.00	N
Class 2ES Additional Inspection Fee	Per Inspection	\$297.00	\$309.00	N
Class 2E Premises that hold non standard FSP's and are subject to independent audit	Per Annum	\$514.00	\$535.00	N
Class 2E Additional Inspection Fee	Per Inspection	\$224.00	\$233.00	N
Class 3S Large Supermarkets that sell potentially hazardous pre-packed foods. e.g. ALDI	Per Annum	\$1,622.00	\$1,687.00	N
Class 3S Additional Inspection Fee	Per Inspection	\$213.00	\$222.00	N
Class 3 Accommodation Meals, Health Food Premises, Bar, Kiosks, Fruit and Vegetable Premises, Confectionary Packaging, Food Vehicles, Pre Packaged Food Premises (High Risk), Full Year Sporting Clubs, Mobile and Temporary Premises, Distributor, Importer, Winery, Warehouse. (50% discount for mobile food vans and temporary premises linked to a fixed premises located in the municipality of Knox)	Per Annum	\$355.00	\$370.00	N
Class 3 Additional Inspection Fee	Per Inspection	\$133.00	\$139.00	N
Class 3CG Class 3 Community Group - single event registration	Per Application	\$88.00	\$92.00	N
Class 3CG Class 3 Community Group events - annual registration	Per Annum	\$159.00	\$166.00	N
Class 3 Commercial business - single event registration	Per Application	\$148.00	\$154.00	N
Class 3 Food vending machines	Per Vending Machine	\$85.00	\$89.00	N
Class 3 Club - Seasonal Sporting Club	Per Annum	\$179.00	\$187.00	N
Class 3 Club Additional Inspection Fee	Per Inspection	\$133.00	\$139.00	N

<b>Type of Fees and Charges</b>	<b>Unit Charge Rate</b>	<b>Adopted 2020-21 Fee GST Incl. (where applicable)</b>	<b>Proposed 2021-22 Fee GST Incl. (where applicable)</b>	<b>2021-22 GST Applied 10% Y/N</b>
Late Payment Fee for Food Registration Renewals	Per Annum	25% of Registration fee	25% of Registration fee	N

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
<b>Other Fees</b>				
Transfer of Health or Food Act registrations	Per Request	50% of Current Year registration fees	50% of Current Year registration fees	N
Property inquiry/ inspection of business on request (10 Working Day Turnaround)	Per Request	\$243.00	\$253.00	Y
Property inquiry/ inspection of business on request (4 Working Day turnaround)	Per Request	\$335.00	\$349.00	Y
Second and subsequent property inquiry/ inspection of business on request	Per Request	\$110.00	\$115.00	Y
Pro Rata Refund of Registration Fees	Per Request	\$47.00	\$49.00	Y
Establishment Fee - Food Act Premises	Per Request	\$337.00	\$351.00	Y
Establishment Fee - Businesses Registrable under Public Health and Wellbeing Act	Per Request	\$154.00	\$161.00	Y
Establishment Fee - Food Act Home Based Businesses and Mobile businesses	Per Request	\$154.00	\$161.00	Y
Septic Tanks permit to install	Per Request	\$509.00	\$530.00	N
Food laboratory sampling of second sample (failed)	Per Sample	Actual costs + \$175 reinspection fee	Actual costs + \$182 reinspection fee	N
Archived records retrieval fee	Per Request	\$30.00	\$32.00	N
<b>Vaccines Provided at Public Sessions</b>				
Boostrix (Adult Diphtheria, Tetanus & Pertussis)	Per Injection	\$52.00	\$55.00	Y
Chicken Pox	Per Injection	\$74.00	\$77.00	Y
Flu - Quad Valant	Per Injection	\$27.00	\$29.00	Y
Hepatitis A (Adult)	Per Injection	\$62.00	\$65.00	Y
Hepatitis B (Adult)	Per Injection	\$37.00	\$39.00	Y
Twinrix (Hepatitis A & B) Adult	Per Injection	\$103.00	\$108.00	Y
Nimerix (Meningococcal ACWY)	Per Injection	\$85.00	\$89.00	Y
Administration of Unsubsidised Vaccine Supplied by Government Health Departments	Per Injection	\$19.00	\$20.00	Y
MMR	Per Injection	\$58.00	\$61.00	Y
BEXSERO (Meningococcal B)	Per Injection	New Fee	\$135.00	Y
<b>Service Provided at Clients Business</b>				
Corporate Businesses Service - Two Nurses minimum charge	Per First Hour for 2 Nurses	\$379.00	\$395.00	Y
Corporate Businesses Service - Additional Hours	Per Nurse Per Hour	\$140.00	\$146.00	Y
Boostrix (Adult Diphtheria, Tetanus & Pertussis)	Per Injection	\$52.00	\$55.00	Y
Hepatitis A (Adult)	Per Injection	\$62.00	\$65.00	Y
Hepatitis B (Adult)	Per Injection	\$37.00	\$39.00	Y
Twinrix (Hepatitis A & B) Adult	Per Injection	\$103.00	\$108.00	Y
Flu - Quad Valant	Per Injection	\$27.00	\$29.00	Y
MMR	Per Injection	\$58.00	\$61.00	Y

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
<b>City Strategy and Integrity - Governance</b>				
<b>OFFICE ACCOMMODATION</b>				
<i>The Civic Centre meeting rooms are available for business and community functions at a competitive fee. The fee includes hall keeper and building costs to ensure cost recovery is achieved. Discounts and concessions apply under the policy for community and charitable organisations. Amounts have been rounded up to the nearest dollar as a practical fee for quoting and administering room bookings.</i>				
<b>Non Profit / Charitable</b>				
<u>Meeting Rooms 1 or 2</u>				
Monday to Friday 8.00am to 5.00pm	Per Hour	\$64.00	\$67.00	Y
Monday to Friday After 5.00pm for a minimum 3 Hours	Per Hour	\$107.00	\$112.00	Y
Saturday or Sunday for a minimum 3 Hours	Per Hour	\$140.00	\$146.00	Y
<b>Commercial</b>				
<u>Meeting Rooms 1 or 2</u>				
Monday to Friday 8.00am to 5.00pm	Per Day	\$665.00	\$692.00	Y
- Half Day Rate - 3 Hours or Less	Half Day	\$337.00	\$351.00	Y
Monday to Friday After 5.00pm	Per Day	\$1,181.00	\$1,229.00	Y
- Half Day Rate - 3 Hours or Less	Half Day	\$591.00	\$615.00	Y
Saturday or Sunday	Per Day	\$1,575.00	\$1,638.00	Y
- Half Day Rate - 3 Hours or Less	Half Day	\$792.00	\$824.00	Y
<b>Non Profit / Charitable</b>				
<u>Meeting Rooms 3 or 4</u>				
Monday to Friday 8.00am to 5.00pm	Per Hour	\$93.00	\$97.00	Y
Monday to Friday After 5.00pm for a minimum 3 Hours	Per Hour	\$140.00	\$146.00	Y
Saturday or Sunday for a minimum 3 Hours	Per Hour	\$191.00	\$199.00	Y
<b>Commercial</b>				
<u>Meeting Rooms 3 or 4</u>				
Monday to Friday 8.00am to 5.00pm	Per Day	\$1,046.00	\$1,088.00	Y
- Half Day Rate - 3 Hours or Less	Half Day	\$526.00	\$548.00	Y
Monday to Friday After 5.00pm	Per Day	\$1,575.00	\$1,638.00	Y
- Half Day Rate - 3 Hours or Less	Half Day	\$787.00	\$819.00	Y
Saturday or Sunday	Per Day	\$2,087.00	\$2,171.00	Y
- Half Day Rate - 3 Hours or Less	Half Day	\$1,047.00	\$1,089.00	Y
<b>Non Profit / Charitable</b>				
<u>Meeting Rooms - Full Function Area</u>				
Monday to Friday 8.00am to 5.00pm	Per Hour	\$186.00	\$194.00	Y
Monday to Friday After 5.00pm for a minimum 3 Hours	Per Hour	\$275.00	\$286.00	Y
Saturday or Sunday for a minimum 3 Hours	Per Hour	\$328.00	\$342.00	Y
<b>Commercial</b>				
<u>Meeting Rooms - Full Function Area</u>				
Monday to Friday 8.00am to 5.00pm	Per Day	\$2,086.00	\$2,170.00	Y
- Half Day Rate - 3 Hours or Less	Half Day	\$1,046.00	\$1,088.00	Y
Monday to Friday After 5.00pm	Per Day	\$3,161.00	\$3,288.00	Y
- Half Day Rate - 3 Hours or Less	Half Day	\$1,580.00	\$1,644.00	Y
Saturday or Sunday	Per Day	\$3,674.00	\$3,821.00	Y

<b>Type of Fees and Charges</b>	<b>Unit Charge Rate</b>	<b>Adopted 2020-21 Fee GST Incl. (where applicable)</b>	<b>Proposed 2021-22 Fee GST Incl. (where applicable)</b>	<b>2021-22 GST Applied 10% Y/N</b>
- Half Day Rate - 3 Hours or Less	Half Day	\$1,837.00	\$1,911.00	Y

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
<b>FREEDOM OF INFORMATION (FOI)</b>				
<i>The Freedom of Information Act 1982 sets an application fee at two fee units under the Monetary Units Act 2004. For detailed and complex requests additional charges can be made based on a fee for service basis.</i>				
F.O.I. Requests - Complex Requests	Per Application Per Request	Charge based on Service	Charge based on Service	N
<b>City Strategy and Integrity - Strategic Procurement and Property</b>				
<b>PROPERTY RENTALS</b>				
<i>This is a nominal fee paid annually by community groups subject to a licence agreement for the use of the facility. Occupancy arrangements are undertaken in accordance with the 'Leasing and Licensing' Policy.</i>				
Annual Licence Fee	Per Annum	\$210.00	\$220.00	Y
Annual Licence Fee - Scout Groups	Per Annum	\$10.00	\$10.00	Y
Essential Safety Measures (for commercial properties)	Per Annum	New Fee	\$392.00	Y

# Knox City Council

## 2021-22 Fees & Charges



Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
<b>Connected Communities - Family and Children's Services</b>				
<b>KINDERGARTEN SERVICES</b>				
Kindergarten Fee (for Calendar Year 2021)	Per Child	\$1,553.00	\$1,640.00	N
Kindergarten Fee (for Calendar Year 2022)	Per Child	\$1,640.00	\$1,752.00	N
Kindergarten Fee Sibling 10% discount (for Calendar Year 2021)	Per Child	\$155.30	\$164.00	N
Kindergarten Fee Sibling 10% discount (for Calendar Year 2022)	Per Child	\$164.00	\$175.20	N
Kindergarten Fee 3YO (for Calendar Year 2021)	Per Child	New Fee	\$0.00	N
Kindergarten Fee 3YO (for Calendar Year 2022)	Per Child	New Fee	\$584.00	N
<b>CHILD CARE</b>				
<b>Long Day Care</b>				
Per Day (all centres)	Per Day	\$147.07	\$151.45	N
Occasional Care	Hourly	\$17.00	\$17.50	N
<b>THREE YEAR OLD ACTIVITY PROGRAM</b>				
Activity Program Fee	Per 10 Weeks	\$237.00	\$432.50	Y
<b>NETBALL CENTRE OCCASIONAL CARE</b>				
Child Minding Fees	Per Child Per Game	\$0.00	\$0.00	N
<b>INTEGRATED EARLY YEARS OPERATIONS</b>				
License Fee for Early Years users, using Council owned facilities	Per Annum	\$0.00	\$0.00	N
Licence Fee for Playgroup Committees using Council-owned facilities	Per Annum	\$0.00	\$0.00	N
<b>Connected Communities - Community Access and Support</b>				
<b>HOME &amp; COMMUNITY CARE SERVICES</b>				
<p><i>Commonwealth Home Support Programme (CHSP) client fees are based on Community Health Income Ranges/Centrelink Income Test for pensioners.</i></p> <p><i>Clients are not disadvantaged by inability to pay, fee waiving is approved as assessed as appropriate by Service Provider Coordinator.</i></p> <p><i>The income ranges per annum, effective July 2019 are as follows:</i></p> <p><i>Individual Low fee &lt; \$39,089 Medium fee \$39,089 - \$86,208 High fee &gt; \$86,208</i></p> <p><i>Couple Low fee &lt; \$59,802 Medium fee \$59,802 - \$115,245 High fee &gt; \$115,245</i></p> <p><i>*Family (1 Child) Low fee &lt; \$66,009 Medium fee \$66,009 - \$118,546 High fee &gt; \$118,546</i></p> <p><i>*plus \$6,206 per additional child</i></p>				
<b>HOME MAINTENANCE/MODIFICATIONS</b>				
<i>Clients pay for the cost of materials plus the hourly rate.</i>				
<b>Low:</b>				
S - Single (Income Range less than \$39,089 pa) C - Couple (Income Range less than \$59,802 pa) F - Family (1 Child) (Income Range less than \$66,009 pa) (plus \$6,206 additional child per annum)	Per Hour	\$16.40	\$17.00	N



Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
<b>Medium:</b>				
S - Single (Income range \$39,089 - \$86,208 pa) C - Couple (Income range \$59,802 - \$115,245 pa) F - Family (Income range \$66,009 - \$118,546 pa) (plus \$6,206 additional child per annum)	Per Hour	\$20.80	\$21.70	N

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
<b>High:</b>				
S - Single (Income range more than \$86,208 pa) C - Couple (Income range more than \$115,245 pa) F - Family (Income range more than \$118,546 pa) (plus \$6,206 additional child per annum)	Per Hour	\$63.00	\$66.00	N
Undisclosed income or compensation	Per Hour (& as per receipt for materials)	\$96.00	\$100.00	N
Service Cancellation - less than 24 hours notice prior to service provision	Per Booking	100% of service booking	100% of service booking	N
<b>FOOD SERVICES</b>				
<b>Centre based &amp; home delivered meals</b>				
Three (3) Course Meal Vulnerable Person as assessed by Specialised Access Team (SAT)	Per Meal	\$5.00	\$5.00	N
Three (3) Course Meal Low Income Medium Income	Per Meal	\$10.40	\$10.80	N
Three (3) Course Meal High Income	Per Meal	\$18.20	\$19.00	N
Two (2) Course Meal Vulnerable Person as assessed by Specialised Access Team (SAT)	Per Meal	\$4.00	\$4.00	N
Two (2) Course Meal (Entrée and Main, or Main and Dessert) Low Income Medium Income	Per Meal	\$8.20	\$8.50	N
Two (2) Course Meal Entree and Main, or Main and Dessert) High Income	Per Meal	\$14.00	\$14.60	N
Service Cancellation - less than 24 hours notice prior to service provision	Per Booking	100% of service booking	100% of service booking	N
<b>ALLIED HEALTH - OCCUPATIONAL THERAPY</b>				
Low Income	Per Consultation	\$11.50	\$12.00	N
Medium Income	Per Consultation	\$17.40	\$18.00	N
High Income	Per Hour	\$114.00	\$119.00	N
Easy Living Equipment Kits - provided at cost to approved reablement clients. Individual items from \$6.40 to \$38.50 each.	Per Kit	\$42.00	\$42.00	N
<b>COMMUNITY TRANSPORT</b>				
Regular bus route passenger	Return Trip	\$6.00	\$6.00	N
Regular bus route passenger	One Way Trip	\$3.00	\$3.00	N
Community Outing	Per Day or Part Day	\$8.70	\$8.70	N
Outing Service Cancellation - less than 24 hours notice prior to service provision	Per Booking	100% of service booking	100% of service booking	N
<b>Casual Group Usage</b>				

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
In core (business hours) per use - maximum 8 hours	Per Use	\$130.00	\$130.00	Y
Out of core per hour drive time	Per Hour	\$71.00	\$71.00	Y
Out of core booking fee	Per Booking	\$71.00	\$71.00	Y
Emergency Services Groups - Training Courses max. of 8 hours	Per Use	\$135.00	\$135.00	Y

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
<b>ACTIVE AGEING</b>				
Events / Workshops - Seniors Festival Events etc	Per Event	\$7.00	\$7.00	N
<b>Connected Communities - Active and Creative Communities</b>				
<b>RECREATIONAL RESERVES</b>				
<i>Recreation and Sporting Grounds / Tennis and Netball Courts / Turf Wickets / Parks and Reserves</i>				
<b>Tennis Courts</b>				
Court Fees	Per Court Per Annum	\$125.00	\$130.00	Y
<b>Tennis Pavilions</b>				
Batterham Park	Per Annum	\$974.00	\$1,013.00	Y
Reta Matthews Reserve (Boronia)	Per Annum	\$937.00	\$975.00	Y
Eildon Park	Per Annum	\$1,036.00	\$1,078.00	Y
Glenfern Park (Ferntree Gully)	Per Annum	\$922.00	\$959.00	Y
Guy Turner Reserve (Guy Turner)	Per Annum	\$659.00	\$686.00	Y
Coleman Road Reserve (Knox City)	Per Annum	\$1,914.00	\$1,991.00	Y
Knox Gardens Reserve (Knox Gardens)	Per Annum	\$1,260.00	\$1,311.00	Y
Carrington Park (Knoxfield)	Per Annum	\$768.00	\$799.00	Y
Miller Park	Per Annum	\$974.00	\$1,013.00	Y
Seebeck Reserve (Rowville)	Per Annum	\$978.00	\$1,018.00	Y
Exner Reserve (Scoresby)	Per Annum	\$1,124.00	\$1,169.00	Y
Templeton Reserve (Templeton)	Per Annum	\$1,617.00	\$1,682.00	Y
Wantirna Reserve (Wantirna)	Per Annum	\$1,022.00	\$1,063.00	Y
Windermere Reserve (Windermere)	Per Annum	\$1,050.00	\$1,092.00	Y
<b>Cricket</b>				
Junior / Vets / Women's / All Abilities Teams	Per Team Per Season	\$85.00	\$89.00	Y
Senior Teams	Per Team Per Season	\$546.00	\$568.00	Y
Winter Senior Teams	Per Team Per Season	\$364.00	\$379.00	Y
<b>Football</b>				
Junior / Vets / Women's / All Abilities Teams	Per Team Per Season	\$336.00	\$350.00	Y
Senior Teams (includes U 19 and Reserves)	Per Team Per Season	\$2,423.00	\$2,520.00	Y
<b>Soccer</b>				
Junior / Vets / Women's / All Abilities Teams	Per Team Per Season	\$213.00	\$222.00	Y
Senior Teams	Per Team Per Season	\$1,463.00	\$1,522.00	Y
<b>Baseball</b>				
Junior / Vets / Women's / All Abilities Teams	Per Team Per Season	\$57.00	\$60.00	Y

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
Senior Teams	Per Team Per Season	\$417.00	\$434.00	Y
<b>Netball / Court</b>				
Training	Per Court Per Annum	\$88.00	\$92.00	Y
<b>Facility License Agreements</b>				
Knox Obedience Dog Club	Per Annum	\$2,252.00	\$2,343.00	Y
B.M.X. Club (Knox Park)	Per Annum	\$703.00	\$732.00	Y
Fitness Groups - Community / Not for profit (up to 10 sessions per week)	6 months	\$0.00	\$0.00	Y
Fitness Permit - Commercial (up to 10 sessions per week)	6 months	\$ 1,480.00	\$1,540.00	Y
Eastern Football Netball League - use of Tormore Reserve for the Senior Football Finals series	Per Annum	\$ 3,240.00	\$3,564.00	Y
Eastern Football Netball League - use of Marie Wallace Bayswater Oval for the Senior Football Finals series	Per Annum	\$ 3,240.00	\$3,564.00	Y
<b>Preparation of Turf Wickets</b>				
Tormore Reserve (1 oval)	Per Season	\$8,681.00	\$9,029.00	Y
Marie Wallace - Bayswater Oval (2 ovals)	Per Season	\$11,572.00	\$12,035.00	Y
<b>Reserves / Ovals</b>	Per Point Per Oval Per Season	\$226.00	\$236.00	Y
<i>Charges are seasonal and are based on Council's rating of 1 to 9 points per oval, at a fixed rate per point.</i>				
<b>Casual Users - Sporting Reserves</b>				
Knox Schools and School Sports Associations	No Charge	\$0.00	\$0.00	Y
Knox Community / Non Profit Usage	No Charge	\$0.00	\$0.00	Y
Non Knox Schools / Non Knox Community Usage	Per Day	\$99.00	\$103.00	Y
Commercial Usage (Corporate and Business Activities / Purposes)	Per Day	\$390.00	\$406.00	Y
<b>Pavilions - Rental</b>				
Batterham No. 1	Per Annum	\$1,154.00	\$1,201.00	Y
Batterham Reserve No 2	Per annum	\$578.00	\$602.00	Y
Bayswater Oval	Per Annum	\$1,154.00	\$1,201.00	Y
Bayswater Park	Per Annum	\$578.00	\$602.00	Y
Benedikt Park No. 1	Per Annum	\$578.00	\$602.00	Y
Carrington Park	Per Annum	\$1,154.00	\$1,201.00	Y
Chandler Park	Per Annum	\$578.00	\$602.00	Y
Colchester Park	Per Annum	\$1,154.00	\$1,201.00	Y
Dobson No. 1	Per Annum	\$578.00	\$602.00	Y
Egan Lee No. 1	Per Annum	\$1,154.00	\$1,201.00	Y
Eildon No. 1	Per Annum	\$1,154.00	\$1,201.00	Y
Exner Reserve (Scoresby)	Per annum	\$1,154.00	\$1,201.00	Y
Fairpark No. 1	Per Annum	\$578.00	\$602.00	Y
Gilbert	Per Annum	\$578.00	\$602.00	Y
Guy Turner	Per Annum	\$1,154.00	\$1,201.00	Y

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
HV Jones Reserve	Per Annum	\$578.00	\$602.00	Y
Kings Park Athletics	Per Annum	\$578.00	\$602.00	Y
Kings Park No. 1	Per Annum	\$1,154.00	\$1,201.00	Y
Kings Park B / Ball No. 1	Per Annum	\$1,154.00	\$1,201.00	Y
Knox Gardens No. 1	Per Annum	\$1,154.00	\$1,201.00	Y
Knox Gardens No 2	Per Annum	\$578.00	\$602.00	Y
Knox Park Soccer	Per Annum	\$578.00	\$602.00	Y
Lakesfield	Per Annum	\$1,154.00	\$1,201.00	Y
Lewis Park No. 1	Per Annum	\$578.00	\$602.00	Y
Liberty Ave Reserve	Per Annum	\$1,154.00	\$1,201.00	Y
Llewellyn No. 1	Per Annum	\$578.00	\$602.00	Y
Miller	Per Annum	\$578.00	\$602.00	Y
Milpera	Per Annum	\$578.00	\$602.00	Y
Parkridge	Per Annum	\$578.00	\$602.00	Y
Pickett	Per Annum	\$578.00	\$602.00	Y
Rowville No. 1	Per Annum	\$1,154.00	\$1,201.00	Y
Rowville No 2	Per Annum	\$578.00	\$602.00	Y
Sasses	Per Annum	\$578.00	\$602.00	Y
Schultz	Per Annum	\$578.00	\$602.00	Y
Stud Park	Per Annum	\$578.00	\$602.00	Y
Talaskia	Per Annum	\$578.00	\$602.00	Y
Templeton	Per Annum	\$578.00	\$602.00	Y
Tormore	Per Annum	\$1,154.00	\$1,201.00	Y
Walker Wantirna South Res	Per Annum	\$1,154.00	\$1,201.00	Y
Wally Tew Reserve (Ferntree Gully)	Per Annum	\$1,154.00	\$1,201.00	Y
Wantirna	Per Annum	\$578.00	\$602.00	Y
Windermere	Per Annum	\$578.00	\$602.00	Y
<b>Netball Pavilions</b>				
Fairpark Netball Shed	Per Annum	\$164.00	\$171.00	Y
Mountain Gate Netball Club Pavilion	Per Annum	\$164.00	\$171.00	Y
Walker Reserve Netball Pavilion	Per Annum	\$578.00	\$602.00	Y
<b>FESTIVALS &amp; EVENTS</b>				
<i>All Council run events</i>				
<b>Stall Holders (Commercial and Other)</b>				
Craft and / or Theme Makers Market Site	Per Day	\$80.00	\$84.00	Y
Commercial Food - Large	Per Day	\$436.00	\$454.00	Y
Commercial Food - Medium	Per Day	\$327.00	\$341.00	Y
Commercial Food - Small	Per Day	\$225.00	\$234.00	Y
Market Site - Large	Per Day	\$289.00	\$301.00	Y
Market Site - Medium	Per Day	\$217.00	\$226.00	Y
Market Site - Small	Per Day	\$146.00	\$152.00	Y

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
Additional - Chairs	Per Item Per Day	\$5.00	\$6.00	Y
- Tables	Per Item Per Day	\$24.00	\$25.00	Y
- Marquees (3x3)	Per Item Per Day	\$236.00	\$246.00	Y
- Marquees (6x3)	Per Item Per Day	\$631.00	\$657.00	Y
Electricity - 10 amps	Per Site Per Day	\$21.00	\$22.00	Y
- 15 amps	Per Site Per Day	\$32.00	\$34.00	Y
- 30 amps	Per Site Per Day	\$53.00	\$56.00	Y

Type of Fees and Charges	Unit Charge Rate	Adopted 2020-21 Fee GST Incl. (where applicable)	Proposed 2021-22 Fee GST Incl. (where applicable)	2021-22 GST Applied 10% Y/N
Weights (marquee)	Per Site Per Day	\$10.00	\$11.00	Y
<b>Stall Holders (Community)</b>				
Community Food Vendor Package - Small 3x3m (includes marquee 1x table, 2x chairs)	Per Day	\$0.00	\$0.00	Y
Community Food Vendor Package - Medium 3x6m (includes marquee 1x table, 2x chairs)	Per Day	\$200.00	\$208.00	Y
Community Food Vendor Package - Large 3x9m (includes marquee 1x table, 2x chairs)	Per Day	\$289.00	\$301.00	Y
Market Site Package - Small 3x3m (includes marquee 1x table, 2x chairs)	Per Day	\$0.00	\$0.00	Y
Market Site Package - Medium 3x6m (includes marquee 1x table, 2x chairs)	Per Day	\$130.00	\$136.00	Y
Market Site Package - Large 3x9m (includes marquee 1x table, 2x chairs)	Per Day	\$193.00	\$201.00	Y
<b>FERNTREE GULLY COMMUNITY ARTS CENTRE</b>				
Regular Hire Groups (minimum 2 hire bookings per term)	Per Hour	\$34.00	\$36.00	Y
Casual Hire / Room (weekdays)	Per Hour	\$40.00	\$42.00	Y
Saturday Night Function	Per 6 Hours	\$723.00	\$752.00	Y
Saturday Night Function	Per Hour	\$153.00	\$160.00	Y
Clean Up Fee	Per Hour or Part Thereof	\$194.00	\$202.00	Y
Delay Exit Fee	Per Hour or Part Thereof	\$194.00	\$202.00	Y
<i>Bonds (refundable) - Refer to the end of the Community Services Facilities section.</i>				
<b>Activities</b>				
<i>Ferntree Gully Community Arts Centre offers a range of community arts classes.</i>				
Pottery Classes Fees - Adult	Per 3 Hour Class	New Fee	\$25.00	Y
Arts/Cultural Class Fees - Adult	Per 2 Hour Class	New Fee	\$20.00	Y
Art Equipment Sales (Clay Blocks - Students only)	Per 10 Kg block	New Fee	\$13.00	Y
Pottery Firing Fees (Students Only)	Per Firing	New Fee	\$5.00	Y
Pottery Classes Fees - Children	Per 1.5 Hour Class	New Fee	\$17.00	Y
Arts/Cultural Class Fees - Children	Per 1.5 Hour Class	New Fee	\$17.00	Y
<b>ROWVILLE COMMUNITY CENTRE</b>				
<b>Hire Type</b>				
Multi - purpose Hall - Function	Per Hour	\$135.00	\$141.00	Y
Multi - purpose Hall - Function - 6 Hours	Per 6 Hours	\$661.00	\$688.00	Y
Multi - purpose Hall - Sports	Per Hour	\$40.00	\$42.00	Y
Multi - purpose Hall - Show Concert	Per Hour	\$142.00	\$148.00	Y
Multi - purpose Hall - Activity	Per Hour	\$50.00	\$52.00	Y