



# WHITEHORSE Budget 2024/2025

Adopted by Council: 24 June 2024



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## Mayor and CEO's introduction

On behalf of Whitehorse City Council, we are pleased to present the 2024/25 Budget to the Whitehorse community – the final annual budget of this Council's four-year term. The Budget forms an integral part of Council's integrated strategic planning and reporting framework.

The Budget has been prepared after community feedback received during the Budget engagement process, which began in September 2023. Early engagement meant Council could understand key priorities and themes valued by our community; it also provided an opportunity to check in and see if community priorities had shifted.

This Budget reflects the priorities and aspirations of our community and Council, as outlined in the **Whitehorse 2040 Community Vision** and **Council Plan 2021-2025**. In 2024/25, Council will deliver on the final year of its four-year Council Plan 2021-2025. Together, the Council Plan and the Budget establish our key directions and priority actions and set out how they will be achieved.

It is important to balance community expectations with maintaining a sustainable financial position in an unpredictable economic environment. Inflation and the cost of living continue to place pressure on Council operations and our community. Council is also challenged with keeping rates at affordable levels, in line with the rate cap and below inflation. For 2024/25, rates will be capped at 2.75 per cent in line with the rate cap set by Victorian Government policy.

Whitehorse is the location of two Victorian Government Big Build Projects – the Suburban Rail Loop (SRL) and North East Link (NEL). While both projects come with opportunities, Council needs to invest time and expertise to ensure that we professionally assess their impacts. We are also working with and advocating to the State Government to mitigate any negative impacts on local communities while ensuring maximum benefits are realised. We are strongly advocating for the local businesses, landowners, homeowners, sport and community groups that are being disrupted.

In the face of these pressures, Council's budget remains balanced and financially responsible. It confirms our ongoing commitment to optimise and improve services and infrastructure, as well as deliver key projects and initiatives valued by our community.

## Community Engagement

Thank you to all those in the community who contributed to early public engagement to inform the Budget, through our community engagement program at the end of 2023. By engaging early, we had time to explore the ideas and priorities presented to us and create a budget that truly reflects the needs of Whitehorse.

We received more than 320 responses to our Budget engagement survey, which helped to guide Councillors. While there were many great ideas contributed, supporting the community to stay healthy and well, prioritising environmental and sustainability outcomes, investment in parks, playgrounds and open spaces,

maintenance of Council's roads, footpaths and drains, along with community safety within Whitehorse were strong priorities from the feedback given. The outcomes of the engagement, including key themes and initiatives funded, are outlined in the Budget.

## Budget highlights

The \$226 million Budget outlines the services, initiatives and the extensive Capital Works Program that Council plans to deliver in 2024/25 and the funding and resources required. The Budget 2024/25 will deliver an extensive Capital Works Program, key projects and initiatives. It also includes continued investment in Council's transformation program.

The key components of the Budget 2024/25 are highlighted in the following.

## Operational Budget

**The operational budget provides \$180 million for the delivery of services to the community including:**

- \$25.70 million Kerbside and Public Waste Services;
- \$16.11 million Parks and Natural Environment (maintenance of sports fields, parks and gardens);
- \$15.20 million Leisure and Recreation Services;
- \$12.12 million Health and Family Services;
- \$11.66 million City Services (maintenance of footpaths, drains and roads, sustainability and depot operations);
- \$10.71 million Whitehorse Recycling and Waste Centre (waste transfer station);
- \$9.94 million Community Safety (community laws, parking, school crossings and emergency management);
- \$8.84 million City Planning and Development;
- \$7.76 million Arts and Cultural Services;
- \$7.18 million Engineering and Investment;
- \$6.05 million Libraries;
- \$5.11 million Project Delivery and Assets;
- \$2.19 million Community Engagement and Development;
- \$1.07 million Positive Ageing; and
- \$0.56 million Major Projects.

## Capital Works Program

**The \$46 million Capital Works Program includes:**

- \$10.67 million for land, buildings and building improvements;
- \$7.33 million for plant and equipment;
- \$7.10 million for roads, bridges and off-street car parks;
- \$9.44 million for recreational, leisure and community facilities;
- \$5.13 million for footpaths and cycleways;
- \$3.77 million for parks, open space and streetscapes; and

- \$2.47 million for drainage improvements.

Key highlights of the 2024/25 Capital Works Program include \$3.03 million in pavilion upgrades, \$2.91 million for surface and lighting upgrades to the Elgar Park North East Oval, \$1.80 million for sports field ground renewal at East Burwood South Oval, and \$1.37 million to continue the Box Hill City Oval major redevelopment.

Other significant operational initiatives for 2024/25 include:

- continued focus on review, planning and continuous improvement in service delivery;
- embedding a new 'best value' focus within the procurement of goods, services and works, and contract management;
- enhanced focus on customer experience improvements through technology changes addressing pain points;
- continuation of the Strategic Property Program, which will inform Council decisions and community consultation;
- development of Open Space Master Plans, which will guide the planning, design and development of key open space sites across Whitehorse so they can be shared and enjoyed by everyone for a diverse range of purposes;
- implementation of the Urban Forest Strategy, which will deliver key actions to better protect, enhance and connect Whitehorse's natural assets;
- implementation of the Integrated Water Management Strategy actions, which aims to reduce our dependence on drinking water to sustain our parks and gardens; and
- enhanced sports field surface maintenance activities, which will enable safe and effective playing surfaces for community sport.

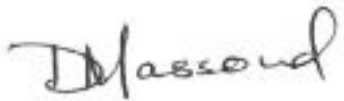
More information about the Major Initiatives and other initiatives for 2024/25 that support the delivery of actions in the Community Vision and Council Plan are provided in Section 2 of this document. These include a mix of operational and capital initiatives and cover a range of service areas.

A projected average rate increase of 2.75% per cent in line with the Victorian Government's Fair Go Rates System will help fund our extensive Capital Works Program and ensure ongoing delivery of Council's high-quality services and programs.

## Summary

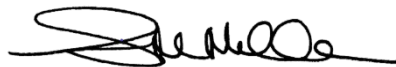
We are looking forward to working with the community over the coming year to achieve the commitments set out in our Budget. We invite you to read about our priorities and initiatives for 2024/25 that are designed to deliver sustained financial and community benefits, improved customer service and increased organisational capability. This Budget puts the community at the heart of what we do.

For more information about Council's 2024/25 Budget visit [www.whitehorse.vic.gov.au/budget](http://www.whitehorse.vic.gov.au/budget)



**Cr Denise Massoud**

**Whitehorse Mayor**



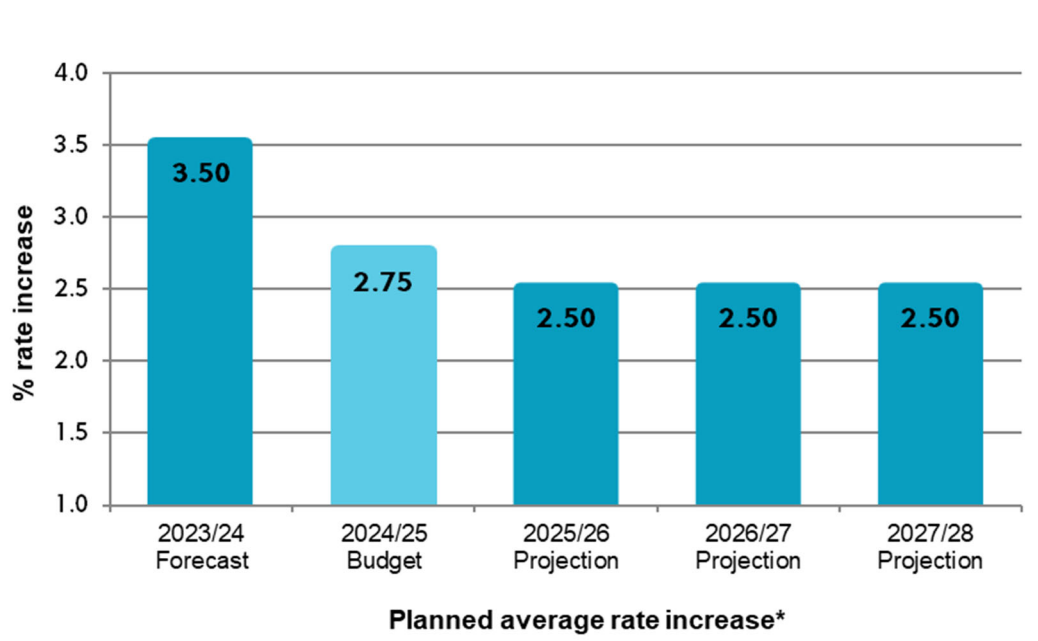
**Simon McMillan**

**Chief Executive Officer**

## Budget summary

Council has prepared a Budget for the 2024/25 financial year that will ensure Council continues to meet the community's demand for high-quality services and will provide for renewal and upgrade of community infrastructure and facilities. This Budget summary provides an overview of key information from the rest of the document.

## Rate increases

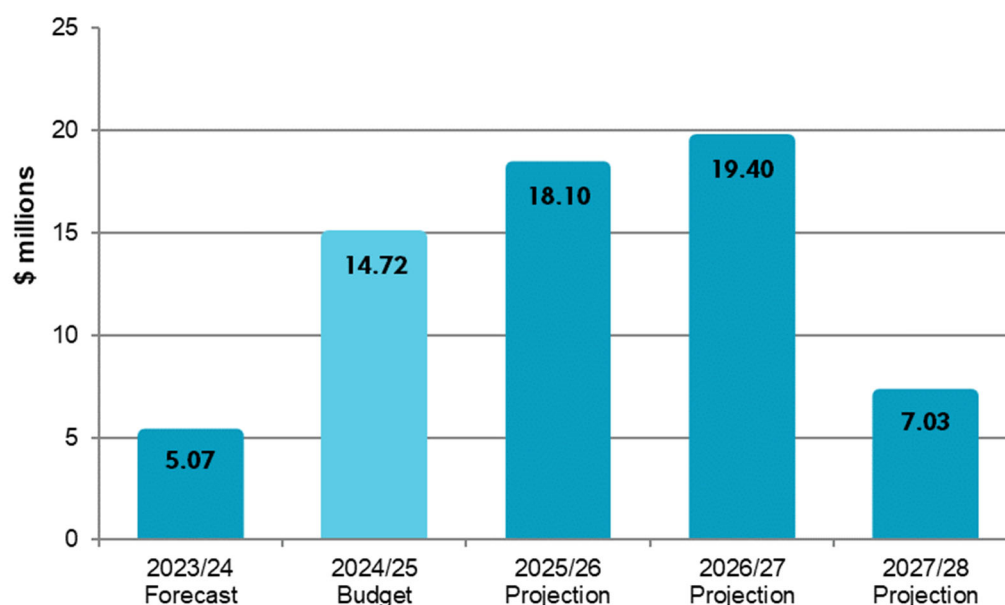


\* Note: the planned average rate increase excludes supplementary rates and interest on overdue rates and is subject to future year rate cap determinations by the Minister for Local Government.

The estimated total amount to be raised by all rates and charges is \$148.64 million (2023/24 forecast \$142.86 million). This includes the rate cap increase of 2.75%, waste service charges, supplementary bin charges, Cultural and Recreational lands, supplementary rates income as well as interest charged on rates. Refer to Section 6.2.2 Rates and charges for more information.

Future average rate increases are forecast to be 2.50% and are based on predicted future CPI increases from the Department of Treasury and Finance; however, this does not commit Council to any predetermined increase. The Long Term Financial Plan is reviewed annually as part of Council's budget deliberations and future rate increases will be considered in light of prevailing economic conditions, community needs and the rate cap ordered by the Minister of Local Government.

## Operating result



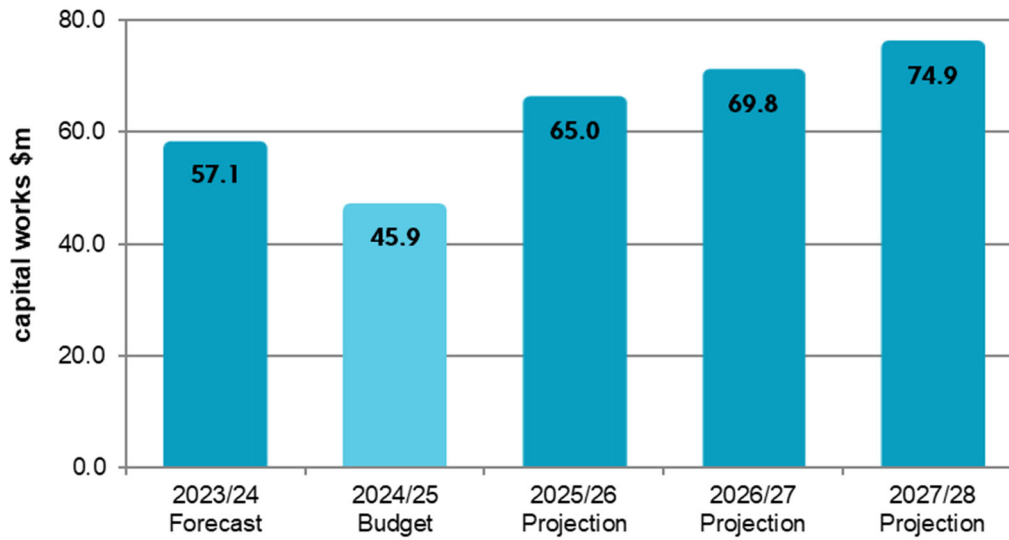
Planning for a surplus is fiscally responsible to ensure long-term, uninterrupted service delivery to our community and to provide essential funding for capital works including the redevelopment of major community facilities.

The expected operating result for 2024/25 is a surplus of \$14.72 million, which is \$9.65 million higher than the 2023/24 forecast. This is mainly due to a \$5.79 million increase in rates and charges and \$5.40 million increase in the Victoria Local Government Grants Commission funding due to the 2023/24 funding allocation being paid early and recognised in 2022/23.

Other variances include a \$4.30 million favourable variance in asset disposals mainly as a result of the demolition of two major buildings at Silver Grove in 2023/24 (\$3.82 million written down value). The favourable variances have been partly offset by a \$4.27 million increase in materials and services costs and a \$3.83 million increase in employee costs. Refer to Section 6, Analysis of Income Statement, for more information.



## Capital works

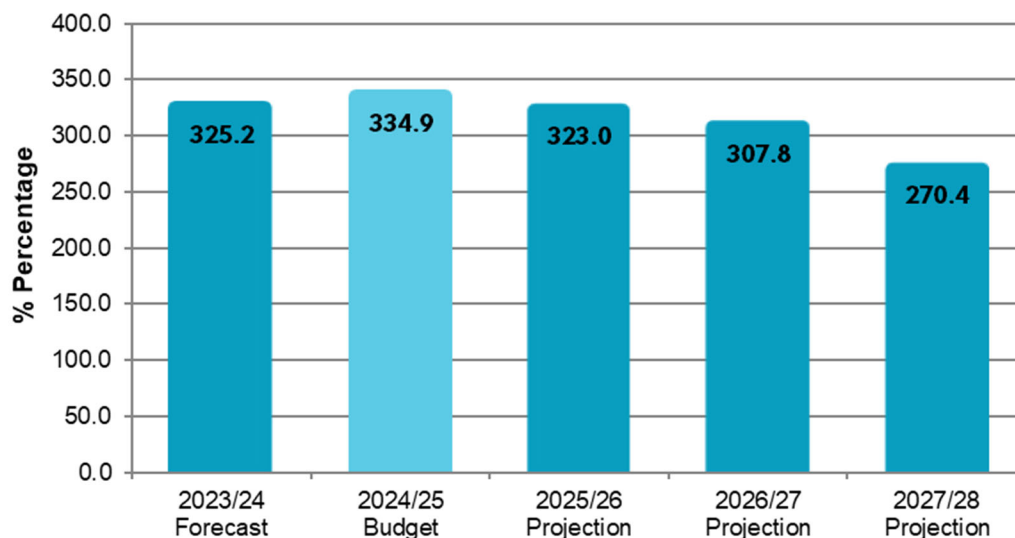


The 2024/25 Capital Works Program is budgeted to be \$45.90 million, which includes \$39.73 million to renew and upgrade the city's existing \$4.28 billion community assets and \$6.17 million for new and expanded assets.

Of this total capital budget, \$8.47 million will be funded from reserves, \$5.92 million from external grants and \$1.60 million from plant and motor vehicle sales. The decrease in planned expenditure in 2024/25 primarily relates to the completion of major redevelopments in 2023/24 relating to The Round (\$10.29 million) and Morack Public Golf (\$4.59 million).

Refer to Section 3 for the Budgeted Statement of Capital Works and Section 10 for the Analysis of Capital Works Statement.

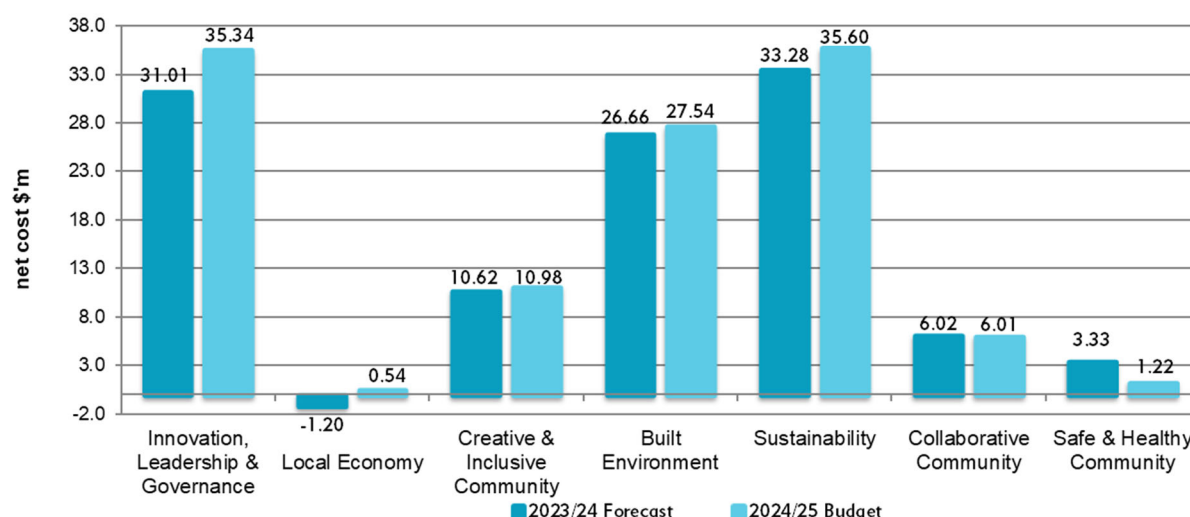
## Financial position (working capital)



The working capital is expected to slightly increase with current assets and liabilities at similar levels compared with the 2023/24 forecast. Forecast projections remain sound and changes in working capital over the four years reflect increases in the Capital Works Program and includes transformation initiatives over the period.

Refer to Section 3 for the Budgeted Balance Sheet and Section 7 for an analysis of Council's financial position including working capital.

## Net cost of strategic directions



The Budget includes a range of services and initiatives that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the 2024/25 Budget to achieve each strategic direction as set out in the *Council Plan 2021-2025*. The services that contribute to these directions are set out in Section 2.

*Notes: 'Local Economy – 2023/24 Forecast Net Surplus' a result of the reversal of a doubtful debts provision in relation to multideck car parks.*

## Council expenditure allocations

The following chart provides an indication of how Council allocates its expenditure across the main services that it delivers. It shows how much is allocated to each service area for every \$100 that Council spends.



\* The above service areas include an allocation of internal services expenditure.

## BUDGET REPORTS

This part includes the following reports and statements in accordance with the *Local Government Act 2020* and the Local Government Model Financial Report.

1. Link to the Council Plan
2. Services and service performance indicators
3. Financial statements
4. Financial performance indicators



# 1 | Integrated Strategic Planning and Reporting Framework

The *Local Government Act 2020* ('the Act') requires Council to take an integrated approach to planning and reporting under a principles-based approach. The principles-based legislation is designed to support Council with an adaptive response based on the local needs of the community; social, economic, environmental and cultural context; and the capacity of Council.

Part 4 of the Act requires councils to prepare the following:

- a Community Vision (for at least the next 10 financial years);
- a Council Plan (for at least the next 4 financial years);
- a Financial Plan (for at least the next 10 financial years);
- an Asset Plan (for at least the next 10 financial years);
- a Revenue and Rating Plan (for at least the next 4 financial years);
- a Budget (for the next 4 financial years);
- a Quarterly Budget Report;
- an Annual Report (for each financial year); and
- financial policies.

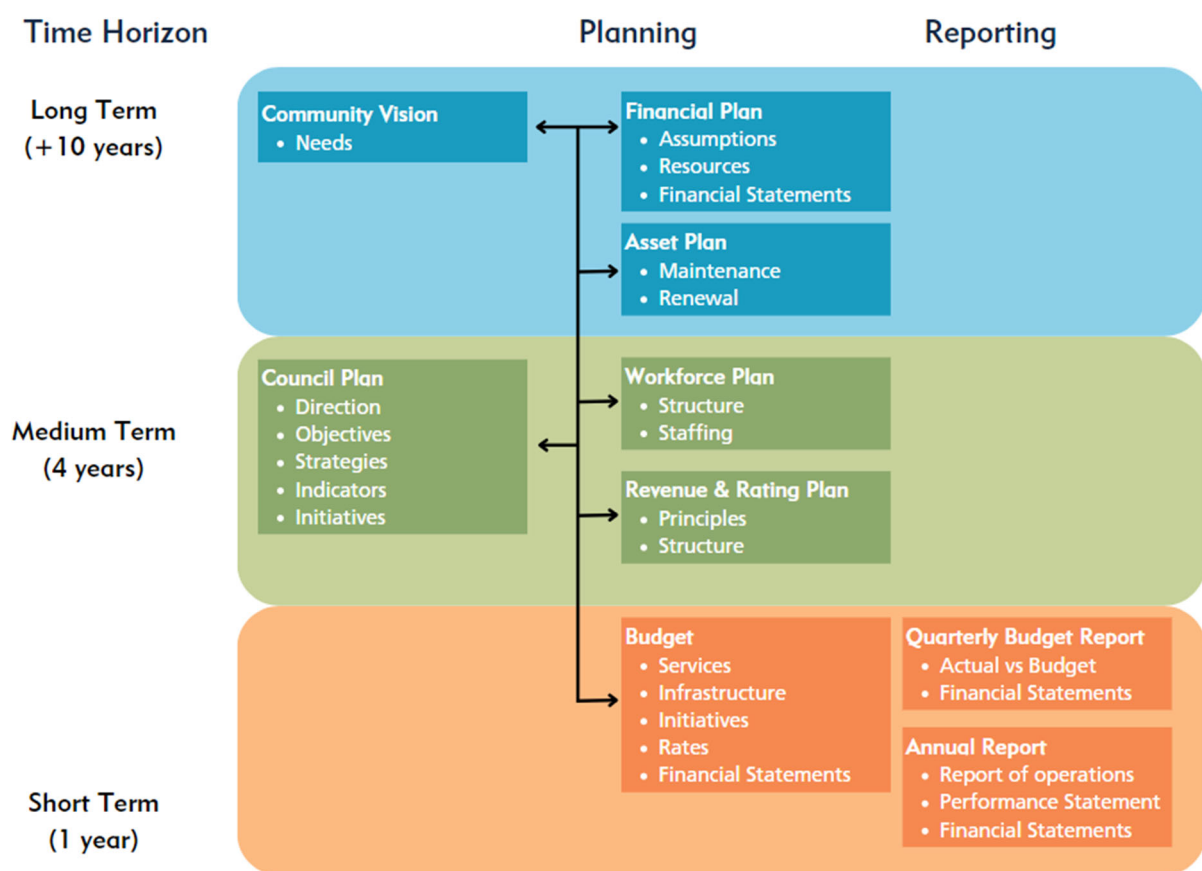
The Act also requires councils to prepare:

- a Workforce Plan (including projected staffing requirements for at least 4 years).

Integrated planning and reporting play a critical role in ensuring the goals and aspirations outlined in the Whitehorse 2040 Community Vision and the four-year Council Plan are reflected in our planning. The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan.

The legislative timeframes for development, review and adoption of the elements of the Integrated Strategic Planning and Reporting Framework (ISPRF) and the time horizons for each element vary. However, there are also many linkages, including the central importance of community engagement. It is therefore vital to recognise the relationships and degrees of integration between different elements. To aid this process, visual representations of the ISPRF have been developed.

The following figure demonstrates how each element of the integrated framework might inform or be informed by other parts of the framework.



Source: Mark Davies (Financial Professional Solutions)

## 1.1 Community Engagement

The *Local Government Act 2020* defines how we engage with our community on the development of key strategic documents, including our Community Vision, Council Plan, Financial Plan and Annual Budget.

As per the Act, community engagement on the 2024/25 Budget has been conducted in accordance with Council's *Community Engagement Policy*. Whitehorse's Community Engagement Policy is a formal expression of Council's commitment to engaging with the Whitehorse community. It outlines Council's position, role and commitment to ensure community engagement is integrated into Council activities.

An extensive community engagement process has been undertaken for the 2024/25 budget, comprising:

- an online survey administered to the community via Your Say Whitehorse from 25 September to 20 October 2023. The survey was available in English, Simplified Chinese, Vietnamese and Greek.
- 6 live pop-up sites across the municipality, including at Spring Festival.
- The consultation listed 12 key Council service areas and asked respondents to choose the top five they would like prioritised in the 2024/25 budget. Also included was a section called 'have we missed anything', where community members could enter open text responses or upload a document.

City officers and Councillors collated feedback gathered from the engagement activities and in November 2023 reviewed all priorities and ideas received. Early engagement meant Council could identify important themes and make informed decisions as the budget development progressed.

It is important for Council to understand community priorities. This could be progressing existing projects, looking at new project ideas, or other ways we can support residents to achieve great things in the community.

The top 5 themes to emerge for the 2024/25 Budget were as shown in the diagram below.



Key activities funded in the 2024/25 budget that align with the themes identified in the community engagement process are summarised as follows.

### Health & Family Services



- Average spend of \$13.00 million per annum in operating budget for health and family services over the next 4 years, including centre-based childcare, integrated kindergarten, maternal and child health, parent and youth support services, and positive ageing services and support (2024/25: \$13.19 million).
- 2024/25 highlights:
  - Development of the Municipal Health and Wellbeing Plan 2025–2029.
  - Implementation of Whitehorse Council Child Safe Standards Action Plan 2022–25.
  - Continued development of the new Positive Ageing function, which focuses on strategies and community capacity-building initiatives to support older people in Whitehorse.
  - Tunstall Park older age exercise equipment \$0.20 million (2024/25 Capital Works Program).

### Parks, Playgrounds & Open Spaces



- \$3.00 million provision in 2024/25 Capital Works Program for Open Space Strategy and Strategic Land Acquisition.
- \$6.71 million in 2024/25 Capital Works Program for renewal/upgrade of sports fields including surface, lighting, nets and other infrastructure.
- \$3.77 million in 2024/25 Capital Works Program for parks, open space and streetscapes.
- 2024/25 highlights:
  - \$3.03 million in pavilion upgrades.
  - \$2.91 million for surface and lighting upgrades to the Elgar Park North East oval (NELP funded).
  - \$1.80 million for sports field ground renewal at East Burwood South Oval.
  - \$1.41 million to progress course improvements at Morack Golf Course.
  - \$1.37 million to continue the Box Hill City Oval major redevelopment.
  - \$1.00 million for play space renewals.



## Sustainability, Waste & Recycling



- Approximately \$35.00 million per annum in operating budget for sustainability, waste and recycling services over the next 4 years, including the Whitehorse Recycling & Waste Centre and Council's kerbside waste and recycling services (\$35.57 million in 2024/25).
- 2024/25 highlights:
  - Develop a final Transition Plan to a 4-bin kerbside waste and recycling system, in line with the State Government's Recycling Victoria Policy.
  - Development of a business case to transition Council buildings and assets off gas to electric.

## Roads, Footpaths & Drains



- Average spend of \$15.74 million per annum for roads, footpaths and cycleways, and drains in 4-year Capital Works Program (\$14.36 million in 2024/25, including \$6.76 million for roads, \$5.13 million for footpaths and cycleways, and \$2.47 million for drainage), including \$12.92 million on the renewal of existing infrastructure.
- 2024/25 highlights:
  - Easy Ride routes \$0.36 million.
  - Box Hill Integrated Transport Strategy (BHITS) Implementation \$0.35 million.
  - Road Safety Improvements Program \$0.26 million.

## Community Safety



- Average spend of \$9.00 million per annum in operating budget over the next 4 years for Community Safety services, including community laws, parking, Council's School Crossing Program, and emergency management and business continuity support (2024/25: \$9.94 million).
- 2024/25 highlights include increased support for the School Crossing Program and the continuation of the Mobile CCTV Cameras Program.

## 1.2 Our Purpose

### The Community's Vision

The Whitehorse 2040 Community Vision was developed in 2021 by the community for the community and reflects the community's aspirations and priorities for the next 20 years.

It sets out the strategic direction for the City of Whitehorse, which helps shape Council's priorities and goals. The Community Vision 2040 is operationalised through the Council Plan.

#### COMMUNITY VISION:

**Whitehorse is a resilient community where everyone belongs. We are active citizens who value our natural environment, history and diversity. We embrace sustainability and innovation. We are dynamic. We learn, grow and thrive.**

The overarching Community Vision is underpinned by seven broad strategic directions and key objectives to achieve our desired long-term future.

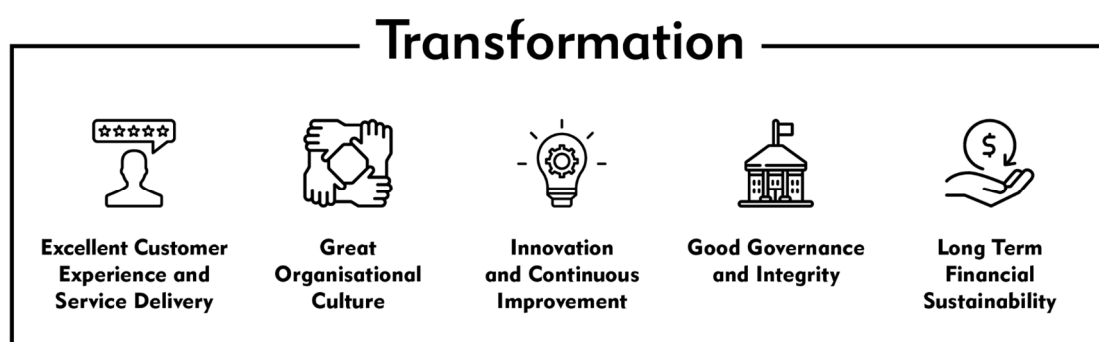


Under each strategic direction is a set of objectives aimed at guiding Council and the community in working towards achieving the Vision.

The Vision was developed with people who work, live, study or own a business across Whitehorse. The extensive process comprised a broad community engagement with the results of this feeding into a deliberative panel that demographically represent the community of Whitehorse.

## 1.3 Council Transformation

The operating environment for Victorian local government continues to change significantly and in response, Whitehorse City Council continues to undertake organisation transformation. Transformation aims to ensure Council continues to meet the needs and expectations of our community. This transformation is designed to achieve five objectives, which are outlined in the figure below.



The Transformation Program in 2024/25 builds on previous years of effort to:

- balance investment decision-making with long-term financial sustainability;
- systematically review all of Council's services over time;
- expand our Continuous Improvement Program and approach to deliver sustained financial and customer benefits;
- invest in technology and systems to improve customer experience; and
- build and sustain a great organisational culture that puts community at the heart of what we do.

### Transformation Program for 2024/25

The priorities for 2024/25 included within this Budget are summarised below.

#### Improved customer experience

At the heart of the Transformation Program is the objective to enhance customer experiences. This will involve making changes to our services by prioritising the needs and preferences of our customers and incorporating these into our processes alongside technological advancements. This year, our focus will be on several key areas:

- developing and implementing capabilities, processes, and practices that prioritise the needs of our customers;
- establishing a sustainable program that consistently gathers, analyses and utilises customer feedback to continually improve our services;
- cultivating a strong organisational culture that emphasises the importance of prioritising customer values in our process design;

- integrating human-centred design principles into our technology transformation projects; and
- documenting customer processes and implementing changes for visible value.

## **Technology Transformation**

The Technology Transformation Program is making technology better so that customers have a smoother experience, services run more efficiently, and cybersecurity stays strong. This year, we will focus on a few key things:

- replacing old technology systems that are no longer supported or outdated;
- making changes to improve how we handle data, so we can turn it into useful insights;
- keeping our cybersecurity strong and finding ways to make it even better; and
- lowering the risks and controlling costs for keeping our technology running smoothly.

## **Service Reviews**

Service reviews are detailed assessments of the services provided by Council. They analyse the current methods and reasons behind them. These reviews are conducted by independent facilitators who then suggest recommendations for how to improve and handle things differently in the future.

## **Enterprise Change Management**

The Transformation Program is making changes to help reach our objectives. The Enterprise Change Management practice is putting in place the skills, knowledge and structures in the organisation needed to make these changes stick. It is important to make sure projects achieve change that is sustained.

## **Strategic Property Program**

Continuation of current funding for the Strategic Property Program will seek community input into a new strategic property framework and roadmap. It will also deliver a library asset business case.



## 1.4 Our Values & Behaviours

Organisational values are integral in inspiring our best efforts and underpinning our organisational culture.

In 2021, our employees redefined the organisational values and behaviours. These values and behaviours form our commitment to each other and the community about how we interact with each other and go about our work.

# CREATe

Community is at the heart of everything we do.

### Collaboration

- We work flexibly together to achieve outcomes and solve problems.
- We talk openly and share information.
- We demonstrate community / organisation orientated decision making.
- We help others shine.
- We support and encourage each other.

### Respect

- We actively listen.
- We encourage others to express opinions and ideas.
- We value diversity and consider ways to improve representation in our workforce and decision making.
- We treat others with care, kindness and empathy.

### Excellence

- We adapt, respond, learn and grow.
- We support innovative and creative approaches.
- We encourage and explore diverse ideas and perspectives.
- We strive to be sector leading.

- We seek and give considered and thoughtful feedback in order to improve.
- We celebrate our achievements.

### Accountability

- We share collective responsibility and are individually accountable.
- We are clear with our requests.
- We keep our promises.
- We are responsible for our actions and attitude.
- We are proficient in managing the resources we're entrusted with.
- We consider environmental and economic sustainability in our decision making.

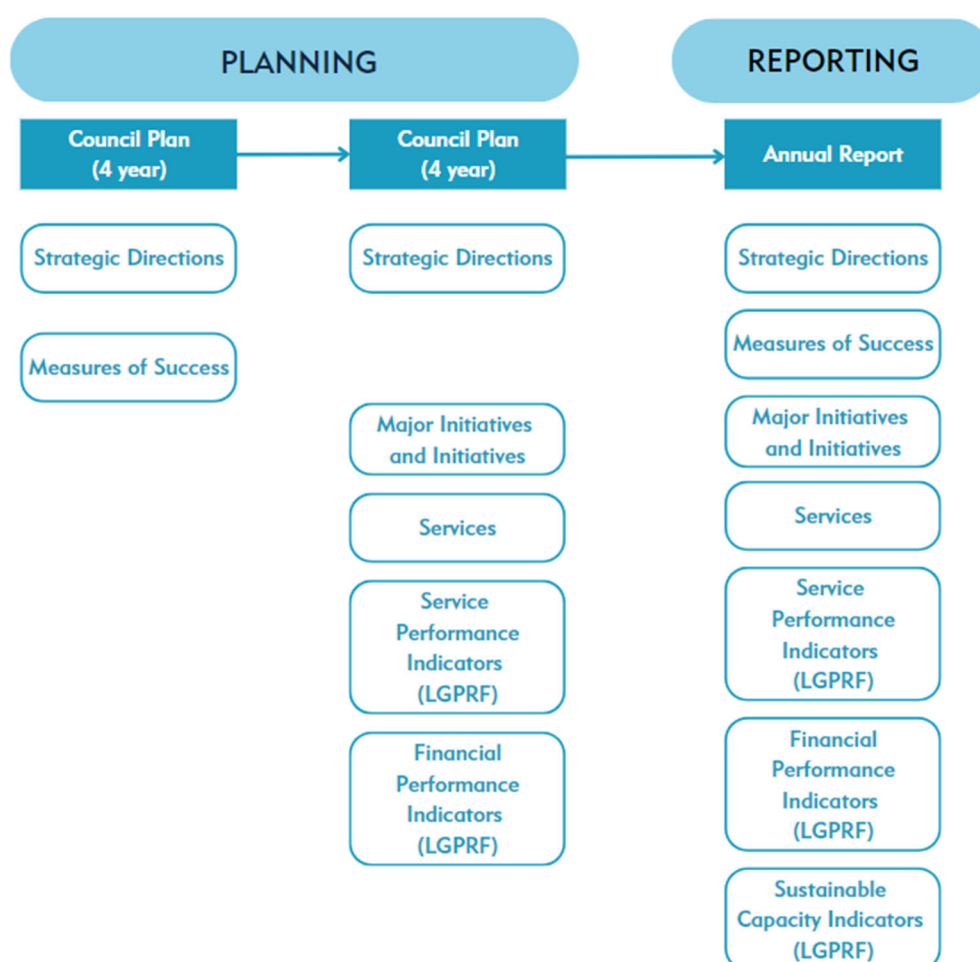
### Trust

- We act with integrity, aligning words and actions.
- We have confidence in our people.
- We are empowered to make decisions and we empower others.
- We are transparent, fair and equitable.
- We communicate openly and truthfully.

## 2 | Services and Initiatives

This section provides a description of services and initiatives to be funded in the Budget for the 2024/25 year and how these will contribute to achieving the strategic directions specified in the Whitehorse 2040 Community Vision and Council Plan 2021–2025. It also describes the mandatory Local Government Performance Reporting Framework 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 the Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is depicted below.



There is not always a one-to-one relationship between initiatives or services and Council's strategic direction. One initiative/service is likely to contribute to the delivery of several strategic directions. To make this document easier to read, initiatives and services have been included under the strategic direction they have the strongest alignment to in terms of outcomes.

## Strategic Direction One:

### An innovative Council that is well led and governed

*Council will be a trusted organisation that embraces innovation.*

#### Strategic Actions:

**Deliver the Transformation Program.**

**Review Council's approach to integrated planning and reporting with an increased focus on service outcomes and reporting.**

**Deliver long-term financial sustainability within a rate capping environment through responsible financial and asset management decisions.**

**Drive a culture of strong governance by strengthening fraud and corruption controls, embedding risk management into planning and decision making processes and maintaining transparency in Council decisions.**

#### Major initiatives

Implement Year 4 of Council's Transformation Strategy 2021–2025, including the following.

#### Continuation of Technology Transformation Program

*\$6.22 million in 2024/25 Operational Budget*

Continued implementation of transforming our technology to support customer experience and service delivery.

#### Strategic Property Projects

*\$0.29 million in 2024/25 Operational Budget*

Continuation of the Strategic Property Program in 2024/25 will seek community input into a new strategic property framework and roadmap. It will also deliver a library asset business case.

#### Undertake Organisational Service Planning and Review

*\$0.73 million in 2024/25 Operational Budget*

Continue with Council's service planning and review to further understand the current state and inform the best service delivery model for the future.

## **Implementation of the Whitehorse Gender Equality Action Plan 2022–2026**

### *Funded within Operational Budget*

Whitehorse City Council Gender Equality Action Plan 2022–2026 outlines key gender equality insights and the positive actions that we are committed to driving forward over the life of this plan in pursuit of improved gender equality.



## Services

Service area		Actual 2022/23 \$'000	Forecast 2023/24 \$'000	Budget 2024/25 \$'000
<b>Executive Management</b>				
This area includes the Chief Executive Officer and the Executive Leadership Team and associated support.	Rev	-	-	-
	Exp	(1,735)	(1,802)	(1,797)
	NET	(1,735)	(1,802)	(1,797)
<b>Transformation</b>				
Development and implementation of the Transformation Strategy to assist Council in continuing to improve performance, customer experience and organisational culture. It includes resources for the strategic property program to assess our property portfolio and inform Council decisions on investment and use.	Rev	-	-	-
	Exp	(587)	(724)	(293)
	NET	(587)	(724)	(293)
<b>Technology Transformation</b>				
This service is responsible for the implementation of Council's Technology Transformation Program, which has been designed to improve the customer experience and service delivery. For the years 2022/23 and 2023/24, this service also managed the implementation of Council's IT Strategy, including Council's new ERP system, both of which are scheduled to conclude in 2023/24.	Rev	-	-	-
	Exp	(6,875)	(4,831)	(6,216)
	NET	(6,875)	(4,831)	(6,216)
<b>Change &amp; Continuous Improvement</b>				
This service area supports sustained organisational change and improvement. It includes resources for service planning and review and continuous improvement.	Rev	-	-	40
	Exp	(1,501)	(1,681)	(2,112)
	NET	(1,501)	(1,681)	(2,072)
<b>Finance</b>				
This service manages Council's financial activities to ensure statutory compliance and financial sustainability. This includes financial planning and reporting (including the Annual Budget and Financial Plan), financial management, procurement, tendering and contract administration, and administration and collection of Council's rate revenues and service charges.	Rev	570	305	335
	Exp	(3,030)	(3,331)	(3,498)
	NET	(2,460)	(3,026)	(3,163)
<i>Lease accounting was previously shown separately but has been reclassified as it relates to centralised accounting adjustments for lease liabilities relating to Councils financial activities.</i>				
<b>Corporate Planning &amp; Performance</b>				
This service facilitates the development and ongoing management of Council's integrated planning, performance monitoring and reporting processes, including the development and maintenance of the Council Plan and ensuring that Council meets its statutory reporting obligations in accordance with legislative and Council reporting cycles.	Rev	-	-	-
	Exp	(168)	(455)	(423)
	NET	(168)	(455)	(423)
<b>Governance &amp; Integrity</b>				
This service includes governance, executive and council support, information management, and controls and compliance services, and manages Council's audit, risk management and insurance processes.	Rev	332	308	523
	Exp	(6,153)	(6,957)	(8,342)
	NET	(5,821)	(6,649)	(7,819)
<b>Organisational Technology</b>				
This service enables Council to provide technology capability and business services that are secure, reliable and scaleable across the Municipality.	Rev	1	-	-
	Exp	(5,556)	(6,437)	(6,869)
	NET	(5,555)	(6,437)	(6,869)
<b>People and Culture</b>				
This service provides human resource management services including staff recruitment, corporate training and development, industrial relations and volunteer advisory services as well as managing the payroll service.	Rev	-	-	-
	Exp	(4,368)	(5,407)	(6,079)
	NET	(4,368)	(5,407)	(6,079)
<b>Contracts &amp; Benefits Realisation</b>				
The new Contracts and Benefits Realisation function targets financial opportunities in procurement sourcing, contract negotiation and management, and expenditure category management to mitigate cost pressures and to support financial sustainability longevity.	Rev	-	-	-
	Exp	-	-	(605)
	NET	-	-	(605)

## Strategic Direction Two: A thriving local economy with high-quality, accessible education opportunities

***Council will support and advocate for a diverse range of businesses, to facilitate local investment, education and employment opportunities.***

### Strategic Actions:

Council will explore partnerships with local organisations to encourage social enterprises.

Deliver and or partner with the education sector to engage, promote and advocate for improved learning and educational opportunities for local businesses and their staff.

Facilitate the renewal of retail special rate schemes as per the Special Rate Charge Scheme in Commercial Precinct or Centres Policy 2014

Continue to implement the Business Communication Program.

### Major initiatives

#### Implementation of the Investment & Economic Development Strategy 2023–2027

*Funded within Operational Budget*

Council adopted the strategy in 2023/24, with the intention to implement the key actions over future years. This will provide support and direction for local businesses and employment opportunities, and contribute to a resilient and thriving economy for the City of Whitehorse.

#### Development and implementation of the Social Enterprise Policy

*Funded within Operational Budget*

The Social Enterprise Policy guides Council officers in the development of opportunities that attract, promote and support social enterprises in the municipality. This policy is to articulate Council's intention to support and guide further development of a robust social enterprise sector in Whitehorse.

#### Development and implementation of the Inclusive Employment Program

*Funded within Operational Budget*

Explore the implementation of an inclusive employment model to increase the employment of people with disability and others who face barriers to employment.

## Suburban Rail Loop Business Support Advocacy

### *Funded within Operational Budget*

Advocate to the State Government and to monitor and provide strong support for businesses, employees and customers displaced by Suburban Rail Loop (SRL) development, in accordance with the Small Business Engagement Guidelines.

## Services

Service area		Actual	Forecast	Budget
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Investment and Economic Development</b>	Rev	144	115	143
This service works in partnership with a range of organisations to support a local economic environment that attracts investment.	Exp	(1,011)	(981)	(1,128)
	NET	<b>(867)</b>	<b>(866)</b>	<b>(985)</b>
<b>Box Hill multi-deck car parks</b>	Rev	535	690	694
This service provides multi-level car parking facilities in Watts Street and Harrow Street, Box Hill.	Exp	(433)	1,380	(247)
	NET	<b>102</b>	<b>2,070</b>	<b>447</b>
<b>Council Pandemic Response</b>	Rev	-	-	-
This reflects Council's Coronavirus Pandemic Response including hardship support and stimulus packages, and an additional temporary resource to deliver financial benefits as part of Council's pandemic recovery response.	Exp	(168)	-	-
	NET	<b>(168)</b>	-	-

*Note: Box Hill multi-deck car parks increase in 2023/24 net surplus is a result of the reversal of doubtful debts provision in relation to contract settlement (prior years).*

## Strategic Direction Three: A culturally rich, diverse, creative and inclusive community

***Council will promote diversity, social connection and access to community services.***

### Strategic Actions:

Support, promote and celebrate Council's volunteer programs.

Work in partnership with community groups to celebrate and host events that promote culture and heritage, faith and gender diversity.

Ensure Council communications represent our diverse community in stories and images.

Work with traditional owners to celebrate Wurundjeri Woi-wurrung heritage and culture and its significance to Whitehorse as a part of the world's oldest living culture.

Partner with the Eastern Affordable Housing Alliance and Regional Social Housing Charter Group in advocacy and raising community awareness.

Provide and promote arts and cultural experiences to enhance community creativity and connection.

Implement initiatives from the Diversity Action Plan to reduce discrimination.

### Major initiatives

#### Development of the Strategic Partnerships Framework (Indoor Sports Facilities)

*Funded within Operational Budget*

Development of the Strategic Partnerships Framework, which includes principles to guide and encourage partnerships in developing sport facilities.

### Other initiatives

#### Launch and implement the Reconciliation Action Plan (RAP)

*Funded within Operational Budget*

Implementation of the Reconciliation Action Plan (RAP) to be inclusive in our work and contribute to national reconciliation and further strengthen the monitoring of our actions towards reconciliation.

## Community Grants

### *Funded within Operational Budget*

Continue providing funding opportunities to encourage, develop and support a wide range of initiatives that contribute positively to the health and wellbeing of the community.

## Services

Service area		Actual	Forecast	Budget
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Arts &amp; Cultural Services</b>				
This service provides a diverse and ongoing program of arts, cultural and heritage events as well as access to the Whitehorse Art Collection, meeting room hire and function services.	Rev	1,472	2,936	3,494
	Exp	(4,298)	(6,172)	(6,637)
	NET	<b>(2,826)</b>	<b>(3,236)</b>	<b>(3,143)</b>
The service also manages many arts and cultural facilities within the municipality, including The Round performing arts centre, Box Hill Community Arts Centre, and Box Hill Town Hall & Community Halls.				
<b>Community Development</b>				
This service focuses on the development and implementation of policies, strategies, and initiatives to respond to community wellbeing issues to promote social inclusion particularly for those population groups that experience disadvantage and inequity. It also provides community grants to local not-for-profit groups and organisations and promotes our volunteering programs.	Rev	42	21	22
	Exp	(1,259)	(840)	(1,091)
	NET	<b>(1,217)</b>	<b>(819)</b>	<b>(1,069)</b>
<b>Libraries</b>				
This service operates via the Manningham Whitehorse Library Corporation and provides for public library services at four locations in the municipality.	Rev	68	70	72
	Exp	(5,694)	(5,874)	(6,052)
	NET	<b>(5,626)</b>	<b>(5,804)</b>	<b>(5,980)</b>
<b>Events</b>				
This program develops and delivers Council festivals and events that encourage community participation and connection.	Rev	139	46	27
	Exp	(881)	(810)	(814)
	NET	<b>(742)</b>	<b>(764)</b>	<b>(787)</b>

## Strategic Direction Four: A built environment that encourages movement with high-quality public places

***Council will plan, build, renew and maintain community assets and public spaces to meet community needs. We will plan for and facilitate appropriate land use and high-quality development outcomes.***

### Strategic Actions:

Prepare strategies and guidelines that support high-quality urban design outcomes for development including community assets.

Advocate to and partner with State Government on major transport infrastructure projects to facilitate a safe, accessible and integrated transport network.

Implement the Whitehorse Asset Plan 2022–2032.

Deliver a Capital Works Program that strengthens the inclusiveness and accessibility of our local neighbourhoods, assets, facilities and services.

### Major initiatives

#### Pavilion Upgrades

*\$3.03 million in 2024/25 Capital Works Program*

Continue with pavilion upgrades at Vermont Reserve, East Burwood Reserve, Mirrabooka Reserve and Forest Hill Reserve (subject to confirmation of external funding).

#### Box Hill City Oval Redevelopment

*\$1.37 million in 2024/25 Capital Works Program*

Continue planning and developing the design of Box Hill City Oval to create a multipurpose venue for the community to participate in sport, recreational and other community activities.

#### Implementation of Easy Ride routes

*\$0.36 million in 2024/25 Capital Works Program*

Continue to construct and improve a range of Easy Ride routes that consist of low stress roads and paths and on-road routes through the municipality.



## **Implementation of Infrastructure Developer Contributions Plan**

### *Funded within Operational Budget*

Approved by the Minister for Planning in December 2023, Council will continue to focus on the implementation and administration of the Development Contributions Plan (DCP) and the collection of levies from new developments towards provision of infrastructure projects.

## **Update the Nunawading, Megamile East and Mitcham Structure Plan**

### *Funded within Operational Budget*

Continue work to update the Nunawading / Megamile East and Mitcham Activity Centres Structure Plan.

## **Other initiatives**

### **Elgar Park North East Sports Field upgrade**

#### *\$2.91 million in 2024/25 Capital Works Program*

Installation of a synthetic sports field surface and floodlighting improvements on the Elgar Park North East Oval (\$2.33 million North East Link Program funded).

### **Implementation of the Play Space Renewal Program**

#### *\$1.00 million in 2024/25 Capital Works Program*

Continue with the renewal and upgrade to various play spaces across the municipality including Heatherdale Reserve, Walker Park, Elmhurst Basin, Springfield Park, Mahoneys Reserve and Dagola Reserve.

### **Major Transport Project Advocacy**

#### *Funded within Operational Budget*

Council will continue to strongly advocate for improved outcomes for the Whitehorse community on all major transport projects, including the Suburban Rail Loop and the North East Link Program.

### **Implementation of Box Hill Integrated Transport Strategy**

#### *\$0.35 million in 2024/25 Capital Works Program*

Continue with implementation of the Box Hill Integrated Transport Strategy, which creates a framework to consider the different modes of transport available to the Whitehorse community and provides direction to facilitate travel options and networks that are sustainable, convenient, accessible and safe.

## Services

Service area		Actual	Forecast	Budget
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Assets, Building Projects and Capital Works</b>	Rev	-	-	-
This service is responsible for the development, monitoring and performance reporting of Council's Capital Works Program, the managing of design, construction and overall project management of capital building projects and the planning and implementation of strategic asset management initiatives across the organisation including Council's Asset Management System.	Exp	(1,556)	(1,705)	(1,584)
	NET	(1,556)	(1,705)	(1,584)
<b>Major Projects</b>	Rev	-	-	-
This service is responsible for the facilitation and project management of major projects.	Exp	(749)	(1,054)	(563)
	NET	(749)	(1,054)	(563)
<b>Engineering Services</b>	Rev	2,166	2,687	2,456
This service provides strategic traffic and sustainable transport planning and traffic investigations and reports; capital works project scoping; civil asset protection; drainage and other civil approvals for developments	Exp	(4,586)	(4,823)	(5,026)
	NET	(2,420)	(2,136)	(2,570)
<b>Public Street Lighting</b>	Rev	942	-	-
This service provides street lighting throughout Whitehorse.	Exp	(1,653)	(1,262)	(1,218)
	NET	(711)	(1,262)	(1,218)
<b>City Services</b>	Rev	152	129	131
Services are provided for the ongoing maintenance and cleanliness of Council's civil infrastructure including roads, footpaths, kerb and channel, stormwater assets, roadside furniture, bridges and path structures. This includes the services of street sweeping, public litter bin collection, removal of dumped rubbish and graffiti, and the provision of an after-hours emergency response service.	Exp	(8,708)	(8,529)	(8,757)
	NET	(8,556)	(8,400)	(8,626)
<b>Fleet &amp; Workshop</b>	Rev	-	-	-
Services are provided to manage Council's fleet of vehicles, plant and equipment items including the operation of a workshop and overall management of the functions of the Operations Centre.	Exp	(1,912)	(1,810)	(1,839)
	NET	(1,912)	(1,810)	(1,839)
<b>Facilities Maintenance</b>	Rev	-	-	-
This service provides reactive and preventative maintenance and minor capital renewal of Council's many buildings and structures. It also includes scheduled inspections and maintenance to satisfy Building Code Essential Safety Measures Regulations.	Exp	(3,200)	(3,241)	(3,355)
	NET	(3,200)	(3,241)	(3,355)
<b>Sports Fields</b>	Rev	4	4	4
This service is responsible for the design, installation, maintenance and renewal of sports field infrastructure and project management of sports field capital projects.	Exp	(2,264)	(2,204)	(1,701)
	NET	(2,260)	(2,200)	(1,697)
<b>Property</b>	Rev	416	382	403
This service manages Council properties, conducts property valuations, and maintains the Geographic Information System.	Exp	(1,947)	(1,840)	(1,911)
	NET	(1,531)	(1,458)	(1,508)
<b>Planning</b>	Rev	3,340	3,692	4,256
This service provides statutory and strategic land use planning functions, ensuring compliance of land use and developments under the Whitehorse Planning Scheme and administration of the Whitehorse Development Contributions Plan .	Exp	(7,011)	(7,086)	(8,836)
	NET	(3,671)	(3,394)	(4,580)

## Strategic Direction Five:

### Sustainable Climate and Environmental Care

***Council will take a leadership role in addressing climate change and ensure we protect and enhance our natural environment.***

#### Strategic Actions:

Lead on climate change and build the resilience of our community and the natural and built environment through implementation of the Sustainability Strategy 2030 Taking Climate Action.

Advocate to State Government to lead statewide vegetation strategies and reform regulation to more strongly discourage tree removal and increase canopy cover to create more shade and reduce urban heat island effect.

Sustainably manage, enhance and increase trees and vegetation in Council's streetscapes, parks and gardens with species that enhance neighbourhood character, support biodiversity and are adaptable to a changing climate.

Implement the actions of the Integrated Water Management Strategy 2022–2042 to improve the water quality of local waterways.

Advocate to and work with State Government agencies and councils on initiatives that promote and contribute to circular economy principles and state targets.

Seek changes to the planning scheme to increase environmentally sustainable development targets.

#### Major initiatives

##### Develop a transition plan to a four-bin kerbside waste and recycling system

*Funded within Operational Budget*

Develop a final transition plan to a four-bin kerbside waste and recycling system (in line with the State Government's Recycling Victoria Policy), including support to assist with planning and implementation processes.

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## Other initiatives

### **Delivery of Urban Forest Strategy actions**

*Funded within Operational Budget*

The implementation plan sets out the actions Council will take to achieve its urban forest vision – ‘a diverse, healthy and resilient urban forest’ – which is increase the tree canopy cover to 30% in Whitehorse by 2050.

### **Delivery of integrated Water Management Strategy actions**

*Funded within Operational Budget*

Continue to work closely with the community and other organisations with a role in water management and finding smarter solutions to water conservation. This strategy also aligns with the State Government, Dandenong and Yarra Catchment Integrated Water Management Plans.

### **Delivery of the Climate Response Strategy 2023–2030 (2024/25 actions)**

*Funded within Operational Budget*

Implementation of the Climate Response Strategy 2023, involving key actions that have been developed in response to community feedback, climate science and Council’s legislated obligations to act on climate change. These actions include development of a business case to transition Council buildings and assets off gas to electricity, a plan to transition Council’s fleet to zero emissions and the development of a Net Zero Emissions Reduction Plan for Council operations.

## Services

Service area		Actual	Forecast	Budget
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Whitehorse Recycling &amp; Waste Centre</b>	Rev	13,104	12,886	13,347
The Centre is open to the public providing services for recycling of various items and disposal of general or bulky non-hazardous waste.	Exp	(10,282)	(10,310)	(10,714)
	NET	<b>2,822</b>	<b>2,576</b>	<b>2,633</b>
<b>Sustainability, Waste and Recycling</b>	Rev	5,638	166	650
This service supports Council to deliver on its Climate Response Strategy 2023-2030 to reduce greenhouse gas emissions through mitigation, adaptation and systematic measures within the organisation and community. In addition the service supports the Waste Management Strategy 2018-2028 to reduce waste and increase recycling including the provision of Council's kerbside waste and recycling services.	Exp	(21,114)	(22,693)	(24,851)
	NET	<b>(15,476)</b>	<b>(22,527)</b>	<b>(24,201)</b>
<b>Open Space Maintenance</b>	Rev	218	149	114
This team is responsible for the management of Council's bushland, open space and parklands including developing plant stock, landscaping, pruning, grass cutting and fire management. The service also provides an education program on ecological and environmental issues largely centred on Blackburn Lake Sanctuary and Yarran Dheran Nature Reserve.	Exp	(6,765)	(6,582)	(6,965)
	NET	<b>(6,547)</b>	<b>(6,433)</b>	<b>(6,851)</b>
<b>Tree Management</b>	Rev	189	195	201
This service is responsible for the management of Council's street and park trees to meet community expectations as well as statutory and safety obligations. It includes planning for increasing the quantity and quality of trees within Whitehorse as well as maintaining the health and amenity of existing trees.	Exp	(6,904)	(6,877)	(7,156)
	NET	<b>(6,715)</b>	<b>(6,682)</b>	<b>(6,955)</b>
<b>Strathdon House and Orchard Precinct</b>	Rev	12	34	80
Strathdon hosts educational programs in environment, sustainability, health and wellbeing.	Exp	(251)	(249)	(307)
	NET	<b>(239)</b>	<b>(215)</b>	<b>(227)</b>

## Strategic Direction Six:

### An Empowered and Collaborative Community

***Council will engage with the community and provide opportunities to be included in decision-making processes.***

#### Strategic Actions:

Provide opportunities for the community to be engaged in decision making processes and share the outcomes with them.

Work with our diverse community to reduce barriers to community engagement.

Provide opportunities for children, young and older people to inform decision-making.

#### Other initiatives

##### Review of the Whitehorse Community Engagement Policy

*Funded within Operational Budget*

Review of the Whitehorse Community Engagement Policy that defines Council's commitment to engaging with our community and explains the role of Council and how the community can expect to be involved in decision making.

##### Undertake Shaping Whitehorse Community Engagement

*Funded within Operational Budget*

Undertake the Shaping Whitehorse Community Engagement process for the development of Council's key strategic documents, including the 2025–2029 Council Plan (including the Municipal Health & Wellbeing Plan), Financial Plan, Asset Plan and 2025/26 Annual Budget.



## Services

Service area		Actual	Forecast	Budget
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Strategic Marketing and Communications</b>	<i>Rev</i>	-	-	-
This service manages strategic marketing and communications plans for the Council including marketing for The Round and Leisure services. It manages production of Council publications, graphic design, video and photography and social media. The service develops a range of communications materials tailored to each audience, including for the diverse community, staff and Councillors.	<i>Exp</i>	(2,327)	(2,787)	(2,483)
	<i>NET</i>	<b>(2,327)</b>	<b>(2,787)</b>	<b>(2,483)</b>
<b>Community Engagement</b>	<i>Rev</i>	13	13	12
This service provides a range of opportunities for community involvement in Council's decision making and strategic planning. It enables Council to make well-informed decisions at an operational and strategic level and creates a better level of understanding between Council and our community.	<i>Exp</i>	(1,226)	(1,304)	(1,474)
	<i>NET</i>	<b>(1,213)</b>	<b>(1,291)</b>	<b>(1,462)</b>
<b>Customer Service</b>	<i>Rev</i>	30	60	-
This service delivers the provision of customer service at Council's three service centres in Box Hill, Forest Hill and Nunawading.	<i>Exp</i>	(1,706)	(2,002)	(2,065)
	<i>NET</i>	<b>(1,676)</b>	<b>(1,942)</b>	<b>(2,065)</b>

## Strategic Direction Seven: A safe and healthy community

***Council will protect and promote the health and wellbeing of the Whitehorse community.***

### Strategic Actions:

Advocate for and respond to social, health and wellbeing needs identified in the Municipal Public Health and Wellbeing Plan, in partnership with local agencies.

Promote community participation in sporting and recreational opportunities, especially by under-represented groups.

Inform and educate the community, especially those most at risk, about how to prepare for, respond to and recover from emergencies and identified emergency risks.

Increase the capacity of Council, its partners and the community to identify, respond to and prevent elder abuse and family violence.

### Major initiatives

#### Development of the Municipal Health and Wellbeing Plan 2025-2029

*Funded within Operational Budget*

Development of the Municipal Health and Wellbeing Plan 2025–2029 will focus on key priorities and objectives Council will undertake in partnership with the community and key stakeholders to improve the health and wellbeing of people in the municipality.

#### Implementation of Whitehorse Council Child Safe Standards Action Plan 2022–2025

*Funded within Operational Budget*

The Action Plan builds on the current work Council already does to keep children and young people safe. The Action Plan outlines the actions and measures Council will continue to undertake to safeguard child safety.

### Other initiatives

#### Open Space Master Plans

*\$0.30 million in 2024/25 Operational Budget*

Continued development of a suite of open space master and landscape plans to guide the planning, design and management of recreation and open spaces within the municipality.

## Services

Service area		Actual	Forecast	Budget
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b>Leisure and Recreation Management</b>	<i>Rev</i>	812	632	630
This program represents costs relating to the overall management of the Leisure and Recreation Services Department including administration and project support, and the facilitation of planning and policy for parks, open space and recreation resources throughout Whitehorse.	<i>Exp</i>	(1,921)	(2,573)	(1,683)
	<i>NET</i>	<b>(1,109)</b>	<b>(1,941)</b>	<b>(1,053)</b>
<b>Leisure Facilities</b>	<i>Rev</i>	10,794	10,141	12,353
This service provides a range of leisure facilities including Morack Golf Course, Aqualink Box Hill and Aqualink Nunawading, Sportlink and Nunawading Community Centre.	<i>Exp</i>	(12,395)	(13,029)	(13,222)
	<i>NET</i>	<b>(1,601)</b>	<b>(2,888)</b>	<b>(869)</b>
<b>Home and Community Services</b>	<i>Rev</i>	14,243	372	-
This service provided in-home care and support under the Commonwealth Home Support Program and Home Care Program, and the state funded Home and Community Care Program, with Council transitioning out of the service in September-2023.	<i>Exp</i>	(21,644)	(364)	-
	<i>NET</i>	<b>(7,401)</b>	<b>8</b>	<b>-</b>
<b>Positive Ageing</b>	<i>Rev</i>	-	-	-
This service focuses on fostering an inclusive community where residents have access to essential information, social opportunities, and support services cultivate and environment where residents can maintain a high quality of life, actively engage in diverse activities, and establish meaningful connections as they age. It also works in partnership with other service providers and community organisations to reduce social isolation and help make Whitehorse a great place to live as people age.	<i>Exp</i>	-	(722)	(1,075)
	<i>NET</i>	<b>-</b>	<b>(722)</b>	<b>(1,075)</b>
<b>Family Services</b>	<i>Rev</i>	9,148	9,218	9,609
This service provides centre-based childcare at Whitehorse Early Learning Services (WELS), integrated kindergarten, Kindergarten facility lease management, maternal and child health, playgroup and toy library group support, parent support and youth support services.	<i>Exp</i>	(11,482)	(11,761)	(11,740)
	<i>NET</i>	<b>(2,334)</b>	<b>(2,543)</b>	<b>(2,131)</b>
<b>Community Safety</b>	<i>Rev</i>	10,947	13,761	13,711
This service delivers regulatory functions including: domestic animal management, school crossing supervision, Council's local law framework, emergency management and managing parking controls across the municipality.	<i>Exp</i>	(7,066)	(8,817)	(9,593)
	<i>NET</i>	<b>3,881</b>	<b>4,944</b>	<b>4,118</b>
<b>Emergency Management and Business Continuity</b>	<i>Rev</i>	-	-	-
This service implements Council's responsibilities as detailed in the Emergency Management Act 2013, the Municipal Emergency Management Plan and Business Continuity Policy.	<i>Exp</i>	(170)	(190)	(213)
	<i>NET</i>	<b>(170)</b>	<b>(190)</b>	<b>(213)</b>

*Note 1: Decrease in leisure facilities revenue in 2023/24 driven by indoor pool closure at Aqualink Box Hill to enable tile rectification works.*

*Note 2: Increase in leisure facilities revenue in 2024/25 mainly related to new lease agreement at Morack Golf Course.*

## Service performance outcome indicators

Service	Indicator	Performance Measure	2022/23 Actual	2023/24 Forecast	2024/25 Budget Target
<b>Animal Management</b>	Health and safety	Animal management prosecutions	100.0%	100.0%	100.0%
<b>Aquatic Facilities</b>	Utilisation	Utilisation of aquatic facilities	7.86	9.00	9.00
<b>Food safety</b>	Health and safety	Critical and major non-compliance notifications	100.0%	90.0%	90.0%
<b>Libraries</b>	Participation	Library membership	New indicator in 2023/24	20.0%	20.0%
<b>Maternal and Child Health</b>	Participation	Participation in the MCH service	77.6%	80.0%	80.0%
		Participation in MCH service by Aboriginal children	93.4%	80.0%	80.0%
<b>Statutory Planning</b>	Timeliness	Planning applications decided within required timeframes	64.7%	58.0%	58.0%
<b>Roads</b>	Condition	Sealed local roads below the intervention level	98.5%	98.0%	98.0%
<b>Waste management</b>	Waste diversion	Kerbside collection waste diverted from landfill	56.3%	57.0%	58.0%
<b>Governance</b>	Satisfaction	Satisfaction with community consultation and engagement.	55	56	57

Refer to Appendix C for an explanation of how these indicators are calculated.

## Reconciliation with budgeted operating result

	Net Revenue / (Cost) \$'000	Revenue \$'000	Expenditure \$'000
<b>Strategic Direction One:</b> An innovative Council that is well led and governed	(35,335)	898	(36,233)
<b>Strategic Direction Two:</b> A thriving local economy with high quality accessible education opportunities	(538)	837	(1,375)
<b>Strategic Direction Three:</b> A culturally rich, diverse, creative and inclusive community	(10,979)	3,615	(14,594)
<b>Strategic Direction Four:</b> A built environment that encourages movement with high quality public places	(27,539)	7,250	(34,789)
<b>Strategic Direction Five:</b> Sustainable climate and environmental care	(35,603)	14,391	(49,994)
<b>Strategic Direction Six:</b> An empowered and collaborative community	(6,010)	12	(6,022)
<b>Strategic Direction Seven:</b> A safe and healthy community	(1,222)	36,303	(37,525)
<b>Total services and initiatives</b>	<b>(117,226)</b>	<b>63,306</b>	<b>(180,532)</b>
<b>Other non-attributable expenses</b>			
Depreciation	(39,300)		
Amortisation - intangible assets	(390)		
Depreciation - right of use assets	(1,278)		
Interest expense	(120)		
<b>Deficit before funding sources</b>	<b>(158,314)</b>		
<b>Funding sources</b>			
Rates and Charges	148,643		
Victoria Local Government Grants Commission	5,664		
Interest income	7,000		
Grants - capital	5,918		
Contributions - monetary	5,500		
Net gain / (loss) on disposal of assets	310		
<b>Operating surplus/(deficit) for the year</b>	<b>14,721</b>		

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## 3 | Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The Budget information for the year 2024/25 has been supplemented with projections to 2027/28.

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; and
- Summary of Planned Human Resources.



## Budgeted Comprehensive Income Statement

For the four years ending 30 June 2028

	Notes	Forecast	Budget	Projections		
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income/Revenue</b>						
Rates and charges	6.2.1	142,855	148,643	153,335	158,253	163,294
Statutory fees and fines	6.2.2	11,813	12,684	12,977	13,192	13,521
User fees	6.2.3	34,727	36,866	37,788	38,732	39,701
Grants - operating	6.2.4	7,890	13,045	13,444	13,534	13,727
Grants - capital	6.2.4	4,717	5,918	9,961	13,720	380
Contributions - monetary	6.2.5	5,411	5,500	6,250	6,000	6,250
Other income	6.2.6	12,230	13,375	14,632	12,665	12,664
<b>Total income / revenue</b>		<b>219,643</b>	<b>236,031</b>	<b>248,386</b>	<b>256,096</b>	<b>249,536</b>
<b>Expenses</b>						
Employee costs	6.3.1	80,832	84,658	89,949	92,710	94,923
Materials and services	6.3.2	81,547	85,815	88,236	90,678	92,912
Depreciation	6.3.3	38,100	39,300	40,367	41,430	42,573
Amortisation - intangible assets	6.3.4	390	390	390	390	390
Depreciation - right of use assets	6.3.5	1,326	1,278	1,253	1,158	1,135
Allowance for impairment losses	6.3.6	(215)	1,418	1,453	1,490	1,527
Finance costs - leases	6.3.7	139	120	101	83	65
Contribution expense - Whitehorse Manningham Library	6.3.8	5,864	6,025	6,176	6,330	6,488
Other expenses	6.3.9	2,605	2,616	2,681	2,748	2,817
Net loss/(gain) on disposal of assets	6.3.10	3,990	(310)	(323)	(325)	(328)
<b>Total expenses</b>		<b>214,578</b>	<b>221,310</b>	<b>230,284</b>	<b>236,693</b>	<b>242,502</b>
<b>Surplus for the year</b>		<b>5,065</b>	<b>14,721</b>	<b>18,103</b>	<b>19,404</b>	<b>7,034</b>
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation gain/ (loss)		-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
<b>Items that may be reclassified to surplus or deficit in future periods</b>						
Other		-	-	-	-	-
<b>Total comprehensive result</b>		<b>5,065</b>	<b>14,721</b>	<b>18,103</b>	<b>19,404</b>	<b>7,034</b>

## Budgeted Balance Sheet

For the four years ending 30 June 2028

	Notes	Forecast	Budget	Projections		
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current assets</b>						
Cash and cash equivalents		191,664	202,428	198,920	193,281	171,570
Trade and other receivables		15,921	16,781	17,448	17,878	18,145
Prepayments		1,522	1,522	1,522	1,522	1,522
Other assets		2,500	2,500	2,500	2,500	2,500
<b>Total current assets</b>	7.1	<b>211,608</b>	<b>223,231</b>	<b>220,390</b>	<b>215,181</b>	<b>193,737</b>
<b>Non-current assets</b>						
Trade and other receivables		376	376	376	376	376
Investments in associates		6,556	6,556	6,556	6,556	6,556
Property, infrastructure, plant and equipment		4,280,087	4,284,858	4,307,538	4,333,922	4,364,215
Right-of-use assets		8,466	7,188	5,935	4,777	3,642
Intangible assets		973	973	973	973	973
<b>Total non-current assets</b>	7.1	<b>4,296,458</b>	<b>4,299,951</b>	<b>4,321,378</b>	<b>4,346,604</b>	<b>4,375,762</b>
<b>Total assets</b>		<b>4,508,066</b>	<b>4,523,182</b>	<b>4,541,768</b>	<b>4,561,785</b>	<b>4,569,499</b>
<b>Current liabilities</b>						
Trade and other payables		23,503	24,149	24,753	25,372	26,006
Contracts and other liabilities		8,165	8,165	8,165	8,165	8,165
Trust funds and deposits		15,683	16,115	16,518	16,930	17,354
Provisions		16,457	16,974	17,619	18,288	18,983
Lease liabilities		1,254	1,249	1,170	1,159	1,148
<b>Total current liabilities</b>	7.2	<b>65,063</b>	<b>66,652</b>	<b>68,224</b>	<b>69,914</b>	<b>71,656</b>
<b>Non-current liabilities</b>						
Provisions		1,806	1,863	1,943	2,026	2,113
Lease liabilities		7,404	6,155	4,985	3,825	2,677
Other liabilities		3,031	3,030	3,030	3,030	3,030
<b>Total non-current liabilities</b>	7.2	<b>12,241</b>	<b>11,048</b>	<b>9,958</b>	<b>8,881</b>	<b>7,820</b>
<b>Total liabilities</b>		<b>77,304</b>	<b>77,699</b>	<b>78,182</b>	<b>78,796</b>	<b>79,476</b>
<b>Net assets</b>		<b>4,430,762</b>	<b>4,445,483</b>	<b>4,463,586</b>	<b>4,482,990</b>	<b>4,490,023</b>
<b>Equity</b>						
Accumulated surplus		1,544,155	1,559,893	1,584,458	1,610,712	1,633,627
Asset Revaluation reserve		2,788,244	2,788,244	2,788,244	2,788,244	2,788,244
Other reserves		98,363	97,346	90,884	84,033	68,152
<b>Total equity</b>		<b>4,430,762</b>	<b>4,445,483</b>	<b>4,463,586</b>	<b>4,482,989</b>	<b>4,490,023</b>

*Note: The line item 'Unearned income/revenue' under current liabilities has been replaced with 'Contract and other liabilities' to better reflect terminology in AASB 15 Revenue from Contracts with Customers and in line with Local Government Model Financial Report.*

## Budgeted Statement of Changes in Equity

For the four years ending 30 June 2028

		Total \$'000	Accumulated surplus \$'000	Revaluation reserve \$'000	Other reserves
<b>2024 Forecast Actual</b>					
Balance at beginning of the financial year		4,425,697	1,535,881	2,788,244	101,572
Surplus for the year		5,065	5,065	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfer to other reserves		-	(7,266)	-	7,266
Transfer from other reserves		-	10,474	-	(10,474)
<b>Balance at end of the financial year</b>	<b>8.1</b>	<b>4,430,762</b>	<b>1,544,155</b>	<b>2,788,244</b>	<b>98,363</b>
<b>2025</b>					
Balance at beginning of the financial year		4,430,762	1,544,155	2,788,244	98,363
Surplus for the year		14,721	14,721	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfer to other reserves		-	(7,606)	-	7,606
Transfer from other reserves		-	8,623	-	(8,623)
<b>Balance at end of the financial year</b>	<b>8.1</b>	<b>4,445,483</b>	<b>1,559,893</b>	<b>2,788,244</b>	<b>97,346</b>
<b>2026</b>					
Balance at beginning of the financial year		4,445,483	1,559,893	2,788,244	97,346
Surplus for the year		18,103	18,103	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfer to other reserves		-	(7,780)	-	7,780
Transfer from other reserves		-	14,243	-	(14,243)
<b>Balance at end of the financial year</b>		<b>4,463,586</b>	<b>1,584,458</b>	<b>2,788,244</b>	<b>90,884</b>
<b>2027</b>					
Balance at beginning of the financial year		4,463,586	1,584,458	2,788,244	90,884
Surplus for the year		19,404	19,404	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfer to other reserves		-	(6,585)	-	6,585
Transfer from other reserves		-	13,435	-	(13,435)
<b>Balance at end of the financial year</b>		<b>4,482,989</b>	<b>1,610,712</b>	<b>2,788,244</b>	<b>84,033</b>
<b>2028</b>					
Balance at beginning of the financial year		4,482,989	1,610,712	2,788,244	84,033
Surplus for the year		7,034	7,034	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfer to other reserves		-	(6,544)	-	6,544
Transfer from other reserves		-	22,426	-	(22,426)
<b>Balance at end of the financial year</b>		<b>4,490,023</b>	<b>1,633,627</b>	<b>2,788,244</b>	<b>68,152</b>

## Budgeted Statement of Cash Flows

For the four years ending 30 June 2028

GST Inclusive	Notes	Forecast	Budget	Projections		
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'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		142,530	147,784	152,668	157,822	163,026
Statutory fees and fines		12,028	11,266	11,524	11,702	11,994
User fees		38,002	40,340	41,348	42,382	43,441
Grants - operating		8,654	13,782	14,216	14,308	14,515
Grants - capital		4,717	5,918	9,961	13,720	380
Contributions - monetary		5,411	5,500	6,250	6,000	6,250
Interest received		7,400	7,000	8,097	5,968	5,798
Trust fund and deposits taken		27,431	27,862	28,265	28,678	29,101
Other receipts		5,673	7,173	7,360	7,543	7,729
Net GST refund /(payment)		9,956	9,153	11,176	11,802	12,430
Employee costs		(82,728)	(84,085)	(89,224)	(91,957)	(94,141)
Materials and services		(92,907)	(98,466)	(103,080)	(106,222)	(109,170)
Trust fund and deposits repaid		(26,900)	(27,431)	(27,862)	(28,265)	(28,678)
Other payments		(9,316)	(9,505)	(9,743)	(9,986)	(10,236)
<b>Net cash provided by operating activities</b>	9.1	<b>49,951</b>	<b>56,290</b>	<b>60,957</b>	<b>63,494</b>	<b>52,442</b>
<b>Cash flows from investing activities</b>						
Payments for property, plant and equipment		(57,081)	(45,902)	(64,990)	(69,778)	(74,855)
Proceeds for investments		5,000	-	-	-	-
Proceeds from sale of property, plant and equipment		3,600	1,750	1,875	1,900	1,925
Payment of loans and advances		(1)	-	-	-	-
<b>Net cash provided by/(used in) investing activities</b>	9.2	<b>(48,482)</b>	<b>(44,152)</b>	<b>(63,115)</b>	<b>(67,878)</b>	<b>(72,930)</b>
<b>Cash flows from financing activities</b>						
Interest paid - lease liability		(139)	(120)	(101)	(83)	(65)
Repayment of lease liabilities		(1,282)	(1,254)	(1,249)	(1,172)	(1,158)
<b>Net cash provided by/(used in) financing activities</b>	9.3	<b>(1,421)</b>	<b>(1,374)</b>	<b>(1,350)</b>	<b>(1,255)</b>	<b>(1,223)</b>
Net increase (decrease) in cash and cash equivalents		48	10,764	(3,508)	(5,639)	(21,711)
Cash and cash equivalents at beginning of year	9.4	191,616	191,664	202,428	198,920	193,281
<b>Cash and cash equivalents at end of year</b>		<b>191,664</b>	<b>202,428</b>	<b>198,920</b>	<b>193,281</b>	<b>171,570</b>

## Budgeted Statement of Capital Works

For the four years ending 30 June 2028

		Forecast	Budget	Projections		
		2023/24	2024/25	2025/26	2026/27	2027/28
	Notes	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		3,000	3,000	3,060	3,121	3,184
Buildings		20,102	4,457	26,748	29,062	30,453
Building improvements		5,970	3,211	3,905	3,840	6,453
<b>Total property</b>	10.1.1	<b>29,072</b>	<b>10,668</b>	<b>33,713</b>	<b>36,023</b>	<b>40,090</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		3,491	5,295	4,917	5,056	5,136
Fixtures, fittings and furniture		660	721	551	756	867
Computers and telecommunications		1,410	1,314	1,474	1,824	2,027
<b>Total plant and equipment</b>	10.1.2	<b>5,561</b>	<b>7,330</b>	<b>6,942</b>	<b>7,636</b>	<b>8,030</b>
<b>Infrastructure</b>						
Roads		6,282	6,764	6,402	6,991	6,593
Bridges		-	-	-	-	74
Footpaths and cycleways		4,468	5,125	4,826	4,739	4,520
Drainage		2,255	2,473	2,928	5,362	6,231
Recreational, leisure and community facilities		5,081	9,439	4,918	2,973	3,536
Parks, open space and streetscapes		3,412	3,766	4,841	5,417	4,848
Off street car parks		950	338	420	637	933
<b>Total infrastructure</b>	10.1.3	<b>22,448</b>	<b>27,904</b>	<b>24,335</b>	<b>26,119</b>	<b>26,735</b>
<b>Total capital works expenditure</b>		<b>57,081</b>	<b>45,902</b>	<b>64,990</b>	<b>69,778</b>	<b>74,855</b>
<b>Represented by:</b>						
New asset expenditure		7,862	5,161	3,464	3,922	3,607
Asset renewal expenditure		32,845	34,448	44,719	44,506	52,590
Asset upgrade expenditure		7,018	5,281	8,597	11,091	2,086
Asset expansion expenditure		9,356	1,012	8,211	10,259	16,572
<b>Total capital works expenditure</b>		<b>57,081</b>	<b>45,902</b>	<b>64,990</b>	<b>69,778</b>	<b>74,855</b>
<b>Funding Sources represented by:</b>						
Grants	10.2.1	4,717	5,918	9,961	13,720	380
Contributions	10.2.2	411	-	-	-	-
Asset Sales	10.2.3	1,350	1,600	1,725	1,750	1,775
Council Cash	10.2.3	40,279	29,911	41,211	45,647	65,574
Reserves	10.2.3	10,324	8,473	12,093	8,660	7,126
<b>Total capital works expenditure</b>		<b>57,081</b>	<b>45,902</b>	<b>64,990</b>	<b>69,778</b>	<b>74,855</b>

## Budgeted Statement of Human Resources

For the four years ending 30 June 2028

	Forecast	Budget	Projections		
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	80,832	84,658	89,949	92,710	94,923
Employee costs - capital	2,376	2,717	2,923	3,026	3,156
<b>Total staff expenditure</b>	<b>83,208</b>	<b>87,375</b>	<b>92,872</b>	<b>95,736</b>	<b>98,079</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	699	710	718	722	719
Total staff numbers	699	710	718	722	719

\* Future employee numbers are predicted to grow by up to 1.0% to support compliance, community service and strategic initiatives. Increases are subject to formal Council assessment and approval.

\*\* 2023/24 forecast employee numbers represent the approved substantive positions per the 2023/24 budget.

\* Total staff expenditure is inclusive of all employee-related costs.

A summary of human resources expenditure categorised according to the organisational structure of Council is shown in the table below.

Department	Budget 2024/25 \$'000	Comprises:			
		Permanent Full Time \$'000	Part Time \$'000	Casual \$'000	Temporary \$'000
Transformation	3,254	728	-	159	2,367
City Development	17,208	10,546	1,106	1,760	3,795
Infrastructure	14,942	12,729	530	220	1,463
Corporate Services	16,201	8,229	2,705	139	5,128
Community Services	26,676	10,834	5,141	8,184	2,518
Total permanent staff expenditure	78,281	43,067	9,481	10,462	15,270
Other employee related expenditure	6,377				
Capitalised labour costs	2,717				
<b>Total expenditure</b>	<b>87,375</b>				

A summary of the number of full-time equivalent (FTE) Council staff in relation to the above expenditure is shown in the table below.

Department	Budget 2024/25	Comprises:			
		Permanent Full Time	Part Time	Casual	Temporary
Transformation	21	5	-	1	15
City Development	150	95	11	17	27
Infrastructure	162	143	8	0	11
Corporate Services	130	70	26	1	32
Community Services	248	99	51	81	17
<b>Total staff</b>	<b>710</b>	412	96	100	102

## Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2028

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>TRANSFORMATION</b>				
Permanent - Full time	728	784	811	846
Women	728	784	811	846
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Permanent - Part time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Casual and temporary staff	2,525	2,592	2,545	1,293
<b>TOTAL TRANSFORMATION</b>	<b>3,254</b>	<b>3,376</b>	<b>3,356</b>	<b>2,140</b>
<b>CITY DEVELOPMENT</b>				
Permanent - Full time	10,546	11,348	11,745	12,250
Women	4,517	4,860	5,030	5,246
Men	6,030	6,488	6,715	7,003
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,106	1,190	1,232	1,285
Women	1,106	1,190	1,232	1,285
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Casual and temporary staff	5,555	6,007	6,217	6,485
<b>TOTAL CITY DEVELOPMENT</b>	<b>17,208</b>	<b>18,545</b>	<b>19,194</b>	<b>20,019</b>
<b>INFRASTRUCTURE</b>				
Permanent - Full time	12,729	13,697	14,176	14,785
Women	2,815	3,029	3,135	3,270
Men	9,915	10,668	11,041	11,516
Persons of self-described gender	0	0	0	0
Permanent - Part time	530	570	590	615
Women	460	495	512	534
Men	70	75	78	81
Persons of self-described gender	0	0	0	0
Casual and temporary staff	1,683	1,921	1,988	2,074
Capitalised labour	2,717	2,923	3,026	3,156
<b>TOTAL INFRASTRUCTURE</b>	<b>17,659</b>	<b>19,111</b>	<b>19,780</b>	<b>20,631</b>

Table continues on the next page



Table continues from the previous page

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>CORPORATE SERVICES</b>				
Permanent - Full time	8,229	8,855	9,165	9,559
Women	4,596	4,945	5,118	5,338
Men	3,634	3,910	4,047	4,221
Persons of self-described gender	0	0	0	0
Permanent - Part time	2,705	2,910	3,012	3,141
Women	2,419	2,602	2,694	2,809
Men	286	308	318	332
Persons of self-described gender	0	0	0	0
Casual and temporary staff	5,267	5,298	5,314	5,137
<b>TOTAL CORPORATE SERVICES</b>	<b>16,201</b>	<b>17,063</b>	<b>17,490</b>	<b>17,837</b>
<b>COMMUNITY SERVICES</b>				
Permanent - Full time	10,834	11,657	12,065	12,584
Women	8,215	8,839	9,148	9,541
Men	2,619	2,818	2,917	3,042
Persons of self-described gender	0	0	0	0
Permanent - Part time	5,141	5,531	5,725	5,971
Women	4,841	5,209	5,391	5,623
Men	300	323	334	348
Persons of self-described gender	0	0	0	0
Casual and temporary staff	10,702	11,002	11,322	11,809
<b>TOTAL COMMUNITY SERVICES</b>	<b>26,676</b>	<b>28,190</b>	<b>29,111</b>	<b>30,363</b>
<b>Other employee related expenditure</b>	<b>6,377</b>	<b>6,587</b>	<b>6,804</b>	<b>7,089</b>
<b>Total staff expenditure</b>	<b>87,375</b>	<b>92,872</b>	<b>95,736</b>	<b>98,079</b>

## Summary of Planned Human Resources FTE

For the four years ending 30 June 2028

	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>TRANSFORMATION</b>				
Permanent - Full time	4.9	4.9	5.0	5.0
Women	4.9	4.9	5.0	5.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Casual and temporary staff	16.3	16.5	15.6	7.6
<b>TOTAL TRANSFORMATION</b>	<b>21.2</b>	<b>21.4</b>	<b>20.6</b>	<b>12.6</b>
<b>CITY DEVELOPMENT</b>				
Permanent - Full time	95.1	96.0	97.0	98.0
Women	41.1	41.5	41.9	42.3
Men	54.0	54.6	55.1	55.7
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	11.0	11.1	11.2	11.3
Women	11.0	11.1	11.2	11.3
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Casual and temporary staff	43.6	44.6	45.1	45.5
<b>TOTAL CITY DEVELOPMENT</b>	<b>149.7</b>	<b>151.7</b>	<b>153.3</b>	<b>154.8</b>
<b>INFRASTRUCTURE</b>				
Permanent - Full time	126.6	127.8	129.1	130.4
Women	28.0	28.3	28.5	28.8
Men	98.6	99.6	100.6	101.6
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	5.9	5.9	6.0	6.1
Women	5.1	5.2	5.2	5.3
Men	0.8	0.8	0.8	0.8
Persons of self-described gender	0.0	0.0	0.0	0.0
Casual and temporary staff	9.0	10.1	10.2	10.3
<i>Capitalised labour</i>	<i>20.0</i>	<i>20.2</i>	<i>20.4</i>	<i>20.6</i>
<b>TOTAL INFRASTRUCTURE</b>	<b>161.5</b>	<b>164.2</b>	<b>165.8</b>	<b>167.5</b>

Table continues on the next page

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	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>CORPORATE SERVICES</b>				
Permanent - Full time	70.2	70.9	71.6	72.3
Women	39.1	39.5	39.9	40.3
Men	31.1	31.4	31.7	32.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	26.2	26.4	26.7	26.9
Women	23.3	23.5	23.8	24.0
Men	2.8	2.9	2.9	2.9
Persons of self-described gender	0.0	0.0	0.0	0.0
Casual and temporary staff	33.7	34.2	33.7	32.0
<b>TOTAL CORPORATE SERVICES</b>	<b>130.1</b>	<b>131.6</b>	<b>132.0</b>	<b>131.2</b>
<b>COMMUNITY SERVICES</b>				
Permanent - Full time	99.0	100.0	101.0	102.0
Women	75.3	76.1	76.8	77.6
Men	23.7	23.9	24.1	24.4
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	50.9	51.4	51.9	52.5
Women	47.1	47.6	48.0	48.5
Men	3.8	3.9	3.9	4.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Casual and temporary staff	97.8	97.3	97.7	98.7
<b>TOTAL COMMUNITY SERVICES</b>	<b>247.7</b>	<b>248.7</b>	<b>250.6</b>	<b>253.2</b>
<b>Total staff numbers</b>	<b>710.2</b>	<b>717.5</b>	<b>722.3</b>	<b>719.2</b>

*Note: Full-time equivalent staff numbers have been projected with reference to existing Council employee data, which does not currently capture data for self-described gender. This will be updated in future years as this information becomes available.*

## 4a | Targeted performance indicators

The following tables highlight Council's current and projected performance across a selection of targeted service and financial performance indicators. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

The targeted performance indicators below are the prescribed performance indicators contained in Schedule 4 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report. (Refer to Appendix C for an explanation of how these indicators are calculated.)

### Targeted performance indicators – Service

Indicator	Measure	Actual	Forecast	Target	Target Projections			Trend
		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	+o/-
Governance								
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	55	56	57	58	59	60	+
Roads								
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	98.52%	98.48%	98.00%	98.00%	98.00%	98.00%	+
Statutory planning								
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	64.67%	58.00%	58.00%	58.00%	58.00%	58.00%	+
Waste management								
Waste diversion (amount of waste diverted from landfill is maximised)	Kerbside collection waste diverted from landfill Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	56.32%	57.00%	58.00%	59.00%	62.00%	64.00%	+

## Targeted performance indicators – Financial

Indicator	Measure	Notes	Target Projections						
			Actual 2022-23	Forecast 2023-24	Target 2024-25	2025-26	2026-27	2027-28	Trend +/-
Liquidity									
Working Capital	Current assets / current liabilities	1	327.8%	325.2%	334.92%	323.04%	307.78%	270.37%	-
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	2	126.13%	104.63%	101.09%	132.08%	134.20%	128.43%	+
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	3	59.91%	67.87%	66.09%	65.95%	66.86%	67.13%	o
Efficiency									
Expenditure level	Total expenses / no. of property assessments	4	\$2,867	\$2,681	\$2,735	\$2,811	\$2,854	\$2,889	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

## 4b | Financial performance indicators

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

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	Notes	Actual 2022-23	Forecast 2023-24	Budget 2024-25	Projections			Trend
						2025-26	2026-27	2027-28	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	5	-4.06%	-1.99%	1.47%	0.81%	-0.13%	0.17%	o
<b>Liquidity</b>									
Working capital	Current assets / current liabilities		327.83%	325.2%	334.92%	323.04%	307.78%	270.37%	-
Unrestricted cash	Unrestricted cash / current liabilities	6	-109.89%	181.4%	193.97%	189.89%	178.57%	145.30%	o
<b>Obligations</b>									
Loans and borrowings compared to rates	Interest-bearing loans and borrowings / rate revenue	7	0.0%	0.0%	0.00%	0.0%	0.0%	0.0%	
Loans and borrowings repayments compared to rates	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	7	0.0%	0.0%	0.00%	0.0%	0.0%	0.0%	
Indebtedness	Non-current liabilities / own source revenue	8	6.97%	6.07%	5.21%	4.55%	3.98%	3.41%	+
Asset renewal and upgrade	Asset renewal and upgrade expense / Asset depreciation		126.13%	104.63%	101.09%	132.08%	134.20%	128.43%	+
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue		59.91%	67.87%	66.09%	65.95%	66.86%	67.13%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality	9	0.15%	0.17%	0.17%	0.17%	0.17%	0.17%	o
<b>Efficiency</b>									
Expenditure level	Total expenses / number of property assessments		\$2,867	\$2,681	\$2,735	\$2,811	\$2,854	\$2,889	o
Revenue level	General rates and municipal charges / no. of property assessments	10	\$1,646	\$1,474	\$1,512	\$1,544	\$1,577	\$1,610	o

## Notes to Financial Indicators (revised)

1. **Working capital** – Sufficient working capital is required to pay bills as and when they fall due. A high or increasing level of working capital suggests an improvement in liquidity.
2. **Asset renewal** – This percentage indicates the extent of Council's renewal and upgrade 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.
3. **Rates concentration** – Assessment of whether Council can generate revenue from a range of sources to fund services and activities. Lower proportion of rate to underlying revenue suggests greater stability.
4. **Expenditure level** – This is measured as total expenditure per the number of property assessments. Resources should be used efficiently in the delivery of services. A low or decreasing level of expenditure suggests an improvement in organisational efficiency.
5. **Adjusted underlying result** – This is an indicator of the Council's ability to sustainably self-fund its operating result, to enable Council to continue providing its core services and meet its objectives. It is calculated by taking Council's total comprehensive result less income generated from capital grants and capital contributions (including open space contributions). The adjusted underlying result over the next four years reflects Council's investment in transformation initiatives that support the delivery of actions in the Council Plan.
6. **Unrestricted cash** – Sufficient cash that is free of restrictions is required to pay bills as and when they fall due. A high or increasing level of unrestricted cash suggests an improvement in liquidity that councils are able to pay bills in a timely manner. The 2022/23 result was impacted due to cash held to fund carry forward capital works from 2022/23, conditional grants unspent and statutory reserves. Also contributing to the 2022/23 result were high levels of funding held in investments with a term of greater than 90 days maturity in order to maximise interest income at the end of 30 June 2023.
7. **Loans and borrowings** – The level of debt should be appropriate to the size and nature of a council's activities. A low or decreasing level of debt suggests an improvement in the capacity to meet long-term obligations. Council does not intend to take out loan borrowings over the four-year projections.
8. **Indebtedness** – The level of long-term liabilities should be appropriate to the size and nature of a council's activities. A low or decreasing level of long-term liabilities suggests an improvement in the capacity to meet long-term obligations. The primary driver within this measure relates to contract lease payments for waste reduction services over the four-year projections as lease payments are made.
9. **Rates effort** – Assessment of whether councils set rates at an appropriate level. A low or decreasing level of rates suggests an improvement in the rating burden on the community.

**10. Revenue level** – Assessment of whether resources are being used efficiently to deliver services, using total rate revenue divided by the number of property assessments. A low or decreasing level of rates suggests an improvement in organisational efficiency.



## BUDGET ANALYSIS

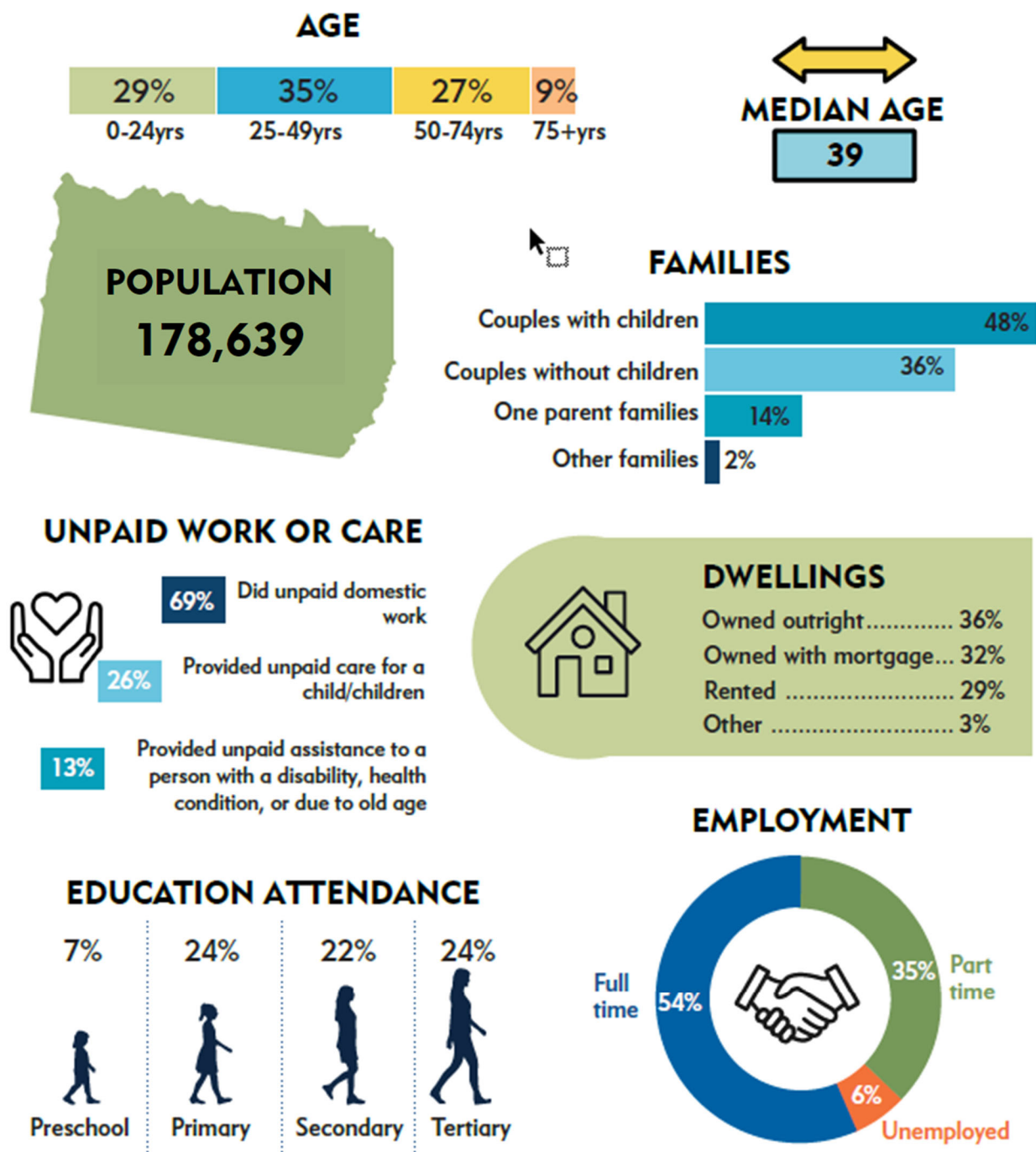
This part includes the following analysis to provide thorough explanation of the Budget influences and to all the financial statements.

5. Budget influences
6. Analysis of Income Statement
7. Analysis of Balance Sheet
8. Analysis of Statement of Changes in Equity
9. Analysis of Cash Flow Statement
10. Analysis of Capital Works Statement

# 5 | Budget influences

This section sets out the key budget influences arising from the internal and external environment within which Council operates, budget principles that Council has established, as well as the long-term strategies which impacts on the budget preparation.

## 5.1 About the City of Whitehorse



Australian Bureau of Statistics (2021) <https://www.abs.gov.au/census/find-census-data/quickstats/2021/LGA26980>, ABS Website, accessed 30 June 2023.

Population data <https://www.whitehorse.vic.gov.au/about-council/facts-maps/demographic-snapshot>, accessed 13 May 2024.

### Highest educational attainment



Bachelor and above	42%
Advanced Diploma/ Diploma	10%
Certificate level	8%
Year 10-12	24%
Year 9 or below	6%

### WHERE WE WERE BORN



### LANGUAGES SPOKEN AT HOME

Non-English is used..... 44%  
English only..... 56%

#### Most common language spoken at home (excluding English)

Mandarin..... 16%  
Cantonese ..... 5%  
Vietnamese..... 2%  
Hindi ..... 1%

### Four most common long-term health conditions

Mental health 7.4%

Asthma 7.3%

Arthritis 7%

Diabetes 4%

No long term health condition health 65%

Needs help with core activities (due to a disability) 6%



### Our median weekly income



Personal \$778



Household \$2,300

Family \$1,841



Out of the **75,591** who work in Whitehorse, **22,190 (30%)** also live in Whitehorse

Australian Bureau of Statistics (2021) <https://www.abs.gov.au/census/find-census-data/quickstats/2021/LGA26980>, ABS Website, accessed 30 June 2023.

## 5.2 External influences

In preparing the Budget 2024/25, a number of external influences have been taken into consideration because they are likely to impact significantly on the services delivered by Council in the Budget period. These include:

- The average rate increase will be 2.75% in 2024/25 under the Fair Go Rates System. Rate cap increases for Victorian councils have generally been linked to the forecast movement in the Consumer Price Index (CPI) from the Department of Treasury and Finance. The rate increase continues to remain below the level of inflation within the economy, with the rate rise of 2.75% for 2024/25 below the All Groups CPI of 3.6% over the twelve months to March 2024.
- The cost of waste and recycling continues to rise as a result of Victorian Government waste levy increases and increasing volumes of waste and recyclable materials collected, with the waste levy set to increase by 2.7% in 2024/25. At the time of the writing of this document, the State Government announced a further 27.9% increase in the waste levy in 2025/26, the impact of which will be considered in future budget setting. The cost of processing co-mingled recyclable materials has also risen from 2023/24 to 2024/25, with significant operational cost increases and increases associated with regulatory changes to both the local and international recycling markets, somewhat offset by new revenue from Victoria's Container Deposit Scheme (CDS).
- Two Victorian Government Big Build Projects taking place in Whitehorse – the Suburban Rail Loop (SRL) and North East Link (NEL) – represent both challenges and opportunities. The SRL, including planned stations in Burwood and Box Hill, along with the NEL, once up and running, would create employment, business and community hubs that benefit a swathe of Melbourne's east region.

However, these developments come with certain risks. There are challenges balancing the construction of multiple Victorian Government Big Build projects with the social, environment, community and transport impacts that come with a lengthy construction phase. A project of this size, complexity and ambition will involve significant disruption, particularly during the lengthy construction phase, in order to achieve the long-term benefits.

Whitehorse seeks to engage in creative and constructive partnerships with the Federal and Victorian governments, as well as neighbouring local government authorities (LGAs). The Big Build Projects have a construction program over many years and Council will strongly advocate for assistance from the State Government to support local businesses, communities and Council.

- Cost inflation. Inflationary pressures and supply issues continue to pose significant challenges to businesses, households and economies worldwide in 2024. As in previous years, Council did not apply for a variation to the rate cap for the 2024/25 Budget, which means increasing costs will need to be absorbed. Construction and other costs continue to increase significantly faster than the rate cap, presenting an ongoing challenge in accurately predicting costs for the 2024/25 Capital Works Program.

- On 31 March 2024, several changes to Victoria's Workcover Scheme came into effect, including changes to mental injury eligibility, changes to the second entitlement review, and improvements to the way the Workcover scheme operates. These new changes will help to ensure that Victoria's WorkCover scheme is sustainable and fit for purpose. The 2024/25 Budget reflects an estimated increase in WorkCover premium.
- Cost shifting by other levels of government. Cost shifting occurs where local government provides a service to the community on behalf of the State or Federal Governments. Over time, the funds received by Council do not increase in line with real cost increases. Examples of services that are subject to cost shifting include school crossing supervision and library services.
- The State Government Fire Services Property Levy (FSPL) will continue to be collected by Council on behalf of the state government under the *Fire Services Property Levy Act 2012*. In 2024/25, the FSPL variable rate will almost double for general residential properties from the current rate of 4.6 cents to 8.7 cents per \$1,000 of capital improved value.
- In December 2023, the Minister for Local Government made Good Practice Guidelines for Service Rates and Charges. The new guidelines are the first of their kind and were provided to councils on 22 December 2023, to be effective from 1 March 2024. The Minister provided advice on 5 March 2024 acknowledging that some councils may require more time than the next budget cycle (2024/25) to comply with the guidelines and expects that they will demonstrate a pathway for compliance in future budgets. On 15 April 2024, a resolution at the Council meeting was carried that noted the impact of the guidelines on Council's financial position and that Council will advocate for changes to the guidelines that minimise the impact on Council's financial position.
- Changing demographics as a result of an ageing and increasingly culturally diverse population has resulted in the need for Council to develop facilities that are accessible and adaptable to intergenerational, diverse and multicultural community users.
- Community expectations that Council will be a leader in environmental sustainability by planning for the effects of climate change, education and awareness of the benefits of trees and natural bushland, and supporting the community in protecting and enhancing our natural assets and open spaces.
- Impact from market competition, particularly in relation to other childcare centres and leisure facilities in the local region.
- Interest rates have increased during the 2023/24 year, resulting in favourable returns on Council's investments. Council's ability to generate earnings on cash and investments is expected to remain consistent in 2024/25, with an average interest rate on investments of 4.5% assumed for the upcoming financial year.

### 5.3 Internal influences

As well as external influences, there are also several internal influences expected to have an impact that have been taken into consideration when setting the Budget for 2024/25. These include the following.

- The cost of maintaining Council's infrastructure assets. The challenge is balancing the demand for new infrastructure while maintaining or upgrading existing assets to ensure that infrastructure assets are provided to support services that are appropriate, accessible, responsive and sustainable to the community. Given the significant value of Council's asset base, renewal investment forms a major component of the capital works budget.
- Council's Collective Agreement 2022 was approved by the Fair Work Commission in July 2022 and applies for the period 27 July 2022 to 27 July 2025. The 2024/25 Budget allows for an annual increment in line with the 2024/25 rate cap and Council's Collective Agreement 2022. The compulsory Superannuation Guarantee Scheme (SGC) will also increase from 11.00% to 11.50%.
- Council has an ongoing obligation to fund any investment shortfalls in the Defined Benefits Scheme. The last call on local government was in the 2012/2013 financial year. The amount and timing of any liability is dependent on the global investment market. At present, the actuarial ratios are currently at levels that additional calls are not required. Council officers continue to monitor regularly.
- Council's transformation process in 2024/25 builds on previous years of effort. It includes continued focus on review, planning and continuous improvement in service delivery, the continuation of Council's Technology Transformation Program (with an enhanced focus on customer experience improvements through technology changes), the embedding of a new commercial focus within the procurement of goods and services, and contract management.

### 5.4 Budget principles

The following principles were established to guide the 2024/25 Budget process:

- Pursue operational expenditure growth to within the rate cap to preserve and maintain operational flexibility and the current Capital Works Program.
- Continued focus on business process improvement, innovation and cost saving initiatives so as to optimise and improve current service delivery standards and Council's financial sustainability.
- Priority will be given to the renewal of existing community infrastructure.
- New budget initiatives (operational and capital) require Council approval and a funding source or savings/improvement initiative.
- Major community infrastructure projects require a Council-approved business case that explicitly considers Council's funding capacity and funding sourcing. They must also be considered in the context of the whole capital program and maintaining Council's long-term sustainability.

The principles have been applied with reference to, and in the context of, achieving and maintaining Council's financial sustainability.



## 5.5 Long-Term Financial Plan

Council's long-term planning strategy is aimed at creating a sustainable fiscal environment to enable Council to continue to provide the community with high-quality services and infrastructure into the medium and long term. The plan is reviewed annually and published every four years in accordance with the *Local Government Act 2020*.

The financial plan is a continuation of Council's responsible financial program. It is a financial plan aimed at:

- balancing the community's needs and ensuring that Council continues to be financially sustainable in the long term;
- increasing Council's commitment to sustainable asset renewal and maintenance of the community's assets;
- maintaining a strong cash position for financial sustainability;
- achieving efficiencies through targeted savings and an ongoing commitment to contain costs;
- rate and fee increases that are both manageable and sustainable; and
- providing a framework to deliver balanced budgets including sustainable annual underlying surpluses.

The assumptions underpinning the Financial Plan are:

- a forward plan average rate increases of 2.50% (2.75% in 2024/25) per annum in line with predicted CPI increases, subject to future year rate caps as announced by the Minister for Local Government;
- state and federal government grant funding increases of up to 1.75% per annum;
- fees and charges overall revenue increase in line with estimated CPI increases;
- expected rate cap increases of 2.50% per annum have been allowed to cover annual EBA increments (2.75% in 2024/25);
- a return to long-term CPI estimates of no more than 2.5% per annum underpinning materials and services cost increases; and
- an extensive Capital Works Program over the next ten years, including a sustainable level of funding for the renewal and maintenance of the community's assets.

## 5.6 Continuous Improvement Program

Council's Continuous Improvement Program provides a consistent customised methodology that supports our culture of continuous improvement to deliver reportable benefits for our community. This methodology focuses on improving processes to deliver the following benefits:

- improved customer experience;
- increased staff capacity to meet customer needs;
- improved financial benefits (reduced cost, avoided cost, increased income); and
- reduced risk and better governance.



The Continuous Improvement Program continues to focus on increased ability to deliver more community benefits by:

- training existing staff in their day-to-day roles to become Continuous Improvement Champions. These champions deliver smaller-scale projects;
- focusing two dedicated Continuous Improvement Project Specialists on delivering large-scale projects; and
- identifying project opportunities that are prioritised through a prioritisation framework and form part of the Continuous Improvement project pipeline. This framework considers the following criteria: complexity, strategic importance, level of change, time demands, dependencies/interrelated projects, political importance, cost and return on investment.



## 6 | Analysis of Income Statement

This section presents detailed information on the significant components of the 2024/25 budgeted financial statements.

### 6.1 Adjusted underlying result

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	Change %
Total income	219,643	<b>236,031</b>	16,388	7.5%
Total expenses	214,578	<b>221,310</b>	(6,732)	(3.1%)
Surplus/(deficit) for the year	5,065	<b>14,721</b>	9,656	190.6%
Grants - capital (non-recurrent)	3,759	<b>5,918</b>	2,159	57.4%
Contributions - capital and monetary	5,411	<b>5,500</b>	89	1.6%
<b>Adjusted underlying surplus / (deficit)</b>	<b>(4,105)</b>	<b>3,303</b>	<b>7,408</b>	<b>180.5%</b>

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions (including open space contributions) from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items, which can often mask the operating result.

The adjusted underlying result for the 2024/25 year is a surplus of \$3.30 million, which is \$7.41 million higher than the 2023/24 forecast deficit of \$4.11 million. This is mainly due to:

- the Victorian Local Government Grants Commission 2024/25 funding allocation being recognised in 2024/25 (compared with the entire 2023/24 funding allocation being paid early and recognised in 2022/23 income);
- the 2023/24 forecast including expenditure for the demolition of buildings at Silver Grove with associated write-down of assets value; and
- the write-off in 2023/24 of prior year expenditure related to the redevelopment of The Round that did not meet the asset criteria for capitalisation.

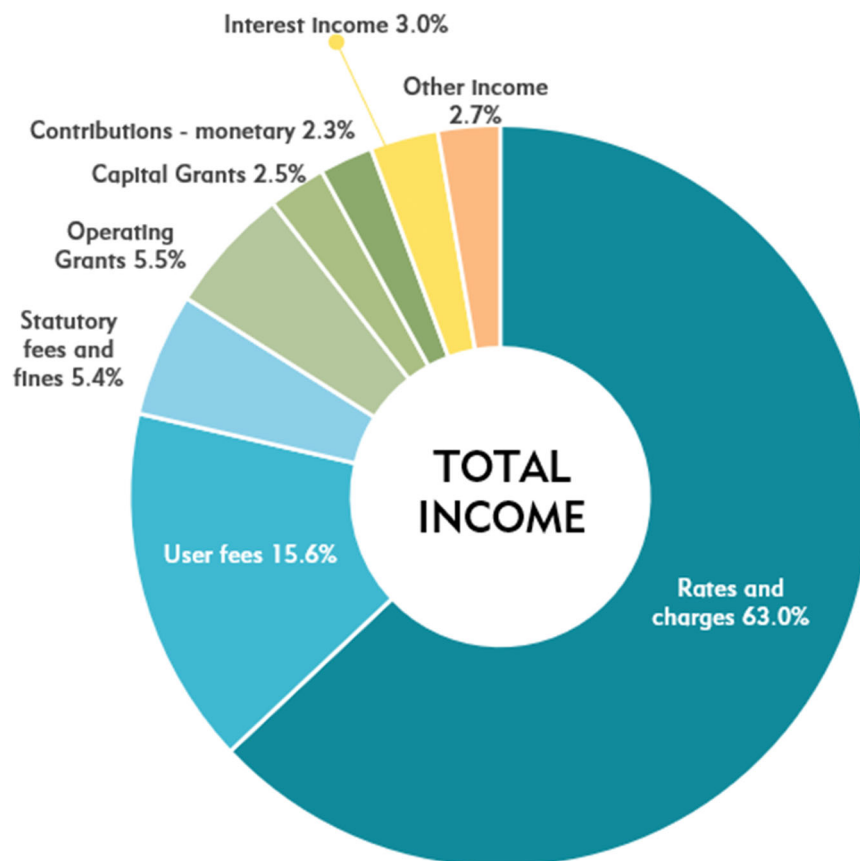
This has been partly offset by an increase in expenditure mainly related to Phase 2 of Council's Technology Transformation Program, higher waste and recycling collection and disposal costs, and depreciation expense.

The surplus before capital items provides essential funding for capital works including the renewal and redevelopment of major community facilities.

## 6.2 Total income

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	Change %
Rates and charges	142,855	<b>148,643</b>	5,788	4.1%
Statutory fees and fines	11,813	<b>12,684</b>	871	7.4%
User fees	34,727	<b>36,866</b>	2,139	6.2%
Grants - Operating	7,890	<b>13,045</b>	5,155	65.3%
Grants - Capital	4,717	<b>5,918</b>	1,201	25.5%
Contributions - monetary	5,411	<b>5,500</b>	89	1.6%
Interest income	7,400	<b>7,000</b>	(400)	(5.4%)
Other income	4,830	<b>6,375</b>	1,545	32.0%
<b>Total income</b>	<b>219,643</b>	<b>236,031</b>	<b>16,388</b>	<b>7.5%</b>

### 6.2.1 Income breakdown



## 6.2.2 Rates and charges

Rates and charges are required by the *Local Government Act 2020* (the Act) and the *Local Government (Planning and Reporting) Regulations 2020* to be disclosed in Council's Annual Budget.

Rates and charges are an important source of revenue, accounting for 63.0% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Budget and Long Term Financial Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2024/25, the FGRS cap has been set at 2.75%. 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 Whitehorse community.

In order to achieve Council's strategic objectives – including maintaining service levels and continuing a strong capital expenditure program focusing on the renewal of community infrastructure and facilities – the average general rate will increase by 2.75% in 2024/25 in line with the rate cap. This will raise general rates for the 2024/25 Budget to \$121.66 million (refer note 6.2.2(I)).

### 6.2.2(a) The reconciliation of the total rates and charges to the Comprehensive Income Statement is shown in the table below.

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$	Change %
General rates *	117,073,652	121,655,446	4,581,795	3.91%
Service rates and charges ^	24,352,399	25,696,852	1,344,453	5.52%
Supplementary rates and rate adjustments	900,000	900,000	-	0.00%
Revenue in lieu of rates +	39,429	40,513	1,084	2.75%
Interest on rates and charges	490,000	350,000	(140,000)	(28.57%)
<b>Total rates and charges</b>	<b>142,855,480</b>	<b>148,642,811</b>	<b>5,787,332</b>	<b>4.05%</b>

\* General rates are subject to the rate cap established under the Fair Go Rates System (FGRS). For 2024/25, the rate cap has been set at 2.75% and includes adjusting for annualised prior year supplementary rates.

^ These items are not subject to the rate cap established under the FGRS, except in the year of introduction (2023/24).

+ Revenue in lieu of rates refers to revenue Council raises from properties under other legislation or via private agreement instead of general rates under the Local Government Act 1989, including cultural and recreational properties under the Cultural and Recreational Lands Act 1963.

### 6.2.2(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 2023/24 cents/\$CIV	Budget 2024/25 cents/\$CIV	Change
General rate for rateable residential properties	0.141535	<b>0.138259</b>	(2.3%)
General rate for rateable commercial properties	0.141535	<b>0.138259</b>	(2.3%)
General rate for rateable industrial properties	0.141535	<b>0.138259</b>	(2.3%)
Rate concession for rateable recreational properties	0.041227	<b>0.040845</b>	(0.9%)

\* Cultural and Recreational properties are provided with a rates concession in accordance with the Section 4 of the Cultural and Recreational Lands Act (CRLA).

### 6.2.2(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	Budget 2023/24 \$	Annualised rates levied 2023/24 \$	Budget 2024/25 \$	Change from annualised rates levied 2023/24 \$	%
Residential	104,832,767	105,950,007	<b>109,095,255</b>	3,145,248	2.97%
Commercial	8,733,219	8,930,718	<b>9,004,463</b>	73,745	0.83%
Industrial	3,507,666	3,519,354	<b>3,555,728</b>	36,374	1.03%
<b>Total amount to be raised by general rates</b>	<b>117,073,652</b>	<b>118,400,080</b>	<b>121,655,446</b>	<b>3,255,367</b>	<b>2.75%</b>

\* Cultural and Recreational Properties are excluded from the State Government's Fair Go Rates System rate cap calculation and are not included above.

### 6.2.2(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 2023/24 Number	Budget 2024/25 Number	Change Number	%
Residential	73,479	<b>74,377</b>	898	1.2%
Commercial	3,852	<b>3,930</b>	78	2.0%
Industrial	1,693	<b>1,703</b>	10	0.6%
Cultural and Recreational	32	<b>32</b>	-	0.0%
<b>Total number of assessments</b>	<b>79,056</b>	<b>80,042</b>	<b>986</b>	<b>1.2%</b>

### 6.2.2(e) The basis of valuation to be used is the Capital Improved Value (CIV).

Council rates are levied on the Capital Improved Value (CIV) of properties as determined by and certified by the Valuer-General of Victoria. The Valuer-General has taken over the rateable property general valuation process from 1 July 2018, changing it to once a year rather than every two years.

**6.2.2(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 2023/24	Forecast 2023/24	Budget 2024/25	Change \$	%
Residential	74,068,440,000	74,857,814,000	<b>78,906,440,000</b>	4,048,626,000	5.41%
Commercial	6,170,360,000	6,309,901,000	<b>6,512,750,000</b>	202,849,000	3.21%
Industrial	2,478,303,000	2,486,561,000	<b>2,571,788,000</b>	85,227,000	3.43%
Cultural and Recreational	95,639,000	95,639,000	<b>99,187,000</b>	3,548,000	3.71%
<b>Total value of land</b>	<b>82,812,742,000</b>	<b>83,749,915,000</b>	<b>88,090,165,000</b>	<b>4,340,250,000</b>	<b>5.18%</b>

**6.2.2(g) Council does not levy a municipal charge under Section 159 of the Act.**

**6.2.2(h) The estimated total amount to be raised by municipal charges is \$0, compared with the previous financial year (\$0).**

**6.2.2(i) The rate or unit amount to be levied for each type of service rate or charge under Section 162 and 221 of the Act compared with the previous financial year.**

Type of charge	Per rateable Property 2023/24	Per rateable Property 2024/25	Change \$	%
Kerbside Waste Service Charge - (1x 80 litre garbage bin and 1 x 240 recycling bin) - eligible rateable and non-rateable properties *	184.80	<b>185.95</b>	1.15	0.6%
Public Waste Service Charge - eligible rateable and non rateable properties *	67.85	<b>75.10</b>	7.25	10.7%
<b>Supplementary bin services **</b>				
120 litre initial garbage bin (instead of 80 litre)	67.00	<b>71.00</b>	4.00	6.0%
240 litre initial garbage bin (instead of 80 litre)	350.00	<b>366.00</b>	16.00	4.6%
Additional garbage bins (per 120 litre increase in capacity)	280.00	<b>295.00</b>	15.00	5.4%
Additional recycling bin (240 litre) - per bin	60.00	<b>60.00</b>	0.00	0.0%
140 litre FOGO bin (per bin)	66.00	<b>74.00</b>	8.00	12.1%
240 litre FOGO bin (per bin)	87.00	<b>98.00</b>	11.00	12.6%

\* Kerbside Waste Service to be charged to all properties eligible for kerbside collection services. Public Waste Charge to be charged to all properties even if property does not have access to kerbside service or hard waste service.

\*\* Supplementary bin services previously a fee for service under User Fees and invoiced separately. From 2023/24 included on rates notice where applicable. For further information please refer to Appendix A, Fees and Charges Schedule.

### 6.2.2(j) 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	Budget 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$	%
Kerbside Waste Service Charge - eligible rateable and non-rateable properties ^	12,581,369	12,621,914	40,545	0.3%
Public Waste Service Charge - eligible rateable and non-rateable properties ^	5,394,550	6,017,087	622,537	11.5%
<b>Subtotal Waste service charges</b>	<b>17,975,919</b>	<b>18,639,001</b>	<b>663,082</b>	
Supplementary bin services *	5,893,401	7,057,851	1,164,450	19.8%
<b>Total waste charges (including supplementary bins)</b>	<b>23,869,320</b>	<b>25,696,852</b>	<b>1,827,532</b>	<b>7.7%</b>

^ Kerbside Waste Service to be charged to all properties eligible for kerbside collection services. Public Waste Charge to be charged to all properties even if property does not have access to kerbside service or hard waste service.

\* Supplementary bin services previously a fee for service under User Fees and invoiced separately. From 2023/24 included on rates notice where applicable. For further information on waste charges please refer to Appendix A, Fees and Charges Schedule.

### 6.2.2(k) The estimated total amount to be raised by all rates and charges compared with the previous financial year.

The estimated total amount to be raised by all rates and charges is \$148.64 million (2023/24 forecast \$142.86 million). This includes service charges, revenue in lieu of rates (Cultural and Recreational lands), supplementary rates and charges income as well as interest on rates.

### 6.2.2(l) Fair Go Rates System Compliance.

Whitehorse City Council is required to comply with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the FGRS.

	Budget 2023/24	Budget 2024/25
Total raised income based on 30 June valuation	\$135,049,669	\$121,655,446
Number of rateable properties	79,024	80,010
Base Average Rate	\$1,651.18	\$1,479.82
Maximum rate Increase (set by the State Government)	3.50%	2.75%
Capped Average Rate	\$1,708.97	\$1,520.50
Maximum General Rates Revenue	\$135,049,800	\$121,656,082
Less net waste charge separated from general rates *	(17,975,919)	N/A
Maximum General rates adjusted for waste charge separated from general rates in 2023/24	\$117,073,881	N/A
Budgeted general rates	\$117,073,652	\$121,655,446
Budgeted supplementary rates	\$900,000	\$900,000
Budgeted interest on rates	\$100,000	\$350,000
<b>Budgeted total rates revenue</b>	<b>\$118,073,652</b>	<b>\$122,905,446</b>
<b>* Waste Charge separated from general rates</b>		
<b>Total cost of delivering service - waste charge</b>	<b>\$23,869,320</b>	
<b>Less supplementary bin income</b>	<b>(\$5,893,401)</b>	
<b>* Waste service charge to be separated from general rates (2023/24)</b>	<b>\$17,975,919</b>	

\* The above excludes Cultural and Recreational properties as they are not included in the rate cap.

### **6.2.2(m) Any significant changes that may affect the estimated amounts to be raised by rates and charges.**

There are no known significant changes that 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 (2024/25: estimated \$0.90 million);
- the variation of returned levels of value (e.g. valuation objections and appeals); and
- changes of use of land such that rateable land becomes non-rateable land and vice versa.

### **6.2.2(n) Rating structure.**

Having reviewed the various valuation bases for determining the property value component of rates, Council made a decision in 1997/98 to apply a Capital Improved Value (CIV) system on the grounds that it provides the most equitable distribution of rates across the municipality. CIV refers to the total market value of the property including land, buildings and other improvements and is relatively easy to understand for ratepayers.

The revised rating structure comprises a general rate, the introduction of waste service charges from 1 July 2023 (separated from general rates in 2023/24) and a rate concession for recreational land. Under the *Cultural and Recreational Lands Act 1963*, provision is made for a council to levy the rate for recreational lands at “such amount as the municipal council thinks reasonable having regard to the services provided by the municipal council in relation to such lands and having regard to the benefit to the community derived from such recreational lands”. Council does not levy a municipal charge.

Council’s Rating Strategy is included within the *Revenue and Rating Plan 2023–2027*. The Rating Strategy contains expanded information on Council’s rating structure and the reasons behind its choices in applying the rating mechanisms it has used. The Revenue and Rating Plan is available on Council’s website.

### **6.2.2(o) Revaluation of properties.**

The Valuer-General Victoria is responsible for the conduct of annual property valuations for rating and tax purposes from 1 July 2018 following a change in the *Valuation of Land Act 1960*.

The revaluation is undertaken in accordance with the *2022 Valuations Best Practice Specifications Guidelines*. The proposed Budget uses preliminary valuations (Capital Improved Value - CIV) provided by the Victorian Valuer-General. Council may receive minor adjustments to the preliminary valuations and these changes may occur prior to final adoption. Any minor adjustments (if necessary) will be reflected to the final rate in the dollar upon adoption.

While Council proposes an average rate increase that is in line with the 2.75% cap, the actual rate movement experienced by individual ratepayers may be different due to the property valuation movement of individual properties relative to the average across the municipality.



A revaluation of all properties within the municipality was carried out based on the property market as at 1 January 2024 and will apply from 1 July 2024 for the 2024/25 year. Overall, CIV property valuations across the municipal district have increased by 5.18%. Of this change, on average residential properties have increased by 5.41%, commercial properties have increased by 3.21%, industrial properties have increased by 3.43% and cultural and recreational properties have increased by 3.71%.

#### **6.2.2(p) Average residential valuation and average residential rate movements by suburb.**

The following table summarises the valuation changes between the 2023 and 2024 general revaluations for residential properties by suburb, together with the rating changes between the 2023/24 and 2024/25 years based on a 2.75% average rate increase and the valuation movements listed.

<b>Residential by suburb</b>	<b>Valuation Increase (Decrease)</b>	<b>Rate increase Increase (Decrease)</b>
BALWYN NORTH	3.69%	1.29%
BLACKBURN	5.59%	3.15%
BLACKBURN NORTH	6.42%	3.96%
BLACKBURN SOUTH	4.89%	2.46%
BOX HILL	3.66%	1.26%
BOX HILL NORTH	6.69%	4.22%
BOX HILL SOUTH	5.82%	3.37%
BURWOOD	5.84%	3.39%
BURWOOD EAST	5.42%	2.98%
FOREST HILL	6.18%	3.72%
MITCHAM	3.72%	1.32%
MONT ALBERT	7.86%	5.36%
MONT ALBERT NORTH	3.79%	1.39%
NUNAWADING	5.23%	2.79%
SURREY HILLS	4.56%	2.14%
VERMONT	5.55%	3.11%
VERMONT SOUTH	6.46%	4.00%
<b>Average residential</b>	<b>5.41%</b>	<b>2.97%</b>



### 6.2.3 Statutory fees and fines

	Forecast 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	%
Infringements and costs	8,161	8,499	338	4.1%
Court recoveries	35	25	(10)	(28.6%)
Town planning	1,872	2,476	604	32.3%
Land information certificates	176	152	(23)	(13.2%)
Building services	763	668	(95)	(12.4%)
Permits	806	863	56	7.0%
<b>Total statutory fees and fines</b>	<b>11,813</b>	<b>12,684</b>	<b>870</b>	<b>7.4%</b>

Statutory fees and fines mainly relate to fees and fines levied in accordance with legislation, including planning and building applications, some engineering permits and parking infringements. Increases in statutory fees are made in accordance with legislative requirements. The Department of Treasury and Finance sets the value of a penalty unit annually.

Statutory fees and fines are budgeted to increase by \$0.87 million or 7.4% compared with 2023/24. This increase primarily reflects a \$0.60 million increase in planning permit application fees. A detailed listing of Council's fees and charges is included in Appendix A.

### 6.2.4 User fees

	Forecast 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	%
Aged and health services	91	104	13	14.4%
Arts and culture	2,767	3,289	521	18.8%
Leisure centres and recreation	9,454	10,289	835	8.8%
Child care/ children's programs	1,980	2,131	151	7.6%
Parking	3,384	3,136	(248)	(7.3%)
Registrations and other permits	2,765	2,908	143	5.2%
Building services	254	375	120	47.4%
Waste management services	12,519	13,022	503	4.0%
Other fees and charges	1,512	1,612	100	6.6%
<b>Total user fees</b>	<b>34,727</b>	<b>36,866</b>	<b>2,139</b>	<b>6.2%</b>

User fees relate to the recovery of service delivery costs through the charging of fees to users of Council's services. These fees are determined through market forces, with consideration given to cost recovery and community affordability.

User fees are projected to increase by \$2.14 million or 6.2% from the 2023/24 year. Significant variations in the 2024/25 budgeted user fees are:

- \$0.84 million increase in leisure and recreation centres, mainly due to Aqualink Box Hill indoor pool closure for tile rectification works in 2023/24;
- \$0.52 million increase in Arts and Culture income, predominantly reflecting a full year of operations budgeted for The Round; and
- \$0.50 million increase in user fee income at the Recycling and Waste Centre compared with the 2023/24 forecast. Current year estimates are impacted by reduced capacity to transport material to landfill, mainly due to traffic congestion (this impact continues in 2024/25, with total user fees projected to be \$397k below 2023/24 budgeted levels).

A detailed listing of Council's fees and charges is included in Appendix A.

## 6.2.5 Grants

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
<b>Grants were received in respect of:</b>				
<b>Summary of grants</b>				
Commonwealth funded grants	6,271	11,652	5,381	85.8%
State funded grants	6,336	7,311	974	15.4%
<b>Total grants received</b>	<b>12,607</b>	<b>18,963</b>	<b>6,355</b>	<b>50.4%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Aged and Disability Services	330	0	(330)	(100.0%)
Family and children	3,782	4,192	410	10.8%
Victoria Local Government Grants Commission	249	5,664	5,415	2,174.7%
Other	24	24	-	0.0%
<b>Recurrent - State Government</b>				
Aged and disability services	3	4	1	33.3%
Community safety	127	128	1	0.8%
Family and children	943	708	(235)	(24.9%)
Maternal and child health	1,415	1,507	92	6.5%
School crossing supervisors	818	818	-	0.0%
<b>Total recurrent grants</b>	<b>7,691</b>	<b>13,045</b>	<b>5,354</b>	<b>69.6%</b>
<b>Non-recurrent - State Government</b>				
Community safety	27	0	(27)	(100.0%)
Community planning	150	0	(150)	(100.0%)
Family and children	22	0	(22)	(100.0%)
<b>Total non-recurrent grants</b>	<b>199</b>	<b>0</b>	<b>(199)</b>	<b>(100.0%)</b>
<b>Total operating grants</b>	<b>7,890</b>	<b>13,045</b>	<b>5,155</b>	<b>65.3%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	958	0	(958)	(100.0%)
<b>Total recurrent grants</b>	<b>958</b>	<b>0</b>	<b>(958)</b>	<b>(100.0%)</b>
<b>Non-recurrent - Commonwealth Government</b>				
Buildings	928	1,772	844	90.9%
<b>Non-recurrent - State Government</b>				
Buildings	903	671	(232)	(25.7%)
Parks Open Space & Streetscapes	498	390	(108)	(21.7%)
Recreational, Leisure and Community Facilities	1,346	2,769	1,423	105.7%
Footpaths & Cycleways	84	316	232	100.0%
<b>Total non-recurrent grants</b>	<b>3,759</b>	<b>5,918</b>	<b>2,159</b>	<b>57.4%</b>
<b>Total capital grants</b>	<b>4,717</b>	<b>5,918</b>	<b>1,201</b>	<b>25.5%</b>
<b>Total Grants</b>	<b>12,607</b>	<b>18,963</b>	<b>6,357</b>	<b>50.4%</b>

## Grants – operating

Operating grants and subsidies include all operating monies received from state and federal sources for the purposes of funding the delivery of Council's services. Overall, the level of operating grants is estimated to increase by \$5.16 million or 65.3% compared with 2023/24, primarily due to the 2024/25 Victoria Local Government Grants Commission funding being recognised in 2024/25, compared with the 2023/24 funding allocation that was paid early and recognised in 2022/23 income.

## Grants – capital

Capital grants include all monies received from state and federal sources for the purposes of funding the Capital Works Program. Council expects to receive \$5.92 million of capital grants in 2024/25, including:

- \$2.72 million associated with North East Link Project (NELP) projects, including Elgar Park North East sports field surface and lighting upgrades (\$2.33 million) and dog exercise infrastructure upgrades (\$0.39 million);
- \$1.07 million related to Box Hill City Oval redevelopment;
- \$1.37 million related to pavilion upgrades at Forest Hill Reserve (\$0.80 million) and Mirrabooka Reserve (\$0.57 million);
- Ballyshannassy Reserve new sports field lighting (\$0.44 million); and
- Easy Ride routes (\$0.32 million).

Refer to Section 10.2 for further details of funding sources for 2024/25 capital works projects.

## 6.2.6 Contributions

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Monetary	5,411	5,500	89	1.6%
Non-monetary	0	0	-	0.0%
<b>Total contributions</b>	<b>5,411</b>	<b>5,500</b>	<b>89</b>	<b>1.6%</b>

### Contributions – monetary

Contributions – monetary include monies contributed by developers, sporting clubs or residents towards development of public open space, drainage, roads, recreational facilities and other assets. The 2024/25 budget of \$5.50 million reflects \$5.00 million for Open Space Contributions and expected Development Contributions Plan income of \$0.50 million.

### Contributions – non-monetary

Contributions – non-monetary include donations of property and infrastructure assets, which are primarily received from developers. There are no non-monetary contributions confirmed for 2024/25.

### 6.2.7 Interest income

Interest income reflects interest earned on Council's cash investments. Interest income is budgeted to decrease by \$0.40 million or 5.4% compared with 2023/24, which is primarily attributed to an assumed interest rate on investments for 2024/25 of 4.50%.

### 6.2.8 Other income

	Forecast 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	%
Cost recovery income	1,713	1,298	(415)	(24.2%)
Recycling income	290	940	650	224.1%
Rent	886	1,683	797	90.0%
Swim school income	898	1,448	550	61.2%
Other	1,043	1,006	(37)	(3.5%)
<b>Total other income</b>	<b>4,830</b>	<b>6,375</b>	<b>1,545</b>	<b>32.0%</b>

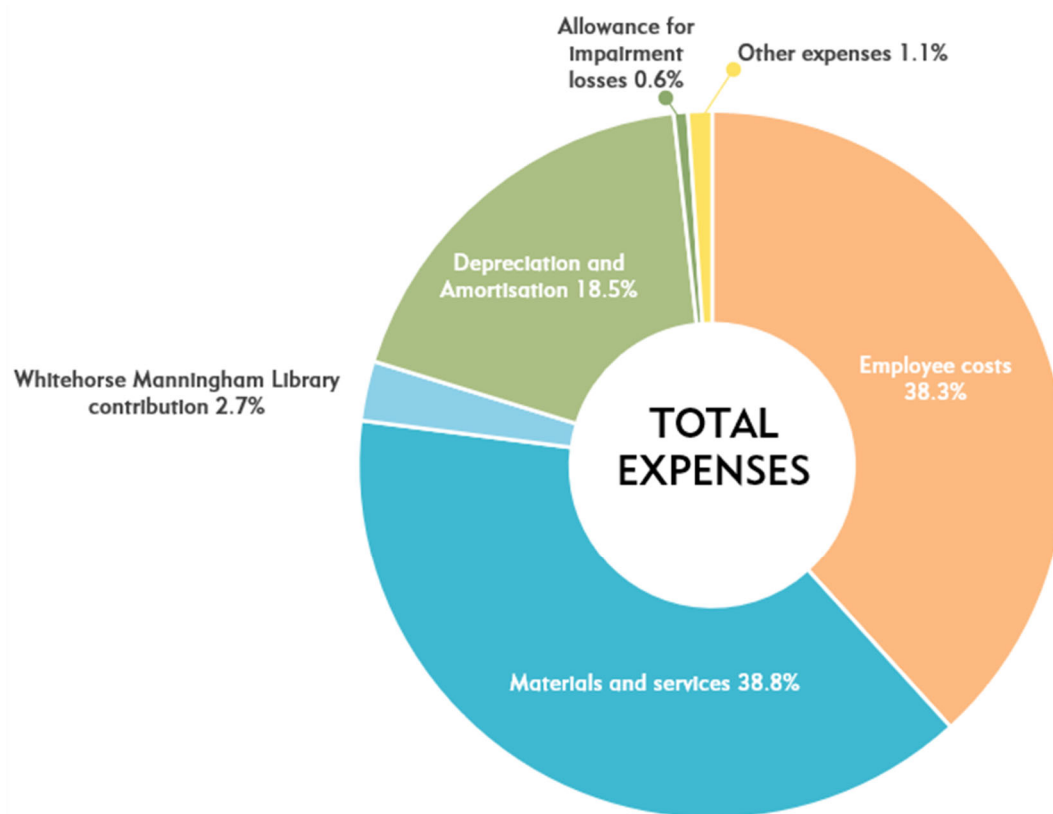
Other income includes swim school income, rent income from Council properties, cost recoveries and other miscellaneous external income. Other income is budgeted to increase by \$1.55 million or 32.0% in 2024/25, primarily reflecting:

- the new lease agreement at Morack Golf Course following the reopening of the redeveloped facility in March 2024 (\$0.76 million);
- additional recycling income related to the Victorian Government's Container Deposit Scheme (\$0.65 million);
- an increase in swim school licence fees (\$0.55 million) predominantly due to Aqualink Box Hill resuming normal activities after the indoor pool closure in 2023/24; and
- expected non-voter fine income related to the 2024/25 elections (\$0.21 million).

The overall increase in other income is offset by a reduction in cost recovery income (\$0.42 million), mainly due to reimbursement income associated with major transport projects, with the Union Station Level Crossing Removal Project completed in 2023/24, and an expected decrease in debt and legal cost settlements.

## 6.3 Total expenses

		Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
	Reference				
Employee costs	6.3.1	80,832	84,658	3,826	4.7%
Materials and services	6.3.2	81,547	85,815	4,268	5.2%
Depreciation	6.3.3	38,100	39,300	1,200	3.1%
Amortisation - intangible assets	6.3.4	390	390	-	0.0%
Depreciation - right of use assets	6.3.5	1,326	1,278	(48)	(3.6%)
Allowance for impairment losses	6.3.6	(215)	1,418	1,633	(759.5%)
Finance costs - leases	6.3.7	139	120	(19)	(13.7%)
Contributions expense - Whitehorse Manningham Library	6.3.8	5,864	6,025	161	2.7%
Other expenses	6.3.9	2,605	2,616	11	0.4%
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	6.3.10	3,990	(310)	(4,300)	(107.8%)
<b>Total expenses</b>		<b>214,578</b>	<b>221,310</b>	<b>6,732</b>	<b>3.1%</b>



<sup>^</sup> Other expenses (1.1%) includes other expenses as detailed in Table 6.3.9 – Other Expenses, finance costs (leases) and net gain / loss on disposal of assets.

### 6.3.1 Employee costs

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000      %	
Wages and salaries	70,705	73,289	2,584	3.7%
Superannuation	6,781	7,414	633	9.3%
Fringe benefits tax	800	830	30	3.8%
Staff development	1,245	1,310	66	5.3%
WorkCover	1,301	1,814	513	39.5%
<b>Total employee costs</b>	<b>80,832</b>	<b>84,658</b>	<b>3,826</b>	<b>4.7%</b>

Employee costs include all labour-related expenditure such as wages and salaries, on-costs such as allowances, leave entitlements, employer superannuation and WorkCover insurance, as well as staff development and training costs.

Employee costs in total are budgeted to be \$84.66 million, \$3.83 million or 4.7% higher compared with 2023/24. The main variances include:

- \$2.58 million increase primarily reflecting the estimated increase from Council's Collective Agreement 2022 and allowance for banding increments;
- \$0.63 million increase in superannuation, mainly due to the compulsory Super Guarantee Charge (SGC) increasing from 11% to 11.5%; and
- \$0.51 million increase in WorkCover costs as a result of higher WorkCover premiums due to changes to Victoria's Workcover Scheme that came into effect on 31 March 2024.

### 6.3.2 Materials and services

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000      %	
Arts & recreation contracts	2,454	2,718	264	10.8%
City works contracts	4,836	4,755	(81)	(1.7%)
Park and trees contracts	7,883	8,088	205	2.6%
Waste collection contracts	10,000	11,928	1,928	19.3%
Recycling & waste contracts	16,715	17,551	836	5.0%
Other contract payments	4,220	5,209	989	23.4%
Council election	0	994	994	0.0%
Building maintenance	2,397	2,473	75	3.1%
General maintenance	1,693	1,732	38	2.3%
Utilities	3,744	3,922	179	4.8%
Office administration	2,817	3,156	339	12.1%
Information technology	7,033	9,368	2,335	33.2%
Insurance	2,496	2,807	311	12.5%
Legal expenses	1,547	1,459	(88)	(5.7%)
Consultants	957	998	41	4.3%
Materials and supplies	6,132	4,463	(1,669)	(27.2%)
Other services	6,624	4,194	(2,430)	(36.7%)
<b>Total materials and services</b>	<b>81,547</b>	<b>85,815</b>	<b>4,268</b>	<b>5.2%</b>

Materials and services expenditure is budgeted to increase by \$4.27 million or 5.2% compared with 2023/24.

Significant variations in the 2024/25 budget are:

- \$2.34 million overall increase in information technology costs, mainly reflecting year two costs of the Technology Transformation Program (\$2.65 million increase);
- \$1.93 million increase for waste collection contracts, reflecting higher garbage collection (\$830k), hard waste collection (\$507k), recycling collection (\$400k) and green waste collection (\$190k) costs;
- \$0.99 million increase for conduct of the 2024 Council General Election;
- \$0.84 million increase for recycling and waste contracts, reflecting increased tipping fees (\$368k), green waste disposal costs (\$243k) and garbage disposal costs (\$227k), mainly due to higher estimated tonnages and higher disposal rates;
- \$0.34 million increase, mainly reflecting higher Fines Victoria lodgement fees (\$200k) as a result of higher parking infringements expected in 2024/25;
- \$0.31 million increase for insurance, including higher insurance premiums for industrial risk (\$185k) and public liability and professional indemnity (\$127k);
- \$0.26 million increase for arts and recreation contracts largely in Arts and Cultural Services (\$207k), reflecting increases in Box Hill Town Hall (\$98k) from hall hire activities expected to resume to normal levels and The Round (\$55k) based on a full year of operation (official opening in October 2023); and
- \$0.99 million increase for Other Contract payments, mainly relating to City Planning and Development (\$355k) due to resourcing challenges in 2023/24, Community Safety (\$220k) reflecting full year expenditure for parking services after-hour contract

and installation of inground sensors (delayed commencement in October 2023), People and Culture (\$155k) for support with workplace relations and business partnering, and Community Engagement and Development (\$122k).

These are partly offset by:

- \$2.43 million decrease in Other Services, mainly reflecting lower project costs associated with Recreation and Open Space masterplans (\$0.38 million), once-off Silver Grove buildings demolition costs (\$0.35 million in 2023/24), lower project costs within Strategic Planning, including Tally Ho major activity centre structure plan (\$175k) and Heritage Framework Plan (\$166k), and lower costs associated with service review initiatives compared with 2023/24; and
- \$1.67 million decrease in materials and supplies, which is primarily driven by an \$1.90 million abnormal write-off in 2023/24 of prior year Works in Progress (WIP) project costs related to The Round redevelopment that did not fulfil the accounting requirements for capitalisation, partly offset by an increase within Arts & Cultural Services (\$168k) mainly due to a full year of operation at The Round in 2024/25.

### 6.3.3 Depreciation

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000      %	
Property	11,335	11,692	357	3.1%
Plant & equipment	4,526	4,669	143	3.1%
Infrastructure	22,239	22,939	700	3.1%
<b>Total depreciation</b>	<b>38,100</b>	<b>39,300</b>	<b>1,200</b>	<b>3.1%</b>

Depreciation relates to the usage of Council's property, plant and equipment, and infrastructure assets such as roads and drains. Depreciation expense is budgeted to be \$39.30 million for 2024/25, a \$1.20 million or 3.1% increase compared with 2023/24.

### 6.3.4 Amortisation – intangible assets

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000      %	
Intangibles	390	390	-	0.0%
<b>Total amortisation - intangible assets</b>	<b>390</b>	<b>390</b>	<b>-</b>	<b>0.0%</b>

Amortisation – intangible assets relates to the usage of Council's intangible assets, primarily software, and is budgeted to be \$0.39 million in 2024/25.



### 6.3.5 Depreciation – right of use assets

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Right of use assets	1,326	1,278	(48)	(3.6%)
<b>Total depreciation - right of use assets</b>	<b>1,326</b>	<b>1,278</b>	<b>(48)</b>	<b>(3.6%)</b>

Depreciation – right of use assets relates to the usage of leased assets that Council is deemed to have control of or a 'right of use' under accounting standard AASB 16 Leases. Depreciation – right of use assets is budgeted to be \$1.27 million in 2024/25, a decrease of \$0.05 million compared with the 2023/24 forecast.

### 6.3.6 Allowance for impairment losses

Allowance for impairment losses (previously called bad and doubtful debts) are estimated provisions to identify uncollectable debts during the year, which is budgeted to be \$1.42 million for 2024/25, an increase of \$1.63 million compared with the 2023/24 forecast. This increase is predominantly related to the reversal in 2023/24 of a bad and doubtful debts provision related to the multi-deck car parks. The estimated provisions in 2024/25 are primarily related to parking infringements and animal infringements.

### 6.3.7 Finance costs – leases

Finance costs – leases relates to the finance cost portion of lease or contract payments for leased assets in accordance with accounting standard AASB 16 Leases and is budgeted to be \$0.12 million in 2024/25.

### 6.3.8 Contributions expense – Whitehorse Manningham Regional Library Corporation

Council provides contributions towards the operational and capital costs of the jointly owned Whitehorse Manningham Regional Library Corporation. The contribution for 2024/25 is budgeted for \$6.03 million.

### 6.3.9 Other expenses

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change	
			\$'000	%
Community grants	1,043	1,102	59	5.6%
Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	80	83	2	3.0%
Auditor's remuneration - Internal	145	149	4	3.0%
Councillor's allowances	548	560	12	2.2%
Operating lease rentals	331	203	(128)	(38.8%)
Fire services property levy	250	265	15	6.0%
Other expenses	208	254	46	22.3%
<b>Total other expenses</b>	<b>2,605</b>	<b>2,616</b>	<b>10</b>	<b>0.4%</b>

Other expenses include community grants, Councillor allowances, the Fire Service Property Levy for Council properties, lease payments for equipment, audit fees, and other external miscellaneous expenditure. Other expenses in total are budgeted to increase in 2024/25 by \$0.01 million or 0.4%.

### 6.3.10 Net (gain)/loss on disposal of property, infrastructure, plant and equipment

Proceeds from the sales of Council assets is budgeted to be \$1.75 million for 2024/25 and reflects the planned cyclical replacement of part of the plant and vehicle fleet (\$1.60 million) and sale of rights-of-way throughout the municipality (\$0.15 million). The written-down value of disposed assets is budgeted to be \$1.44 million, resulting in a net gain on disposal of assets of \$0.31 million.

The forecast for 2023/24 includes the demolition of two major buildings at Silver Grove (written-down value of \$3.82 million) and the expected disposal of Neil Court.

## 7 | Analysis of Balance Sheet

	Notes	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
<b>Current assets</b>					
Cash and cash equivalents		191,664	202,428	10,764	5.6%
Trade and other receivables		15,921	16,781	860	5.4%
Other assets		1,522	1,522	-	0.0%
<b>Total current assets</b>	7.1	<b>211,608</b>	<b>223,231</b>	<b>11,623</b>	<b>5.5%</b>
<b>Non-current assets</b>					
Trade and other receivables		376	376	-	0.0%
Investments in associates		6,556	6,556	-	0.0%
Property, infrastructure, plant and equipment		4,280,087	4,284,858	4,771	0.1%
Right-of-use assets		8,466	7,188	(1,278)	(15.1%)
Intangible assets		973	973	-	0.0%
<b>Total non-current assets</b>	7.1	<b>4,296,458</b>	<b>4,299,951</b>	<b>3,493</b>	<b>0.1%</b>
<b>Total assets</b>		<b>4,508,066</b>	<b>4,523,182</b>	<b>15,116</b>	<b>0.3%</b>
<b>Current liabilities</b>					
Trade and other payables		23,503	24,149	646	2.7%
Contracts and other liabilities		8,165	8,165	-	0.0%
Trust funds and deposits		15,683	16,115	432	2.8%
Provisions		16,457	16,974	517	3.1%
Lease liabilities		1,254	1,249	(5)	(0.4%)
<b>Total current liabilities</b>	7.2	<b>65,063</b>	<b>66,652</b>	<b>1,589</b>	<b>2.4%</b>
<b>Non-current liabilities</b>					
Provisions		1,806	1,863	57	3.2%
Lease liabilities		7,404	6,155	(1,249)	(16.9%)
Other liabilities		3,031	3,030	(1)	(0.0%)
<b>Total non-current liabilities</b>	7.2	<b>12,241</b>	<b>11,048</b>	<b>(1,193)</b>	<b>(9.7%)</b>
<b>Total liabilities</b>		<b>77,304</b>	<b>77,699</b>	<b>396</b>	<b>0.5%</b>
<b>Net assets</b>		<b>4,430,762</b>	<b>4,445,483</b>	<b>14,720</b>	<b>0.3%</b>
<b>Equity</b>					
Accumulated surplus		1,544,155	1,559,893	15,738	1.0%
Asset Revaluation reserve		2,788,244	2,788,244	-	0.0%
Other reserves		98,363	97,346	(1,017)	(1.0%)
<b>Total equity</b>		<b>4,430,762</b>	<b>4,445,483</b>	<b>14,721</b>	<b>0.3%</b>

Contracts and other liabilities under current liabilities were previously referred to as 'Unearned income/revenue'. This update is to better reflect terminology in AASB 15 Revenue from Contracts with Customers. The value of contracts and other liabilities is based on actual year-end balances and is difficult to predict for future years.

## 7.1 Current and non-current assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short-term maturities of three months or less. These balances are projected to increase by \$10.84 million during the year in line with the rise and fall of Council's operations.

Non-current assets primarily represent Council's fixed assets such as land, buildings, roads, footpaths, vehicles and equipment that has been built up by Council over many years. The \$4.77 million increase is due to property, infrastructure, plant and equipment as a result of \$45.90 million in capital expenditure offset by \$39.30 million in depreciation expenditure and cyclical disposal of assets.

## 7.2 Current and non-current liabilities

Trade and other payables are those to whom Council owes money as at 30 June of the year. Provisions include accrued annual leave and long service leave. These employee entitlements are expected to increase as a result of the provisions contained within the Enterprise Bargaining Agreement.

Lease liabilities include operating leases and liabilities associated with assets that Council is deemed to have a right of use over in accordance with the new accounting standard AASB16 Leases. 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.

Other liabilities reflects Council's obligation for future landfill-related costs for the Clayton landfill.

## 7.3 Working capital

Working capital is the excess of current assets above current liabilities. This calculation recognises that although Council has current assets, some of those assets are already committed to the future settlement of liabilities in the following 12 months and are therefore not available for discretionary spending.

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000
Current assets	211,608	223,231	11,623
Current liabilities	65,063	66,652	1,589
<b>Working capital</b>	146,545	156,579	10,034
Restricted cash and investment current assets			
- Statutory reserves	57,908	57,004	(904)
<b>Unrestricted working capital</b>	88,637	99,575	10,939

In addition to the restricted cash shown in the table above, Council also projects to hold \$40.34 million in discretionary reserves at 30 June 2025. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes.

## 7.4 Borrowings

	Forecast			Projections		
	2023/24	2024/25	2025/26	2026/27	2027/28	
	\$	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	0	0	0	0	0	0
Amount proposed to be borrowed	0	0	0	0	0	0
Amount projected to be redeemed	0	0	0	0	0	0
<b>Amount of borrowings as at 30 June</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Council currently holds no borrowings on its balance sheet. There are no new borrowings planned for 2024/25.

## 7.5 Leases

As per AASB 16 Leases, Council is required to bring the majority of operating leases on-balance sheet and these are recognised as a right-of-use asset and lease liability across Land and Buildings, Plant & Equipment and Vehicles.

## 7.6 Key assumptions

In preparing the Budgeted Balance Sheet for the year ending 30 June 2025, it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows.

- Trade receivables collections are expected to increase in 2024/25 due to anticipated collections and timing of rates receivables (refer to Section 7.1).
- Other receivables will remain consistent with 2023/24 levels.
- No new borrowings are planned for 2024/25.
- Total capital expenditure for 2024/25 will be \$45.90 million.
- A total of \$8.62 million will be transferred from reserves to accumulated surplus primarily reflecting internal funding of the Capital Works Program for 2024/25.

## 7.7 Proposed new leases

Section 115 of the *Local Government Act 2020* requires a council to include in its budget any proposal to lease land where the rent for any period of the lease is \$100,000 or more a year, OR the current market value of the land is more than \$100,000, OR the lease is for 10 years or more. Council only needs to meet any one of the 3 tests to require disclosure.

Importantly, if a council proposes to lease land that was not included in the budget, then the council must undertake a community engagement process in accordance with its community engagement policy.

There are no proposed new leases that trigger Section 115 of the *Local Government Act 2020*.

## 8 | Analysis of Statement of Changes in Equity

### 8.1 Statement of Reserves

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
<b>Statutory</b>				
Public open space reserve	57,908	57,004	(904)	(1.6%)
<b>Total statutory reserves</b>	57,908	57,004	(904)	(1.6%)
<b>Discretionary</b>				
Council development reserve	39,007	38,894	(113)	(0.3%)
Other (Waste Management Reserve)	1,448	1,448	-	0.0%
<b>Total discretionary reserves</b>	40,455	40,342	(113)	(0.3%)
<b>Total other reserves</b>	98,363	97,346	(1,017)	(1.0%)

\* Note that Discretionary Reserves are governed by the reserve principles outlined in Appendix D, and are of a capital nature for the long-term benefit of the Whitehorse community.

#### Public Open Space Reserve

The Public Open Space Reserve must be used for land acquisition or capital works projects and should be directed by the *Whitehorse Open Space Strategy* in accordance with the requirements of Section 20 of the *Subdivision Act 1988*. In 2024/25, Council plans to transfer \$7.61 million into the Public Open Space Reserve, reflecting anticipated contributions and interest earnings for the year, and to transfer \$8.51 million from the reserve to partly fund capital works projects related to the development or improvement of recreational, leisure and community facilities and public open space sites.

#### Development Reserve

The Development Reserve provides a funding source for selected capital works projects that are meaningful to a broad section of the community, consistent with Council-provided services and of a meaningful consequence and scale. In 2024/25, Council plans to transfer \$0.11 million from the Development Reserve to help fund the Box Hill City Oval redevelopment.

#### Waste Management Reserve

This reserve was established in 2013/14 resulting from the previous Federal Government's introduction of the carbon tax levy. Amounts held in this reserve represent the difference between the initial carbon tax per tonne that was announced and the actual price charged by independent landfill operators. The carbon tax levy was abolished and subsequently outflows from this reserve will be used to rehabilitate landfill sites.

## 8.2 Equity

Total equity 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, which 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 Council to be separately disclosed; and
- Accumulated Surplus, which is the value of all net assets less reserves that have accumulated over time.



## 9 | Analysis of Cash Flow Statement

	Notes	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
<b>Cash flows from operating activities</b>					
Rates and charges		142,530	147,784	5,254	3.7%
Statutory fees and fines		12,028	11,266	(762)	(6.3%)
User fees		38,002	40,340	2,338	6.2%
Grants - operating		8,654	13,782	5,128	59.3%
Grants - capital		4,717	5,918	1,201	25.5%
Contributions - monetary		5,411	5,500	89	1.6%
Interest received		7,400	7,000	(400)	(5.4%)
Trust fund and deposits taken		27,431	27,862	431	1.6%
Other receipts		5,673	7,173	1,500	26.4%
Net GST refund /(payment)		9,956	9,153	(803)	(8.1%)
Employee costs		(82,728)	(84,085)	(1,357)	1.6%
Materials and services		(92,907)	(98,466)	(5,559)	6.0%
Trust fund and deposits repaid		(26,900)	(27,431)	(531)	2.0%
Other payments		(9,316)	(9,505)	(189)	2.0%
<b>Net cash provided by / (used in) operating activities</b>	9.1	<b>49,951</b>	<b>56,290</b>	<b>6,340</b>	<b>12.7%</b>
<b>Cash flows from investing activities</b>					
Payments for property, plant and equipment		(57,081)	(45,902)	11,179	(19.6%)
Proceeds for investments		5,000	-	(5,000)	
Proceeds from sale of property, plant and equipment		3,600	1,750	(1,850)	(51.4%)
Payment of loans and advances		(1)	-	1	(133.3%)
<b>Net cash provided by / (used in) investing activities</b>	9.2	<b>(48,482)</b>	<b>(44,152)</b>	<b>4,330</b>	<b>(8.9%)</b>
<b>Cash flows from financing activities</b>					
Interest paid - lease liability		(139)	(120)	19	(13.7%)
Repayment of lease liabilities		(1,282)	(1,254)	28	(2.2%)
<b>Net cash provided by / (used in) financing activities</b>	9.3	<b>(1,421)</b>	<b>(1,374)</b>	<b>47</b>	<b>(3.3%)</b>
Net increase (decrease) in cash and cash equivalents		48	10,764	10,716	22,140.0%
Cash and cash equivalents at beginning of year	9.4	191,616	191,664	48	0.0%
<b>Cash and cash equivalents at end of year</b>		<b>191,664</b>	<b>202,428</b>	<b>10,764</b>	<b>5.6%</b>

Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure Council can sustain with or without using existing cash reserves or taking on external debt. This section analyses the expected cash flows for 2024/25 based on three main categories of cash flows: operating activities, investing activities and financing activities.

## 9.1 Operating activities

Council is estimating to generate a net cash surplus of \$56.29 million from operating activities in 2024/25, an increase of \$6.34 million compared with the 2023/24 forecast. The increase is due to a number of factors as outlined below.

- Rates and charges (\$5.25 million) – higher expected cash inflows reflecting the 2.75% rate cap in 2024/25 combined with higher waste service charges due to the increased cost of waste collection and disposal.
- Operating grants (\$5.13 million) – increase in cash inflows mainly due to the Victoria Local Government Grants Commission funding allocation for 2023/24 being paid early and recognised in 2022/23 income, with the 2024/25 income reflecting a full year's allocation.
- User fees (\$2.34 million) – higher cash inflow primarily reflects the 3% average user fee increase in 2024/25. In addition, a return to normal utilisation levels at Aqualink Box Hill after the indoor pool closure due to tile rectification works in 2023/24 and a full year of operation budgeted for The Round.

These inflows are partly offset by unfavourable variances, with the most significant being:

- Materials and services (\$5.56 million) – increase in cash outflows mainly due to higher waste and recycling services (\$2.84 million) across waste collection & disposal and operation of the Recycling and Waste Centre, implementation of year 2 of the Technology Transformation Project (\$2.54 million) and Council general election costs (\$0.99 million) in 2024/25.

The net cash flows from operating activities do not equal the surplus for the year as the expected revenues and expenses reflected in the Income Statement include non-cash items, such as depreciation, which have been excluded from the Statement of Cash Flows. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
<b>Surplus for the year</b>	<b>5,065</b>	<b>14,721</b>	9,656	190.6%
Depreciation	38,100	39,300	1,200	3.1%
Amortisation - intangible assets	390	390	-	0.0%
Depreciation - right of use assets	1,326	1,278	(48)	(3.6%)
Finance costs - leases	139	120	(19)	(13.7%)
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	3,990	(310)	(4,300)	(107.8%)
Change in assets and liabilities	941	791	(150)	(15.9%)
<b>Cash flows available from operating activities</b>	<b>49,951</b>	<b>56,290</b>	<b>6,339</b>	<b>12.7%</b>

*Note 1: The favourable variance in net (gain)/loss on disposal of property, infrastructure, plant and equipment for 2024/25 is primarily due to the demolition of major buildings at Silver Grove with \$3.82 million written-down value (loss) recognised in 2023/24.*

## 9.2 Investing activities

The decrease in net cash used in investing activities is primarily due to an \$11.18 million decrease in payments for the Capital Works Program when compared with 2023/24. The decrease in planned expenditure in 2024/25 primarily relates to the completion of major redevelopments that have occurred in 2023/24 relating to The Round (\$10.29 million) and Morack Public Golf (\$4.59 million).

The 2023/24 forecast includes proceeds from investments of \$5.00 million and relate to a term deposit with a maturity date greater than 12 months at 30 June 2023. The term deposit has matured during 2023/24 and no proceeds with this maturity term are expected in 2024/25.

## 9.3 Financing activities

Council has budgeted for a \$0.05 million decrease in net cash outflow used in financing activities relating to servicing of Council's lease liabilities.

## 9.4 Cash and cash equivalents at end of year

Overall, total cash and investments are forecast to increase by \$10.76 million to \$191.66 million as at 30 June 2025.

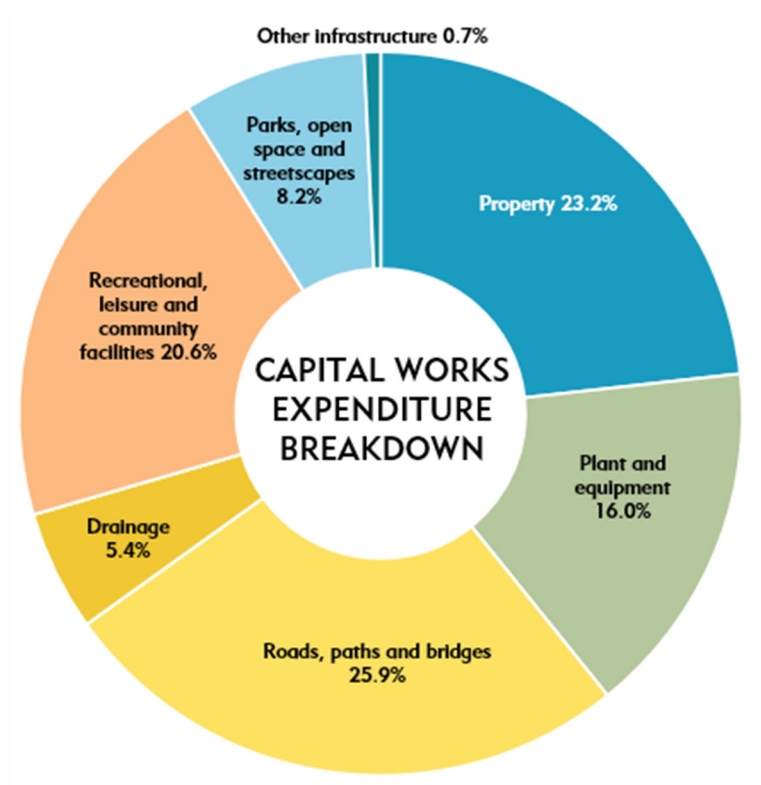
## 10 | Analysis of Capital Works Statement

This section presents a listing of the capital works projects that will be undertaken for 2024/25, classified by expenditure type and funding source.

### 10.1 Capital works expenditure

	Notes	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
<b>Property</b>					
Land		3,000	3,000	-	0.0%
Buildings		20,102	4,457	(15,645)	(77.8%)
Building improvements		5,970	3,211	(2,759)	(46.2%)
<b>Total property</b>	10.1.1	<b>29,072</b>	<b>10,668</b>	<b>(18,404)</b>	<b>(63.3%)</b>
<b>Plant and equipment</b>					
Plant, machinery and equipment		3,491	5,295	1,804	51.7%
Fixtures, fittings and furniture		660	721	61	9.3%
Computers and telecommunications		1,410	1,314	(96)	(6.8%)
<b>Total plant and equipment</b>	10.1.2	<b>5,561</b>	<b>7,330</b>	<b>1,769</b>	<b>31.8%</b>
<b>Infrastructure</b>					
Roads		6,282	6,764	482	7.7%
Bridges		-	-	-	0.0%
Footpaths and cycleways		4,468	5,125	657	14.7%
Drainage		2,255	2,473	218	9.7%
Recreational, leisure and community facilities		5,081	9,439	4,358	85.8%
Parks, open space and streetscapes		3,412	3,766	354	10.4%
Off street car parks		950	338	(612)	(64.4%)
<b>Total infrastructure</b>	10.1.3	<b>22,448</b>	<b>27,904</b>	<b>5,456</b>	<b>24.3%</b>
<b>Total capital works expenditure</b>		<b>57,081</b>	<b>45,902</b>	<b>(11,179)</b>	<b>(19.6%)</b>
<b>Represented by:</b>					
New asset expenditure		7,862	5,161	(2,701)	(34.4%)
Asset renewal expenditure		32,845	34,448	1,603	4.9%
Asset upgrade expenditure		7,018	5,281	(1,737)	(24.7%)
Asset expansion expenditure		9,356	1,012	(8,344)	(89.2%)
<b>Total capital works expenditure</b>		<b>57,081</b>	<b>45,902</b>	<b>(11,179)</b>	<b>(19.6%)</b>

## Capital Works Expenditure Breakdown



### 10.1.1 Property

The property class comprises land, buildings and building improvements. For 2024/25, \$10.67 million is planned to be spent on property improvements, including the following significant projects:

- \$3.00 million provision for strategic land acquisitions;
- \$1.37 million (subject to funding agreements) for the Box Hill City Oval major redevelopment (including \$1.00 million carry forward from 2023/24);
- \$1.25 million for the Buildings Refurbishment and Component Renewal Program;
- \$0.87 million to continue the Vermont Reserve pavilion upgrade;
- \$0.80 million carried forward from 2023/24 for the Mirrabooka pavilion upgrade (subject to funding agreement);
- \$0.80 million carried forward from 2023/24 for an upgrade of the Forest Hill Reserve pavilion; and
- \$0.57 million to continue the East Burwood Reserve South pavilion upgrade.

### 10.1.2 Plant and equipment

Plant and equipment comprise plant, machinery, equipment, fixtures, fittings, furniture, and computer and telecommunication assets. For the 2024/25 year, \$7.33 million is budgeted to be spent on plant and equipment, including:

- \$5.30 million for the cyclical replacement of Council's plant and vehicle fleet (including \$0.89 million carry forward from 2023/24);
- \$1.31 million for the replacement and upgrade of computers and telecommunication equipment; and
- \$0.72 million for replacement of fixtures, fittings and furniture across Council facilities.

### 10.1.3 Infrastructure

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes and off-street car parks. The 2024/25 Capital Works Program includes \$27.90 million for the improvement of Whitehorse community infrastructure including the following significant projects.

#### **\$14.70 million for roads, bridges, paths, drainage and car parks, including:**

- \$3.75 million for Footpath Renewal Program;
- \$3.10 million for the Road Resurfacing Program and \$1.20 million for renewal of kerbs and channels;
- \$2.47 million for renewal and upgrade of drainage assets;
- \$0.60 million for the Loudon Road, Burwood road reconstruction;
- \$0.60 million to commence the Raleigh Street, Blackburn South/Forest Hill Road reconstruction (to be delivered over two financial years);
- \$0.48 million for the Laneway 202, Mitcham road reconstruction;
- \$0.36 million to continue progress on the Easy Ride routes; and
- \$0.35 million to continue implementation of the Box Hill Integrated Transport Strategy.

#### **\$9.44 million for recreational, leisure and community facilities, including:**

- \$2.91 million to complete synthetic surface and lighting upgrades on the Elgar Park North East sports field (including \$2.20 million carry forward from 2023/24);
- \$1.80 million for the East Burwood South sports field ground renewal;
- \$1.41 million for course improvements at Morack Public Golf;
- \$0.94 million for renewal of sports field floodlighting;
- \$0.90 million carried forward for new sports field lighting at Ballyshannassy Reserve; and
- \$0.50 million for relocation and replacement of the batting cage at Billabong Park.

#### **\$3.77 million for parks, open space and streetscapes, including:**

- \$1.03 million for streetscape renewals;
- \$1.00 million for renewal and upgrade of playgrounds;

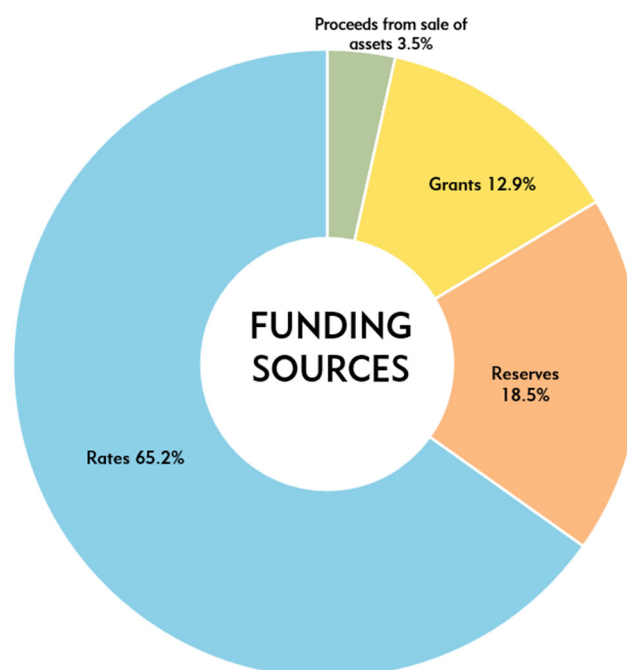
- \$0.40 million for park furniture renewal program;
- \$0.39 million for upgrades of dog exercise and walking infrastructure;
- \$0.20 million for older-age exercise equipment at Tunstall Park; and
- \$0.11 million for landscaping and refurbishments in passive parks.

#### 10.1.4 Asset renewal, asset upgrade, new assets and expansion

A distinction is made between expenditure on new assets, asset renewal, upgrade and expansion. Expenditure on asset renewal is expenditure on an existing asset, or on replacing an existing asset that returns the service level of the asset to its original capability. Expenditure on new assets will result in an additional burden for future operation, maintenance and capital renewal.

## 10.2 Funding Sources

	Forecast 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000
Grants	4,717	5,918	1,201
Contributions	411	-	(411)
Council cash			
- operations	40,279	29,911	(10,368)
- proceeds from sale of assets	1,350	1,600	250
- reserves	10,324	8,473	(1,851)
<b>Total funding sources</b>	<b>57,081</b>	<b>45,902</b>	<b>(11,179)</b>



## 10.2.1 Grants

Capital grants include funding received from state and federal sources for the purpose of funding the Capital Works Program. Council expects to receive \$5.92 million of capital grants in 2024/25, primarily including:

- \$2.33 million State Government North East Link Project funding towards the Elgar Park North East sports field synthetic surface and lighting upgrades;
- \$1.07 million combined federal and state funding towards the Box Hill City Oval redevelopment (subject to funding agreements);
- \$0.80 million Federal Government funding for the upgrade of the Forest Hill Reserve pavilion; and
- \$0.57 million combined federal and state funding towards the Mirrabooka pavilion upgrade (subject to funding agreement).

## 10.2.2 Contributions

Capital contributions may include monies contributed by developers, community groups or residents towards specific capital works projects. There are no known contributions for the 2024/25 capital works program.

## 10.2.3 Council cash

### Cash – operations

During the year, Council generates cash from its operating activities, which is used as a funding source for the Capital Works Program. It is forecast that \$29.91 million will be generated from operations to fund the 2024/25 Capital Works Program.

### Cash – proceeds from sale of assets

Proceeds from sale of assets include plant and motor vehicle sales in accordance with Council's fleet renewal policy and right-of-way sales. Proceeds of \$1.60 million are budgeted to fund the 2024/25 Capital Works Program.

### Cash – reserves

Council has specific cash reserves, which it is currently using to fund its annual Capital Works Program. The reserves include monies set aside for specific purposes such as Public Open Space (POS). For 2024/25, \$8.36 million of public open space contributions and \$0.11 million from discretionary reserves will be used to partly fund the qualifying capital works projects.



## 2024/25 Detailed Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2024/25 year, classified by expenditure type and funding source. Works are also disclosed as new capital works or carried forward from prior year.

### 2024/25 New Capital Works

2024/25 Detailed List of Capital Works											
Project Number	Project title	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Council Cash \$'000	Reserves \$'000	Asset Sales \$'000	Grants & Contrib. \$'000
<b>Property</b>											
<b>Land</b>											
2014-227	Open Space Strategy and Strategic Land Acquisition	3,000	-	-	3,000	-	3,000	-	3,000	-	-
	<b>Total Land</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>
<b>Buildings</b>											
2018-461	East Burwood Reserve South Pavilion Upgrade	565	565	-	-	-	565	459	106	-	-
2018-462	Vermont Reserve Pavilion Upgrade	868	868	-	-	-	868	705	163	-	-
2020-581	Nunawading Gymnastics Building Redevelopment (Scope/Design)	52	26	26	-	-	52	52	-	-	-
2022-623	Box Hill City Oval Redevelopment	372	74	186	-	112	372	160	141	-	71
	<b>Total Buildings</b>	<b>1,857</b>	<b>1,533</b>	<b>212</b>	<b>0</b>	<b>112</b>	<b>1,857</b>	<b>1,376</b>	<b>410</b>	<b>-</b>	<b>71</b>
<b>Building improvements</b>											
2014-127	Pre School Refurbishment Upgrade Program	258	129	129	-	-	258	258	-	-	-
2014-128	Electrical and Plumbing Works Renewal Program	227	227	-	-	-	227	227	-	-	-
2014-130	Essential Services Compliance Renewal Program	72	72	-	-	-	72	72	-	-	-
2014-132	Post Completion Building Works Program	26	26	-	-	-	26	26	-	-	-
2014-135	Mechanical Plant Replacement Renewal Program	464	464	-	-	-	464	464	-	-	-
2014-136	WELS Outdoor Structures Renewal Program	52	52	-	-	-	52	52	-	-	-
2014-69	Buildings and Facilities Cyclic Condition & Accessibility Assessment Renewal Program	309	309	-	-	-	309	309	-	-	-
2016-328	Box Hill Town Hall Renewal Provision	206	206	-	-	-	206	206	-	-	-
2016-335	Civic Centre Renewal Provision	103	103	-	-	-	103	103	-	-	-
2016-336	Operations Centre Renewal Provision	45	45	-	-	-	45	45	-	-	-
2017-355	Building Access Control Systems Upgrade Program	150	-	150	-	-	150	150	-	-	-
2019-533	Buildings Refurbishment & Component Renewal Program	1,254	1,254	-	-	-	1,254	1,254	-	-	-
2023-635	Gawler Chain Rotunda Roof Upgrade	40	-	40	-	-	40	-	40	-	-
2023-642	Old Mont Albert Station Platform Signage Initiative	5	3	-	3	-	5	5	-	-	-
	<b>Total Building improvements</b>	<b>3,211</b>	<b>2,890</b>	<b>319</b>	<b>3</b>	<b>-</b>	<b>3,211</b>	<b>3,171</b>	<b>40</b>	<b>-</b>	<b>0</b>
	<b>TOTAL PROPERTY</b>	<b>8,068</b>	<b>4,423</b>	<b>531</b>	<b>3,003</b>	<b>112</b>	<b>8,068</b>	<b>4,547</b>	<b>3,450</b>	<b>-</b>	<b>72</b>

2024/25 Detailed List of Capital Works											
Project Number	Project title	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Council Cash \$'000	Reserves \$'000	Asset Sales \$'000	Grants & Contrib. \$'000
<b>Plant and Equipment</b>											
<b>Plant, machinery and equipment</b>											
2014-259	Passenger Vehicle Change Over Renewal Program	2,050	2,050	-	-	-	2,050	800	-	1,250	-
2017-363	Aqualink Box Hill Plant Renewal Program	30	30	-	-	-	30	30	-	-	-
2017-366	Aqualink Nunawading Plant Renewal Program	119	119	-	-	-	119	119	-	-	-
2019-536	Minor Plant Renewal Program	10	10	-	-	-	10	10	-	-	-
2019-537	Heavy Plant Renewal Program	2,200	2,200	-	-	-	2,200	1,850	-	350	-
<b>Total Plant, machinery and equipment</b>		<b>4,409</b>	<b>4,409</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,409</b>	<b>2,809</b>	<b>-</b>	<b>1,600</b>	<b>0</b>
<b>Fixtures, Fittings and Furniture</b>											
2014-193	Sportlink Furniture and Equipment Renewal Program	6	6	-	-	-	6	6	-	-	-
2014-212	Morack Golf Course Furniture and Equipment Renewal Program	8	8	-	-	-	8	8	-	-	-
2014-214	Health and Family Service Facilities Furniture and Equipment Renewal Program	46	46	-	-	-	46	46	-	-	-
2014-220	Civic and Operations Centres Furniture and Equipment Renewal Program	20	20	-	-	-	20	20	-	-	-
2014-223	WELS Furniture and Equipment Renewal Program	52	52	-	-	-	52	52	-	-	-
2014-226	Aqualink Nunawading Furniture and Equipment Renewal Program	54	54	-	-	-	54	54	-	-	-
2014-229	Box Hill Community Arts Centre Furniture and Equipment Renewal Program	12	12	-	-	-	12	12	-	-	-
2014-232	Box Hill Town Hall & Minor Halls Furniture and Equipment Renewal Program	13	13	-	-	-	13	13	-	-	-
2014-249	Art Acquisition & Conservation Program	75	30	-	45	-	75	75	-	-	-
2016-278	CCTV Upgrade Program	175	88	88	-	-	175	175	-	-	-
2017-377	Aqualink Box Hill Furniture and Equipment Renewal Program	245	245	-	-	-	245	245	-	-	-
2021-602	Strathdon House Furniture and Equipment Renewal Program	10	10	-	-	-	10	10	-	-	-
2023-640	Nunawading Community Hub Furniture and Equipment Renewal Program	5	-	5	-	-	5	5	-	-	-
<b>Total Fixtures, Fittings and Furniture</b>		<b>721</b>	<b>584</b>	<b>93</b>	<b>45</b>	<b>-</b>	<b>721</b>	<b>721</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computers and Telecommunications</b>											
2014-250	Geographic Information System Upgrade Program	105	-	105	-	-	105	105	-	-	-
2014-251	Asset Management Strategy and Systems Upgrade Program	45	-	45	-	-	45	45	-	-	-
2014-252	Software Licenses Upgrade Program	90	-	-	-	90	90	90	-	-	-
2014-254	End User Devices Renewal Program	553	553	-	-	-	553	553	-	-	-
2014-258	IT Infrastructure Upgrade Program	258	129	129	-	-	258	258	-	-	-
2016-308	Printroom Colour Copiers Renewal Program	57	57	-	-	-	57	57	-	-	-
2018-419	Mobile Devices Renewal Program	206	196	-	10	-	206	206	-	-	-
<b>Total Computers and Telecommunications</b>		<b>1,314</b>	<b>935</b>	<b>279</b>	<b>10</b>	<b>90</b>	<b>1,314</b>	<b>1,314</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PLANT, MACHINERY AND EQUIPMENT</b>		<b>6,444</b>	<b>5,927</b>	<b>372</b>	<b>55</b>	<b>90</b>	<b>6,444</b>	<b>4,844</b>	<b>-</b>	<b>1,600</b>	<b>-</b>

2024/25 Detailed List of Capital Works											
Project Number	Project title	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Council Cash \$'000	Reserves \$'000	Asset Sales \$'000	Grants & Contrib. \$'000
<b>Infrastructure</b>											
<b>Roads</b>											
2014-27	Designs for Future Road Reconstruction Works	103	103	-	-	-	103	103	-	-	-
2014-28	Local Roads Rehabilitation Renewal Program	3,100	3,100	-	-	-	3,100	3,100	-	-	-
2014-29	Minor Works Road Reconstruction Renewal Program	72	72	-	-	-	72	72	-	-	-
2014-30	Road Condition Data Collection Renewal Program	232	232	-	-	-	232	232	-	-	-
2014-32	Street Signage Renewal Program	62	62	-	-	-	62	62	-	-	-
2014-43	Landscaping at Traffic Management Devices Renewal Program	55	-	55	-	-	55	55	-	-	-
2014-56	Road Safety Improvements Upgrade Program	260	-	156	104	-	260	260	-	-	-
2014-8	Kerb & Channel Renewal Program	1,200	1,200	-	-	-	1,200	1,200	-	-	-
2023-628	Loudon Road, Burwood Road Reconstruction Renewal Program	600	600	-	-	-	600	600	-	-	-
2023-629	Raleigh Street, Blackburn South/Forest Hill Road Reconstruction Renewal Program	600	600	-	-	-	600	600	-	-	-
2023-631	Laneway 202, Mitcham Road Reconstruction Renewal Program	480	480	-	-	-	480	480	-	-	-
<b>Total Roads</b>		<b>6,764</b>	<b>6,449</b>	<b>211</b>	<b>104</b>	<b>-</b>	<b>6,764</b>	<b>6,764</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Footpaths and Cycleways</b>											
2014-180	Bicycle Facilities Upgrade Program	53	-	27	27	-	53	53	-	-	-
2014-35	Footbridge and Path Structures in Parks Renewal Program	198	139	59	-	-	198	-	198	-	-
2014-42	Gravel Paths in Parks Renewal Program	263	263	-	-	-	263	-	263	-	-
2014-44	Footpaths Renewal Program	3,750	3,750	-	-	-	3,750	3,750	-	-	-
2014-53	Constructed Pathways in Parks Renewal Program	155	155	-	-	-	155	155	-	-	-
2018-426	Easy Ride Routes Upgrade Program	356	-	356	-	-	356	40	-	-	316
2020-553	Box Hill Integrated Transport Strategy (BHITS) Implementation Program	350	-	350	-	-	350	350	-	-	-
<b>Total Footpaths and Cycleways</b>		<b>5,125</b>	<b>4,307</b>	<b>792</b>	<b>27</b>	<b>-</b>	<b>5,125</b>	<b>4,348</b>	<b>461</b>	<b>-</b>	<b>316</b>
<b>Drainage</b>											
2014-185	Stormwater Drainage Network - Development Contributions	46	-	-	46	-	46	46	-	-	-
2014-187	Storm Water Management Infrastructure Renewal Program	210	210	-	-	-	210	210	-	-	-
2014-61	Drainage Pit Lids Renewal Program	227	227	-	-	-	227	227	-	-	-
2014-62	Drainage Network Assets - Field Survey	34	34	-	-	-	34	34	-	-	-
2014-63	Drainage Upgrade Designs Program	88	44	44	-	-	88	88	-	-	-
2014-65	Stormwater Drainage Network Renewal Program	1,339	1,339	-	-	-	1,339	1,339	-	-	-
2014-66	Drainage Upgrade Works Program	200	100	100	-	-	200	200	-	-	-
2014-67	Drainage Works CCTV Investigations Renewal Program	97	97	-	-	-	97	97	-	-	-
2022-613	Hamilton St, Mont Albert - Drainage Upgrade	232	116	116	-	-	232	232	-	-	-
<b>Total Drainage</b>		<b>2,473</b>	<b>2,167</b>	<b>260</b>	<b>46</b>	<b>-</b>	<b>2,473</b>	<b>2,473</b>	<b>-</b>	<b>-</b>	<b>-</b>

2024/25 Detailed List of Capital Works											
Project Number	Project title	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Council Cash \$'000	Reserves \$'000	Asset Sales \$'000	Grants & Contrib. \$'000
<b>Recreational, leisure and community facilities</b>											
2014-105	Sports Field Floodlighting Renewal Program	939	939	-	-	-	939	704	235	-	-
2014-150	Sports Field Infrastructure Renewal Program	147	147	-	-	-	147	-	147	-	-
2014-151	Sports Field Training Nets Renewal Program	412	412	-	-	-	412	309	103	-	-
2014-183	Sports Field Cricket Wickets Renewal Program	105	105	-	-	-	105	-	105	-	-
2014-186	Sports Field Safety Upgrade Program	103	-	103	-	-	103	-	103	-	-
2014-200	Morack Golf Course - Course Improvements Upgrade Program	1,412	706	706	-	-	1,412	1,412	-	-	-
2014-75	Sports Field Lighting (Lamps and Light Fittings) Renewal Program	100	50	50	-	-	100	100	-	-	-
2014-84	Sports Field Ground Renewal Program (one site per year)	1,800	1,800	-	-	-	1,800	-	1,800	-	-
2019-545	Sports Courts Renewal Program	-	-	-	-	-	-	-	-	-	-
2020-561	Elgar Park North East Sports Field Surface Upgrade	603	603	-	-	-	603	-	473	-	130
2020-562	Elgar Park North East Sports Field Floodlighting Upgrade	107	-	-	107	-	107	-	107	-	-
2022-616	Billabong Park Ground Drainage Improvements	110	-	-	-	110	110	-	110	-	-
2022-617	Billabong Park Batting Cage Relocation	500	-	500	-	-	500	-	500	-	-
<b>Total Recreational, leisure and community facilities</b>		<b>6,339</b>	<b>4,762</b>	<b>1,359</b>	<b>107</b>	<b>110</b>	<b>6,339</b>	<b>2,525</b>	<b>3,683</b>	<b>-</b>	<b>130</b>
<b>Parks, open space and streetscapes</b>											
2014-149	Park Furniture Renewal Program	400	400	-	-	-	400	400	-	-	-
2014-153	Park Lighting Renewal Program	90	90	-	-	-	90	-	90	-	-
2014-157	Outdoor Recreation Equipment Renewal Program	-	-	-	-	-	-	-	-	-	-
2014-169	Drainage in Parks Renewal Program	33	33	-	-	-	33	-	33	-	-
2014-170	Landscaping and Refurbishments in Passive Parks Upgrade Program	113	57	57	-	-	113	-	113	-	-
2014-177	Play Spaces Renewal Program	1,000	900	100	-	-	1,000	1,000	-	-	-
2014-178	BBQs in Parks Renewal Program	26	26	-	-	-	26	26	-	-	-
2014-262	Interpretive Structures and Signage in Parks Upgrade Program	15	15	-	-	-	15	-	15	-	-
2014-51	Streetscape Landscape Treatments Upgrade Program	98	49	49	-	-	98	98	-	-	-
2014-52	Christmas Decorations on Main Roads Renewal Program	38	34	-	4	-	38	38	-	-	-
2014-55	Landscaping at Street Intersections Upgrade Program	55	-	55	-	-	55	55	-	-	-
2014-79	Storm Proof Pathways in Parks Upgrade Program	93	70	23	-	-	93	-	93	-	-
2016-326	Streetscapes Upgrade Program	1,030	927	103	-	-	1,030	1,030	-	-	-
2019-543	Water Sensitive Urban Design Assets Renewal Program	5	5	-	-	-	5	5	-	-	-
2019-548	Retaining Walls in Parks Renewal Program	30	30	-	-	-	30	-	30	-	-
2020-563	Dog Exercise/Walking Infrastructure Upgrade Program	390	-	-	390	-	390	-	-	-	390
2020-575	Ellingworth Parade New Open Space Development	30	-	-	30	-	30	-	30	-	-
2020-578	Charles Rooks Reserve New Pathway Lighting Design	30	-	-	30	-	30	-	30	-	-
2020-583	Dog Bowl Drinking Fountain Upgrade Program	8	5	2	-	-	8	-	8	-	-
2020-584	New Park Seating Along Walking Tracks	20	-	-	20	-	20	-	20	-	-
2020-594	Landscaping and Nameplate Restoration - Local History Park	16	8	8	-	-	16	16	-	-	-
2023-634	Tunstall Park Older Age Exercise Equipment	200	-	-	200	-	200	-	200	-	-
2023-638	Billabong Park New Gravel Path	26	-	-	26	-	26	-	26	-	-
2023-639	Charlesworth Park New Picnic Table Settings	20	-	-	20	-	20	-	20	-	-
<b>Total Parks, open space and streetscapes</b>		<b>3,766</b>	<b>2,649</b>	<b>397</b>	<b>720</b>	<b>-</b>	<b>3,766</b>	<b>2,668</b>	<b>708</b>	<b>-</b>	<b>390</b>

2024/25 Detailed List of Capital Works											
Project Number	Project title	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Council Cash \$'000	Reserves \$'000	Asset Sales \$'000	Grants & Contrib. \$'000
<b>Off street car parks</b>											
2016-285	Sealed Carpark Works Renewal Program	278	278	-	-	-	278	278	-	-	-
2023-641	Nunawading Community Hub Car Park Safety Improvements	60	-	60	-	-	60	60	-	-	-
<b>Total Off street car parks</b>		<b>338</b>	<b>278</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>338</b>	<b>338</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INFRASTRUCTURE</b>		<b>24,804</b>	<b>20,612</b>	<b>3,079</b>	<b>1,004</b>	<b>110</b>	<b>24,804</b>	<b>19,116</b>	<b>4,852</b>	<b>-</b>	<b>836</b>
<b>TOTAL NEW CAPITAL WORKS 2024/25</b>		<b>39,316</b>	<b>30,962</b>	<b>3,981</b>	<b>4,061</b>	<b>312</b>	<b>39,316</b>	<b>28,507</b>	<b>8,302</b>	<b>1,600</b>	<b>907</b>

#### Capital Works carried forward from the 2023/24 year

Property											
<b>Buildings</b>											
2022-622	Mirrabooka Pavilion Upgrade	800	160	240	-	400	800	57	171	-	571
2022-623	Box Hill City Oval Redevelopment	1,000	200	500	-	300	1,000	-	-	-	1,000
2022-624	Forest Hill Reserve Pavilion Upgrade	800	240	560	-	-	800	-	-	-	800
<b>Total Buildings</b>		<b>2,600</b>	<b>600</b>	<b>1,300</b>	<b>0</b>	<b>700</b>	<b>2,600</b>	<b>57</b>	<b>171</b>	<b>-</b>	<b>2,371</b>
<b>TOTAL PROPERTY</b>		<b>2,600</b>	<b>600</b>	<b>1,300</b>	<b>-</b>	<b>700</b>	<b>2,600</b>	<b>57</b>	<b>171</b>	<b>-</b>	<b>2,371</b>
Plant and Equipment											
<b>Plant, machinery and equipment</b>											
2019-537	Heavy Plant Renewal Program	886	886	-	-	-	886	886	-	-	-
<b>Total Plant, machinery and equipment</b>		<b>886</b>	<b>886</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>886</b>	<b>886</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>TOTAL PLANT, MACHINERY AND EQUIPMENT</b>		<b>886</b>	<b>886</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>886</b>	<b>886</b>	<b>-</b>	<b>-</b>	<b>-</b>
Infrastructure											
<b>Recreational, leisure and community facilities</b>											
2020-561	Elgar Park North East Sports Field Surface Upgrade	2,000	2,000	-	-	-	2,000	-	-	-	2,000
2020-562	Elgar Park North East Sports Field Floodlighting Upgrade	200	-	-	200	-	200	-	-	-	200
2020-588	Ballyshannassy Reserve New Sports Field Lighting	900	-	-	900	-	900	461	-	-	439
<b>Total Recreational, leisure and community facilities</b>		<b>3,100</b>	<b>2,000</b>	<b>-</b>	<b>1,100</b>	<b>-</b>	<b>3,100</b>	<b>461</b>	<b>-</b>	<b>-</b>	<b>2,639</b>
<b>TOTAL INFRASTRUCTURE</b>		<b>3,100</b>	<b>2,000</b>	<b>-</b>	<b>1,100</b>	<b>-</b>	<b>3,100</b>	<b>461</b>	<b>-</b>	<b>-</b>	<b>2,639</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS FROM 2023/24</b>		<b>6,586</b>	<b>3,486</b>	<b>1,300</b>	<b>1,100</b>	<b>700</b>	<b>6,586</b>	<b>1,404</b>	<b>171</b>	<b>0</b>	<b>5,010</b>

\* Capital projects - subject to funding confirmation

## Summary of Planned Capital Works Expenditure

	Asset expenditure types					Funding sources				
For the year ending 30 June 2025	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Council cash \$'000	Reserves \$'000	Asset Sales \$'000	Grants & Contrib. \$'000
<b>Property</b>										
Land	3,000	-	-	3,000	-	3,000	-	3,000	-	-
Buildings	4,457	2,133	1,512	-	812	4,457	1,433	581	-	2,443
Building improvements	3,212	2,890	319	3	-	3,211	3,171	40	-	-
<b>Total buildings</b>	<b>10,668</b>	<b>5,023</b>	<b>1,830</b>	<b>3,003</b>	<b>812</b>	<b>10,668</b>	<b>4,604</b>	<b>3,621</b>	<b>-</b>	<b>2,443</b>
<b>Total property</b>	<b>10,668</b>	<b>5,023</b>	<b>1,830</b>	<b>3,003</b>	<b>812</b>	<b>10,668</b>	<b>4,604</b>	<b>3,621</b>	<b>-</b>	<b>2,443</b>
<b>Plant and equipment</b>										
Plant, machinery and equipment	5,295	5,295	-	-	-	5,295	3,695	-	1,600	-
Fixtures, fittings and furniture	722	584	93	45	-	721	721	-	-	-
Computers and telecommunications	1,314	935	279	10	90	1,314	1,314	-	-	-
<b>Total plant and equipment</b>	<b>7,330</b>	<b>6,813</b>	<b>372</b>	<b>55</b>	<b>90</b>	<b>7,330</b>	<b>5,730</b>	<b>-</b>	<b>1,600</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	6,764	6,449	211	104	-	6,764	6,764	-	-	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	5,126	4,307	792	27	-	5,125	4,348	461	-	316
Drainage	2,473	2,167	260	46	-	2,473	2,473	-	-	-
Recreational, leisure and community facilities	9,437	6,762	1,359	1,207	110	9,438	2,986	3,683	-	2,769
Parks, open space and streetscapes	3,766	2,649	397	720	-	3,766	2,668	708	-	390
Off street car parks	338	278	60	-	-	338	338	-	-	-
<b>Total infrastructure</b>	<b>27,904</b>	<b>22,612</b>	<b>3,079</b>	<b>2,104</b>	<b>110</b>	<b>27,904</b>	<b>19,577</b>	<b>4,852</b>	<b>-</b>	<b>3,475</b>
<b>Total capital works expenditure 2024/25</b>	<b>45,902</b>	<b>34,448</b>	<b>5,281</b>	<b>5,162</b>	<b>1,012</b>	<b>45,902</b>	<b>29,911</b>	<b>8,473</b>	<b>1,600</b>	<b>5,918</b>

## Summary of Planned Capital Works Expenditure

	Asset expenditure types					Funding sources				
For the year ending 30 June 2026	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Council cash \$'000	Reserves \$'000	Asset Sales \$'000	Grants & Contrib. \$'000
<b>Property</b>										
Land	3,060	-	-	3,060	-	3,060	-	3,060	-	-
Buildings	26,748	12,895	5,744	-	8,109	26,748	12,989	3,798	-	9,961
Building improvements	3,905	3,620	285	-	-	3,905	3,905	-	-	-
<b>Total land &amp; buildings</b>	<b>33,713</b>	<b>16,515</b>	<b>6,029</b>	<b>3,060</b>	<b>8,109</b>	<b>33,713</b>	<b>16,894</b>	<b>6,858</b>	<b>-</b>	<b>9,961</b>
<b>Total property</b>	<b>33,713</b>	<b>16,515</b>	<b>6,029</b>	<b>3,060</b>	<b>8,109</b>	<b>33,713</b>	<b>16,894</b>	<b>6,858</b>	<b>-</b>	<b>9,961</b>
<b>Plant and equipment</b>										
Plant, machinery and equipment	4,917	4,917	-	-	-	4,917	3,192	-	1,725	-
Fixtures, fittings and furniture	551	500	5	46	-	551	551	-	-	-
Computers and telecommunications	1,474	1,032	328	12	102	1,474	1,474	-	-	-
<b>Total plant and equipment</b>	<b>6,942</b>	<b>6,449</b>	<b>333</b>	<b>58</b>	<b>102</b>	<b>6,942</b>	<b>5,217</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	6,402	6,244	117	41	-	6,402	6,402	-	-	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	4,826	4,123	644	59	-	4,826	3,934	892	-	-
Drainage	2,928	2,495	402	31	-	2,928	2,928	-	-	-
Recreational, leisure and community facilities	4,919	4,540	321	58	-	4,918	1,289	3,629	-	-
Parks, open space and streetscapes	4,841	3,933	751	157	-	4,841	4,127	714	-	-
Off street car parks	420	420	-	-	-	420	420	-	-	-
<b>Total infrastructure</b>	<b>24,335</b>	<b>21,755</b>	<b>2,235</b>	<b>346</b>	<b>-</b>	<b>24,335</b>	<b>19,100</b>	<b>5,235</b>	<b>-</b>	<b>-</b>
<b>Total capital works expenditure 2025/26</b>	<b>64,990</b>	<b>44,719</b>	<b>8,597</b>	<b>3,464</b>	<b>8,211</b>	<b>64,990</b>	<b>41,211</b>	<b>12,093</b>	<b>1,725</b>	<b>9,961</b>

## Summary of Planned Capital Works Expenditure

	Asset expenditure types					Funding sources				
For the year ending 30 June 2027	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Council cash \$'000	Reserves \$'000	Asset Sales \$'000	Grants & Contrib. \$'000
<b>Property</b>										
Land	3,121	-	-	3,121	-	3,121	-	3,121	-	-
Buildings	29,062	11,062	7,845	-	10,155	29,062	14,075	2,576	-	12,411
Building improvements	3,840	3,550	290	-	-	3,840	3,840	-	-	-
<b>Total land &amp; buildings</b>	<b>36,023</b>	<b>14,612</b>	<b>8,135</b>	<b>3,121</b>	<b>10,155</b>	<b>36,023</b>	<b>17,915</b>	<b>5,697</b>	<b>-</b>	<b>12,411</b>
<b>Total property</b>	<b>36,023</b>	<b>14,612</b>	<b>8,135</b>	<b>3,121</b>	<b>10,155</b>	<b>36,023</b>	<b>17,915</b>	<b>5,697</b>	<b>-</b>	<b>12,411</b>
<b>Plant and equipment</b>										
Plant, machinery and equipment	5,056	5,056	-	-	-	5,056	3,306	-	1,750	-
Fixtures, fittings and furniture	756	634	75	47	-	756	756	-	-	-
Computers and telecommunications	1,824	1,216	492	12	104	1,824	1,824	-	-	-
<b>Total plant and equipment</b>	<b>7,636</b>	<b>6,906</b>	<b>567</b>	<b>59</b>	<b>104</b>	<b>7,636</b>	<b>5,886</b>	<b>-</b>	<b>1,750</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	6,991	6,659	224	108	-	6,991	6,991	-	-	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	4,739	3,963	748	28	-	4,739	4,251	488	-	-
Drainage	5,362	5,283	48	31	-	5,362	5,362	-	-	-
Recreational, leisure and community facilities	2,973	2,316	107	550	-	2,974	930	2,044	-	-
Parks, open space and streetscapes	5,417	4,130	1,263	25	-	5,417	4,056	432	-	929
Off street car parks	637	637	-	-	-	637	257	-	-	380
<b>Total infrastructure</b>	<b>26,119</b>	<b>22,988</b>	<b>2,390</b>	<b>742</b>	<b>-</b>	<b>26,119</b>	<b>21,847</b>	<b>2,964</b>	<b>-</b>	<b>1,309</b>
<b>Total capital works expenditure 2026/27</b>	<b>69,778</b>	<b>44,506</b>	<b>11,092</b>	<b>3,922</b>	<b>10,259</b>	<b>69,778</b>	<b>45,648</b>	<b>8,661</b>	<b>1,750</b>	<b>13,720</b>



## Summary of Planned Capital Works Expenditure

	Asset expenditure types					Funding sources				
For the year ending 30 June 2028	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Council cash \$'000	Reserves \$'000	Asset Sales \$'000	Grants & Contrib. \$'000
<b>Property</b>										
Land	3,184	-	-	3,184	-	3,184	-	3,184	-	-
Buildings	30,453	13,987	-	-	16,466	30,453	30,171	282	-	-
Building improvements	6,453	6,288	137	28	-	6,453	6,453	-	-	-
<b>Total land &amp; buildings</b>	<b>40,090</b>	<b>20,275</b>	<b>137</b>	<b>3,212</b>	<b>16,466</b>	<b>40,090</b>	<b>36,624</b>	<b>3,466</b>	<b>-</b>	<b>-</b>
<b>Total property</b>	<b>40,090</b>	<b>20,275</b>	<b>137</b>	<b>3,212</b>	<b>16,466</b>	<b>40,090</b>	<b>36,624</b>	<b>3,466</b>	<b>-</b>	<b>-</b>
<b>Plant and equipment</b>										
Plant, machinery and equipment	5,136	5,136	-	-	-	5,136	3,361	-	1,775	-
Fixtures, fittings and furniture	867	814	5	48	-	867	867	-	-	-
Computers and telecommunications	2,027	1,387	521	13	106	2,027	2,027	-	-	-
<b>Total plant and equipment</b>	<b>8,030</b>	<b>7,337</b>	<b>526</b>	<b>61</b>	<b>106</b>	<b>8,030</b>	<b>6,255</b>	<b>-</b>	<b>1,775</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	6,593	6,253	230	110	-	6,593	6,593	-	-	-
Bridges	74	74	-	-	-	74	74	-	-	-
Footpaths and cycleways	4,520	4,046	413	61	-	4,520	4,018	502	-	-
Drainage	6,231	6,176	55	-	-	6,231	6,231	-	-	-
Recreational, leisure and community facilities	3,536	3,449	87	-	-	3,536	808	2,728	-	-
Parks, open space and streetscapes	4,848	4,185	638	25	-	4,848	4,418	430	-	-
Off street car parks	933	795	-	138	-	933	553	-	-	380
<b>Total infrastructure</b>	<b>26,735</b>	<b>24,978</b>	<b>1,423</b>	<b>334</b>	<b>-</b>	<b>26,735</b>	<b>22,695</b>	<b>3,660</b>	<b>-</b>	<b>380</b>
<b>Total capital works expenditure 2027/28</b>	<b>74,855</b>	<b>52,590</b>	<b>2,086</b>	<b>3,607</b>	<b>16,572</b>	<b>74,855</b>	<b>65,574</b>	<b>7,126</b>	<b>1,775</b>	<b>380</b>

## Appendix A - Fees and charges schedule

This appendix presents the fees and charges of a Statutory and Non Statutory nature which will be charged in respect to various goods and services provided during the 2024/25 year.

A number of fees and charges are set by other levels of government regulation (statutory) and are not subject to discretionary change by Council. Statutory fees will be changed by Council when advised of a change by the relevant authorities.

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
<b>CREDIT CARD SURCHARGE*</b>				
Debit/Prepaid/EFTPOS	Non-Statutory	Taxable	No charge	No charge
Mastercard/Visa	Non-Statutory	Taxable	0.60%	0.60%
Union Pay	Non-Statutory	Taxable	2.20%	2.20%
*Surcharge fees may change upon annual review of Council's actual cost of acceptance				
<b>CITY DEVELOPMENT</b>				
<b>INVESTMENT &amp; ECONOMIC DEVELOPMENT</b>				
Business networking events	Non-Statutory	Taxable	\$0.00	\$65.00
Business seminars and workshops	Non-Statutory	Taxable	\$0.00	\$25.00
<b>COUNCIL PROPERTIES</b>				
YVW Supplementary Valuation Data Fees	Non-Statutory	GST Free	\$35.33	\$37.25
Road Discontinuance Application Fee	Non-Statutory	Taxable	N/A	\$1,518.00
<b>WATTS STREET PARKING</b>				
Watts Street Parking Fees – Hourly Rate	Non-Statutory	Taxable	\$4.00	\$4.00
Watts Street Parking Fees – Daily Rate	Non-Statutory	Taxable	\$11.00	\$11.00
Watts Street Parking Fees - Pre-Booking Discount Rate	Non-Statutory	Taxable	\$8.50	\$8.50
Watts Street Parking Fees - Weekends/Public Holidays	Non-Statutory	Taxable	\$3.00	No charge
Watts Street Parking Fees – Entry after 11am	Non-Statutory	Taxable	\$6.00	\$7.00
Watts Street Parking Fees – Overnight	Non-Statutory	Taxable	\$17.00	\$17.00
Watts Street Parking Fees – Monthly Permanent Rate	Non-Statutory	Taxable	\$180.00	\$180.00
Watts Street Parking Fees – Lost ticket	Non-Statutory	Taxable	\$17.00	\$17.00
<b>HARROW STREET CARPARK</b>				
Harrow Street Parking Fees – Hourly Rate	Non-Statutory	Taxable	\$4.00	\$4.00
Harrow Street Parking Fees – Daily Rate	Non-Statutory	Taxable	\$11.00	\$11.00
Harrow Street Parking Fees - Pre-Booking Discount Rate	Non-Statutory	Taxable	\$8.50	\$8.50
Harrow Street Parking Fees - Weekends/Public Holidays	Non-Statutory	Taxable	\$3.00	No charge
Harrow Street Parking Fees – Entry after 11am	Non-Statutory	Taxable	\$6.00	\$7.00
Harrow Street Parking Fees – Overnight	Non-Statutory	Taxable	\$17.00	\$17.00
Harrow Street Parking Fees – Monthly Permanent Rate	Non-Statutory	Taxable	\$180.00	\$180.00
Harrow Street Parking Fees – Lost ticket	Non-Statutory	Taxable	\$17.00	\$17.00
<b>PARKING SERVICES</b>				
Meter Money Collections- Hourly Rate	Non-Statutory	Taxable	\$3.00	\$3.20
Meter Money Collections- Daily Rate	Non-Statutory	Taxable	\$9.00	\$9.50
Parking Bay Hire - Metered Area - per day	Non-Statutory	Taxable	\$41.00	\$45.00
Parking Bay Hire - Non Metered Area - per day	Non-Statutory	Taxable	\$9.00	\$9.30
Parking Bay Hire Administration Fee	Non-Statutory	Taxable	\$98.00	\$102.00
Trader Parking Permits - Blackburn	Non-Statutory	GST Free	\$339.00	\$350.00
Parking Permits - first permit (per dwelling) *	Non-Statutory	GST Free	\$0.00	\$0.00
Parking Permits - second permit (per dwelling) *	Non-Statutory	GST Free	\$64.00	\$66.00
Parking Permits - third permit (per dwelling) *	Non-Statutory	GST Free	\$122.00	\$126.00
* Note. The maximum number of parking permits depends on the number of residential dwellings per lot.				
<b>Residential Dwellings per Lot (incl. class 1A and 1B properties)</b>	<b>Maximum Number of Permits</b>			
One dwelling per lot	Three			
Two or three dwellings per lot	Two per dwelling			
Four to fifteen dwellings per lot	One per dwelling			
More than fifteen dwellings per lot	Permits not available			

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
Parking Infringements - Category 1	Statutory	GST Free	\$96.00	\$96.00
Parking Infringements - Category 2	Statutory	GST Free	\$115.00	\$115.00
Parking Infringements - Category 3	Statutory	GST Free	\$192.00	\$192.00
<b>ANIMAL MANAGEMENT</b>				
Domestic Animals Infringements - Category 1	Statutory	GST Free	\$92.00	\$92.00
Domestic Animals Infringements - Category 2	Statutory	GST Free	\$185.00	\$185.00
Domestic Animals Infringements - Category 3	Statutory	GST Free	\$277.00	\$277.00
Domestic Animals Infringements - Category 4	Statutory	GST Free	\$370.00	\$370.00
Multiple Animal Permits - more than number allowed	Non-Statutory	GST Free	\$116.00	\$118.00
Multiple Animal Permits - more than number allowed (Pensioners Rate)	Non-Statutory	GST Free	\$54.00	\$55.00
1 – Cat Registration – Entire Cat	Non-Statutory	GST Free	\$121.00	\$123.00
2 – Cat Registration – Reduced Fee	Non-Statutory	GST Free	\$44.00	\$44.75
3 – Cat Registration – Pensioner - Entire Cat	Non-Statutory	GST Free	\$59.00	\$60.00
4 – Cat Registration – Pensioner - Reduced Fee	Non-Statutory	GST Free	\$13.50	\$13.70
D – Declared Breeds	Non-Statutory	GST Free	\$329.00	\$334.50
G – Dog Registration – Guide Dog - Exempt	Non-Statutory	GST Free	No charge	No charge
N – Dog Registration – Entire Dog	Non-Statutory	GST Free	\$223.00	\$227.00
P - Dog Registration – Pensioner - Entire Dog	Non-Statutory	GST Free	\$111.00	\$113.00
Q - Dog Registration – Reduced fee	Non-Statutory	GST Free	\$68.00	\$69.00
Z - Dog Registration – Pensioner - Reduced fee	Non-Statutory	GST Free	\$23.00	\$23.50
Animal Business Registration	Non-Statutory	GST Free	\$292.00	\$295.00
Animal Pound Fees - Cats	Non-Statutory	GST Free	\$44.00	\$45.00
Animal Pound Fees - Dogs	Non-Statutory	GST Free	\$191.00	\$195.00
<b>COMMUNITY LAWS</b>				
Box Hill Mall Permits (per square metre)	Non-Statutory	GST Free	\$584.00	\$590.00
Busking Permit	Non-Statutory	GST Free	\$54.00	\$27.00
Real Estate Agent Advertising Permit	Non-Statutory	GST Free	\$564.00	\$567.00
Skip Bins/ Hopper Permits	Non-Statutory	GST Free	\$116.00	\$120.00
Impounded Aboard Release Fees	Non-Statutory	GST Free	\$174.00	\$176.00
Impounded Vehicle Release Fee	Non-Statutory	GST Free	\$564.00	\$575.00
Shopping Trolley Release Fees	Non-Statutory	GST Free	\$83.00	\$85.00
Unightly Property Clearance Fees	Non-Statutory	GST Free	Cost recovery + \$500	Cost recovery + \$500
<b>TEMPORARY USE OF COUNCIL LAND PERMITS</b>				
Temporary Use of Council Land Permits (aboards, barriers, goods on display, plants, tables, chairs and umbrellas)	Non-Statutory	GST Free	\$165.00	\$170.00
Combination of any 2 Categories	Non-Statutory	GST Free	\$292.00	\$300.00
Combination of any 3 Categories	Non-Statutory	GST Free	\$414.00	\$420.00
Combination of any 4 Categories	Non-Statutory	GST Free	\$530.00	\$540.00
Combination of any 5 Categories	Non-Statutory	GST Free	\$636.00	\$640.00
Local Law Infringement Notices-Local Law Category 1	Non-Statutory	GST Free	\$322.00	\$327.00
Local Law Infringement Notices - Local Law Category 2	Non-Statutory	GST Free	\$610.00	\$615.00
Local Law Infringement Notices - Local Law Category 3	Non-Statutory	GST Free	\$1,718.00	\$1,600.00
Local Law Infringements - MFB (statutory)	Statutory	GST Free	\$1,935.00	\$1,935.00
<b>ENGINEERING SERVICES - TRANSPORT</b>				
Works Zone Application Fee (per non-metred parking bay ) - 6 days per week for minimum 26 weeks	Non-Statutory	GST Free	\$700 signage and administration + \$1,404 per parking bay	\$700 signage and administration + \$1,450.80 per parking bay
Works Zone Application Fee (per non-metred parking bay) - each additional week	Non-Statutory	Taxable	\$54.00	\$55.80
Temporary Street Closure permits (full and partial closures excl street parties)	Statutory	GST Free	\$373.70	\$373.70
Temporary Street Closure permits - administration fee (full and partial closures excl street parties)	Non-Statutory	GST Free	\$95.00	\$102.00

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
<b>ENGINEERING SERVICES - ASSETS APPROVAL</b>				
After Hours Driveway Inspections	Non-Statutory	GST Free	\$321.00	\$331.00
Asset Protection Permits - carports, pools, garages, restumping, internal renovations	Non-Statutory	GST Free	\$375.00	\$386.00
Asset Protection Permits - Demolitions only. House additions, Single Dwellings, Dual Occupancy or Multi-Unit Developments (excl. apartment buildings)	Non-Statutory	GST Free	\$535.00	\$551.00
Asset Protection Permits - Multi-storey developments and developments requiring Construction Management Plan	Non-Statutory	GST Free	\$750.00	\$773.00
Additional inspections for various permits	Non-Statutory	Taxable	\$321.00	\$331.00
Build over Easements (statutory)	Statutory	GST Free	\$311.80	\$311.80
Flood Level Information (statutory)	Statutory	GST Free	\$311.80	\$311.80
Legal Points of Discharge (statutory)	Statutory	GST Free	\$155.30	\$155.30
Plan and subdivision checking fee (statutory)	Statutory	GST Free	3.25% of value of civil works for plan checking and supervision	3.25% of value of civil works for plan checking and supervision
Plan checking fee for 2 and 3 Lot developments with common property	Non-Statutory	GST Free	\$230.50	\$237.50
Plan checking fee for 4 - 9 Lot developments with common property	Non-Statutory	GST Free	\$578.00	\$598.00
Plan checking fee for 10+ developments with common property	Non-Statutory	GST Free	\$864.00	\$894.00
Plan checking fee for apartment buildings	Non-Statutory	GST Free	\$286.50	\$296.50
Plan checking fee for small commercial developments <500 m2 and single - 5 industrial/ factory/ warehouse developments	Non-Statutory	GST Free	\$231.00	\$238.00
Plan checking fee for medium and large commercial developments >500 m2 and 5+ industrial/ factory/ warehouse developments	Non-Statutory	GST Free	\$460.50	\$475.00
Plan checking fee for outfall drains - single dwellings and any structures that require building permits	Non-Statutory	GST Free	\$174.00	\$179.00
Construction of outfall drain in road reserve - Local Roads	Statutory	GST Free	\$373.70	\$373.70
Drainage (minor) works in road reserve - Local Roads	Statutory	GST Free	\$373.70	\$373.70
Drainage works in easement - not extending to road reserve	Statutory	GST Free	\$373.70	\$373.70
Drainage works in easement - extending to road reserve - Local Roads	Statutory	GST Free	\$373.70	\$373.70
Service Connections and Service Authority - Major works >8.5m2 - Local Roads	Statutory	GST Free	\$373.70	\$373.70
Vehicle crossings or any other works that require permits - Local Roads	Statutory	GST Free	\$373.70	\$373.70
<b>STATUTORY PLANNING</b>				
<b>PERMIT APPLICATION FEES</b>				
<b>CHANGE OF USE</b>				
Class 1 - Use only	Statutory	GST Free	\$1,415.10	\$1,415.10
<b>SINGLE DWELLING</b>				
Class 2 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$10,000 or less	Statutory	GST Free	\$214.70	\$214.70
Class 3 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$10,001 - \$100,000	Statutory	GST Free	\$675.80	\$675.80
Class 4 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$100,001 - \$500,000	Statutory	GST Free	\$1,383.30	\$1,383.30
Class 5 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$500,001 - \$1,000,000	Statutory	GST Free	\$1,494.60	\$1,494.60

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2023/24 Fee (incl GST) \$</b>	<b>2024/25 Fee (incl GST) \$</b>
Class 6 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$1,000,001 - \$2,000,000	Statutory	GST Free	\$1,605.90	\$1,605.90
<b>VICSMART</b>				
Class 7 - VicSmart application if the estimated cost of development is \$10,000 or less	Statutory	GST Free	\$214.70	\$214.70
Class 8 - VicSmart application if the estimated cost of development is more than \$10,000	Statutory	GST Free	\$461.10	\$461.10
Class 9 - VicSmart application to subdivide or consolidate land	Statutory	GST Free	\$214.70	\$214.70
Class 10 - VicSmart applications other than class 7,8 or 9	Statutory	GST Free	\$214.70	\$214.70
<b>OTHER DEVELOPMENT</b>				
Class 11 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,000 or less	Statutory	GST Free	\$1,232.30	\$1,232.30
Class 12 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,001 - \$1,000,000	Statutory	GST Free	\$1,661.60	\$1,661.60
Class 13 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$1,000,001 - \$5,000,000	Statutory	GST Free	\$3,665.00	\$3,665.00
Class 14 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$5,000,001 - \$15,000,000	Statutory	GST Free	\$9,341.30	\$9,341.30
Class 15 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$15,000,001 - \$50,000,000	Statutory	GST Free	\$27,546.80	\$27,546.80
Class 16 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$50,000,001 or more	Statutory	GST Free	\$61,914.60	\$61,914.60
Class 22 - A permit not otherwise provided for in the regulation	Statutory	GST Free	\$1,415.10	\$1,415.10
<b>SUBDIVISION</b>				
Class 17 - To subdivide an existing building (other than a class 9 permit)	Statutory	GST Free	\$1,415.10	\$1,415.10
Class 18 - To subdivide land into 2 lots (other than a class 9 or class 16 permit)	Statutory	GST Free	\$1,415.10	\$1,415.10
Class 19 - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	Statutory	GST Free	\$1,415.10	\$1,415.10
Class 20 - Subdivide land (other than class 9, 16, 17 or 18 permit) - per 100 lots created	Statutory	GST Free	\$1,415.10	\$1,415.10
Class 21 - To create, vary or remove a restriction within the meaning of the Subdivision Act 1988, create or remove a right of way, create,	Statutory	GST Free	\$1,415.10	\$1,415.10
<b>SECTION 72 AMENDMENT FEES</b>				
<b>CHANGE OF USE</b>				
S.72 Class 1 - An amendment for change of use or new use	Statutory	GST Free	\$1,415.10	\$1,415.10
S.72 Class 2 - An amendment resulting in change of permit condition(s) and/or description (other than single dwelling)	Statutory	GST Free	\$1,415.10	\$1,415.10
<b>SINGLE DWELLING</b>				
S.72 Class 3 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$10,000 or less	Statutory	GST Free	\$214.70	\$214.70
S.72 Class 4 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the applic - \$10,001 - \$100,000	Statutory	GST Free	\$675.80	\$675.80
S.72 Class 5 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the applic - \$100,001 - \$500,000	Statutory	GST Free	\$1,383.30	\$1,383.30

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2023/24 Fee (incl GST) \$</b>	<b>2024/25 Fee (incl GST) \$</b>
S.72 Class 6 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the applic- \$500,001 - \$2,000,000	Statutory	GST Free	\$1,494.60	\$1,494.60
<b>VICSMART</b>				
S.72 Class 7 - An amendment to a VicSmart permit if the estimated cost of development is \$10,000 or less	Statutory	GST Free	\$214.70	\$214.70
S.72 Class 8 - An amendment to a VicSmart permit if the estimated cost of development is more than \$10,000	Statutory	GST Free	\$461.10	\$461.10
S.72 Class 9 - An amendment to a VicSmart permit to subdivide or consolidate land	Statutory	GST Free	\$214.70	\$214.70
S.72 Class 10 - An amendment to a VicSmart permit other than class 7,8 or 9	Statutory	GST Free	\$214.70	\$214.70
<b>OTHER DEVELOPMENT</b>				
S.72 Class 11 - An amendment to a permit issued to develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,000 or less	Statutory	GST Free	\$1,232.30	\$1,232.30
S.72 Class 12 - An amendment to a permit issued to develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,001 - \$1,000,000	Statutory	GST Free	\$1,661.60	\$1,661.60
S.72 Class 13 - An amendment to a permit issued to develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$1,000,001 or more	Statutory	GST Free	\$3,665.00	\$3,665.00
S.72 Class 19 - An amendment to a permit issued not otherwise provided for in the regulation	Statutory	GST Free	\$1,415.10	\$1,415.10
<b>SUBDIVISION</b>				
S.72 Class 14 - An amendment to a permit issued to subdivide an existing building (other than a class 9 permit)	Statutory	GST Free	\$1,415.10	\$1,415.10
S.72 Class 15 - An amendment to a permit issued to subdivide land into 2 lots (other than a class 9 or class 16 permit)	Statutory	GST Free	\$1,415.10	\$1,415.10
S.72 Class 16 - An amendment to a permit issued to effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	Statutory	GST Free	\$1,415.10	\$1,415.10
S.72 Class 17 - An amendment to a permit issued to subdivide land (other than class 9, 16, 17 or 18 permit) - per 100 lots created	Statutory	GST Free	\$1,415.10	\$1,415.10
S.72 Class 18 - An amendment to a permit issued to create, vary or remove a restriction within the meaning of the Subdivision Act 1988, create or remove a right of way,	Statutory	GST Free	\$1,415.10	\$1,415.10
<b>SECONDARY CONSENT FEES</b>				
Multi dwellings (10+) including apartments	Non-Statutory	Taxable	\$1,660.00	\$1,733.00
Multi dwellings (3-10) and other commercial / industrial development	Non-Statutory	Taxable	\$1,245.00	\$1,300.00
Single dwellings and 2 dwellings on a lot (All secondary consent including consent under a S173 Agreement)	Non-Statutory	Taxable	\$620.00	\$650.00



Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
<b>OTHER PLANNING FEES</b>				
<b>AMEND AN APPLICATION PRIOR TO DECISION</b>				
Amend a current application for permit under S.57A after notice (prior to decision being made)	Statutory	GST Free	40% of the application fee for the current class of permit application & any additional fee as required by Note 1	40% of the application fee for the current class of permit application & any additional fee as required by Note 1
Amend a current application to amend a permit under S.57A after notice (prior to decision being made)	Statutory	GST Free	40% of the application fee for that new class of amendment permit application under S.72 & any additional fee as required by Note 1	40% of the application fee for that new class of amendment permit application under S.72 & any additional fee as required by Note 1
<b>Note 1 - If a request to amend an application for a permit has the effect of changing the class of that permit to a new class, having a higher application fee, the applicant must pay an additional fee being the difference between the original class of application and the amended class of permit</b>				
<b>ADVERTISING FEES</b>				
Additional letters	Non-Statutory	GST Free	\$7.00	\$7.50
Advertising (includes up to 10 letters - additional letters \$7.00 each)	Non-Statutory	GST Free	\$180.00	\$190.00
Advertising by applicant	Non-Statutory	Taxable	\$180.00	\$190.00
<b>ENDORSEMENT FEES</b>				
Construction Management Plan	Non-Statutory	GST Free	\$270.00	\$350.00
Condition 1 Plan - each additional review	Non-Statutory	GST Free	\$160.00	\$165.00
<b>SUBDIVISIONS</b>				
Subdivision Certification and Statement of Compliance	Statutory	GST Free	\$187.60	\$187.60
Alter a Plan	Statutory	GST Free	\$119.30	\$119.30
Amendment of a Certified Plan	Statutory	GST Free	\$151.10	\$151.10
<b>SECTION 173 AGREEMENTS</b>				
Section 173 - amending or ending an agreement under Section 178A	Statutory	GST Free	\$707.60	\$707.60
<b>CONSTRUCTION MANAGEMENT PLAN - ROAD OCCUPATION</b>				
Construction Zone Inspection Fee (per week)	Non-Statutory	Taxable	\$105.00	\$110.00
Construction Zone Installation of Construction Zone	Non-Statutory	Taxable	\$520.00	\$540.00
Construction Zone Per Square Metre (per week)	Non-Statutory	Taxable	\$5.00	\$5.00
Construction Zone Permit Fee	Non-Statutory	Taxable	\$1,035.00	\$1,100.00
Crane Occupation Inspection Fee (per day)	Non-Statutory	Taxable	\$105.00	\$110.00
Crane Occupation Out of Hours Inspection	Non-Statutory	Taxable	\$315.00	\$315.00
Crane Occupation Permit Fee (per day)	Non-Statutory	Taxable	\$155.00	\$160.00
Crane Occupation Road Closure (per day)	Non-Statutory	Taxable	\$315.00	\$315.00
Hoarding and Gantry Inspection Fee (min 2)	Non-Statutory	Taxable	\$105.00	\$105.00
Hoarding and Gantry Per Square Metre (per week)	Non-Statutory	Taxable	\$5.00	\$5.00
Plant and Equipment Inspection Fee (per day)	Non-Statutory	Taxable	\$105.00	\$110.00
Plant and Equipment out of Hours Inspection	Non-Statutory	Taxable	\$315.00	\$325.00
Plant and Equipment Road Closure (per day)	Non-Statutory	Taxable	\$315.00	\$325.00
Shipping Container Permit Fee (per day)	Non-Statutory	Taxable	\$125.00	\$125.00
Work Area Inspection Fee	Non-Statutory	Taxable	\$105.00	\$110.00
Work Area Out of Hours Inspection	Non-Statutory	Taxable	\$315.00	\$325.00
Work Area Per Square Meter (per week)	Non-Statutory	Taxable	\$5.00	\$5.00
Work Area Permit Fee	Non-Statutory	Taxable	\$260.00	\$260.00
Work Zone Inspection Fee x 2	Non-Statutory	Taxable	\$105.00	\$110.00
Work Zone Installation of Work Zone	Non-Statutory	Taxable	\$520.00	\$520.00

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
Work Zone Per Square Metre (per week)	Non-Statutory	Taxable	\$5.00	\$5.00
Work Zone Permit Fee	Non-Statutory	Taxable	\$1,035.00	\$1,100.00
<b>OTHER CONSTRUCTION MANAGEMENT PLAN FEES</b>				
Construction Management Plan 10+ Storeys	Non-Statutory	Taxable	\$1,345.50	\$1,400.00
Construction Management Plan 3-9 Storeys	Non-Statutory	Taxable	\$625.00	\$700.00
Out of Hours Permit Fee	Non-Statutory	Taxable	\$160.00	\$170.00
Out of Hours Permit Inspection Fee	Non-Statutory	Taxable	\$315.00	\$325.00
Permanent Vehicle Crossing Inspection Fee x 4	Non-Statutory	Taxable	\$105.00	\$105.00
Permanent Vehicle Crossing Out of Hours	Non-Statutory	Taxable	\$315.00	\$315.00
Permanent Vehicle Crossing Permit Fee	Non-Statutory	Taxable	\$160.00	\$160.00
Road / Footpath Opening - Consent Requirements Inspection Fee (min 3)	Non-Statutory	Taxable	\$105.00	\$105.00
Road / Footpath Opening - Consent Requirements Out of Hours Inspection	Non-Statutory	Taxable	\$315.00	\$315.00
Temporary Vehicle Crossing Inspection Fee (min 2 plus 1 per month)	Non-Statutory	Taxable	\$105.00	\$105.00
Temporary Vehicle Crossing Permit Fee	Non-Statutory	Taxable	\$160.00	\$160.00
<b>OTHER FEES</b>				
Certificates of compliance (Under section 97N of the Planning and Environment Act (Regulation 10))	Statutory	GST Free	\$349.80	\$349.80
Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council	Statutory	GST Free	\$349.80	\$349.80
Pre application advice	Non-Statutory	GST Free	\$285.00	\$300.00
Advice regarding need for permit, planning scheme requirements or approval details	Non-Statutory	Taxable	\$210.00	\$250.00
Provide a copy of planning permit and endorsed plans	Non-Statutory	GST Free	\$260.00	\$270.00
Copying plans while planning permit application is on notice - Per sheet for A1 to A0	Non-Statutory	GST Free	\$36.00	\$38.00
Electronic copy of planning permit and endorsed plans	Non-Statutory	Taxable	\$200.00	\$200.00
Extension of time request for a planning permit	Non-Statutory	GST Free	\$350.00	\$360.00
Retrospective planning fee	Non-Statutory	GST Free	\$530.00	\$550.00
On site compliance checks	Non-Statutory	GST Free	\$260.00	\$260.00
Tree Removal - non-standard application	Non-Statutory	Taxable	N/A	\$250.00
<b>INFRINGEMENTS</b>				
Planning infringement notice - corporation	Statutory	GST Free	\$1,923.00	\$1,923.00
Planning infringement notice - individual	Statutory	GST Free	\$962.00	\$962.00
<b>STRATEGIC PLANNING</b>				
Advice to Building Surveyors on Heritage Status of Buildings	Statutory	GST Free	\$91.40	\$91.40
To consider an amendment request: To refer and give notice of the amendment as required by the Act - To consider any submissions which do not seek to change the amendment - To (if applicable) abandon the amendment.	Statutory	GST Free	\$3,275.40	\$3,275.40
To consider submissions which seek to change the amendment: To refer submissions to a Panel - To prepare and make a submission to a Panel - To consider the Panel report - To (if applicable) abandon the amendment.	Statutory	GST Free	\$16,233.90	\$16,233.90
To adopt an amendment (In whole or part) - To submit the adopted amendment to the Minister (Paid before Council adopts the amendment)	Statutory	GST Free	\$516.80	\$516.80
To consider 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel. <i>Refer to Note 2</i>	Statutory	GST Free	\$32,436.00	\$32,436.00
To consider submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel. <i>Refer to Note 2</i>	Statutory	GST Free	\$43,359.30	\$43,359.30
<i>Note 2 - Including providing assistance to a panel in accordance with section 158 of the Act. - Making a submission to a panel appointed under Part 8 of the Act at a hearing referred to in section 24(b) of the Act. - Considering the panel's report in accordance with section 27 of the Act. - After considering submissions and the panel's report, abandoning the amendment.</i>				



<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2023/24 Fee (incl GST) \$</b>	<b>2024/25 Fee (incl GST) \$</b>
<b>BUILDING</b>				
<b>RESIDENTIAL DEWELLING AND OUT BUILDINGS</b>				
<b>BUILDING PERMIT FEES</b>				
Works estimated up to \$10,000 - Minor Building Works, Small front timber fences - Plus statutory lodgement fee	Non-Statutory	Taxable	\$600.00	\$621.00
Works estimated between \$10,000 - \$25,000 - Plus levy cost x .0016 & statutory lodgement fee	Non-Statutory	Taxable	\$1,500.00	\$1,500.00
Works estimated between \$25,000 - \$50,000 - Plus levy cost x .0016 & statutory lodgement fee	Non-Statutory	Taxable	\$1,750.00	\$1,750.00
Works estimated between \$50,000 - \$100,000 - Plus levy cost x .0016	Non-Statutory	Taxable	\$2,750.00	\$2,750.00
Works estimated between \$100,000 - \$200,000 - Plus levy cost x .0016	Non-Statutory	Taxable	\$3,500.00	\$3,500.00
Works estimated between \$200,000 - \$400,000 - Plus levy cost x .0016	Non-Statutory	Taxable	\$4,100.00	\$4,100.00
Works estimated over \$400,000+ Plus levy cost x .0016 & statutory lodgement fee - To be quoted by MBS	Non-Statutory	Taxable	Quotation	Quotation
Multi Unit Developments (per unit)	Non-Statutory	Taxable	Quotation	Quotation
Change of class from 1a to 1b (residential to student accommodation) NOTE: Levy payable if works over \$10K	Non-Statutory	Taxable	\$2,300.00	\$2,369.00
Change of use/combined allotment Statements	Non-Statutory	Taxable	\$740.00	\$740.00
Owner Builder Special Charge - Fees can be discounted with MBS approval	Non-Statutory	Taxable	\$430.00	\$430.00
Additional Mandatory Inspections	Non-Statutory	Taxable	\$0.00	\$190.00
<b>COMMERCIAL BUILDINGS</b>				
Value up to \$50,000 - (additional @ \$185 each)	Non-Statutory	Taxable	Quotation	Quotation
\$50,000 - \$100,000 - (additional @ \$185 each)	Non-Statutory	Taxable	Quotation	Quotation
\$100,000 - \$500,000 - to be quoted on application	Non-Statutory	Taxable	Quotation	Quotation
\$500,000 - \$1,000,000 - to be quoted on application	Non-Statutory	Taxable	Quotation	Quotation
over \$1,000,000 - to be quoted on application	Non-Statutory	Taxable	Quotation	Quotation
Demolish - Commercial building	Non-Statutory	Taxable	Quotation	Quotation
<b>PERMIT APPLICATIONS OUTSIDE MUNICIPALITY</b>				
Place of Public Entertainment - Occupancy Permit (where fee for entry events ) to be quoted with MBS approval	Non-Statutory	Taxable	Quotation	Quotation
<b>PUBLIC ENTERTAINMENT PERMITS - TEMPORARY OCCUPANCY</b>				
1 Structure	Non-Statutory	Taxable	\$1,000.00	\$1,030.00
Additional Inspections	Non-Statutory	Taxable	\$250.00	\$250.00
Additional Fees - may be applicable - to be quoted on application	Non-Statutory	Taxable	Quotation	Quotation
<b>PUBLIC PROTECTION FEES</b>				
Public Protection (Hoarding & Gantry) App Fees - Statutory fee	Statutory	GST Free	\$316.40	\$316.40
Public Protection Land Lease fee - \$2.30 per m2 per day - min \$412 max \$1000 per week & 30% additional levy for period of occupation without consent	Non-Statutory	Taxable	Various	Various
<b>OTHER CHARGES</b>				
Application for Council Report and Consent/Delegate Dispensations	Statutory	GST Free	\$311.80	\$311.80
Amended Plans/Building Permits	Non-Statutory	Taxable	\$350.00	\$360.00
Lapsed/Expired building permits	Non-Statutory	Taxable	\$450.00	\$450.00
Special Inspection (house removals) and report/consultancy - To be quoted and invoiced - hourly rate	Non-Statutory	Taxable	\$190.00	\$190.00
Building inspections for Private Building Surveyors	Non-Statutory	Taxable	\$200.00	\$206.00
Solicitors Requests- Building Certificates - Per Reg. 51 (1)	Statutory	GST Free	\$50.70	\$50.70
Property Information - per Reg. 51(2)	Statutory	GST Free	\$50.70	\$50.70
Detailed Building Certificate (inc inspections- as Per Reg 51(3)	Statutory	GST Free	\$50.70	\$50.70
Building Property Information Request (PIR) - for advice on Building Permits for sites	Non-Statutory	Taxable	\$140.00	\$144.00
Copies of Plans & Other building approval documents - Electronic copy of plans and other building approval documents - Charge is per Building Permit	Non-Statutory	Taxable	\$200.00	\$207.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2023/24 Fee (incl GST) \$</b>	<b>2024/25 Fee (incl GST) \$</b>
Copies of Plans & Other building approval documents - Paper \$250 – Charge is per Building Permit (For paper first 5 sheets - included, any additional A1-A0 \$32.50 each, A4-A3 \$32.50 full set)	Non-Statutory	Taxable	\$260.00	\$269.00
Swimming Pool Recertification of existing - WITHIN MUNICIPALITY ONLY	Non-Statutory	Taxable	\$390.00	\$390.00
Report only - Where a Report and Consent has not been issued	Non-Statutory	Taxable	\$600.00	\$618.00
Report and Consent Advertising - Per Property Charge	Non-Statutory	Taxable	\$95.00	\$98.00
Report and consent advertising - Additional properties for advertising after first one	Non-Statutory	Taxable	\$75.00	\$77.00
Report and Consent - Amendment Fee	Non-Statutory	Taxable	\$200.00	\$213.00
Compliance certificate lodgement - Pool/spa	Statutory	GST Free	\$21.90	\$21.90
Non-compliance fee - Pool/spa	Statutory	Taxable	\$413.40	\$413.40
Initial registration and search - Pool/spa	Statutory	GST Free	\$84.90	\$84.90
Initial registration (new pool) - Pool/spa	Statutory	GST Free	\$34.20	\$34.20
<b>CORPORATE SERVICES</b>				
<b>CORPORATE INFORMATION</b>				
Building Permits Externally Certified	Statutory	GST Free	\$130.90	\$130.90
<b>RATING</b>				
Land Information Certificates	Statutory	GST Free	\$28.90	\$28.90
Land Information Certificates - urgent	Non-Statutory	GST Free	\$59.00	\$61.20
Duplicate Rate Notices from per property per year for years from 2020/21 to current	Non-Statutory	Taxable	\$0.00	\$16.00
Duplicate rates record per property or years from 2001/02 to 2019/20	Non-Statutory	Taxable	\$0.00	\$16.00
Financial Statements per property up to 7 years	Non-Statutory	Taxable	\$0.00	\$40.00
Financial Statements per property for more than 7 years - POA	Non-Statutory	Taxable	\$0.00	POA
<b>GOVERNANCE</b>				
Freedom of Information Inspection Fee	Statutory	GST Free	\$23.90	\$23.90
Freedom of Information Lodgement Fee	Statutory	GST Free	\$31.80	\$31.80
Freedom of Information Photocopy Fee	Statutory	GST Free	\$0.20	\$0.20
Freedom of Information Search Fee	Statutory	GST Free	\$23.90	\$23.90
<b>COMMUNITY SERVICES</b>				
<b>FY&amp;C MANAGEMENT &amp; FAMILY CENTRES</b>				
Room Hire – Burgess Centre	Non-Statutory	Taxable	\$28.00	\$29.00
Room Hire – Box Hill South	Non-Statutory	Taxable	\$28.00	\$29.00
<b>CHILDREN'S SERVICE CENTRES - BLACKBURN, LUCKNOW STREET, VERMONT SOUTH</b>				
Childcare Fees	Non-Statutory	GST Free		
<i>Under 3 Years Old:</i>				
<i>Full Time per week</i>	Non-Statutory	GST Free	\$685.00	\$712.50
<i>Part Time per day</i>	Non-Statutory	GST Free	\$145.00	\$151.00
<i>Over 3 Years Old:</i>				
<i>Full Time per week</i>	Non-Statutory	GST Free	\$665.00	\$692.00
<i>Part Time per day</i>	Non-Statutory	GST Free	\$141.00	\$147.00
Kindergarten Bond	Non-Statutory	GST Free	\$300.00	\$300.00
Late fee	Non-Statutory	Taxable	\$20.00	\$22.00
<b>ENV HEALTH IMMUNISATION PUBLIC PGRM</b>				
Bexsero (Meningococcal B) Vaccine	Non-Statutory	GST Free	\$128.00	\$130.00
Chickenpox	Non-Statutory	GST Free	\$76.00	\$78.00
Diphtheria, tetanus and Pertussis (Boostrix)	Non-Statutory	GST Free	\$53.00	\$55.00
Measles, Mumps, Rubella	Non-Statutory	GST Free	\$46.00	\$47.00
Immunisation Catch Up Plans	Non-Statutory	GST Free	\$0.00	\$35.00

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
<b>ENVIRONMENTAL HEALTH OPERATIONS</b>				
Prosecution Fines included as part of Fees and Charges - determined and imposed by the courts	Non-Statutory	GST Free	Various	Various
Fines as a result of PINs being issued - vary depending on penalty units for specific offence and whether person or company involvement	Statutory	GST Free	Various	Various
Pre-Registration Application - New- Food Premises- Class 1 & 2	Non-Statutory	GST Free	\$360.00	\$372.00
Pre-Registration Application - Alterations- Food Premises- Class 1 & 2	Non-Statutory	GST Free	\$180.00	\$186.00
Pre-Registration Application - New- Food Premises- Class 3	Non-Statutory	GST Free	\$269.00	\$0.00
Pre-Registration Application - Alterations- Food Premises- Class 3	Non-Statutory	GST Free	\$180.00	N/A
Pre-Registration Application -New- PHW Act- Registered Premises	Non-Statutory	GST Free	\$225.00	\$232.00
Pre-Registration Application - Alterations- PHW Act- Registered Premises	Non-Statutory	GST Free	\$0.00	\$92.00
Pre Registration Application – Priority Service (Fee Doubled)	Non-Statutory	GST Free	Various	Various
Application/Permit Approval – New- Septic Tank	Non-Statutory	GST Free	\$426.00	N/A
Application/Permit Approval – Alterations - Septic Tank	Non-Statutory	GST Free	\$240.00	N/A
EPA Wastewater System Application Permit (new)	Statutory	GST Free	N/A	\$777.20
EPA Wastewater System Application Permit (alteration)	Statutory	GST Free	N/A	\$592.30
Food Act- New/ Renewal of registration- Class 1 & 2- Small	Non-Statutory	GST Free	\$487.00	\$502.00
Food Act- New/ Renewal of registration- Class 1 & 2- Medium	Non-Statutory	GST Free	\$666.00	\$686.00
Food Act- New/ Renewal of registration- Class 1 & 2- Large	Non-Statutory	GST Free	\$1,020.00	\$1,052.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2	Non-Statutory	GST Free	\$334.00	\$344.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2 (6 months)	Non-Statutory	GST Free	\$167.00	\$172.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 1 & 2	Non-Statutory	GST Free	\$168.00	\$174.00
Food Act- Temporary Food Premises Registration- Community Group- Class 1 & 2	Non-Statutory	GST Free	\$84.00	\$87.00
Food Act- New/ Renewal of registration- Class 3- Small	Non-Statutory	GST Free	\$421.00	\$434.00
Food Act- New/ Renewal of registration- Class 3- Medium	Non-Statutory	GST Free	\$546.00	\$564.00
Food Act- New/ Renewal of registration- Class 3- Large	Non-Statutory	GST Free	\$805.00	\$830.00
Food Act- New/ Renewal of registration- Community Group- Class 3	Non-Statutory	GST Free	\$272.00	\$280.00
Food Act- New/ Renewal of registration- Community Group- Class 3 (6 months)	Non-Statutory	GST Free	\$136.00	\$140.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 3	Non-Statutory	GST Free	\$136.00	\$141.00
Food Act- Temporary Food Premises Registration- Community Group- Class 3	Non-Statutory	GST Free	\$68.00	\$70.00
Food Act- Renewal of registration- Class 1 & 2- Small- 1 Star	Non-Statutory	GST Free	\$731.00	\$754.00
Food Act- Renewal of registration- Class 1 & 2- Small- 2 Star	Non-Statutory	GST Free	\$632.00	\$652.00
Food Act- Renewal of registration- Class 1 & 2- Small- 5 Star	Non-Statutory	GST Free	\$439.00	\$453.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 1 Star	Non-Statutory	GST Free	\$998.00	\$1,028.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 2 Star	Non-Statutory	GST Free	\$864.00	\$890.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 5 Star	Non-Statutory	GST Free	\$599.00	\$617.00
Food Act- Renewal of registration- Class 1 & 2- Large - 1 Star	Non-Statutory	GST Free	\$1,528.00	\$1,575.00
Food Act- Renewal of registration- Class 1 & 2- Large - 2 Star	Non-Statutory	GST Free	\$1,325.00	\$1,366.00
Food Act- Renewal of registration- Class 1 & 2- Large - 5 Star	Non-Statutory	GST Free	\$918.00	\$946.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 1 Star	Non-Statutory	GST Free	\$499.00	\$514.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 2 Star	Non-Statutory	GST Free	\$433.00	\$446.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 5 Star	Non-Statutory	GST Free	\$299.00	\$308.00
PHW Act - New/ Renewal of registration- Accommodation 1-12 Persons	Non-Statutory	GST Free	\$306.00	\$316.00
PHW Act - New/ Renewal of registration- Accommodation 13-40 Persons	Non-Statutory	GST Free	\$454.00	\$468.00
PHW Act - New/ Renewal of registration- Accommodation 41+ Persons	Non-Statutory	GST Free	\$600.00	\$620.00
PHW Act - New/Renewal of Registration - Aqua Facilities - Large	Non-Statutory	GST Free	\$0.00	\$332.00
PHW Act - New/Renewal of Registration - Aqua Facilities - Small	Non-Statutory	GST Free	\$0.00	\$222.00
PHW Act - Transfer of Registration- Accommodation 1- 12 Persons	Non-Statutory	GST Free	\$153.00	\$158.00
PHW Act - Transfer of Registration- Accommodation 13- 40 Persons	Non-Statutory	GST Free	\$227.00	\$234.00
PHW Act - Transfer of Registration- Accommodation 41+ Persons	Non-Statutory	GST Free	\$300.00	\$309.00
PHW Act- New/ Renewal of Registration – Low Risk - Hairdressing and Low Risk	Non-Statutory	GST Free	\$166.00	\$171.00
PHW Act- New/ Renewal of Registration – Medium Risk - Beauty Therapy	Non-Statutory	GST Free	\$152.00	\$157.00
PHW Act- New/ Renewal of Registration – High Risk - Skin Penetration and Colonic	Non-Statutory	GST Free	\$184.00	\$190.00
PHW Act- Transfer of Registration – Medium Risk - Beauty Therapy	Non-Statutory	GST Free	\$76.00	\$78.00
PHW Act- Transfer of Registration – High Risk - Skin Penetration and Colonic	Non-Statutory	GST Free	\$92.00	\$95.00
PHW Act – Transfer of Registration Aquatic Facilities (Small)	Non-Statutory	GST Free	N/A	\$111.00
PHW Act – Transfer of Registration Aquatic Facilities (Large)	Non-Statutory	GST Free	N/A	\$166.00
Food Act – Presale Inspection & Report	Non-Statutory	GST Free	\$300.00	\$309.00
Food Act – Presale Inspection & Report- Priority Service	Non-Statutory	GST Free	\$600.00	\$618.00
Food Act- Additional Follow Inspection- Performance	Non-Statutory	GST Free	\$197.00	\$203.00
PHW Act – Presale Inspection & Report	Non-Statutory	GST Free	\$272.00	\$281.00
PHW Act – Presale Inspection & Report- Priority Service	Non-Statutory	GST Free	\$544.00	\$560.00

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
<b>BOX HILL COMMUNITY ARTS CENTRE</b>				
<b>Course/Workshop Fees</b>				
<b>Course fees vary depending on session and term lengths.</b>				
<b>Fees for 2024/25 reflect the maximum course charge that will apply for the financial year.</b>				
Adult Course Fees - Full Course - Ceramics - Maximum Charge	Non-Statutory	Taxable	\$492.00	\$507.00
Adult Course Fees - Full Course - Craft - Maximum Charge	Non-Statutory	Taxable	\$373.00	\$384.00
Adult Course Fees - Full Course - Performing Arts/Lifestyle - Maximum Charge	Non-Statutory	Taxable	\$171.00	\$175.00
Adult Course Fees - Full Course - Visual Arts - Maximum Charge	Non-Statutory	Taxable	\$373.00	\$385.00
Adult Course Fees - Workshops - Various	Non-Statutory	Taxable	Various	Various
Arty Party - Clay Based Works	Non-Statutory	Taxable	N/A	\$390.00
Arty Party - Clay Wheel Work - Maximum Charge	Non-Statutory	Taxable	\$290.00	N/A
Arty Party - Clay/Painting/Craft - Maximum Charge	Non-Statutory	Taxable	\$389.00	N/A
Arty Party - Kindy Clay/Craft - Maximum Charge	Non-Statutory	Taxable	\$290.00	N/A
Children's Course Fee - Ceramics - Maximum Charge	Non-Statutory	Taxable	\$238.00	\$260.00
Children's Course Fee - Cooking - Maximum Charge	Non-Statutory	Taxable	\$254.00	N/A
Children's Course Fee - Kindy - Maximum Charge	Non-Statutory	Taxable	\$120.00	N/A
Children's Course Fee - Performing - Maximum Charge	Non-Statutory	Taxable	\$171.00	\$176.00
Children's Course Fee - Special Event Programs - Maximum Charge	Non-Statutory	Taxable	\$21.00	\$22.00
Children's Course Fee - Visual Arts - Maximum Charge	Non-Statutory	Taxable	\$225.52	\$232.00
School Holiday Program - Ceramics/Vis Arts/Cooking/Craft - Maximum Charge	Non-Statutory	Taxable	\$42.00	\$44.00
School Holiday Program - Full Day Program - Maximum Charge	Non-Statutory	Taxable	\$89.00	\$90.00
School Holiday Program - Kindy Program - Maximum Charge	Non-Statutory	Taxable	\$34.00	\$35.00
School Holiday Program - Performing Arts - Maximum Charge	Non-Statutory	Taxable	\$26.00	\$30.00
School Holiday Program – Special Event Programs - Maximum Charge	Non-Statutory	Taxable	\$12.00	\$26.00
Youth Course Fee - School Holiday -Clay Wheel/Vis Arts - Maximum Charge	Non-Statutory	Taxable	\$40.00	N/A
Youth Course Fee - Term - Clay Wheel/Vis Arts - Maximum Charge	Non-Statutory	Taxable	\$332.00	\$341.00
Youth Course Fee - Term - Special Event Programs - Maximum Charge	Non-Statutory	Taxable	\$21.00	\$26.00

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
			<b>Effective 1 Jul to 31 Dec 2023</b>	<b>Effective 1 Jul to 31 Dec 2024</b>
<b>Equipment Hire</b>				
Equipment Hire - (Firing Bisc & Glaze per kilo)	Non-Statutory	Taxable	\$13.25	\$13.25
Equipment Hire - AV Projector & Screen	Non-Statutory	Taxable	\$43.47	\$43.47
Equipment Hire - BBQ	Non-Statutory	Taxable	\$45.00	\$40.00
Equipment Hire – Clay Type - LGH	Non-Statutory	Taxable	\$23.80	\$25.00
Equipment Hire - Clay Type- Feeneys/BRT	Non-Statutory	Taxable	\$28.98	\$28.98
Equipment Hire - Clay Type- White Raku	Non-Statutory	Taxable	\$29.98	\$29.98
Equipment Hire - Clay Type- RGH	Non-Statutory	Taxable	\$23.80	\$23.80
Equipment Hire – Glaze Firing only per kilo	Non-Statutory	Taxable	\$7.24	\$7.50
Equipment Hire - Light/Sound Equipment Hire	Non-Statutory	Taxable	\$129.38	\$129.38
Equipment Hire – Photocopying per sheet b/w	Non-Statutory	Taxable	\$0.47	\$0.50
Equipment Hire – Photocopying per sheet colour	Non-Statutory	Taxable	\$1.71	\$1.75
Equipment Hire - Portable Microphone	Non-Statutory	Taxable	\$41.40	\$41.40
Equipment Hire - Print Press	Non-Statutory	Taxable	\$77.00	\$77.00
Equipment Hire - Projector Screen	Non-Statutory	Taxable	\$18.63	N/A
Equipment Hire -TV & Video	Non-Statutory	Taxable	\$27.94	\$29.00
<b>Venue Hire</b>				
Lease - Alcove Art Shop	Non-Statutory	Taxable	\$1,311.30	\$1,454.00
BHCAC Shed	Non-Statutory	Taxable	\$0.00	\$6.00
Drycraft East or West – Casual	Non-Statutory	Taxable	\$72.45	\$72.45
Drycraft East or West – Regular	Non-Statutory	Taxable	\$33.12	\$33.12
Drycraft East or West Party Function Rate	Non-Statutory	Taxable	\$362.25	\$0.00
Drycraft Studio (East & West) – Casual	Non-Statutory	Taxable	\$103.50	\$0.00
Drycraft Studio (East & West) – Regular	Non-Statutory	Taxable	\$66.24	\$69.00
Drycraft Studio (East & West) Party Function Rate	Non-Statutory	Taxable	\$574.42	\$574.42
Exhibition Booking Cancellation Fee	Non-Statutory	Taxable	\$130.00	\$134.55
Exhibition Foyer Hire	Non-Statutory	Taxable	\$481.28	\$481.30
Exhibition Invitations (design and print of 30)	Non-Statutory	Taxable	\$69.30	\$69.30
Public liability - Exhibitors	Non-Statutory	Taxable	\$31.05	\$16.50
Meeting Room – Casual	Non-Statutory	Taxable	\$45.54	\$45.54
Meeting Room – Regular	Non-Statutory	Taxable	\$36.22	\$36.22
The Arbour Casual Arts Performance/Workshop	Non-Statutory	Taxable	\$87.98	\$87.98
The Arbour Casual Function/Corporate	Non-Statutory	Taxable	\$106.60	\$106.60
The Arbour – Regular	Non-Statutory	Taxable	\$59.00	\$59.00
The Arbour Party Function Rate	Non-Statutory	Taxable	\$724.50	\$724.50
The Lounge/Kitchen In addition to the Arbour	Non-Statutory	Taxable	\$196.65	\$196.65
The Lounge/Kitchen Party Function Rate	Non-Statutory	Taxable	\$481.28	\$481.28
The Lounge/Kitchen – Casual	Non-Statutory	Taxable	\$82.80	\$82.80
The Lounge/Kitchen – Regular	Non-Statutory	Taxable	\$48.64	\$48.65
Wetcraft Studio – Casual	Non-Statutory	Taxable	\$74.52	\$74.52
Wetcraft Studio – Regular	Non-Statutory	Taxable	\$59.00	\$59.00
<b>Other Fees</b>				
Ad Hoc Bookings - Ceramics	Non-Statutory	Taxable	\$259.00	\$268.00
Ad Hoc Bookings - Recharge Program	Non-Statutory	Taxable	\$850.00	N/A
Ad Hoc Bookings - School Program	Non-Statutory	Taxable	\$1,294.00	N/A
Ad Hoc Bookings - Visual Arts	Non-Statutory	Taxable	\$176.00	\$360.00
Fees & Charges - Public Liability	Non-Statutory	Taxable	\$20.70	\$16.50
Fees & Charges - Security Guard	Non-Statutory	Taxable	\$77.60	\$100.00
Fees & Charges - Tea and Coffee (per cup)	Non-Statutory	Taxable	\$3.75	\$3.75
Fees & Charges - Testing & Tagging	Non-Statutory	Taxable	\$11.50	\$11.50



Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
			<b>Effective 1 Jan to 30 Jun 2024</b>	<b>Effective 1 Jan to 30 Jun 2025</b>
<b>Equipment Hire</b>				
Equipment Hire - (Firing Bisc & Glaze per kilo)	Non-Statutory	Taxable	\$13.25	\$14.00
Equipment Hire - AV Projector & Screen	Non-Statutory	Taxable	\$43.47	\$45.00
Equipment Hire - BBQ	Non-Statutory	Taxable	\$45.00	\$40.00
Equipment Hire – Clay Type - LGH	Non-Statutory	Taxable	\$23.80	\$25.00
Equipment Hire - Clay Type- Feeneys/BRT	Non-Statutory	Taxable	\$28.98	\$30.00
Equipment Hire - Clay Type- White Raku	Non-Statutory	Taxable	\$29.98	\$31.00
Equipment Hire - Clay Type- RGH	Non-Statutory	Taxable	\$23.80	\$25.00
Equipment Hire – Glaze Firing only per kilo	Non-Statutory	Taxable	\$7.24	\$7.50
Equipment Hire - Light/Sound Equipment Hire	Non-Statutory	Taxable	\$129.38	\$134.00
Equipment Hire – Photocopying per sheet b/w	Non-Statutory	Taxable	\$0.47	\$0.50
Equipment Hire – Photocopying per sheet colour	Non-Statutory	Taxable	\$1.71	\$1.75
Equipment Hire - Portable Microphone	Non-Statutory	Taxable	\$41.40	\$43.00
Equipment Hire - Print Press	Non-Statutory	Taxable	\$77.00	\$80.00
Equipment Hire - Projector Screen	Non-Statutory	Taxable	\$18.63	N/A
Equipment Hire -TV & Video	Non-Statutory	Taxable	\$27.94	\$29.00
<b>Venue Hire</b>				
Lease - Alcove Art Shop	Non-Statutory	Taxable	\$1,311.30	\$1,512.00
BHCAC Shed	Non-Statutory	Taxable	\$0.00	\$7.00
Drycraft East or West – Casual	Non-Statutory	Taxable	\$72.45	\$75.00
Drycraft East or West – Regular	Non-Statutory	Taxable	\$33.12	\$34.00
Drycraft East or West Party Function Rate	Non-Statutory	Taxable	\$362.25	\$0.00
Drycraft Studio (East & West) – Casual	Non-Statutory	Taxable	\$103.50	\$0.00
Drycraft Studio (East & West) – Regular	Non-Statutory	Taxable	\$66.24	\$66.25
Drycraft Studio (East & West) Party Function Rate	Non-Statutory	Taxable	\$574.42	\$592.00
Exhibition Booking Cancellation Fee	Non-Statutory	Taxable	\$134.55	\$140.00
Exhibition Foyer Hire	Non-Statutory	Taxable	\$481.28	\$496.00
Exhibition Invitations (design and print of 30)	Non-Statutory	Taxable	\$69.30	\$72.00
Public liability - Exhibitors	Non-Statutory	Taxable	\$31.05	\$16.50
Meeting Room – Casual	Non-Statutory	Taxable	\$45.54	\$48.00
Meeting Room – Regular	Non-Statutory	Taxable	\$36.22	\$37.50
The Arbour Casual Arts Performance/Workshop	Non-Statutory	Taxable	\$87.98	\$91.00
The Arbour Casual Function/Corporate	Non-Statutory	Taxable	\$106.60	\$110.00
The Arbour – Regular	Non-Statutory	Taxable	\$59.00	\$61.00
The Arbour Party Function Rate	Non-Statutory	Taxable	\$724.50	\$750.00
The Lounge/Kitchen In addition to the Arbour	Non-Statutory	Taxable	\$196.65	\$204.00
The Lounge/Kitchen Party Function Rate	Non-Statutory	Taxable	\$481.28	\$500.00
The Lounge/Kitchen – Casual	Non-Statutory	Taxable	\$82.80	\$85.00
The Lounge/Kitchen – Regular	Non-Statutory	Taxable	\$48.64	\$50.00
Wetcraft Studio – Casual	Non-Statutory	Taxable	\$74.52	\$78.00
Wetcraft Studio – Regular	Non-Statutory	Taxable	\$59.00	\$61.00
<b>Other Fees</b>				
Ad Hoc Bookings - Ceramics	Non-Statutory	Taxable	\$259.00	\$268.00
Ad Hoc Bookings - Recharge Program	Non-Statutory	Taxable	\$850.00	N/A
Ad Hoc Bookings - School Program	Non-Statutory	Taxable	\$1,294.00	N/A
Ad Hoc Bookings - Visual Arts	Non-Statutory	Taxable	\$176.00	\$360.00
Fees & Charges - Public Liability	Non-Statutory	Taxable	\$20.70	\$16.50
Fees & Charges - Security Guard	Non-Statutory	Taxable	\$77.62	\$100.00
Fees & Charges - Tea and Coffee (per cup)	Non-Statutory	Taxable	\$3.75	\$3.90
Fees & Charges - Testing & Tagging	Non-Statutory	Taxable	\$11.00	\$12.00

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
<b>EVENTS</b>				
Major Event - Fast Food Stalls	Non-Statutory	GST Free	\$330.00	\$380.00
Major Event - Sweets and Drinks Stalls	Non-Statutory	GST Free	\$230.00	\$250.00
Neighbourhood Events - Fast Food Stalls	Non-Statutory	GST Free	\$160.00	\$168.00
Neighbourhood Events - Sweets and Drinks Stalls	Non-Statutory	GST Free	\$110.00	\$115.00
3 x 3m Marquee Hire	Non-Statutory	Taxable	\$192.00	\$200.00
Chair Hire	Non-Statutory	Taxable	\$8.00	\$9.00
Display Board Hire	Non-Statutory	Taxable	\$45.00	\$47.00
Fire Extinguisher Hire - On event day	Non-Statutory	Taxable	\$60.00	N/A
Fire Extinguisher Hire - Pre-ordered	Non-Statutory	Taxable	\$42.00	\$44.00
Trestle Table Hire	Non-Statutory	Taxable	\$19.00	\$20.00
<b>HERITAGE</b>				
Adult Group Booking Fees	Non-Statutory	Taxable	\$7.00	\$7.50
Student Group Booking Fees	Non-Statutory	Taxable	\$5.00	\$5.50
<b>STRATHDON HOUSE</b>				
Course Fees	Non-Statutory	Taxable	\$105.00	\$110.00
Retail Sales	Non-Statutory	Taxable	N/A	Various
Hire clients: Tea and coffee service	Non-Statutory	Taxable	\$2.60	\$5.00
Café site hire (per month)	Non-Statutory	Taxable	\$270.00	\$280.00
Garden View Room - per hour (commercial)	Non-Statutory	Taxable	\$37.00	\$38.00
Garden View Room - per hour (not for profit)	Non-Statutory	Taxable	\$32.00	\$33.00
Mountain View Room - per hour (commercial)	Non-Statutory	Taxable	\$53.00	\$54.00
Mountain View Room - per hour (not for profit)	Non-Statutory	Taxable	\$48.00	\$49.00
Packing Shed (10am-12:30 or 1:30pm-4pm)	Non-Statutory	Taxable	\$79.00	\$81.00
Packing Shed - per hour (Evening or weekend)	Non-Statutory	Taxable	\$52.00	\$53.00
Data projector - 4 hours	Non-Statutory	Taxable	\$52.00	\$54.00
Portable PA & Mic	Non-Statutory	Taxable	\$52.00	\$53.00
Waste free party games kit	Non-Statutory	Taxable	\$52.00	\$53.00
Waste free party kit (25 people)	Non-Statutory	Taxable	\$42.00	\$44.00
Cleaning Levy (per event)	Non-Statutory	Taxable	\$190.00	\$197.00
Facility Attendant - per hour (weekends/after hours)	Non-Statutory	Taxable	\$95.00	\$98.00
Facility Attendant support - per hour (weekdays)	Non-Statutory	Taxable	\$55.00	\$58.00
<b>ART COLLECTION &amp; PROGRAMS</b>				
Cards - Pack of 10 / Exhibition Card	Non-Statutory	Taxable	\$5.00	\$5.00
Cards - Single	Non-Statutory	Taxable	\$0.50	N/A
On the Sheeps Back Catalogue	Non-Statutory	Taxable	\$10.00	\$0.00
Prelude to Heidelberg	Non-Statutory	Taxable	\$20.00	\$22.00
Suburban Heartland Book - Soft	Non-Statutory	Taxable	\$30.00	\$32.00
Art Space Foyer Hire	Non-Statutory	Taxable	\$530.00	\$550.00
Exhibition Hire	Non-Statutory	Taxable	\$1,000.00	\$1,000.00

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
<b>BOX HILL TOWN HALL</b>			<b>Effective 1 Jan to 31 Dec 2024</b>	<b>Effective 1 Jan to 31 Dec 2025</b>
Catering	Non-Statutory	Taxable	Various	Various
Data Projector per hire	Non-Statutory	Taxable	\$205.00	\$205.00
Full Table Service	Non-Statutory	Taxable	\$13.90	\$15.00
Hire per Glass	Non-Statutory	Taxable	\$1.70	\$1.70
Hire Per Table Cloth	Non-Statutory	Taxable	\$15.00	\$16.00
Booking Fee Function Rooms (Evening)	Non-Statutory	Taxable	\$280.00	\$285.00
Booking Fee Function Rooms (Weekday)	Non-Statutory	Taxable	\$159.00	\$160.00
Booking Fee Function Rooms (Weekend / Public Holiday)	Non-Statutory	Taxable	\$500.00	\$505.00
Booking Fee Lower Hall	Non-Statutory	Taxable	\$525.00	\$530.00
Booking Fee Lower Hall (Weekend)	Non-Statutory	Taxable	\$965.00	\$970.00
Booking Fee Main Hall	Non-Statutory	Taxable	\$525.00	\$545.00
Booking Fee Main Hall (Weekend)	Non-Statutory	Taxable	\$965.00	\$970.00
Booking Fee Meeting Rooms (Anytime)	Non-Statutory	Taxable	\$147.00	\$148.00
Hourly Rate Function Rooms (Evening / Weekend / Public Holiday)	Non-Statutory	Taxable	\$142.00	\$145.00
Hourly Rate Function/Meeting Rooms (Weekdays only) and Small Meeting Rooms (Anytime)	Non-Statutory	Taxable	\$58.00	\$59.00
Hourly Rate Lower Hall	Non-Statutory	Taxable	\$290.00	\$295.00
Hourly Rate Main Hall	Non-Statutory	Taxable	\$290.00	\$295.00
Hourly Rate Meeting Rooms (Evening / Weekend / Public Holiday)	Non-Statutory	Taxable	\$132.00	\$133.00
Kitchen Hourly Rate	Non-Statutory	Taxable	\$47.00	\$48.00
Set up Fee	Non-Statutory	Taxable	\$132.00	\$133.00
Town Hall Exclusive Use	Non-Statutory	Taxable	\$6,400.00	\$6,500.00
Bar Staff Hourly Rate	Non-Statutory	Taxable	\$55.00	\$58.00
Kitchen Staff Hourly Rate	Non-Statutory	Taxable	\$55.00	\$58.00
<b>COMMUNITY HALLS</b>			<b>Effective 1 Jan to 31 Dec 2024</b>	<b>Effective 1 Jan to 31 Dec 2025</b>
East Burwood Hall (Hourly Rate) - Commercial	Non-Statutory	Taxable	\$80.00	\$83.00
East Burwood Hall (Hourly Rate) - Community	Non-Statutory	Taxable	\$55.00	\$57.00
Eley Park (Hourly Rate) - Commercial	Non-Statutory	Taxable	\$80.00	\$83.00
Eley Park (Hourly Rate) - Community	Non-Statutory	Taxable	\$55.00	\$57.00
Forest Hill Hall (Hourly Rate) - Commercial	Non-Statutory	Taxable	\$80.00	\$83.00
Forest Hill Hall (Hourly Rate) - Community	Non-Statutory	Taxable	\$55.00	\$57.00
Horticultural Centre Hire (Hourly Rate) - Commercial	Non-Statutory	Taxable	\$80.00	\$83.00
Horticultural Centre Hire (Hourly Rate) - Community	Non-Statutory	Taxable	\$55.00	\$57.00
Key Replacements	Non-Statutory	Taxable	\$34.00	\$35.00
North Blackburn Hall (Hourly Rate) - Commercial	Non-Statutory	Taxable	\$80.00	\$83.00
North Blackburn Hall (Hourly Rate) - Community	Non-Statutory	Taxable	\$55.00	\$57.00
Rentoul Hall Rental (Hourly Rate) - Commercial	Non-Statutory	Taxable	\$80.00	\$83.00
Rentoul Hall Rental (Hourly Rate) - Community	Non-Statutory	Taxable	\$55.00	\$57.00
Senior Citizens Centre Room Hire	Non-Statutory	Taxable	\$5.00	\$5.50
South Blackburn Hall (Hourly Rate)	Non-Statutory	Taxable	\$55.00	\$57.00
Strabane Ave Chapel Rental (Hourly Rate)	Non-Statutory	Taxable	\$55.00	\$57.00



Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
<b>THE ROUND</b>			<b>Effective 1 Jan to 31 Dec 2024</b>	<b>Effective 1 Jan to 31 Dec 2025</b>
<b>THEATRE TICKET SALES</b>				
Full - Main Theatre Show Price - up to maximum charge	Non-Statutory	Taxable	\$98.00	\$100.00
Concession - Main Theatre Show Price - up to maximum charge	Non-Statutory	Taxable	\$90.00	\$94.00
Full - Midweek Theatre Show Price - up to maximum charge	Non-Statutory	Taxable	\$25.00	\$25.00
Group - Midweek Theatre Show Price - up to maximum charge	Non-Statutory	Taxable	\$23.00	\$24.00
<b>TICKET SALES COMMISSION</b>				
Administration Fee	Non-Statutory	Taxable	3.3% of value	3.3% of value
Booking Fee per Ticket Print - Not For Profit	Non-Statutory	Taxable	\$1.00	\$1.10
Booking Fee per Ticket Sold - Not For Profit	Non-Statutory	Taxable	\$2.50	\$2.75
Booking Fee per Ticket Sold - Commercial	Non-Statutory	Taxable	\$5.00	\$5.30
Main Stage Season Fee per Ticket	Non-Statutory	Taxable	\$4.50	\$5.00
Midweek Season fee per Ticket	Non-Statutory	Taxable	\$2.50	\$2.60
<b>VENUE HIRE FEES</b>				
<i>* All venue hire fees for 2024/25 are up to a maximum charge.</i>				
<b>ROOM HIRE *</b>				
Willis Room - Commercial - 4 Hours	Non-Statutory	Taxable	\$425.00	\$440.00
Willis Room - Commercial - 9 Hours	Non-Statutory	Taxable	\$655.00	\$680.00
Willis Room - Not For Profit - 4 Hours	Non-Statutory	Taxable	\$330.00	\$345.00
Willis Room - Not For Profit - 9 Hours	Non-Statutory	Taxable	\$520.00	\$540.00
Meeting Room - Commercial - 4 hours	Non-Statutory	Taxable	\$220.00	\$230.00
Meeting Room - Not For Profit - 4 hours	Non-Statutory	Taxable	\$125.00	\$130.00
<b>FUNCTION CENTRE HIRE *</b>				
Function Centre - Commercial - 4 Hours	Non-Statutory	Taxable	\$1,500.00	\$1,550.00
Function Centre - Commercial - 8 Hours	Non-Statutory	Taxable	\$2,200.00	\$2,250.00
Function Centre Room 1 - Commercial - 4 hours	Non-Statutory	Taxable	\$900.00	\$930.00
Function Centre Room 1 - Commercial - 8 hours	Non-Statutory	Taxable	\$1,400.00	\$1,440.00
Function Centre Room 2 - Commercial - 4 hours	Non-Statutory	Taxable	\$650.00	\$670.00
Function Centre Room 2 - Commercial - 8 hours	Non-Statutory	Taxable	\$900.00	\$930.00
Functions - Studio - Commercial - 4 hours	Non-Statutory	Taxable	\$945.00	\$975.00
Function Centre - Not For Profit - 4 Hours	Non-Statutory	Taxable	\$1,050.00	\$1,090.00
Function Centre - Not For Profit - 8 Hours	Non-Statutory	Taxable	\$1,550.00	\$1,600.00
Function Centre Room 1 - Not for Profit - 4 hours	Non-Statutory	Taxable	\$650.00	\$670.00
Function Centre Room 1 - Not for Profit - 8 hours	Non-Statutory	Taxable	\$950.00	\$980.00
Function Centre Room 2 - Not for Profit - 4 hours	Non-Statutory	Taxable	\$450.00	\$460.00
Function Centre Room 2 - Not for Profit - 8 hours	Non-Statutory	Taxable	\$650.00	\$660.00
Functions - Studio - Not for Profit - 4 hours	Non-Statutory	Taxable	\$660.00	\$680.00
<b>CREATIVE SPACE HIRE *</b>				
Creative Space - Commercial - 4 hours	Non-Statutory	Taxable	\$500.00	\$520.00
Creative Space - Commercial - 8 hours	Non-Statutory	Taxable	\$650.00	\$675.00
Creative Space - Not For Profit - 4 hours	Non-Statutory	Taxable	\$350.00	\$370.00
Creative Space - Not For Profit - 8 hours	Non-Statutory	Taxable	\$450.00	\$470.00
<b>STUDIO HIRE *</b>				
Studio - Performance fee - Commercial - minimum 5 hours	Non-Statutory	Taxable	\$900.00	\$950.00
Studio - Performance fee - Commercial - additional hours	Non-Statutory	Taxable	\$180.00	\$185.00
Studio - Bump in/out and Rehearsal rate per hour - Commercial	Non-Statutory	Taxable	\$90.00	\$95.00
Studio - Performance fee - Not for Profit - minimum 5 hours	Non-Statutory	Taxable	\$500.00	\$520.00
Studio - Performance fee - Not for Profit - additional hours	Non-Statutory	Taxable	\$100.00	\$105.00
Studio - Bump in/out and Rehearsal rate per hour - Not for Profit	Non-Statutory	Taxable	\$50.00	\$55.00

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
			<b>Effective 1 Jan to 31 Dec 2024</b>	<b>Effective 1 Jan to 31 Dec 2025</b>
<b>THEATRE HIRE *</b>				
Theatre - Performance fee - Commercial - minimum 5 hours	Non-Statutory	Taxable	\$2,000.00	\$2,100.00
Theatre - Performance fee - Commercial - additional hours	Non-Statutory	Taxable	\$400.00	\$415.00
Theatre - Bump in/out and Rehearsal rate per hour - Commercial	Non-Statutory	Taxable	\$200.00	\$220.00
Theatre - Daily Hold Out Rate - Commercial	Non-Statutory	Taxable	\$500.00	\$520.00
Theatre - Performance fee - Not for Profit - minimum 5 hours	Non-Statutory	Taxable	\$1,600.00	\$1,660.00
Theatre - Performance fee - Not for Profit - additional hours	Non-Statutory	Taxable	\$320.00	\$330.00
Theatre - Bump in/out and Rehearsal rate per hour - Not for Profit	Non-Statutory	Taxable	\$160.00	\$170.00
Theatre - Daily Hold out rate - Not for Profit	Non-Statutory	Taxable	\$450.00	\$470.00
<b>EQUIPMENT HIRE</b>				
Corded microphone	Non-Statutory	Taxable	\$20.00	\$22.00
Hazer/smoke machine	Non-Statutory	Taxable	\$85.00	\$90.00
Star cloth	Non-Statutory	Taxable	\$200.00	\$210.00
Wireless microphone	Non-Statutory	Taxable	\$80.00	\$84.00
Blinders	Non-Statutory	Taxable	\$0.00	\$52.00
Laptop	Non-Statutory	Taxable	\$80.00	\$85.00
Lecturn with microphone	Non-Statutory	Taxable	\$50.00	\$55.00
Staging/risers	Non-Statutory	Taxable	\$100.00	\$105.00
Piano incl tune per day	Non-Statutory	Taxable	\$450.00	\$470.00
Foldback monitor	Non-Statutory	Taxable	\$50.00	\$52.00
Theatre projector	Non-Statutory	Taxable	\$450.00	\$465.00
<b>STAFF RECOVERY</b>				
Duty Officer	Non-Statutory	Taxable	\$59.00	\$62.00
Missed Meal break - technician	Non-Statutory	Taxable	\$59.00	\$60.00
Supervising technician - per hour (4 hr minimum)	Non-Statutory	Taxable	\$59.00	\$62.00
Technician - Second Technician on duty	Non-Statutory	Taxable	\$48.00	\$50.00
Usher per Hour - (4 hour minimum)	Non-Statutory	Taxable	\$48.00	\$50.00
<b>CATERING</b>				
Bar Sales	Non-Statutory	Taxable	Various	Various
Catering	Non-Statutory	Taxable	Various	Various
<b>ARTS AND CULTURAL SERVICES</b>				
<b>COMMERCIAL STILL'S PHOTOGRAPHY</b>				
First Day	Non-Statutory	GST Free	\$340.00	\$355.00
Subsequent days to a full day	Non-Statutory	GST Free	\$140.00	\$150.00
Half Day (4 hours)	Non-Statutory	GST Free	\$210.00	\$220.00
<b>MOTION PICTURE PHOTOGRAPHY</b>				
First Day	Non-Statutory	GST Free	\$690.00	\$715.00
Half Day (4 hours)	Non-Statutory	GST Free	\$445.00	\$465.00
Subsequent days to a full day	Non-Statutory	GST Free	\$170.00	\$180.00
Fremantle Media Regular Filming Block	Non-Statutory	GST Free	\$265.00	\$280.00
Low Impact Filming	Non-Statutory	GST Free	\$135.00	\$140.00
Unit Base on Council Land (Filming on private property)	Non-Statutory	GST Free	\$235.00	\$245.00

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
<b>ACTIVE COMMUNITIES</b>			<b>Effective 1 Jul 2023 to 31 Mar 2024</b>	<b>Effective 1 Jul 2024 to 31 Mar 2025</b>
Finals – Sportsfield bookings	Non-Statutory	Taxable	\$228.00	\$236.00
Turf Wicket maintenance	Non-Statutory	Taxable	\$15,213.00	\$15,745.00
Centre Wicket Preparation Fees- Visiting internationals, state teams, exhibition	Non-Statutory	Taxable	\$231.00	\$239.00
Simpson Park Community Facility- Casual Community Fee	Non-Statutory	Taxable	\$24.00	\$25.00
Lost Pavilion Keys	Non-Statutory	Taxable	\$23.00	\$24.00
Gentle exercise activities in Open Space	Non-Statutory	Taxable	\$115.00	\$119.00
Personal Trainer Fee for use of Open Space	Non-Statutory	Taxable	\$228.00	\$236.00
Casual use of Sportsfields – Commercial AA & A	Non-Statutory	Taxable	\$464.00	\$480.00
Casual use of Sportsfields – Commercial B	Non-Statutory	Taxable	\$345.00	\$358.00
Casual use of Sportsfields – Commercial C & D	Non-Statutory	Taxable	\$228.00	\$236.00
Casual use of Sportsfields – Community AA & A	Non-Statutory	Taxable	\$184.00	\$190.00
Casual use of Sportsfields – Community B	Non-Statutory	Taxable	\$162.00	\$167.00
Casual use of Sportsfields – Community C & D	Non-Statutory	Taxable	\$137.00	\$142.00
Casual use of Sportsfields – Schools ext AA & A	Non-Statutory	Taxable	\$184.00	\$190.00
Casual use of Sportsfields – Schools ext B	Non-Statutory	Taxable	\$162.00	\$167.00
Casual use of Sportsfields – Schools ext C & D	Non-Statutory	Taxable	\$137.00	\$142.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ	Non-Statutory	Taxable	\$14.00	\$15.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ	Non-Statutory	Taxable	\$11.00	\$11.50
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ	Non-Statutory	Taxable	\$8.00	\$8.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ	Non-Statutory	Taxable	\$6.00	\$6.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ	Non-Statutory	Taxable	\$4.00	\$4.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ AA	Non-Statutory	Taxable	\$44.00	\$46.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ A	Non-Statutory	Taxable	\$36.00	\$38.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ B	Non-Statutory	Taxable	\$25.00	\$26.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ C	Non-Statutory	Taxable	\$19.00	\$20.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ D	Non-Statutory	Taxable	\$13.00	\$14.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ AA	Non-Statutory	Taxable	\$30.00	\$31.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ A	Non-Statutory	Taxable	\$22.00	\$23.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ B	Non-Statutory	Taxable	\$17.00	\$18.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ C	Non-Statutory	Taxable	\$13.00	\$14.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ D	Non-Statutory	Taxable	\$8.00	\$8.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ AA	Non-Statutory	Taxable	\$2,307.00	\$2,388.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ A	Non-Statutory	Taxable	\$1,841.00	\$1,906.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ B	Non-Statutory	Taxable	\$1,384.00	\$1,432.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ C	Non-Statutory	Taxable	\$1,035.00	\$1,071.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ D	Non-Statutory	Taxable	\$691.00	\$715.00
Ground Rentals (Sportsfields) – Senior & Junior Categ AA	Non-Statutory	Taxable	\$6,911.00	\$7,153.00
Ground Rentals (Sportsfields) – Senior & Junior Categ A	Non-Statutory	Taxable	\$5,528.00	\$5,721.00
Ground Rentals (Sportsfields) – Senior & Junior Categ B	Non-Statutory	Taxable	\$4,147.00	\$4,292.00
Ground Rentals (Sportsfields) – Senior & Junior Categ C	Non-Statutory	Taxable	\$3,110.00	\$3,219.00
Ground Rentals (Sportsfields) – Senior & Junior Categ D	Non-Statutory	Taxable	\$2,073.00	\$2,145.00
Ground Rentals (Sportsfields) – Senior Only Categ AA	Non-Statutory	Taxable	\$4,606.00	\$4,767.00
Ground Rentals (Sportsfields) – Senior Only Categ A	Non-Statutory	Taxable	\$3,682.00	\$3,811.00
Ground Rentals (Sportsfields) – Senior Only Categ B	Non-Statutory	Taxable	\$2,763.00	\$2,860.00
Ground Rentals (Sportsfields) – Senior Only Categ C	Non-Statutory	Taxable	\$2,071.00	\$2,143.00
Ground Rentals (Sportsfields) – Senior Only Categ D	Non-Statutory	Taxable	\$1,385.00	\$1,433.00
Seasonal Fees for Pavilions – Junior / Women's AA	Non-Statutory	Taxable	\$405.00	\$419.00
Seasonal Fees for Pavilions – Junior / Women's A	Non-Statutory	Taxable	\$345.00	\$358.00
Seasonal Fees for Pavilions – Junior / Women's B	Non-Statutory	Taxable	\$289.00	\$299.00
Seasonal Fees for Pavilions – Junior / Women's C	Non-Statutory	Taxable	\$230.00	\$238.00
Seasonal Fees for Pavilions – Senior & Junior / Women's AA	Non-Statutory	Taxable	\$1,615.00	\$1,672.00
Seasonal Fees for Pavilions – Senior & Junior / Women's A	Non-Statutory	Taxable	\$1,385.00	\$1,433.00
Seasonal Fees for Pavilions – Senior & Junior / Women's B	Non-Statutory	Taxable	\$1,152.00	\$1,193.00
Seasonal Fees for Pavilions – Senior & Junior / Women's C	Non-Statutory	Taxable	\$919.00	\$951.00
Seasonal Fees for Pavilions – Senior Only AA	Non-Statutory	Taxable	\$1,210.00	\$1,252.00
Seasonal Fees for Pavilions – Senior Only A	Non-Statutory	Taxable	\$1,035.00	\$1,071.00
Seasonal Fees for Pavilions – Senior Only B	Non-Statutory	Taxable	\$864.00	\$894.00
Seasonal Fees for Pavilions – Senior Only C	Non-Statutory	Taxable	\$691.00	\$715.00

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
			<b>Effective 1 Jul 2023 to 31 Mar 2024</b>	<b>Effective 1 Jul 2024 to 31 Mar 2025</b>
Community Pavilion Hire - Utilities Fee	Non-Statutory	Taxable	\$3.40	\$3.50
Pavilion Commercial Hourly Fee - Option 1	Non-Statutory	Taxable	\$53.00	\$54.00
Pavilion Commercial Hourly Fee - Option 2	Non-Statutory	Taxable	\$58.00	\$60.00
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non-Statutory	Taxable	\$53.00	\$54.00
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non-Statutory	Taxable	\$58.00	\$60.00
Pavilion Community Daily Fee - Option 1	Non-Statutory	Taxable	\$144.00	\$149.00
Pavilion Community Daily Fee - Option 2	Non-Statutory	Taxable	\$163.00	\$168.00
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non-Statutory	Taxable	\$144.00	\$149.00
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non-Statutory	Taxable	\$163.00	\$168.00
Pavilion Community Hourly Fee - Option 1	Non-Statutory	Taxable	\$29.00	\$30.00
Pavilion Community Hourly Fee - Option 2	Non-Statutory	Taxable	\$33.00	\$34.00
Pavilion Community Hourly Fee excludes kitchen hire - Option 3	Non-Statutory	Taxable	\$29.00	\$30.00
Pavilion Community Hourly Fee includes kitchen hire - Option 3	Non-Statutory	Taxable	\$33.00	\$34.00
Pavilion Community School Term Fee (Hourly rate) - Option 1	Non-Statutory	Taxable	\$260.00	\$269.00
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non-Statutory	Taxable	\$294.00	\$304.00
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non-Statutory	Taxable	\$260.00	\$269.00
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non-Statutory	Taxable	\$294.00	\$304.00
Pavilion Schools Use Fee (Hourly rate) - Option 1	Non-Statutory	Taxable	\$23.00	\$24.00
Pavilion Schools Use Fee (Hourly rate) - Option 2	Non-Statutory	Taxable	\$29.00	\$30.00
Pavilion Schools Use Fee (Hourly rate) - Option 3	Non-Statutory	Taxable	\$20.00	\$21.00
			<b>Effective 1 Apr to 30 Jun 2024</b>	<b>Effective 1 Apr to 30 Jun 2025</b>
Finals – Sportsfield bookings	Non-Statutory	Taxable	\$236.20	\$243.00
Turf Wicket maintenance	Non-Statutory	Taxable	\$15,745.00	\$16,217.00
Centre Wicket Preparation Fees- Visiting internationals, state teams, exhibition	Non-Statutory	Taxable	\$239.40	\$246.00
Simpson Park Community Facility- Casual Community Fee	Non-Statutory	Taxable	\$25.10	\$26.00
Lost Pavilion Keys	Non-Statutory	Taxable	\$24.00	\$25.00
Gentle exercise activities in Open Space	Non-Statutory	Taxable	\$119.20	\$123.00
Personal Trainer Fee for use of Open Space	Non-Statutory	Taxable	\$236.20	\$243.00
Casual use of Sportsfields – Commercial AA & A	Non-Statutory	Taxable	\$479.80	\$494.00
Casual use of Sportsfields – Commercial B	Non-Statutory	Taxable	\$357.50	\$369.00
Casual use of Sportsfields – Commercial C & D	Non-Statutory	Taxable	\$236.20	\$243.00
Casual use of Sportsfields – Community AA & A	Non-Statutory	Taxable	\$190.20	\$196.00
Casual use of Sportsfields – Community B	Non-Statutory	Taxable	\$167.30	\$172.00
Casual use of Sportsfields – Community C & D	Non-Statutory	Taxable	\$142.00	\$146.00
Casual use of Sportsfields – Schools ext AA & A	Non-Statutory	Taxable	\$190.20	\$196.00
Casual use of Sportsfields – Schools ext B	Non-Statutory	Taxable	\$167.30	\$172.00
Casual use of Sportsfields – Schools ext C & D	Non-Statutory	Taxable	\$142.20	\$146.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ	Non-Statutory	Taxable	\$14.60	\$15.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ	Non-Statutory	Taxable	\$11.50	\$12.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ	Non-Statutory	Taxable	\$8.40	\$8.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ	Non-Statutory	Taxable	\$6.30	\$6.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ	Non-Statutory	Taxable	\$4.20	\$4.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ AA	Non-Statutory	Taxable	\$46.00	\$47.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ A	Non-Statutory	Taxable	\$37.60	\$39.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ B	Non-Statutory	Taxable	\$26.10	\$27.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ C	Non-Statutory	Taxable	\$19.90	\$21.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ D	Non-Statutory	Taxable	\$13.60	\$14.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ AA	Non-Statutory	Taxable	\$31.40	\$32.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ A	Non-Statutory	Taxable	\$23.00	\$24.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ B	Non-Statutory	Taxable	\$17.80	\$19.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ C	Non-Statutory	Taxable	\$13.60	\$14.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ D	Non-Statutory	Taxable	\$8.40	\$8.00



Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
			<b>Effective 1 Apr to 30 Jun 2024</b>	<b>Effective 1 Apr to 30 Jun 2025</b>
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ AA	Non-Statutory	Taxable	\$2,387.60	\$2,460.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ A	Non-Statutory	Taxable	\$1,905.70	\$1,963.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ B	Non-Statutory	Taxable	\$1,432.10	\$1,475.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ C	Non-Statutory	Taxable	\$1,071.50	\$1,103.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ D	Non-Statutory	Taxable	\$715.00	\$736.00
Ground Rentals (Sportsfields) – Senior & Junior Categ AA	Non-Statutory	Taxable	\$7,153.30	\$7,368.00
Ground Rentals (Sportsfields) – Senior & Junior Categ A	Non-Statutory	Taxable	\$5,721.20	\$5,893.00
Ground Rentals (Sportsfields) – Senior & Junior Categ B	Non-Statutory	Taxable	\$4,292.20	\$4,421.00
Ground Rentals (Sportsfields) – Senior & Junior Categ C	Non-Statutory	Taxable	\$3,218.60	\$3,316.00
Ground Rentals (Sportsfields) – Senior & Junior Categ D	Non-Statutory	Taxable	\$2,145.10	\$2,209.00
Ground Rentals (Sportsfields) – Senior Only Categ AA	Non-Statutory	Taxable	\$4,766.80	\$4,910.00
Ground Rentals (Sportsfields) – Senior Only Categ A	Non-Statutory	Taxable	\$3,811.30	\$3,925.00
Ground Rentals (Sportsfields) – Senior Only Categ B	Non-Statutory	Taxable	\$2,860.10	\$2,946.00
Ground Rentals (Sportsfields) – Senior Only Categ C	Non-Statutory	Taxable	\$2,143.00	\$2,207.00
Ground Rentals (Sportsfields) – Senior Only Categ D	Non-Statutory	Taxable	\$1,433.20	\$1,476.00
Seasonal Fees for Pavilions – Junior / Women's AA	Non-Statutory	Taxable	\$419.20	\$432.00
Seasonal Fees for Pavilions – Junior / Women's A	Non-Statutory	Taxable	\$357.50	\$369.00
Seasonal Fees for Pavilions – Junior / Women's B	Non-Statutory	Taxable	\$299.00	\$308.00
Seasonal Fees for Pavilions – Junior / Women's C	Non-Statutory	Taxable	\$238.30	\$245.00
Seasonal Fees for Pavilions – Senior & Junior / Women's AA	Non-Statutory	Taxable	\$1,671.50	\$1,722.00
Seasonal Fees for Pavilions – Senior & Junior / Women's A	Non-Statutory	Taxable	\$1,433.20	\$1,476.00
Seasonal Fees for Pavilions – Senior & Junior / Women's B	Non-Statutory	Taxable	\$1,192.70	\$1,229.00
Seasonal Fees for Pavilions – Senior & Junior / Women's C	Non-Statutory	Taxable	\$951.30	\$980.00
Seasonal Fees for Pavilions – Senior Only AA	Non-Statutory	Taxable	\$1,252.30	\$1,290.00
Seasonal Fees for Pavilions – Senior Only A	Non-Statutory	Taxable	\$1,071.50	\$1,103.00
Seasonal Fees for Pavilions – Senior Only B	Non-Statutory	Taxable	\$893.80	\$921.00
Seasonal Fees for Pavilions – Senior Only C	Non-Statutory	Taxable	\$715.00	\$736.00
Community Pavilion Hire - Utilities Fee	Non-Statutory	Taxable	\$3.50	\$3.60
Pavilion Commercial Hourly Fee - Option 1	Non-Statutory	Taxable	\$54.40	\$56.00
Pavilion Commercial Hourly Fee - Option 2	Non-Statutory	Taxable	\$59.60	\$62.00
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non-Statutory	Taxable	\$54.40	\$56.00
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non-Statutory	Taxable	\$59.60	\$62.00
Pavilion Community Daily Fee - Option 1	Non-Statutory	Taxable	\$149.50	\$153.00
Pavilion Community Daily Fee - Option 2	Non-Statutory	Taxable	\$168.30	\$173.00
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non-Statutory	Taxable	\$149.50	\$153.00
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non-Statutory	Taxable	\$168.30	\$173.00
Pavilion Community Hourly Fee - Option 1	Non-Statutory	Taxable	\$30.30	\$31.00
Pavilion Community Hourly Fee - Option 2	Non-Statutory	Taxable	\$34.50	\$35.00
Pavilion Community Hourly Fee excludes kitchen hire - Option 3	Non-Statutory	Taxable	\$30.30	\$31.00
Pavilion Community Hourly Fee includes kitchen hire - Option 3	Non-Statutory	Taxable	\$34.50	\$35.00
Pavilion Community School Term Fee (Hourly rate) - Option 1	Non-Statutory	Taxable	\$268.60	\$277.00
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non-Statutory	Taxable	\$304.20	\$313.00
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non-Statutory	Taxable	\$268.65	\$277.00
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non-Statutory	Taxable	\$304.20	\$313.00
Pavilion Schools Use Fee (Hourly rate) - Option 1	Non-Statutory	Taxable	\$24.00	\$25.00
Pavilion Schools Use Fee (Hourly rate) - Option 2	Non-Statutory	Taxable	\$30.30	\$31.00
Pavilion Schools Use Fee (Hourly rate) - Option 3	Non-Statutory	Taxable	\$20.90	\$22.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2023/24 Fee (incl GST) \$</b>	<b>2024/25 Fee (incl GST) \$</b>
<b>NUNAWADING COMMUNITY HUB</b>				
<b>Room Hire - Studios</b>				
Studio 1 - Community Rate (previously Dance/Yoga Room - Community Rate)	Non-Statutory	Taxable	\$44.20	\$46.20
Studio 1 - Seniors Rate (previously Dance/Yoga Room - Seniors Rate)	Non-Statutory	Taxable	\$5.40	\$5.60
Studio 1 - Standard Rate (previously Dance/Yoga Room - Standard Rate)	Non-Statutory	Taxable	\$88.40	\$92.20
Studio 2 - Community Rate (previously Hall - Community Rate)	Non-Statutory	Taxable	\$53.60	\$56.00
Studio 2 - Seniors Rate (previously Hall - Seniors Rate)	Non-Statutory	Taxable	\$5.40	\$5.60
Studio 2 - Standard Rate (previously Hall - Standard Rate)	Non-Statutory	Taxable	\$107.60	\$112.20
Studio 3 - Community Rate (previously Classroom 1 - Community Rate)	Non-Statutory	Taxable	\$10.80	\$11.20
Studio 3 - Seniors Rate (previously Classroom 1 - Seniors Rate)	Non-Statutory	Taxable	\$5.40	\$5.60
Studio 3 - Standard Rate (previously Classroom 1 - Standard Rate)	Non-Statutory	Taxable	\$21.60	\$22.40
Studio 4 - Community Rate (previously Classroom 2 - Community Rate)	Non-Statutory	Taxable	\$10.80	\$11.20
Studio 4 - Seniors Rate (previously Classroom 2 - Seniors Rate)	Non-Statutory	Taxable	\$5.40	\$5.60
Studio 4 - Standard Rate (previously Classroom 2 - Standard Rate)	Non-Statutory	Taxable	\$21.60	\$22.40
Studio 5 - Community Rate (previously Classroom Small - Community Rate)	Non-Statutory	Taxable	\$10.80	\$11.20
Studio 5 - Seniors Rate (previously Classroom Small - Seniors Rate)	Non-Statutory	Taxable	\$5.40	\$5.60
Studio 5 - Standard Rate (previously Classroom Small - Standard Rate)	Non-Statutory	Taxable	\$21.60	\$22.40
Studio 6 - Community Rate (previously Dance/Art Room - Community Rate)	Non-Statutory	Taxable	\$18.80	\$19.60
Studio 6 - Seniors Rate (previously Dance/Art Room - Seniors Rate)	Non-Statutory	Taxable	\$5.40	\$5.60
Studio 6 - Standard Rate (previously Dance/Art Room - Standard Rate)	Non-Statutory	Taxable	\$37.80	\$39.40
Studio 7 - Community Rate (previously Art Studio 3 - Community Rate)	Non-Statutory	Taxable	\$12.40	\$13.00
Studio 7 - Seniors Rate (previously Art Studio 3 - Seniors Rate)	Non-Statutory	Taxable	\$5.40	\$5.60
Studio 7 - Community Rate (previously Art Studio 3 - Standard Rate)	Non-Statutory	Taxable	\$24.80	\$26.00
Studio 8 - Community Rate (previously Art Studio 2 - Community Rate)	Non-Statutory	Taxable	\$15.00	\$15.40
Studio 8 - Seniors Rate (previously Art Studio 2 - Seniors Rate)	Non-Statutory	Taxable	\$5.40	\$5.60
Studio 8 - Standard Rate (previously Art Studio 2 - Standard Rate)	Non-Statutory	Taxable	\$30.00	\$31.00
Studio 9 - Community Rate (previously Art/Music Room - Community Rate)	Non-Statutory	Taxable	\$28.80	\$29.60
Studio 9 - Seniors Rate (previously Art/Music Room - Seniors Rate)	Non-Statutory	Taxable	\$5.40	\$5.60
Studio 9 - Standard Rate (previously Art/Music Room - Standard Rate)	Non-Statutory	Taxable	\$57.40	\$59.20
Studio 10 - Community Rate	Non-Statutory	Taxable	N/A	\$15.40
Studio 10 - Seniors Rate	Non-Statutory	Taxable	N/A	\$5.60
Studio 10 - Standard Rate	Non-Statutory	Taxable	N/A	\$27.80
<b>Room Hire - Meeting Rooms</b>				
Meeting Room 1 - Community Rate (previously Small Meeting room 2 - Community Rate)	Non-Statutory	Taxable	\$8.00	\$8.20
Meeting Room 1 - Seniors Rate (previously Small Meeting room 2 - Seniors Rate)	Non-Statutory	Taxable	\$5.40	\$5.60
Meeting Room 1 - Standard Rate (previously Small Meeting room 2 - Standard Rate)	Non-Statutory	Taxable	\$16.20	\$16.60
Meeting Room 2 - Community Rate (previously Meeting Room 3 - Community Rate)	Non-Statutory	Taxable	\$18.80	\$19.60
Meeting Room 2 - Seniors Rate (previously Meeting Room 3 - Seniors Rate)	Non-Statutory	Taxable	\$5.40	\$5.60
Meeting Room 2 - Standard Rate (previously Meeting Room 3 - Standard Rate)	Non-Statutory	Taxable	\$37.80	\$38.60
Meeting Room 3 - Community Rate (previously Small Meeting room 1 - Community Rate)	Non-Statutory	Taxable	\$8.00	\$8.20
Meeting Room 3 - Seniors Rate (previously Small Meeting room 1 - Seniors Rate)	Non-Statutory	Taxable	\$5.40	\$5.60
Meeting Room 3 - Standard Rate (previously Small Meeting room 1 - Standard Rate)	Non-Statutory	Taxable	\$16.20	\$17.00
Meeting Room 4 - Community Rate (previously Meeting Room 1 - Community Rate)	Non-Statutory	Taxable	\$16.20	\$16.60
Meeting Room 4 - Seniors Rate (previously Meeting Room 1 - Seniors Rate)	Non-Statutory	Taxable	\$5.40	\$5.60
Meeting Room 4 - Standard Rate (previously Meeting Room 1 - Standard Rate)	Non-Statutory	Taxable	\$32.20	\$33.20
Meeting Room 5 - Community Rate (previously Meeting Room 2 - Community Rate)	Non-Statutory	Taxable	\$16.20	\$16.60
Meeting Room 5 - Seniors Rate (previously Meeting Room 2 - Seniors Rate)	Non-Statutory	Taxable	\$5.40	\$5.60
Meeting Room 5 - Standard Rate (previously Meeting Room 2 - Standard Rate)	Non-Statutory	Taxable	\$32.20	\$33.20
<b>Room Hire - Other</b>				
Kitchen - Community Rate	Non-Statutory	Taxable	\$27.00	\$27.80
Kitchen - Seniors Rate	Non-Statutory	Taxable	No charge	No charge
Kitchen - Standard Rate	Non-Statutory	Taxable	\$54.00	\$56.40
Duty Officer Staff Hire - Ordinary	Non-Statutory	Taxable	\$0.00	\$40.50
Duty Officer Staff Hire - Penalty	Non-Statutory	Taxable	\$0.00	\$51.00
Crockery Fee - Large Events	Non-Statutory	Taxable	\$0.00	\$40.00
Crockery Fee - Small Events	Non-Statutory	Taxable	\$0.00	\$20.00
<b>Stadium Hire</b>				
Badminton Court - Off Peak	Non-Statutory	Taxable	\$17.00	\$17.80
Badminton Court - Peak	Non-Statutory	Taxable	\$23.60	\$24.60
Table Tennis - Off Peak	Non-Statutory	Taxable	\$0.00	\$16.80
Table Tennis - Peak	Non-Statutory	Taxable	\$0.00	\$21.40
Casual Basketball Entry per person	Non-Statutory	Taxable	\$6.00	\$6.20
Casual Basketball Entry per person - 10 pass	Non-Statutory	Taxable	\$54.00	\$55.80
Full Court - Off Peak	Non-Statutory	Taxable	\$46.20	\$47.60
Full Court - Peak	Non-Statutory	Taxable	\$62.00	\$65.00

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
Half Court - Off Peak	Non-Statutory	Taxable	\$25.00	\$26.00
Half Court - Peak	Non-Statutory	Taxable	\$33.20	\$35.00
<b>SPORTLINK</b>				
<i>* Court hire and romm hire fees' unit will be changed from half hourly (per 2023/24 fee schedule) to hourly for 2024/25.</i>				
Merchandise	Non-Statutory	Taxable	Various	Various
Casual Entry	Non-Statutory	Taxable	\$6.00	\$6.20
Casual Entry - 10 pass	Non-Statutory	Taxable	\$0.00	\$55.80
Holiday Sports Camps Half day	Non-Statutory	Taxable	\$7.00	N/A
Holiday Sports Camps Full Day	Non-Statutory	Taxable	\$10.50	N/A
Social Basketball Program	Non-Statutory	Taxable	\$13.00	N/A
Badminton Court - Off Peak	Non-Statutory	Taxable	\$8.50	\$17.80
Badminton Court - Peak	Non-Statutory	Taxable	\$11.80	\$24.60
Equipment Hire	Non-Statutory	Taxable	\$4.00	\$4.10
Full Court - Off Peak	Non-Statutory	Taxable	\$23.10	\$47.60
Full Court - Peak	Non-Statutory	Taxable	\$31.00	\$65.00
Half Court - Off Peak	Non-Statutory	Taxable	\$12.50	\$26.00
Half Court - Peak	Non-Statutory	Taxable	\$16.60	\$35.00
Outdoor Court	Non-Statutory	Taxable	\$9.50	\$20.00
Outdoor - Half Court Off Peak	Non-Statutory	Taxable	\$4.40	\$9.40
Outdoor - Half Court Peak	Non-Statutory	Taxable	\$5.25	\$11.00
Outdoor - Full Court Off Peak	Non-Statutory	Taxable	\$7.90	\$16.60
Community Room - Commercial Rate	Non-Statutory	Taxable	\$22.80	\$45.60
Community Room - Community Rate	Non-Statutory	Taxable	\$15.30	\$30.60
Multi Purpose Room - Commercial Rate	Non-Statutory	Taxable	\$22.80	\$45.60
Multi Purpose Room - Community Rate	Non-Statutory	Taxable	\$15.30	\$30.60
Table Tennis - Off Peak	Non-Statutory	Taxable	\$7.95	\$16.80
Table Tennis - Peak	Non-Statutory	Taxable	\$10.00	\$21.40
<b>AQUALINK NUNAWADING AQUATICS</b>				
Adult	Non-Statutory	Taxable	\$8.60	\$9.00
Child/Concession	Non-Statutory	Taxable	\$6.30	\$6.80
Family	Non-Statutory	Taxable	\$24.00	\$24.80
Scholars - until 31 Dec	Non-Statutory	Taxable	\$4.41	\$4.60
Scholars - from 1 Jan	Non-Statutory	Taxable	\$4.62	\$4.80
Squad	Non-Statutory	Taxable	\$5.94	\$6.10
Aquatics - Adult	Non-Statutory	Taxable	\$14.40	\$15.00
Aquatics - Concession	Non-Statutory	Taxable	\$10.70	\$11.00
Aquatics - Upgrade	Non-Statutory	Taxable	\$6.40	\$6.60
Multi Pass - Swim Adult	Non-Statutory	Taxable	\$77.40	\$81.00
Multi Pass - Swim Concession/Child	Non-Statutory	Taxable	\$59.40	\$61.20
Multi Pass - Family	Non-Statutory	Taxable	\$216.00	\$223.20
Multi Pass - Aquatics	Non-Statutory	Taxable	\$129.60	\$135.00
Multi Pass - Aquatics Concession	Non-Statutory	Taxable	\$96.30	\$99.00
<b>AQUALINK NUNAWADING GYM</b>				
Gymnasium Peak - Adult	Non-Statutory	Taxable	\$29.00	\$30.00
Gymnasium Peak - Concession	Non-Statutory	Taxable	\$24.40	\$25.20
Gymnasium Off Peak - Adult	Non-Statutory	Taxable	\$24.10	\$24.80
Gymnasium Off Peak - Concession	Non-Statutory	Taxable	\$18.50	\$19.00
Health professional entry fee	Non-Statutory	Taxable	\$15.00	\$20.00
Scanner Hire	Non-Statutory	Taxable	\$110.00	\$115.00
Strong Body Strong Mind/ All fit	Non-Statutory	Taxable	\$9.40	\$9.70
Lifestyle Consultation	Non-Statutory	Taxable	\$0.00	\$75.00
Group Booking	Non-Statutory	Taxable	\$0.00	\$115.00
PT - 1 Hour	Non-Statutory	Taxable	\$77.00	\$80.00
PT - 1 Hour Non Member	Non-Statutory	Taxable	\$97.00	\$100.00
PT - 1 hour member DD	Non-Statutory	Taxable	\$69.30	\$72.00
PT - 1/2 Hour	Non-Statutory	Taxable	\$49.00	\$50.80
PT - 1/2 Hour Non Member	Non-Statutory	Taxable	\$64.00	\$66.50

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
PT - 1/2 hour member DD	Non-Statutory	Taxable	\$44.10	\$45.70
PT start up pack - 1/2 Hour	Non-Statutory	Taxable	\$99.00	\$99.00
PT start up pack - 1 Hour	Non-Statutory	Taxable	\$198.00	\$198.00
Small Group Training - 1 Hour	Non-Statutory	Taxable	\$107.00	\$111.00
Small Group Training - 1/2 Hour	Non-Statutory	Taxable	\$72.00	\$75.00
Multi Pass - Gym	Non-Statutory	Taxable	\$261.00	\$270.00
Multi Pass - Gym Concession	Non-Statutory	Taxable	\$219.60	\$226.80
Multi Pass - Gym Off Peak	Non-Statutory	Taxable	\$216.90	\$223.20
Multi Pass - Gym Off Peak Concession	Non-Statutory	Taxable	\$166.50	\$171.00
Multi Pass - Strong Body Strong Mind/ All fit	Non-Statutory	Taxable	\$84.60	\$87.30
Multi Pass - PT 1/2 Hour	Non-Statutory	Taxable	\$465.50	\$482.60
Multi Pass - PT 1 Hour	Non-Statutory	Taxable	\$731.50	\$760.00
Multi Pass - PT non member 1/2 Hour	Non-Statutory	Taxable	\$608.00	\$631.80
Multi Pass - PT non member 1 Hour	Non-Statutory	Taxable	\$921.50	\$950.00
<b>AQUALINK NUNAWADING FACILITY PROGRAMS</b>				
Pool Parties - Table Hire	Non-Statutory	Taxable	\$50.00	\$52.00
Lane Hire per Hour - 50m Pool	Non-Statutory	Taxable	\$55.00	\$57.00
Duty Officer Hire	Non-Statutory	Taxable	\$49.50	\$51.00
Lifeguard Hire	Non-Statutory	Taxable	\$43.50	\$46.00
Carnival Hire - Day	Non-Statutory	Taxable	\$500.00	\$515.00
NSC - Carnival Hire	Non-Statutory	Taxable	\$425.00	\$437.60
NSC - Club Pool Hire	Non-Statutory	Taxable	\$180.00	\$186.00
NSC - Inflatable Hire	Non-Statutory	Taxable	\$57.00	\$62.00
Multi Purpose Room Hire - Courses	Non-Statutory	Taxable	\$37.00	\$40.00
Multi Purpose Room Hire - Crèche	Non-Statutory	Taxable	\$27.00	N/A
Multi Purpose Room Hire/Group Fitness Room Hire	Non-Statutory	Taxable	\$37.00	\$40.00
Physio Room Hire	Non-Statutory	Taxable	N/A	\$15.00
<b>AQUALINK NUNAWADING HEALTH &amp; WELLNESS</b>				
Group Fitness - Adult	Non-Statutory	Taxable	\$20.00	\$21.00
Group Fitness - Concession	Non-Statutory	Taxable	\$16.00	\$16.50
Group Fitness - Fab Living	Non-Statutory	Taxable	\$11.00	\$11.40
Speciality Program	Non-Statutory	Taxable	\$16.00	\$16.50
School Groups - Fitness Programs	Non-Statutory	Taxable	\$110.00	\$115.00
30 min class	Non-Statutory	Taxable	\$10.60	\$11.10
30 min class - Concession	Non-Statutory	Taxable	\$8.50	\$8.80
Multi Pass - Group Fitness	Non-Statutory	Taxable	\$180.00	\$189.00
Multi Pass - Group Fitness Concession	Non-Statutory	Taxable	\$144.00	\$148.50
Multi Pass - Fab Living	Non-Statutory	Taxable	\$99.00	\$102.60
Multipass - 30 min class	Non-Statutory	Taxable	\$95.40	\$99.90
Multipass - 30 min class - Concession	Non-Statutory	Taxable	\$76.30	\$79.20
<b>AQUALINK NUNAWADING RETAIL</b>				
Merchandise Sales	Non-Statutory	Taxable	Various	Various
<b>AQUALINK NUNAWADING MEMBERSHIPS</b>				
Swim - Adult - 12 Months	Non-Statutory	Taxable	\$735.00	\$767.50
Swim - Adult - 3 Months	Non-Statutory	Taxable	\$239.00	\$249.50
Swim - Concession/Child - 12 Months	Non-Statutory	Taxable	\$600.00	\$619.40
Swim - Concession/Child - 3 Months	Non-Statutory	Taxable	\$204.00	\$210.40
Aquatics - 12 Months	Non-Statutory	Taxable	\$846.00	\$882.50
Aquatics - 3 Months	Non-Statutory	Taxable	\$266.00	\$277.50
Aquatics - Concession - 12 Months	Non-Statutory	Taxable	\$753.00	\$775.50
Aquatics - Concession - 3 Months	Non-Statutory	Taxable	\$242.00	\$249.50
Gym - 12 Months	Non-Statutory	Taxable	\$1,199.00	\$1,248.00
Gym - 3 Months	Non-Statutory	Taxable	\$410.00	\$427.00
Gym - Concession - 12 Months	Non-Statutory	Taxable	\$1,110.00	\$1,138.50
Gym - Concession - 3 Months	Non-Statutory	Taxable	\$392.00	\$396.50
Gym - Off Peak - 12 Months	Non-Statutory	Taxable	\$912.00	\$942.50
Gym - Off Peak - 3 Months	Non-Statutory	Taxable	\$282.00	\$291.50
Group Fitness - 12 Months	Non-Statutory	Taxable	\$1,199.00	\$1,248.00



Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
Group Fitness - 3 Months	Non-Statutory	Taxable	\$411.00	\$427.00
Group Fitness - Concession - 12 Months	Non-Statutory	Taxable	\$1,110.00	\$1,138.50
Group Fitness - Concession - 3 Months	Non-Statutory	Taxable	\$387.00	\$396.50
Total Fitness - 12 Months	Non-Statutory	Taxable	\$1,348.00	\$1,415.00
Total Fitness - 3 Months	Non-Statutory	Taxable	\$447.00	\$469.00
Total Fitness - Concession - 12 Months	Non-Statutory	Taxable	\$1,182.00	\$1,218.00
Total Fitness - Concession - 3 Months	Non-Statutory	Taxable	\$405.00	\$417.50
Express Membership	Non-Statutory	Taxable	\$99.00	\$100.00
Teen - 12 Months	Non-Statutory	Taxable	\$772.00	\$804.50
Teen - 3 Months	Non-Statutory	Taxable	\$248.00	\$258.50
Fab Living - 12 Months	Non-Statutory	Taxable	\$993.00	\$1,028.00
Fab Living - 3 Months	Non-Statutory	Taxable	\$303.00	\$313.70
Fab Living - 1 Month	Non-Statutory	Taxable	\$76.50	\$79.20
<b>DIRECT DEBIT MEMBERSHIP FEES</b>				
<i>* Direct debit frequency changed from monthly payments (per 2023/24 fee schedule) to fortnightly payments in February 2024.</i>				
Direct Debit - Swim	Non-Statutory	Taxable	\$55.40	\$26.70
Direct Debit - Swim - Concession/Child	Non-Statutory	Taxable	\$44.50	\$21.30
Direct Debit - Aquatics	Non-Statutory	Taxable	\$65.00	\$31.30
Direct Debit - Aquatics - Concession	Non-Statutory	Taxable	\$57.00	\$27.70
Direct Debit - Gym	Non-Statutory	Taxable	\$87.80	\$42.20
Direct Debit - Gym - Concession	Non-Statutory	Taxable	\$80.00	\$38.00
Direct Debit - Gym - Off Peak	Non-Statutory	Taxable	\$70.00	\$33.40
Direct Debit - Group Fitness	Non-Statutory	Taxable	\$87.80	\$42.20
Direct Debit - Group Fitness - Concession	Non-Statutory	Taxable	\$80.00	\$38.00
Direct Debit - Total Fitness	Non-Statutory	Taxable	\$99.90	\$48.40
Direct Debit - Total Fitness - Concession	Non-Statutory	Taxable	\$86.00	\$41.00
Direct Debit - Teen Fit	Non-Statutory	Taxable	\$58.50	\$28.10
Direct Debit - Fab Living	Non-Statutory	Taxable	\$76.50	\$36.60
Direct Debit Family - Swim	Non-Statutory	Taxable	\$49.86	\$24.00
Direct Debit Family - Aquatics	Non-Statutory	Taxable	\$58.50	\$28.20
Direct Debit Family - Gym	Non-Statutory	Taxable	\$79.02	\$38.00
Direct Debit Family - Group Fitness	Non-Statutory	Taxable	\$79.02	\$38.00
Direct Debit Family - Total Fitness	Non-Statutory	Taxable	\$89.91	\$43.55
Direct Debit Family - Teen	Non-Statutory	Taxable	\$52.65	\$25.30
Direct Debit Family - Fab Living	Non-Statutory	Taxable	\$68.85	\$32.90
DD Joining Fee - Aquatics/Swim	Non-Statutory	Taxable	\$49.00	\$49.00
DD Joining Fee - Teen Fit/Off Peak	Non-Statutory	Taxable	\$49.00	\$49.00
DD Joining Fee - Total / Gym / GF	Non-Statutory	Taxable	\$49.00	\$49.00
Cancellation Fee	Non-Statutory	Taxable	\$60.00	\$60.00
Card Replacement	Non-Statutory	Taxable	\$10.00	\$10.00
<b>AQUALINK BOX HILL AQUATICS</b>				
Adult	Non-Statutory	Taxable	\$8.60	\$9.00
Child/Concession	Non-Statutory	Taxable	\$6.60	\$6.80
Family	Non-Statutory	Taxable	\$24.00	\$24.80
Scholars - until 31 Dec	Non-Statutory	Taxable	\$4.41	\$4.60
Scholars - from 1 Jan	Non-Statutory	Taxable	\$4.62	\$4.80
Squad	Non-Statutory	Taxable	\$5.94	\$0.00
Aquatics - Adult	Non-Statutory	Taxable	\$14.40	\$15.00
Aquatics - Concession	Non-Statutory	Taxable	\$10.70	\$11.00
Aquatics - Upgrade	Non-Statutory	Taxable	\$6.40	\$6.60
Multi Pass - Swim Adult	Non-Statutory	Taxable	\$77.40	\$81.00
Multi Pass - Swim Concession/Child	Non-Statutory	Taxable	\$59.40	\$61.20
Multi Pass - Family	Non-Statutory	Taxable	\$216.00	\$223.20
Multi Pass - Aquatics	Non-Statutory	Taxable	\$129.60	\$135.00
Multi Pass - Aquatics Concession	Non-Statutory	Taxable	\$96.30	\$99.00

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
<b>AQUALINK BOX HILL GYM</b>				
Gymnasium Peak - Adult	Non-Statutory	Taxable	\$29.00	\$30.00
Gymnasium Peak - Concession	Non-Statutory	Taxable	\$24.40	\$25.20
Gymnasium Off Peak - Adult	Non-Statutory	Taxable	\$24.10	\$24.80
Gymnasium Off Peak - Concession	Non-Statutory	Taxable	\$18.50	\$19.00
Physio/Health Professional Entry	Non-Statutory	Taxable	\$15.00	\$20.00
ALL FIT	Non-Statutory	Taxable	\$9.40	\$9.70
Lifestyle Consultation/ Program Show	Non-Statutory	0	\$0.00	\$75.00
Scanner Hire	Non-Statutory	Taxable	N/A	\$115.00
Group Booking	Non-Statutory	Taxable	N/A	\$115.00
PT - 1 Hour	Non-Statutory	Taxable	\$77.00	\$80.00
PT - 1 Hour Non Member	Non-Statutory	Taxable	\$97.00	\$100.00
PT DD 60 mins (10% off member fee)	Non-Statutory	Taxable	\$69.30	\$72.00
PT - 1/2 Hour	Non-Statutory	Taxable	\$49.00	\$50.80
PT - 1/2 Hour Non Member	Non-Statutory	Taxable	\$64.00	\$66.50
PT DD 30mins (10% off member fee)	Non-Statutory	0	\$44.10	\$45.70
PT Start up Pack	Non-Statutory	Taxable	\$99.00	\$99.00
Small Group Training - 1 hour	Non-Statutory	Taxable	\$107.00	\$111.00
Small Group Training - 1/2 hour	Non-Statutory	Taxable	\$72.00	\$75.00
Multi Pass - Gym Adult	Non-Statutory	Taxable	\$261.00	\$270.00
Multi Pass - Gym Adult Off Peak	Non-Statutory	Taxable	\$216.90	\$223.20
Multi Pass - Gym Concession	Non-Statutory	Taxable	\$219.60	\$226.80
Multi Pass - Gym Concession Off Peak	Non-Statutory	Taxable	\$166.50	\$171.00
Multi Pass - ALLFIT	Non-Statutory	Taxable	\$84.60	\$87.30
Multi Pass PT 1 Hour	Non-Statutory	Taxable	\$731.50	\$760.00
Multi Pass PT 1/2 Hour	Non-Statutory	Taxable	\$465.50	\$482.60
Multi Pass PT 1 Hour - Non Member	Non-Statutory	Taxable	N/A	\$950.00
Multi Pass PT 1/2 Hour - Non Member	Non-Statutory	Taxable	N/A	\$631.80
<b>AQUALINK BOX HILL FACILITY PROGRAMS</b>				
Lane Hire extra fee per person	Non-Statutory	Taxable	\$4.62	\$4.80
Lane Hire per Hour - 25m	Non-Statutory	Taxable	\$38.00	\$40.00
Duty Officer Hire	Non-Statutory	Taxable	\$49.50	\$51.00
Lifeguard Hire	Non-Statutory	Taxable	\$43.50	\$46.00
Carnival Rate - All Outdoor Areas per hour	Non-Statutory	Taxable	\$340.00	\$350.00
Warm Water Pool - per hour	Non-Statutory	Taxable	\$70.00	\$72.50
Dive Pool Hire per Hour	Non-Statutory	Taxable	\$70.00	\$72.50
LTS inflatable hire	Non-Statutory	Taxable	\$60.00	\$62.00
Party Room Hire	Non-Statutory	Taxable	\$57.00	\$60.00
Pavilion - Daily	Non-Statutory	Taxable	\$260.00	\$270.00
Pavilion Meeting Room - Hourly	Non-Statutory	Taxable	\$55.00	\$60.00
Crèche/Wellness room Room Hire	Non-Statutory	Taxable	\$50.00	\$45.40
Group Fitness Room Hire	Non-Statutory	Taxable	\$60.00	\$62.00
Equipment Hire	Non-Statutory	Taxable	\$4.00	\$4.10
Badminton Court - Off Peak	Non-Statutory	Taxable	\$17.00	\$17.80
Badminton Court - Peak	Non-Statutory	Taxable	\$23.60	\$24.60
Casual Basketball Shooting	Non-Statutory	Taxable	\$6.00	\$6.20
Casual Basketball Shooting - 10 Pass	Non-Statutory	Taxable	\$0.00	\$55.80
Hot Streak Basketball	Non-Statutory	Taxable	\$12.70	N/A
Full Court - Peak	Non-Statutory	Taxable	\$62.00	\$65.00
Full Court- Off Peak	Non-Statutory	Taxable	\$46.20	\$47.60
Half Court- Off Peak	Non-Statutory	Taxable	\$25.00	\$26.00
Half Court- Peak	Non-Statutory	Taxable	\$33.20	\$35.00
Table Tennis - Peak	Non-Statutory	Taxable	\$16.20	\$16.80
Table Tennis - Off Peak	Non-Statutory	Taxable	\$20.60	\$21.40
Tennis/Soccer Court - Day - Off Peak	Non-Statutory	Taxable	\$29.00	\$30.00
Tennis/Soccer Court - Day - Peak	Non-Statutory	Taxable	\$35.00	\$36.40

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
<b>AQUALINK BOX HILL HEALTH &amp; WELLNESS</b>				
Group Fitness - Adult	Non-Statutory	Taxable	\$20.00	\$21.00
Group Fitness - Concession	Non-Statutory	Taxable	\$16.00	\$16.50
Group Fitness - Fab Living	Non-Statutory	Taxable	\$11.00	\$11.40
Specialist Programs	Non-Statutory	Taxable	\$16.00	\$16.50
School Groups - Fitness Programs	Non-Statutory	Taxable	\$110.00	\$115.00
Virtual Fitness - Adult	Non-Statutory	Taxable	\$10.50	\$11.00
Virtual Fitness - Concession	Non-Statutory	Taxable	\$7.80	\$8.00
30 min class	Non-Statutory	Taxable	\$10.60	\$11.10
30 min class - Concession	Non-Statutory	Taxable	\$8.50	\$8.80
Multi Pass - Group Fitness	Non-Statutory	Taxable	\$180.00	\$189.00
Multi Pass - Group Fitness Concession	Non-Statutory	Taxable	\$144.00	\$148.50
Multi Pass - Fab Living	Non-Statutory	Taxable	\$99.00	\$102.60
Multipass - 30 min class	Non-Statutory	Taxable	\$0.00	\$99.90
Multipass - 30 min class Concession	Non-Statutory	Taxable	\$8.50	\$79.20
<b>AQUALINK BOX HILL RETAIL</b>				
Merchandise Sales	Non-Statutory	Taxable	Various	Various
<b>AQUALINK BOX HILL MEMBERSHIPS</b>				
Swim - Adult - 12 Months	Non-Statutory	Taxable	\$735.00	\$767.50
Swim - Adult - 3 Months	Non-Statutory	Taxable	\$239.00	\$249.50
Swim Child Concession - 3 Months	Non-Statutory	Taxable	\$204.00	\$210.40
Swim Child/Concession - 12 Months	Non-Statutory	Taxable	\$600.00	\$619.40
Aquatics - 12 Months	Non-Statutory	Taxable	\$846.00	\$882.50
Aquatics - 3 Months	Non-Statutory	Taxable	\$266.00	\$277.50
Aquatics - Concession - 12 Months	Non-Statutory	Taxable	\$753.00	\$775.50
Aquatics - Concession - 3 Months	Non-Statutory	Taxable	\$242.00	\$249.50
Gym - 12 Months	Non-Statutory	Taxable	\$1,199.00	\$1,248.00
Gym - 3 Months	Non-Statutory	Taxable	\$410.00	\$427.00
Gym - Concession - 12 Months	Non-Statutory	Taxable	\$1,110.00	\$1,138.50
Gym - Concession - 3 Months	Non-Statutory	Taxable	\$392.00	\$396.50
Off Peak - 12 Months	Non-Statutory	Taxable	\$912.00	\$942.50
Off Peak - 3 Months	Non-Statutory	Taxable	\$282.00	\$291.50
Group Fitness - 12 Months	Non-Statutory	Taxable	\$1,199.00	\$1,248.00
Group Fitness - 3 Months	Non-Statutory	Taxable	\$411.00	\$427.00
Group Fitness - Concession - 12 Months	Non-Statutory	Taxable	\$1,110.00	\$1,138.50
Group Fitness - Concession - 3 Months	Non-Statutory	Taxable	\$387.00	\$396.50
Total Fitness - 12 Months	Non-Statutory	Taxable	\$1,348.00	\$1,415.00
Total Fitness - 3 Months	Non-Statutory	Taxable	\$447.00	\$469.00
Total Fitness - Concession - 12 Months	Non-Statutory	Taxable	\$1,182.00	\$1,218.00
Total Fitness - Concession - 3 Months	Non-Statutory	Taxable	\$405.00	\$417.50
Teen Fitness - 12 Months	Non-Statutory	Taxable	\$772.00	\$804.50
Teen Fitness - 3 Months	Non-Statutory	Taxable	\$248.00	\$258.50
Express membership	Non-Statutory	Taxable	\$99.00	\$100.00
Fab Living - 12 Months	Non-Statutory	Taxable	\$993.00	\$1,028.00
Fab Living - 3 Months	Non-Statutory	Taxable	\$303.00	\$313.70
Fab Living - Monthly over counter	Non-Statutory	Taxable	\$76.50	\$79.20
<b>DIRECT DEBIT MEMBERSHIP FEES</b>				
<i>* Direct debit frequency changed from monthly payments (per 2023/24 fee schedule) to fortnightly payments in February 2024.</i>				
Direct Debit - Swim	Non-Statutory	Taxable	\$55.40	\$26.70
Direct Debit - Swim Child/Concession	Non-Statutory	Taxable	\$44.50	\$21.30
Direct Debit - Aquatics	Non-Statutory	Taxable	\$65.00	\$31.30
Direct Debit - Aquatics - Concession	Non-Statutory	Taxable	\$57.00	\$27.70
Direct Debit - Gym	Non-Statutory	Taxable	\$87.80	\$42.20
Direct Debit - Gym - Concession	Non-Statutory	Taxable	\$80.00	\$38.00
Direct Debit - Off Peak	Non-Statutory	Taxable	\$70.00	\$33.40
Direct Debit - Group Fitness	Non-Statutory	Taxable	\$87.80	\$42.20
Direct Debit - Group Fitness - Concession	Non-Statutory	Taxable	\$80.00	\$38.00
Direct Debit - Total Fitness	Non-Statutory	Taxable	\$99.90	\$48.40
Direct Debit - Total Fitness - Concession	Non-Statutory	Taxable	\$86.00	\$41.00
Direct Debit - Teen Fitness	Non-Statutory	Taxable	\$58.50	\$28.10
Direct Debit - Fab Living	Non-Statutory	Taxable	\$76.50	\$36.60
Direct Debit - Swim - Family	Non-Statutory	Taxable	\$49.85	\$24.00

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
Direct Debit - Aquatics - Family	Non-Statutory	Taxable	\$58.50	\$28.20
Direct Debit - Gym - Family	Non-Statutory	Taxable	\$79.00	\$38.00
Direct Debit - Group Fitness - Family	Non-Statutory	Taxable	\$79.00	\$38.00
Direct Debit - Total Fitness - Family	Non-Statutory	Taxable	\$89.90	\$43.55
Direct Debit - Teen - Family	Non-Statutory	Taxable	\$52.65	\$25.30
Direct Debit - Fab Living - Family	Non-Statutory	Taxable	\$68.85	\$32.90
Direct Debit Joining Fee - Aquatics/Swim	Non-Statutory	Taxable	\$49.00	\$49.00
Direct Debit Joining Fee - Teen Fit/Off Peak	Non-Statutory	Taxable	\$49.00	\$49.00
Direct Debit Joining Fee - Total / Gym / Group Fitness	Non-Statutory	Taxable	\$49.00	\$49.00
Cancellation Fee	Non-Statutory	Taxable	\$60.00	\$60.00
Card replacement	Non-Statutory	Taxable	\$10.00	\$10.00

Fees and Charges	Fee Type	GST Status	2023/24 Fee (incl GST) \$	2024/25 Fee (incl GST) \$
<b>INFRASTRUCTURE</b>				
<b>ARBOR</b>				
Tree Amenity Valuation	Non-Statutory	GST Free	Quotation	Quotation
<b>RECYCLING AND WASTE CENTRE</b>				
<b>ACCOUNT CUSTOMERS</b>				
Commercial Account Customers (per tonne)	Non-Statutory	Taxable	\$295.00	\$320.00
<b>RUBBISH</b>				
External Tipping Fees - Car Boot Load	Non-Statutory	Taxable	\$45.00	\$47.00
External Tipping Fees - Station Wagon/Car Load	Non-Statutory	Taxable	\$55.00	\$57.00
External Tipping Fees - Utes, Vans, Trailers, or Trucks - disposal up to 300kg (minimum charge)	Non-Statutory	Taxable	\$85.00	\$90.00
External Tipping Fees - Bulk (per tonne) - disposal greater than 300 kg	Non-Statutory	Taxable	\$305.00	\$330.00
<b>CLEAN GREEN WASTE</b>				
Clean Green - disposal up to 400kg (minimum charge)	Non-Statutory	Taxable	\$60.00	\$62.00
Clean Green - Bulk (per tonne) - disposal greater than 400kg	Non-Statutory	Taxable	\$137.00	\$142.00
<b>CLEAN CONCRETE</b>				
Concrete - disposal up to 500kg (minimum charge)	Non-Statutory	Taxable	\$50.00	\$52.00
Concrete - Bulk (per tonne) - disposal greater than 500kg	Non-Statutory	Taxable	\$107.00	\$110.00
<b>WASTE ENGINE OIL</b>				
Oil - greater than 5 litres (per litre)	Non-Statutory	Taxable	\$0.60	No charge
<b>OTHER RECYCLABLES</b>				
BBQ Gas Bottles (up to 9kg)	Non-Statutory	Taxable	\$18.00	\$20.00
Mattresses and Bases	Non-Statutory	Taxable	\$35.00	\$36.00
Tyre and Rim - Passenger Vehicles	Non-Statutory	Taxable	\$27.00	\$28.00
Tyre and Rim - Four Wheel Drives	Non-Statutory	Taxable	\$40.00	\$41.00
Tyres - Four Wheel Drives	Non-Statutory	Taxable	\$25.00	\$26.00
Tyres - Passenger Vehicles	Non-Statutory	Taxable	\$17.00	\$18.00
<b>SUSTAINABILITY, WASTE &amp; RECYCLING</b>				
<b>WASTE MANAGEMENT SERVICES</b>				
Kerbside Waste Service Charge (1 x 80 litre garbage bin and 1 x recycling bin)	Non-Statutory	GST Free	\$184.80	\$185.95
Public Waste Service Charge	Non-Statutory	GST Free	\$67.85	\$75.10
<b>SUPPLEMENTARY BIN FEES</b>				
<b>GARBAGE</b>				
80 litre initial garbage bin (one per premises)	Non-Statutory	GST Free	Part of Kerbside waste service charge	Part of Kerbside waste service charge
120 litre initial garbage bin (instead of 80 litre)	Non-Statutory	GST Free	\$67.00	\$71.00
240 litre initial garbage bin (instead of 80 litre)	Non-Statutory	GST Free	\$350.00	\$366.00
Additional garbage bins (per 120 litre increase in capacity)	Non-Statutory	GST Free	\$280.00	\$295.00
<b>RECYCLING</b>				
Additional recycling bin (240 litre) - per bin	Non-Statutory	GST Free	\$60.00	\$60.00
<b>FOOD AND GARDEN ORGANICS (FOGO)</b>				
140 Litre FOGO Bin	Non-Statutory	GST Free	\$66.00	\$74.00
240 Litre FOGO Bin	Non-Statutory	GST Free	\$87.00	\$98.00
<b>EXEMPTIONS</b>				
Additional bin capacity due to medical or disability	Non-Statutory	GST Free	No charge	No charge

## Appendix B | Glossary of terms

<b>Act</b>	means the <i>Local Government Act 2020</i>
<b>Annual report</b>	means a report of the council's operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement
<b>Australian Accounting Standards (AAS)</b>	means the accounting standards published by the Australian Accounting Standards Board
<b>Better practice</b>	means that in the absence of legislation or a relevant Australian Accounting Standard this commentary is considered by Local Government Victoria to reflect better practice reporting
<b>Budget</b>	means a plan setting out the services and initiatives to be funded for the financial year and the subsequent three financial years and how they will contribute to achieving the strategic objectives specified in the council plan. It is to be a 'rolling' budget with an outlook of at least 4-years.
<b>Council Plan</b>	means a plan setting out the medium-term strategic objectives, strategies, strategic indicators and resources reflecting vision and aspirations of the community for the next four years
<b>Community Vision</b>	Council must develop, maintain, and review a Community Vision with its municipal community using deliberative engagement practices which has an outlook of at least 10-years and describes the municipal community's social, economic, cultural and environmental aspirations for the future.
<b>Financial statements</b>	means the financial statements and notes prepared in accordance with the <i>Local Government Model Financial Report</i> , Australian Accounting Standards and other applicable standards as they apply to the general purpose financial reports and statement of capital works, included in the annual report



<b>Financial Plan</b>	means a plan of the financial and non-financial resources for at least the next ten years required to achieve the Council Plan and other strategic plans of Council. The Financial Plan defines the broad fiscal boundaries for the Council Plan, Asset Plan, other subordinate policies and strategies and budget processes
<b>Financial year</b>	means the period of 12 months ending on 30 June each year
<b>Forecast</b>	means the predicted outcome for the financial year based on available information as at 31 January 2024
<b>Heritage asset</b>	means an asset with historic, artistic, scientific, technological, geographical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture and this purpose is central to the objectives of the entity holding it
<b>Initiative</b>	means an action which is one-off in nature and/or leads to improvements in service performance or service levels.
<b>Integrated Strategic Planning and Reporting framework</b>	means the key statutory planning and reporting documents that are required to be prepared by councils to support strategic decision making and ensure accountability to local communities in the performance of functions and exercise of powers under the Act
<b>Major Initiative</b>	means a significant initiative that the Council has identified as a priority and that directly contributes to the achievement of the <i>Council Plan</i> during the current financial year and has a major focus in the budget.
<b>Minister</b>	means the Minister for Local Government



<b>Performance statement</b>	means a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the annual report
<b>Principal accounting officer</b>	means the person designated by a council to be responsible for the financial management of the council
<b>Regulations</b>	means the <i>Local Government (Planning and Reporting) Regulations 2020</i>
<b>Report of operations</b>	means a report containing a description of the operations of the council during the financial year and included in the annual report
<b>Specialised assets</b>	means assets designed for a specific limited purpose. Specialised assets include buildings such as schools, hospitals, court houses, emergency services buildings (police, fire, ambulance and emergency services), specialised buildings to house infrastructure (pump stations, etc.), some heritage properties and most infrastructure assets

## Appendix C | Service Performance Outcome Indicators Measurement

Service	Indicator	Definition	Calculation
<b>Governance</b>	<b>Consultation and engagement</b>	Satisfaction with community consultation and engagement  (The community satisfaction rating out of 100 with the consultation and engagement efforts of the council.)	[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]
<b>Statutory planning</b>	<b>Service standard</b>	Planning applications decided within required time frames  (The percentage of regular and VicSmart planning application decisions made within legislated time frames.)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
<b>Roads</b>	<b>Condition</b>	Sealed local roads maintained to condition standards  (The percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal.)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
<b>Libraries</b>	<b>Participation</b>	Library membership  (The percentage of resident municipal population who are registered library members.)	[Number of registered library members / Municipal population] x100
<b>Waste collection</b>	<b>Waste diversion</b>	Kerbside collection waste diverted from landfill  (The 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

Service	Indicator	Definition	Calculation
<b>Aquatic Facilities</b>	<b>Utilisation</b>	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population.)	[Number of visits to aquatic facilities / Municipal population]
<b>Animal Management</b>	<b>Health and safety</b>	Animal management prosecutions  (The percentage of successful animal management prosecutions.)	[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100
<b>Food safety</b>	<b>Health and safety</b>	Critical and major non-compliance outcome notifications  (The 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>Maternal and Child Health</b>	<b>Participation</b>	Participation in MCH service (The percentage of children enrolled who participate in the MCH service.)  Participation in MCH service by Aboriginal children  (The percentage of Aboriginal children enrolled who participate in the MCH service.)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100  [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

## Appendix D | Council reserve governing principles

The following sets out Council's amended reserve principles to be applicable to the 2023/24 financial year and 2024/25 onwards. The 2024/25 Budget plus three years of projections (including 2023/24 Full Year Forecast) included in this document reflects the reserve principles outlined below.

### Public Open Space Reserve

Public open space requirement contributions (i.e. cash contributions) are collected by Council for the purposes provided under the *Subdivision Act 1988* and the *Planning and Environment Act 1987*. Council must use the contributions received to:

- a) Buy land for use for public recreation or public resort, as parklands or for similar purposes; or
- b) Improve land already set aside, zoned or reserved (by the Council, the Crown, a planning scheme or otherwise) for use for public recreation or public resort as parklands or for similar purposes; or
- c) With the approval of the Minister administering the *Local Government Act 2020*, improve land (whether set aside on a plan or not) used for public recreation or public resort as parklands or for similar purposes.

Whitehorse City Council recognises statutory public open space contributions as income under the Income Statement category 'Contributions – Monetary'.

Whitehorse City Council shall endeavour to acquit public open space contributions received within the financial year of their receipt, against capital renewal, upgrade works and tree expenditure now in operating (previously in capital) undertaken in that financial year.

At the end of each financial year, the balance of any unspent public open space contributions collected are to be transferred into the reserve account titled 'Public Open Space Reserve'.

The interest generated by the Open Space Reserve will be transferred annually to the Reserve.

Council will allocate public open space reserve funds to fund capital expenditure (including some tree expenditure previously in capital) within Whitehorse for improvements to passive open space and active recreation infrastructure in line with the adopted Council Plan, Open Space Strategy, Recreation Strategy and associated action plans. This includes new and upgraded assets, renewal of assets where the improvement will enable the asset to be more extensively used and disposal of decommissioned assets. Contributions received from public open space reserve shall not be used for any maintenance works.

The Open Space Strategy, Recreation Strategy and associated action plans will identify opportunities to respond to the changing demand on the public open space network.

Council will from time to time, review and update these documents to ensure funded projects align with changes in demographic data and area growth within the municipality.

All determinations in respect of the allocation of public open space reserves to fund eligible works will be made either:

- (a) by Council through the formal annual Budget adoption process;
- (b) by Council through the formal resolution to adopt an annual report and progress reports:  
or
- (c) by a formal Council resolution after having considered a comprehensive report from a relevant Council Officer.

## Development Reserve

Whitehorse City Council by Council resolution maintains a funding reserve named the Development Reserve.

The Development Reserve exists to provide funding or part funding for major capital projects that support strategic objectives of the Council Vision and Council Plan. Funded projects must demonstrate that they are:

- meaningful to a broad section of the community;
- aligned with Council's strategic intent; and
- of a meaningful consequence and scale.

All determinations in respect of the allocation of public open space reserves to fund eligible works will be made either:

- (a) by Council through the formal annual Budget adoption process;
- (b) by Council through the formal resolution to adopt an annual report and progress reports:  
or
- (c) by a formal Council resolution after having considered a comprehensive report from a relevant Council Officer.

## Principles for application

The following definitions provide guidance on the application of Financial Reserves for funding capital improvement projects.

**Open Space Acquisition** – The purchase of land within Whitehorse for the purposes of open space/recreation use. This can include purchases of new open space or extension of existing open space to address areas of undersupply as identified in the Open Space Strategy.

**Open Space Improvements** – Improvements to existing open space where the improvement will provide for a new or improved open space / recreation outcome or increase the capacity / utilisation of existing open space / recreation outcomes beyond their original design capacity or service potential and/or provision of an asset situated in open space to

support a new or improved recreation outcome or increase the capacity/utilisation of existing recreation outcomes in line with Council's Recreation Plan objectives.

**Open Space Planning** – Planning activity where the planning outcome will lead to a direct capital improvement of the open space. i.e expenditure is able to be capitalised in the Council's annual accounts in accordance with audit and accounting guidelines.

**Major Projects (Recreation)** – Major Projects that support development of built infrastructure to support a new or improved open space/recreation outcome or increase the capacity/utilisation of existing open space/recreation outcomes in line with the Council's Open Space Strategy and/or Recreation Strategy objectives.

**Major Project (Municipal)** – Major Project that supports development of built infrastructure to support strategic objectives of the Council Vision and Council Plan. Funded projects must demonstrate outcomes with a broad benefit to residents of the municipality.

**Recreation Infrastructure Projects** – Provision of built infrastructure to support a new or improved recreation outcome or increase the capacity / utilisation of existing recreation outcomes in line with Council's Recreation Strategy objectives.

**Table 1:** Application of funding split for Reserve funded Capital improvement projects. The exact funding splits will be assessed and applied for each individual project based on scope and alignment to the reserve principles.

Project Type	Funding Split		
	Open Space Reserve*	Development Reserve*	Rates / External Funding
Open Space Acquisition	100%	0%	0%
Open Space Improvements	100%	0%	0%
Open Space Planning	50%	0%	50%
Major Project (Recreation)	0%	50%	50%
Major Project (Municipal)	0%	75%	25%
Recreation Infrastructure Project	25%	25%	50%

*\*Funding splits are based on an 'up to percentage' and may vary depending on the capital improvement.*



## ACKNOWLEDGEMENT OF COUNTRY

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Whitehorse City Council acknowledges the Wurundjeri Woi-wurrung people of the Kulin Nation as the traditional owners of the land. We pay our respects to their Elders past, present and emerging.

## CONTACTING COUNCIL

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**Postal Address:** Whitehorse City Council  
Locked Bag 2  
Nunawading 3131

**ABN:** 39 549 568 822

**Telephone:** 9262 6333 (including language support)

**NRS:** 133 677 then quote 9262 6333  
(Service for deaf or hearing impaired people)

**Service Centre:** Whitehorse Civic Centre  
379-399 Whitehorse Road,  
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