



WHITEHORSE

Annual Report

2024-2025



This page has been intentionally left blank.

Acknowledgement of Country

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.



Welcome to Whitehorse City Council's 2024/25 Annual Report

This report provides an overview of Council's performance in the 2024/25 financial year against the 7 strategic directions set out in our Council Plan 2021–2025. The report highlights our achievements and challenges and includes legislative requirements and statutory reporting as specified under the *Local Government Act 2020 (Vic)*.

Καλώς ήρθατε στην Ετήσια Έκθεση του Δήμου Whitehorse 2024/25.

Αυτή η έκθεση παρέχει μια επισκόπηση των επιδόσεων του Δήμου για το οικονομικό έτος 2024/25, σε σχέση με τις επτά στρατηγικές κατευθύνσεις που ορίζονται στο Σχέδιο του Δήμου 2021-2025. Η έκθεση επισημαίνει τα επιτεύγματά και τις προκλήσεις μας και περιλαμβάνει νομοθετικές απαιτήσεις και θεσμοθετημένες εκθέσεις όπως ορίζεται στο *Νόμο Τοπικής Αυτοδιοίκησης του 2020*.

Whitehorse City Council की वार्षिक रिपोर्ट 2024/25 में आपका स्वागत है। यह रिपोर्ट हमें काउंसिल योजना 2021-2025 में संरक्षित सात कार्यात्मक संदर्शों के सिलसिले 2024/25 सवर्तीय वर्ष में काउंसिल के प्रदर्शन का विस्तृत विवरण प्रदान करती है। रिपोर्ट हमें उपलब्धियों और चुनौतियों को सवसष्ट रूप में दर्शाती है, और स्थानीय गवर्नर्सनयम 2020 के अर्नसलसित सवर्तीय आवश्यकताओं और वैरसनक रिपोर्टिंगोशासमलकित्ती हैं।

Hoan nghênh quý vị đến với Báo cáo Hàng năm của Hội đồng Thành phố Whitehorse 2024/25.

Báo cáo này trình bày khái quát về hiệu suất làm việc của Hội đồng Thành phố trong năm tài chính 2024/25, đối chiếu với bảy chỉ thị chiến lược được nêu trong Kế hoạch của Hội đồng Thành phố chúng ta cho giai đoạn 2021-2025. Báo cáo nêu bật các thành tích và thử thách của chúng ta, và nói về các yêu cầu pháp lý và trình báo theo luật được quy định theo *Đạo luật về Chính quyền Địa phương 2020*.

茲奉上白马市政府2024/25年度报告。

以2021-2025年市政府规划所列七个战略方向为背景，这份报告概括市政府在2024/25. 财政年度的业绩，突出显示我们的成就和挑战，亦包括2020年地方政府法规定的立法要求和法定汇报内容。

Contents

A message from the Mayor and CEO	5
Our city	6
Fast facts	8
Our year in review	9
Capital Works Program	32
Financial outlook	34
Our Councillors	35
Our organisation	37
Whitehorse 2040 Community Vision	39
Our transformation	40
Our people and culture	42
Our Council Plan	46
Governance	81
Audit operations	86
Governance and management checklist	88
Statutory information	91
2024/25 Audited performance statement, 2024/25 Independent Auditor's report and 2024/25 Financial statement	99



A message from the Mayor and CEO

We are pleased to present Whitehorse City Council's Annual Report for 2024/25, marking the final chapter in our reporting against the Council Plan 2021–2025. This report highlights the progress we have made over the past year and celebrates the achievements delivered throughout the life of the Plan.

Acknowledging our shared success

As we reflect on this final year, we are proud of what has been achieved in partnership across our organisation, community organisations, local businesses, volunteers, contractors and the wider community. The accomplishments highlighted in these pages are a true testament to the dedication, collaboration and resilience of our Council and staff.

Delivering projects with impact

Over the past year, we have invested in a range of capital works projects, services and community projects that are making a real difference to how people live, work and play in our city. Our municipality is experiencing a period of significant transformation with the State Government's Big Build projects, including the North East Link and Suburban Rail Loop, now well underway. We are working closely with the State Government to plan for the future and advocate on behalf of our community, while also continuing to deliver key Council projects.

From upgrades to community facilities, parks and open spaces, to improvements in transport and road infrastructure, these projects are creating lasting benefits for residents and visitors.

These are some of the highlights.

- New green open parkland was created by breathing new life into a disused car park at Hay Street, Box Hill South, providing additional spaces for the community to connect.
- Sports and recreational experiences for players, spectators and the wider community were enhanced by upgrading surfaces and lighting at Elgar Park North East Oval, renewing the East Burwood South Oval sports field, and progressing the redevelopment of Box Hill City Oval.
- Access to services was improved by constructing a temporary car park on the site of the former Box Hill Bowls Club.
- Communities worldwide were supported by relocating equipment from 21 functional playgrounds, as we continue to upgrade local play spaces.



Cr Andrew Davenport
Mayor



Simon McMillan
CEO

- Road safety was improved through resurfacing 93,616 square metres of sealed local roads and reconstructing 657 square metres of brick laneway.
- Urban greenery and shade was boosted by planting more than 4500 trees as part of Council's street and tree planting programs.
- More than 525,000 people were engaged through Council-led arts programs.

Putting customers first

We are committed to delivering a better experience for our community by making it quicker and easier to interact with Council. Improvements to our booking systems, the telephone system and website are making it easier for people to engage with us.

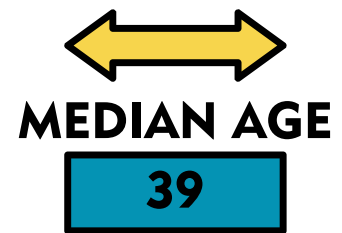
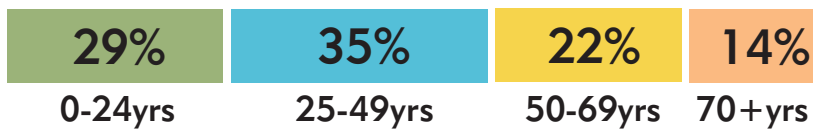
Over the past year, we responded to more than 24,000 reports submitted through Snap Send Solve, an app used to report local issues. This strong level of engagement saw Whitehorse ranked as the number one council in Victoria and third in all of Australia, reinforcing our ongoing commitment to being responsive and community focused.

Shaping the future together

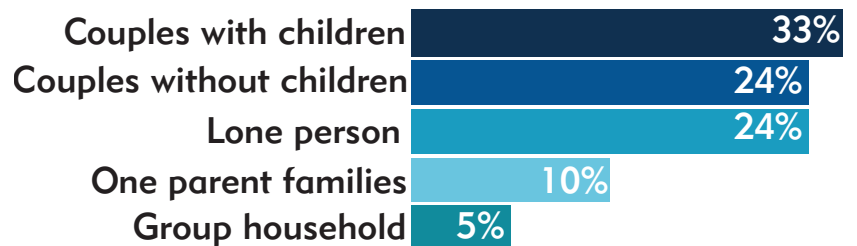
The contribution from the community throughout 2024/25 was invaluable and we encourage everyone to take part in future projects to share their ideas and help shape a stronger, more vibrant and sustainable future for our city.

We would like to thank our Councillors for their leadership, our staff for their dedication and our community members for their trust and involvement. Together, we are delivering on our commitments and building a stronger future for Whitehorse.

Our city



FAMILIES



*4% Other/Visitor only/not classifiable

POPULATION ESTIMATE FOR 24/25*

183,462

UNPAID WORK OR CARE



69% Did unpaid domestic work

26% Provided unpaid care for a child/children

13%

Provided unpaid assistance to a person with a disability, health condition, or due to old age

HOUSING



Owned outright	36%
Owned with mortgage	32%
Renting	29%
Other/not stated	3%

EDUCATION ATTENDANCE

7%



Preschool

24%



Primary

22%



Secondary

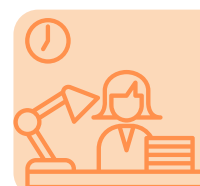
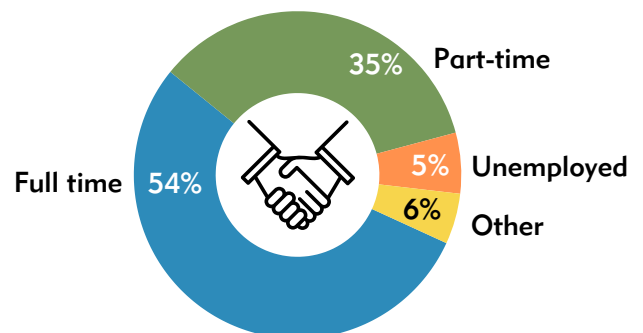
24%



Tertiary

Education attended during 2021

EMPLOYMENT



84,600
Local Jobs[^]



Our city



TOP 5 INDUSTRIES WE WORK IN



Health Care & Social Assistance	15%
Professional, Scientific & Tech Services	12%
Education & Training	10%
Retail	10%
Accommodation & Food Services	7%

LANGUAGES SPOKEN AT HOME

Non-English is used44%
English only56%

Most common non-English language spoken at home

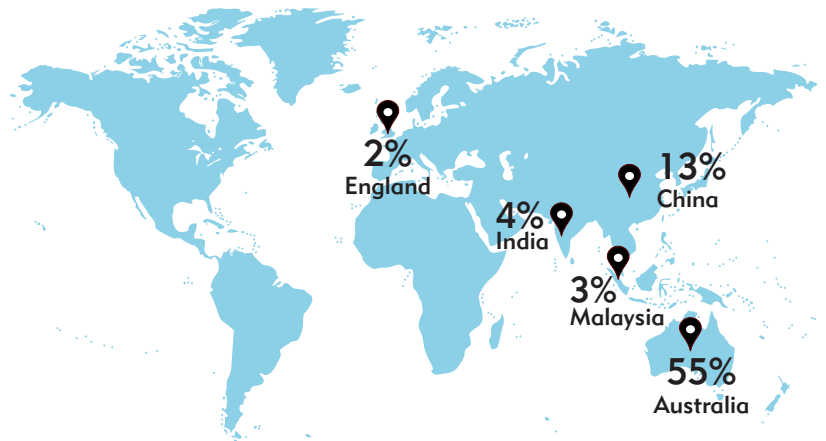
Mandarin	16%
Cantonese	5%
Greek	2%
Vietnamese	2%
Hindi	1%

22.5%

of people living in Whitehorse arrived in Australia between 2016 and 2021



WHERE WE WERE BORN



FOUR MOST COMMON LONG-TERM HEALTH CONDITIONS

Mental health	7.4%
Asthma	7.3%
Arthritis	7%
Diabetes	4%
No long term health condition	65%
Needs help with core activities (due to a disability)	6%



Out of the 74,591 who work in Whitehorse, 22,190 (29.7%) also live in Whitehorse



Our median weekly income



Personal	\$778
Family	\$2,300
Household	\$1,841

Fast facts



Attendance at Council
Festivals and Events

525,972



Number of
Library loans
1,619,441



Graffiti removal
requests

3244



Hard waste
bookings collected

57,355



Number of animal
management requests

912



Visits to our
Aquatic facilities

1,696,075



Community feedback
received on YourSay
over **8909**



Tonnes of green waste
and recyclables collected

29,487



Support provided
to businesses

19,000+



Planning application
decisions made

1120



Trees planted
by Council

34,682



New Citizens welcomed
through citizenship
ceremonies

872



Transactions at
Whitehorse Recycling
and Waste Centre

over **172,054**



Visits to Whitehorse
Libraries

484,643



Birth notifications
received

1335



Our year in review

Community highlights

Throughout 2024/25, Council proudly hosted **7 citizenship ceremonies** on behalf of the Department of Home Affairs, welcoming **872 new citizens** from a wide range of cultural backgrounds. More than formalities, these ceremonies are heartfelt celebrations of identity, belonging and the vibrant multiculturalism that enriches our community.



Council engaged a dedicated network of volunteers across a wide range of community services, programs, clubs and activities. During **National Volunteer Week**, 200 personalised letters signed by the Mayor and Deputy Mayor were sent to volunteers to acknowledge their contributions. Volunteers were featured in the May issue of Whitehorse News. A new Volunteer Handbook was launched to provide guidance and support for volunteers in their roles. In the second half of 2024/25, 56 new volunteers joined Council-supported programs.

On **International Day of People with Disability**, 2 new social enterprise cafés opened their doors in Whitehorse:

- **Alkira Biz Café**, located at the Harrow Street car park in Box Hill, operated by Alkira
- **Where Is My Coffee**, based at the Nunawading Community Hub and operated by Villa Maria Catholic Homes

These cafés offer real-world training and employment opportunities for people of all abilities, helping to build confidence, skills and community connection.



Community highlights



The **Whitehorse Interfaith Network (WIN)**, comprising of 24 community members, has been promoting understanding and connection between different faiths for nearly 20 years. To celebrate this milestone, WIN co-designed an interfaith video with Council in June, highlighting interfaith connection, social cohesion and peace.

To watch the full video, [click here](#).

Throughout **Reconciliation Week**, Council marked **National Sorry Day** with a flag raising ceremony to acknowledge the impact of past policies on First Nations' people. The ceremony was followed by a thought-provoking discussion of First Peoples' artwork, including the Nocturnal Animals Sculptures outside The Round.



Council awarded **\$242,000** in 2024/25 to fund **120 community projects** benefiting 111 groups. The 2025/26 Community Grants opened in February 2025 and attracted record interest with **207 applications** – a 13% rise thanks to updated resources and improved waste voucher options. A fair and thorough assessment process ensured funding supported the priorities of our community.



Council continues to support **young people** aged 10 to 25 who face challenges at school, at home, with relationships, mental health, or navigating complex systems. **The Youth Connexions Outreach Program** was a major focus this year, bringing support directly into schools, local programs and community events. This made it easier for young people to access help and information wherever they were. From March to June 2025, the outreach program recorded **1521 engagements**.

Community highlights

Council launched the **Box Hill Cultural Food Tours**: a guided experience, showcasing the rich and diverse culinary traditions of China, Korea, Vietnam and more.

So far, 50 participants have visited **25 local businesses**, enjoying new flavours and experiences. The tours have been a hit with participants, with one long-time local sharing:

"The Food Tour was wonderful. Even though I have lived in Box Hill for over 50 years, I still learned something new. The group was very friendly and welcoming."



Council launched the **Women in Sport Leadership Program** in May, with **20 participants** attending the first workshop which focused on leadership, communication and conflict management.



The **Sustainable Whitehorse Program** engaged the community through workshops, webinars and events on sustainable living, covering topics from low-waste cooking and thrifty gardening to energy efficiency and nature connection.

In partnership, key sustainability initiatives included **cooking demonstrations, HomeCycle collections, repair cafés and waste education**. Council engaged in **National Recycling Week, Tree Day and Plastic Free July** and introduced subsidies for reusable nappies and feminine hygiene products in partnership with **Greener Everyday**. Council also achieved **carbon neutral certification** for its 2022/23 operations through the **Climate Active program**.



Community highlights



Council purchased and transformed a disused **Hay Street car park** in Box Hill South into green parkland, retaining mature trees and adding indigenous plantings to boost biodiversity and extend the Gardiners Creek corridor. The park features open grass, seating, picnic tables, and a gravel path connecting to the creek trail, creating a safe and accessible space that supports social connection and community wellbeing.

Whitehorse Seniors Festival emphasised its commitment to building an age-friendly community. With the theme **Explore, Engage, Evolve**, the month-long program featured more than **160 activities** from workshops, entertainment, music and dance classes to games, sports, and a grand finale performance by Yacht Rock Revival. The festival encouraged people to try new experiences, connect with others, and celebrate positive ageing.



Another key focus was raising dementia awareness. In September 2024, Council participated in **Dementia Action Week**, themed **Act Now for a Dementia-Friendly Future**. Together with Umbrella Dementia Café, Council hosted a free community event attended by 65 people, featuring a welcoming morning tea, guest speakers on dementia progression, prevention, diet and social connection, and an optional movement, music and dance session. A Dementia Awareness information session was held in February 2025, attracting 90 participants.

A highlight from the festival included **Book Bingo** for older LGBTI+ people (50+) and their allies hosted by Whitehorse Manningham Libraries.

The event combined a traditional bingo format with LGBTI+ cultural facts, interactive games and a Q&A session. The event was well attended and received overwhelmingly positive feedback, with strong interest in attending similar future events.

Council's **Connect and Support Service** helps individuals access social groups, community programs, aged care services, local providers, carer supports and advocacy services. This year, the service supported **512 people** by linking them with local programs and providers or guiding them through the aged care system.



Community highlights

Increasing **digital literacy** among seniors continues to be a key priority. Whitehorse Manningham Libraries partnered with **Youngster.co** to deliver personalised, one-on-one technical support to seniors, teaching practical skills and online safety measures. Due to overwhelming interest, the number of sessions was increased across the region. **58 sessions** were delivered across Whitehorse libraries, community venues, and the wider area, with **370 participants** in total. The program has supported the community in its ongoing need for accessible and age-friendly digital education.



Whitehorse Manningham Libraries partnered with Your Library and Yarra Plenty Regional Library to launch **BooBook**, an initiative to share e-book and e-audiobook collections. The initiative enhanced digital access, with the collection comprising more than **127,000** digital titles – a **450% increase**. In 2024/25, there were **1,635,110** digital loans on the BooBook platform, with **119,641** coming from partner collections.

The **Box Hill Library** hosted weekly **role-playing and board game nights**, offering young adults who don't connect with outside traditional activities a fun and inclusive space to feel valued. Due to the positive feedback received, a new strategy board game collection was added to the **Library of Things** to support social connection and skill development.



32 students from 13 primary schools across Whitehorse formed the inaugural **Junior Voicenaters**. As part of Council's **Children's Advisory Group**, these young leaders met quarterly to help shape a more inclusive and child-friendly city, learn about local government, build confidence, and share their ideas on issues that mattered to them. Kid-friendly programming at The Round and a playground masterplan were just 2 of the projects the Voicenaters contributed to in 2024/25. Their insights continue to guide initiatives that reflect the voices and needs of young people in our community.

Creative Whitehorse

Strathdon House and Orchard Precinct

Strathdon House is a place for the community to connect with nature, enjoy workshops and events, and take part in programs that foster creativity, sustainability, health and wellbeing. Some of our 2024/25 highlights include:

- **Volunteers** in the Kitchen Garden grew **37 varieties** of vegetables, herbs and fruit, harvesting **226kg of produce** that was shared with the community each Saturday.
- **Youth-focused programs** expanded, including a partnership with the Mirabel Foundation to deliver gardening and cooking programs for at-risk young people in a safe and supportive environment.
- A Whitehorse Sustainability Grant supported **The Alcove Art Group** to create eco-friendly artworks for a two-week exhibition, accompanied by hands-on sustainability craft workshops for the community.



Box Hill Community Arts Centre

The **Box Hill Community Arts Centre** is a welcoming creative hub offering courses and workshops each term for children, youth and adults, led by respected art practitioners. Throughout the year, the centre supported a wide range of community and cultural groups, enriching Whitehorse with inclusive events and regular gatherings. Groups such as the Whitehorse Orchestra, Melbourne Chinese Choir and Taiwanese Women's Dancing Club contributed to a **vibrant cultural calendar**. Community feedback reflected the value of the centre, with one participant describing it as "a gem, a defining place in my and my family's life". Another adult class attendee shared that "Attending Botanical Illustration has been one of the best things I've done for my general wellbeing. I love plants and it's a delight to dedicate time each week exploring how to capture their form on paper."



Creative Whitehorse

Schwerkolt Cottage and heritage programs

Schwerkolt Cottage, a historic museum complex set on 2.25 hectares of bushland, welcomed a range of community programming, including Melbourne Open House, an Easter egg hunt in the gardens, and the Schwerkolt Mixed Farm Revival, which celebrated the property's farming past as part of the National Trust Australian Heritage Festival.

Heritage Week 2024 included a dynamic collaboration with Box Hill Institute music students, showcasing the theme Whitehorse on Stage through performances inspired by historic images from the Box Hill Historical Society.



The Round

The Round continued to build its reputation as a state-of-the-art performing arts venue in 2024/25. It hosted **sell-out performances** by the Melbourne Symphony Orchestra, Todd McKenney, Kate Ceberano, the Melbourne International Comedy Festival, Opera Australia, The Black Sorrows, Marcia Hines, Soweto Gospel Choir and Dave Thornton. More than 60 community clients – including schools, dance groups and not-for-profit organisations – also had the opportunity to perform on its stage.

In May 2025, The Round was proud to be selected as the **premiere venue** for the **Victorian Association of Performing Arts Centres (VAPAC) Showcase**. Over 2 inspiring days, more than 40 arts centres from across Victoria, New South Wales and South Australia came together to view a medley of creative acts, featuring excerpts from 42 theatre productions, 26 music acts, 5 First Nations performances and 7 circus and physical theatre acts.

The impact of these events was reflected in audience feedback, with one theatre patron sharing, "Every time I come to The Round I know I will see a great performance and that the venue and staff will cater to all my needs with excellence."



Creative Whitehorse

Whitehorse Festival Season

At the 2024 **Whitehorse Spring Festival** the community came out to embrace the event's offerings, which included 104 individual stalls and performances, amusements, a flying trapeze, a smorgasbord of food vendors, circus activities and facepainting.

42,000 people attended the **Whitehorse Festival Season** in the 2024/25 summer, which included **Culture Fest** and **Jazz at the Lake**. Santa made a memorable appearance and was a hit at **Whitehorse Carols** with children young and old. The celebrations at the **Australia Day Concert** included amusements, food trucks and many activities for the community to enjoy. The fireworks display proved once again to be a highlight at the event.

Box Hill Town Hall and Whitehorse Artspace

The **Box Hill Town Hall** is a place for the community to meet, learn and celebrate. Home to 17 not-for-profit organisations, a Council-run Customer Service Centre and the Artspace Gallery, it sits in the heart of Box Hill and provides vital services to residents. This year, the Town Hall was a hive of community activity with many groups marking significant milestones. **Alkira** celebrated 70 years of providing disability services and training opportunities, the **Chinese Health Foundation** marked 30 years of fundraising and programming, and the **Box Hill City Band** held its 135th Anniversary Concert.

The venue is also fast becoming a hub for community-run festivals, with colourful celebrations bringing thousands of people together. Events such as the Moon Festival, Persian Festival, Lunar New Year Festival, Japan Festival, World Salsita Festival, Dragonboat Festival, Multicultural Harmony Festival, First Nations Deadlier Together, Eastern Diwali Festival and the Melbourne Korean Seniors Festival filled the main hall, surrounding spaces and precinct with vibrant performances, cultural displays and food.

The value of the venue was reflected in community feedback, with one hirer noting, "I cannot speak highly enough of the service and consideration given by the staff."

A **Passionate Collector** exhibition at Whitehorse Artspace showcased highlights from the **GK Lesselyoung Collection** – more than 200 works **gifted** by local resident George Keith Lesselyoung for the enjoyment of current and future generations.

Emerging artist **Wilhelm Philipp** presented his first solo exhibition, *I Wish We Knew These Were The Good Times When We Were In Them*, documenting Box Hill's rapidly changing urban landscape while celebrating its people past and present. The exhibition was accompanied by a photobook developed over 5 years.



Whitehorse community halls

Council's **10 community halls** and **senior citizens' centres** are home to many community groups that host a huge variety of activities including dance, mahjong, table tennis, opera, orchestras, choirs, language classes and other social activities. The venues promote social connection with one visitor remarking "I love this place and I come from far away to meet and be with interesting people"

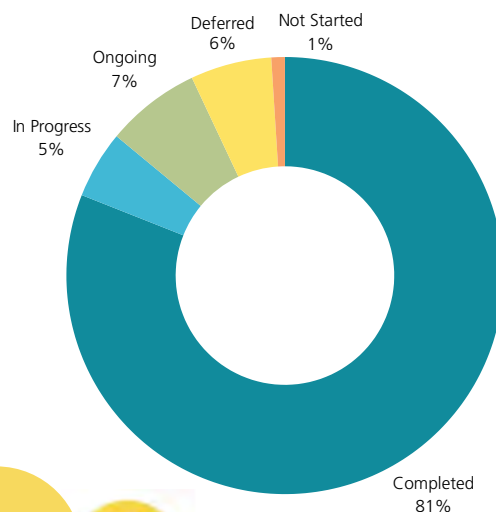


Health and Wellbeing Plan

2024/25 achievements

The *Victorian Public Health and Wellbeing Act* (2008) requires councils to prepare a Municipal Public Health and Wellbeing Plan (MPHWP) every 4 years in partnership with the community and key stakeholders. Whitehorse's MPHWP 2021–2025 aligns with Council's Strategic Directions and sets priorities to improve health and wellbeing in the community. The Family Violence Prevention Action Plan 2021–2025, embedded within the MPHWP, focuses on prevention, early intervention, and support for victims, including actions to address elder abuse. An annual action plan outlines the activities Council and partners will deliver each year. For more information, visit our [Health and Wellbeing page](#).

Following is an overview of progress in 2024/25 of the annual actions at 30 June 2025, of which 88% were completed or ongoing.



Mental Wellbeing



A **Returning to Work webinar** supported 171 people, including mums, to confidently balance work and life.

2 events held in partnership with the Umbrella Dementia Café and Eastern Health supported 150 people affected by dementia.

"Having so many people in similar situations provides a great opportunity to connect and empathise..."

"When sharing the music and movement it was incredible how happy it made me feel."

Social Inclusion



Whitehorse Manningham Libraries' **digital inclusion** and outreach programs delivered 58 sessions to 370 people, boosting digital skills and confidence.

The program received positive feedback, with one participant reporting it "has given me a lot of inspiration".

The **Seniors Festival's LGBTI+** events were fully booked with 139 attendees, receiving outstanding feedback. Rainbow Trivia scored 9.9/10 for satisfaction.

Physical Activity



Council advocated for **walking and cycling improvements** in the Suburban Rail Loop to support active lifestyles.

Pickleball participation grew at Council facilities, engaging people of all ages and abilities while promoting physical and mental wellbeing.

Social connection



The **Mont Albert Christmas Vintage Fair** attracted more than 300 people, strengthening community ties.

Through a partnership with Swinburne University, the Intergen Project developed a 'toolkit' to support intergenerational work, now used in the **Wisdom and Wonder Project** by Box Hill South Neighbourhood House and Good Start Early Learning.

Climate Change Mitigation



Active transport programs engaged more than 400 schoolchildren, building confidence in walking and riding to school.

The **Solar Savers program** expanded to include hot water heat pumps, solar panels, batteries and split systems, helping households cut emissions.

The **Root Cause** hosted the sold-out Mad Food Science Experience at Strathdon House, engaging the community in exploring food's impact on health, waste and the environment.

"Thanks for running a great program as always." Together, these initiatives strengthened community wellbeing, inclusion and climate action.

Health and Wellbeing Plan 2024/25 achievements

2024/25 actions to prevent family violence and violence against women

Council and its partners delivered numerous initiatives this year, including:

- Council is an active contributing member of the regional **Together for Equality and Respect (TFER)** partnership, including the development of the new 2025–2029 Strategy.
- To support elder abuse prevention, **ageism workshops** facilitated by the Australian Human Rights Commission engaged 58 participants. The workshops were delivered in collaboration with the Eastern Elder Abuse Network, Eastern Community Legal Centre and partner councils.
- Council launched the **Women in Sport Leadership Program** with 20 aspiring leaders and supported 22 clubs in developing female participation action plans.
- In collaboration with partner councils, a program of health and wellbeing seminars for parents and carers reached 127 residents. The seminars covered gender stereotypes, equity and respect, body safety, and consent.
- In partnership with Sport and Life Training (SALT) and the Freemasons, 8 **Allies for Change** programs were delivered in community clubs to promote gender equality and prevent family violence.
- Council's Maternal Child Health team members completed their first **Baby Makes 3** training, supporting gender equality in family services.
- The **Recipes for Respect** booklet from the Biscuit Tin Project has been widely popular, sharing inspiring stories of older women with hundreds of readers.
- Despite unpredictable weather, the **Respect Is** activities at Council's Spring Festival saw more than 170 adults and children participate in the Ways to Play activity and Our Superpower is Respect photo booth.
- Council's **International Day of the Girl** morning tea featured inspirational female speakers, empowering young aspiring sport leaders.

Reflection of the Municipal Health and Wellbeing Plan 2021–2025

Despite pandemic challenges, Council completed or continued 93% of MPHWP actions throughout the 4-year term, with an independent evaluation confirming positive impact across 10 of 11 objectives.

Outcomes included:



Improved early
years support



Higher
immunisation rates



Increased
physical activity



Stronger community
resilience and connection

Progress was also made in preventing abuse and family violence, supporting people to age well, reducing barriers to participation, embracing diversity, enhancing neighbourhood liveability, and building climate change resilience.

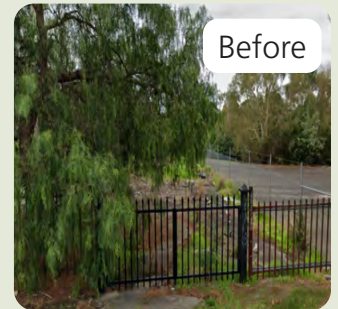
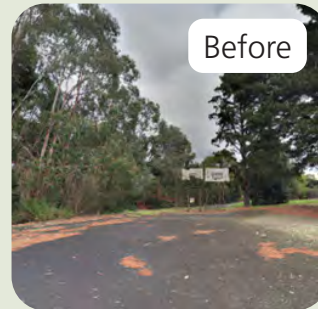
Key lessons highlight the importance of flexibility and innovation, strong collaboration with partners, and the value of introducing a steering committee to strengthen coordination, equity and outcomes in the future.

Capital Works highlights

Council spent \$46.06 million in 2024/25 to renew and improve community facilities and infrastructure. Some of the key projects completed during the year are highlighted on the following pages.

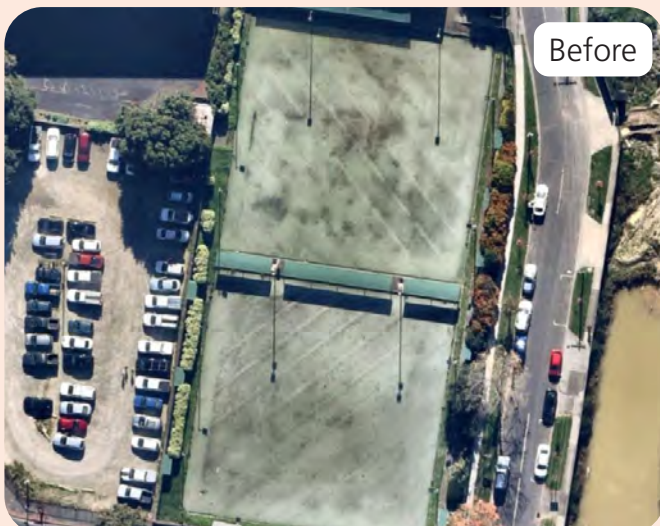
Hay Street open space development

Council purchased a vacant property at 35 Hay Street, Box Hill South, adjacent to the Gardiners Creek Trail Reserve (north-west side of Box Hill Golf Club) and has converted the site into a new open space park. The total cost of acquisition and development of the new park was \$4.28 million (over 2 financial years) and was funded from the Public Open Space Reserve.



Box Hill Bowls site temporary car park

A temporary car park was constructed at 835 Whitehorse Road, Box Hill, on the site of the vacant former Box Hill Bowls Club. The old bowling greens were demolished and converted into an asphalt car park providing 88 spaces, including 2 accessible parking spaces, available for use by the community. The car park opened in September 2024 and is accessed from Poplar Street. The total project cost was \$622,000 (over 2 financial years).



Capital Works highlights

Billabong Bridge, Blackburn Lake Sanctuary

The old timber Billabong Bridge near the playground in Blackburn Lake Sanctuary was replaced in April 2025 for a cost of \$324,000. Supported by steel beams, the new non-slip fiberglass mesh bridge surface provides a safer and stronger structure for many years ahead.



Heatherdale Preschool

Council provided project management support for a refurbishment and extension of the Heatherdale Preschool, which was completed in February 2025. Funded primarily by the State Government, the \$1.29 million upgrade included:

- a new children's room addition
- children's amenities and lockers
- an accessible toilet
- foyer/hall, storeroom and office
- external works – front entry ramp to the east, walkway/steps within the play space to the north, steps to the west, associated retaining walls and utility area



East Burwood ground renewal

A \$2.07 million renewal of the East Burwood Reserve south sporting field was completed in June 2025. The existing infrastructure was reaching the end of its useful life and no longer met current sporting standards and community demand. The project included complete renewal of the sports field and associated infrastructure such as drainage, irrigation, AFL goal posts, cricket wicket, safety netting, synthetic grass areas, boundary line fence and natural turf playing surface.



Capital Works highlights

Road reconstructions

Council spent more than \$8 million to renew and upgrade local roads in the 2024/25 Capital Works Program, including reconstruction of the following roads:

- Laneway 202, Mitcham – brick laneway that runs between Ormond and Victoria avenues, running parallel in between Fellows and Haines streets (\$742,000)
- Raleigh Street (stage 1) – section between Sandra and Glebe streets, Forest Hill (\$682,000), with stage 2 works to follow in 2025/26
- Loudon Road – (\$656,000) between Somers Street and Warrigal Road, Burwood

Works included replacement of road surfaces, kerb and channel, drainage improvements and reinstatement of nature strips, driveways (between road and footpath) and other associated works. These projects were partly funded by support from the Federal Government Roads to Recovery Program.



Laneway 202, Mitcham



Raleigh Street, Forest Hill (stage 1)



Capital Works highlights

Antonio Park play space renewal

2 play spaces were completed as part of the \$610,000 play space renewal program at Antonio Park, Mitcham, and Heatherdale Reserve, Heatherdale.

The new Antonio Park play space includes:

- a large combination unit with play panels, shop counter, rock climbing wall, net bridge, vertical climbing net, monkey bars, track ride, half hoop climber, fire pole and 2 slides
- individual equipment such as a spring rocker, carousel, climbing cube, basket swing and triple swing set

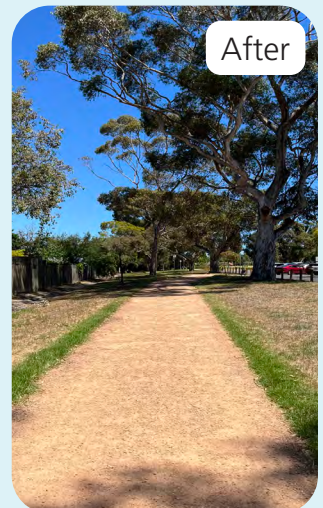
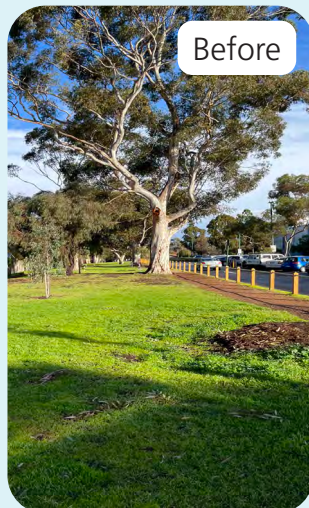
Designs were also completed for play spaces to be renewed during the 2025/26 summer at Memorial Park and Springfield Park in Box Hill North and Edinburgh Patch in Blackburn South.



Surrey Park shared user path

Construction of a new shared user path along the eastern boundary of Surrey Park, Box Hill, between Surrey Drive and Canterbury Road, has been completed to improve cycling connectivity out to Canterbury Road. Constructed over 2 financial years for \$257,000, the project involved an upgrade of the previous gravel path into a wider shared user path for use by pedestrians and cyclists. The works included:

- demolition of the existing path
- construction of a new concrete and Castella toppings path
- connection improvements at Surrey Drive
- installation of a partial barrier fence, retaining wall and embankment works
- signage, line marking and reinstatement works



Capital Works highlights

Nunawading Shopping Centre streetscape upgrade (east side)

A streetscape upgrade was completed in November at the Nunawading Shopping Centre along the eastern side of Springvale Road, between Whitehorse and Walkers roads, for a total construction cost of \$476,000 across 2 financial years. The scope of works included the replacement of paving, street furniture, garden beds, driveway crossovers and pram crossings. Works along the western side started in June 2025 for completion during the first quarter of 2025/26.



Springfield Park east lighting

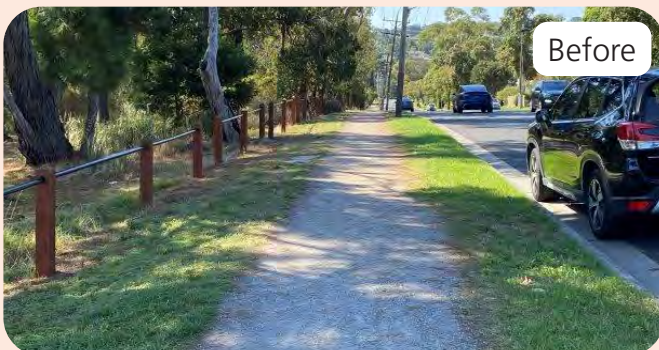
An upgrade of sports field lighting at the Springfield Park east oval, in Box Hill, was completed in November, providing upgraded lighting infrastructure and on-demand lighting functionality to enable increased use by the community. Funded by the State Government, the \$177,000 works included:

- removal and replacement of some existing lighting conduits
- reuse of existing poles and footings
- installation of new Dali program cabling and systems (enabling the provision of on-demand lighting), new fittings, and a new 100 Lux LED lighting system and all associated works



Deep Creek Road footpath upgrade

Funded by the Federal Government Local Roads and Community Infrastructure Program, Council has upgraded the gravel path along Antonio Park on Deep Creek Road, Mitcham, to a more accessible concrete footpath for a total cost of \$250,000.



Capital Works highlights

Aqualink Box Hill – new reformer Pilates studio

The former creche room at Aqualink Box Hill has been converted into a new reformer Pilates studio, including an update of the room fit-out and purchase of 15 new Pilates reformer beds to increase class offerings. The total cost was \$155,000.



Billabong Park batting cage and path extension

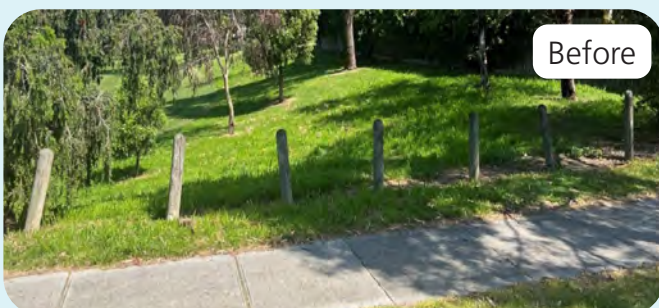
Open space improvement works were delivered in Billabong Park. These included:

- replacement and relocation of the baseball batting cage and storage area to reduce the risk and impact of flood damage (due to location in Melbourne Water retarding basin). Works were completed in March for a total cost of \$506,000
- extension of the gravel pathway from the northern baseball diamond to Burwood Highway along the north-west side of the park and towards the Allwah Court entrance for a cost of \$54,000

Sports field drainage improvements were completed in April for a cost of \$128,000.



Batting cage



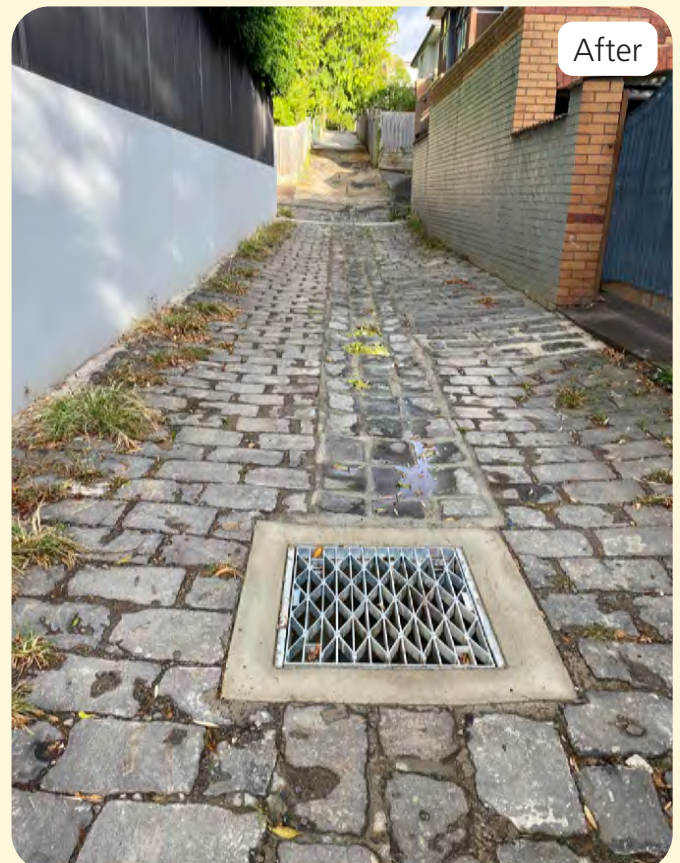
Path extension



Capital Works highlights

Victoria Crescent, Mont Albert, drainage upgrade

Drainage improvement works were completed in the bluestone laneway between 19 and 21 Victoria Crescent, Mont Albert, for \$115,000. This was funded through the Drainage Works Upgrade Program. Works included construction of new underground drainage, new drainage pits, removal and replacement of the bluestone laneway (where required to complete drainage works), removal and reconstruction of affected footpath and driveways, and ancillary works.





Challenges and opportunities

Big Build Projects

Two State Government Big Build Projects taking place in Whitehorse – the Suburban Rail Loop (SRL) and North East Link (NEL) – present both challenges and opportunities. The SRL, including planned stations in Burwood and Box Hill, along with the NEL, once up and running, will create employment, business and community hubs that benefit a swathe of Melbourne's east region.

These developments come with certain risks and will largely be delivered beyond direct control of Council. Wide-ranging impacts need to be considered and managed by Council, with the most significant being provision of open space within the City and increased population density.

Increasing cost of waste and recycling

The cost of waste and recycling continues to rise because of State Government waste levy increases and increasing volumes of waste and recyclable materials collected. The waste levy increased by 2.7% in 2024/25. The cost of processing co-mingled recyclable materials also increased in 2024/25, with impacts to operational costs and increases associated with regulatory changes in local and international recycling markets somewhat offset by new revenue from Victoria's Container Deposit Scheme (CDS).

The cost of providing waste and recycling services will continue to rise in 2025/26 due to further increases in the State Government's waste levy and the growing amount of waste and recyclables collected in the community.

Population growth and planning

Between 2021 and 2041, the population of the City of Whitehorse is forecast to increase substantially. The State Government's announcement for housing targets will see 76,500 new dwellings in Whitehorse by 2051, approximately double the number of homes that exist already – 74,900 homes in 2024.

The State Government further announced it would deliver 50 new train and tram zone activity centres, directly affecting stations within Whitehorse. The vision is for taller buildings in the immediate area

where the train station and built-up commercial centre is located, scaled height limits, and more low-rise apartments and townhouses alongside existing homes within a 10-minute walk.

The intense development will bring both challenges and opportunities as we plan for sustainable, well-designed communities that accommodate population expansion while preserving liveability.

Cost of living

Inflation and the cost of living continue to place pressure on Council operations and our community. Council is challenged with keeping rates at affordable levels, in line with the rate cap and below inflation. In 2024/25, rate rises were capped at 2.75% in line with the rate cap set by State Government policy. Although inflation remains high in the short term, it is forecasted to ease by 2025/26. This is due to a reduction in global price pressures and a stabilisation of domestic economic conditions, helping bring inflation back towards more normal levels.

However, construction materials and other costs continue to increase much higher than the rate cap, further compounding the financial pressures faced by Council. These factors make it challenging to maintain the quality of services and infrastructure that our community relies on.

The City's ageing assets

There is an emerging renewal gap for several ageing existing assets. Council's drainage network was largely created between the 1940s and 1960s, meaning a large proportion of these assets is coming to the end of their 80-year lifecycle. The need to renew these assets to current-day standards has resulted in a renewal peak demand in Council's 10-year Capital Works Program. Council is also facing a period of major aquatic and leisure investment over the coming decade. One of 2 large aquatic centres in the City was built in the 1960s and will reach end-of-life by 2032. The renewal of this aquatic asset will have a large impact on the current budget position.



Challenges and opportunities

Access to open space

Access to open space is a key emerging issue for the City. With significant development planned over the coming 10 years, and particularly with the delivery of the Suburban Rail Loop, access to public open space will be a core community and equity issue into the future. This is expected to be most significant in Box Hill, where public open space could reduce from 19m² to 7.15m² per person if no additional open space is provided.

Council has undertaken significant consultation on the new Whitehorse Open Space Strategy, which is scheduled to be adopted early in 2025/26 and will guide Council's decision-making for open space.

Proposed recommendations include the creation of new open spaces where significant population growth is forecast, expansion of existing open spaces to increase access points, and/or enabling more diverse open space uses. As an established municipality, it is important to recognise that while Council will continue to assess open space needs against population growth and pursue additional open space where appropriate, upkeeping and improving the quality of and activating existing open space is equally important and needs to be done in a way that is mindful of human and non-human needs.

Changes in commercial and business activity

Economic factors, including rising cost-of-living pressures, have contributed to challenges in business viability, with decreases in discretionary income and consumer confidence. Council's Investment and Economic Development Strategy provides a framework to address these key challenges. Council continues to identify opportunities, allocate resources, and support initiatives that promote a thriving local economy.

Changing demographics

Whitehorse continues to experience demographic shifts, with an ageing population and growing cultural diversity shaping community needs. Insights from the Shaping Whitehorse engagement have guided Council's focus on making infrastructure and services more inclusive. These priorities are now embedded in the Integrated Council Plan 2025–2029, supporting greater accessibility, social connection, and equitable service delivery for all community groups.



Financial year in review

Financial summary

Adjusted underlying result

Council achieved an adjusted underlying surplus result for 2024/25 of \$10.53 million, compared with \$7.72 million in 2023/24.

The adjusted underlying result assists in demonstrating whether Council is operating sustainably. The adjusted underlying surplus for the year excludes non-monetary assets contributed to Council (such as drainage, roads or land from developers or from State Government bodies), non-recurrent government grants received for capital purposes and contributions for capital works.

Council's adjusted underlying result ratio for the 2024/25 was 4.41% (2023/24, 3.5%).

The adjusted underlying result in 2024/25 shows an improvement compared with 2023/24, primarily driven by an \$18.69 million increase in adjusted underlying revenue. This uplift was largely due to higher Financial Assistance Grants via the Victorian Local Government Commission, which included both the full 2024/25 allocation (\$5.97 million) and an early upfront payment of 50% of the 2025/26 allocation (\$3.16 million). In contrast, the 2023/24 result was impacted by the timing of grant payments, with 100% of that year's allocation received in 2022/23 (\$5.78 million). Other increased revenue streams included user fees (\$1.93 million), statutory fees and charges (\$1.45 million), capital grants (\$2.06 million), interest income from investments (\$3.12 million), and lease and rental income from Morack Public Golf course (\$625,000) because of higher use.

These favourable revenue movements were partially offset by increased expenditure during the year. Employee expenses increased due to one-off expenses associated with the Council's new Enterprise Agreement, including cost-of-living payments and adjustments to leave provisions. An additional accrual was also recognised following industrial relations adjustments related to past negotiations affecting a specific cohort of casual staff. Further expenditure increases included a net loss on disposal of assets (\$764,000) and a \$1.47 million rise in depreciation expenses.

Operating result

Council achieved an operating surplus result of \$28.89 million, compared with the budgeted surplus of \$14.72 million. The operating result included non-cash items such as non-monetary assets contributed to Council (such as drainage, roads and land, non-recurrent government grants received for capital purposes and contributions for capital works).

These were the main reasons for key variances to the budget.

- Operating grants were \$4.25 million higher than budget primarily due to a 50% advance payment for 2025/26 (\$3.16 million) plus unbudgeted non-recurrent State Government grants (\$318,000).
- Capital grants were \$2.06 million more than budget due to the Federal Government Roads to Recovery funding for 3 road reconstructions (\$879,000), and Local Roads and Community Infrastructure (LRCI) phase 4 funding for 5 kerb, channel and footpath renewals and upgrade projects (\$671,000).
- Other income was \$4.09 million higher than budget primarily driven by higher interest income from investments (\$3.12 million) and higher lease and rental income for Morack Public Golf course (\$625,000).
- Depreciation expense was \$1.46 million above budget mainly due to the impact of asset revaluations at 30 June 2024 for drainage and parks, open space and streetscapes, and the completion of The Round and Morack Public Golf course major redevelopment projects in the prior year.
- Employee costs were \$5.67 million over budget primarily due to the implementation of Council's new Enterprise Agreement, which included once-off unbudgeted cost-of-living adjustments and adjustments to leave provisions. An additional accrual was also recognised following industrial relations adjustments relating to past negotiations for a specific cohort of casual staff. Other factors included an increase in agency costs to maintain staffing ratios at Whitehorse Early Learning Services, departure costs, and higher salaries at The Round due to an increase in demand.

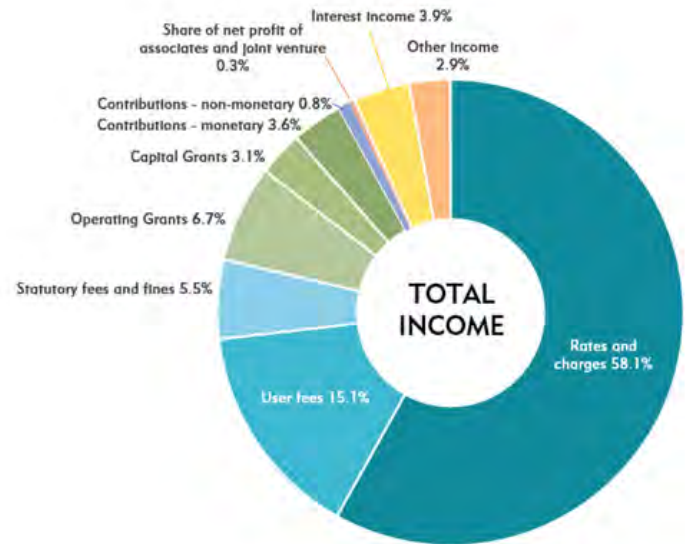


Financial year in review

Operating Result (cont.)

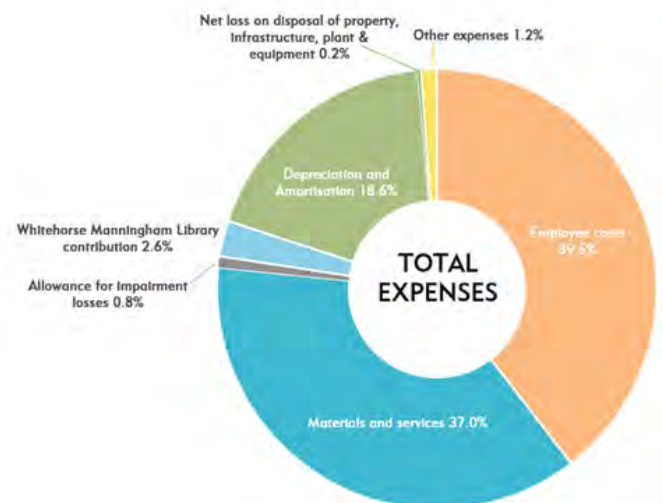
- A net loss of \$454,000 was recorded on asset disposals in 2024/25, compared with a budgeted gain of \$310,000. This resulted in an unfavourable variance of \$764,000. This was primarily due to the write-off of building works at properties returned to the State Government following termination of a long-standing lease arrangement. Council no longer controls or benefits from these assets. The demolition of Nova Theatre (formerly 17th Box Hill Scout Hall) as the asset had reached the end of its useful life and disposal of the site also contributed to the result.

Operating Result



The total operating income for the year of \$257.31 million was derived from a number of sources as per the graph above.

Operating Expenditure



The total operating expenses for the year of \$228.42 million covered several areas, as shown in the accompanying chart.



Capital Works program

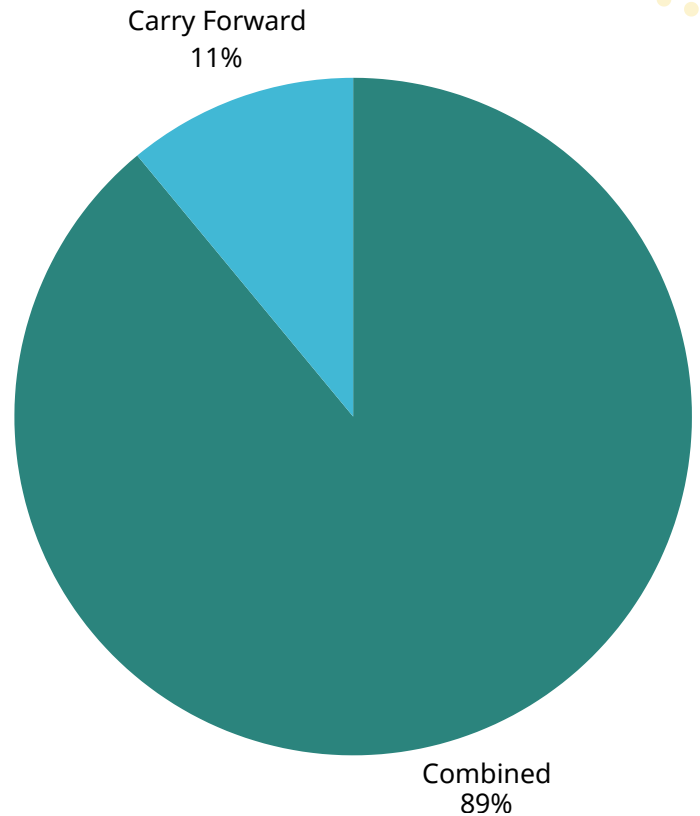
Each year, Council allocates funding to renew and improve the \$4.51 billion of community assets that it manages. Council spent \$46.06 million on capital works during 2024/25 and expended 100% of the \$45.9 million adopted budget.

The 2024/25 program comprised 156 project budget lines that incurred expenditure during the year. Of this total, 143 projects were planned to be completed by 30 June 2025 and 127 projects (or 89%) were completed. The majority of the 29 projects that are continuing in 2025/26 are either multi-year or grant-funded projects.

Complete 127

Ongoing 29

The accompanying chart shows the completion rates for the 143 projects that were planned to be completed by 30 June 2025.

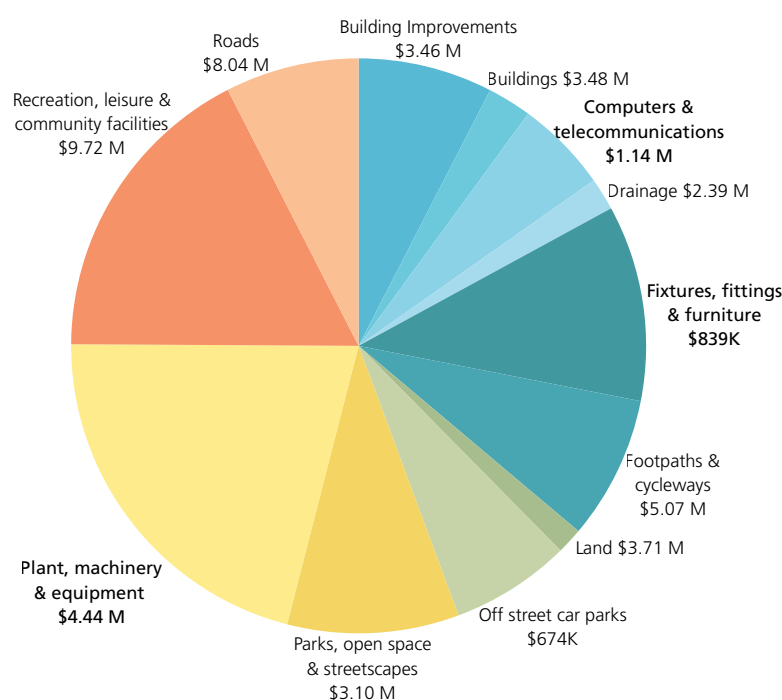


Capital Works program

2024/25 Capital Works Expenditure by Asset Class

The \$46.06 million capital works expenditure in 2024/25 was spent across a range of asset categories:

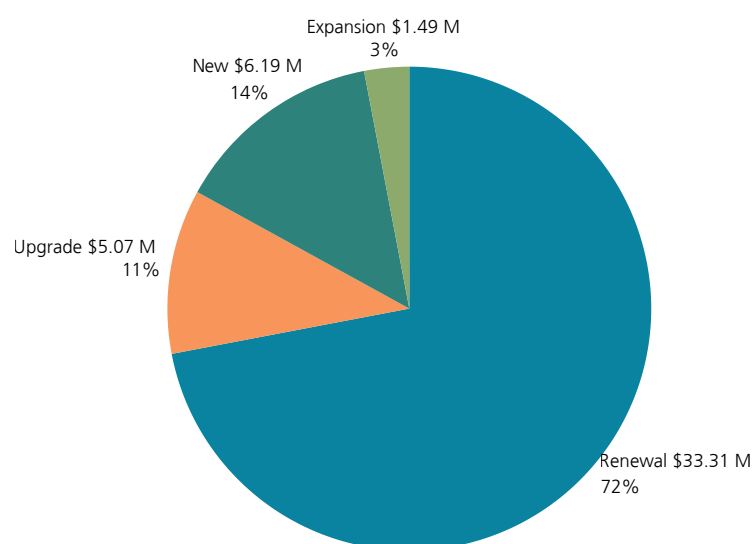
- roads, paths and car parks – \$13.78 million
- land, buildings and building improvements – \$10.65 million
- recreation, leisure and community facilities – \$9.72 million
- plant and equipment – \$6.42 million
- parks, open space and streetscapes – \$3.10 million
- drainage – \$2.39 million



Recreation, leisure and community facilities, roads, and footpaths and cycleways expenditure were the 3 largest asset categories in 2024/25, making up 50% of the year's capital expenditure. Significant projects in these categories included Elgar Park north east sports field and lighting improvements (\$2.77 million), Springfield Park netball and multipurpose courts (\$1.32 million) and Surrey Park north-west sports field reconstruction (\$892,000), in addition to the regular renewal programs such as the Footpath Renewal Program (\$3.64 million), Local Roads Rehabilitation Renewal Program (\$3.07 million) and Sports Field Ground Renewal Program (\$2.25 million).

2024/25 Capital Works Expenditure by Expenditure Category

The majority of capital works funding is prioritised towards the renewal of existing assets. Funds are also allocated to upgrade or expand assets or to create new assets where there is a need to improve the City's infrastructure and our ability to deliver services to the community. Projects with the largest proportion of new or expansion expenditure in 2024/25 included the Hay Street open space land acquisition and development (\$3.88 million), Springfield Park multipurpose courts (\$792,000), The Round post-completion works (\$547,000) and Box Hill Bowls site temporary car park (\$475,000).



Asset management

Whitehorse City Council is responsible for the management of assets valued at more than \$4.31 billion (including land). These include:

- 641km of total roads and laneways
- 1225km of kerbs and channels
- 1180km of footpath
- 870km stormwater drainage network
- 357 buildings and facilities, including early childhood and maternal care, leisure and recreation, community and cultural facilities
- 54 sports fields
- 173 playgrounds
- 661 hectares of open space, including quality bushland reserves, parks, formal gardens, recreation reserves and trails

Financial outlook

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 financial plan is reviewed annually and published every 4 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 at levels that are manageable and sustainable
- providing a framework to deliver balanced budgets, including sustainable annual underlying surpluses over the long term

Council prepared the 2025/26 Budget based on an average general rate increase of 3% in 2025/26, in line with the rate cap set by the Minister for Local Government under the Fair Go Rates system. Council was fiscally responsible in preparing this budget. It emphasises Council's continued focus on responsible governance and long-term financial sustainability, as well as investment in infrastructure, supporting our environment and economy, and providing services that foster wellbeing, connection and opportunity for all.

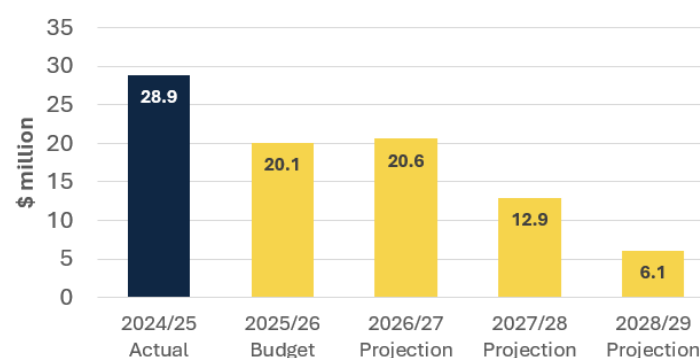
Financial sustainability

Council's 2025/26 Budget includes financial projections for the next 4 years. In accordance with the *Local Government Act 2020*, Council prepared a 10-year Financial Plan 2021–2031 and Asset Plan 2022–2032, which were adopted by Council in October 2021 and June 2022 respectively. With the recent adoption of Council's new Integrated Council Plan 2025–2029, Council is currently reviewing and updating its 2025–2035 Financial Plan and Asset Plan, with adoption of the new 10-year plans scheduled for October 2025.

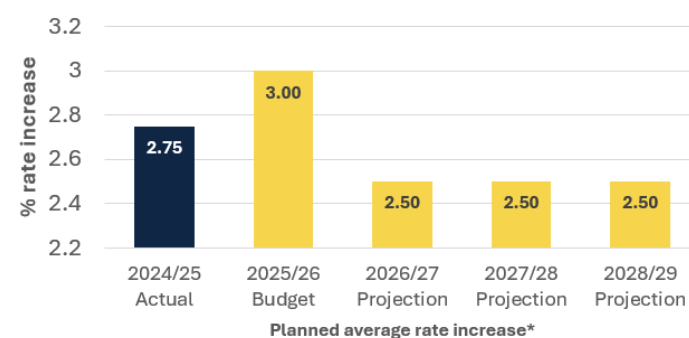
These long-term plans provide high-level projections for the next 10 years as well as information about the assumptions and strategies that underpin them. The key objective of these plans is financial sustainability in the medium to long term, while still achieving the strategic objectives outlined in the Council Plan.

Council expects to deliver a surplus in the 2025/26 financial year, with the budget reflecting Council's continued emphasis on investing in essential services and infrastructure while planning for population change, evolving community needs and enhanced safety.

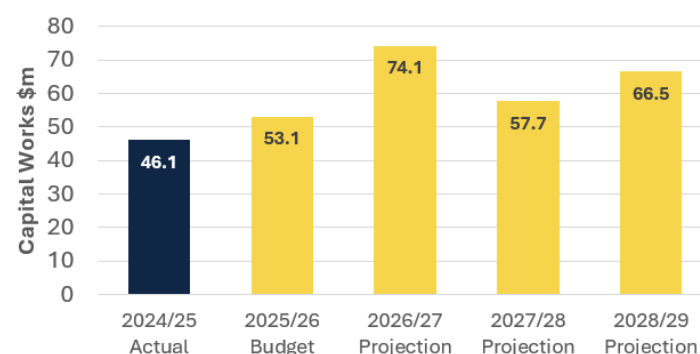
Operating result



Average rate increase



Capital works expenditure



Our Councillors

Whitehorse City Council's dedicated employees and volunteers demonstrate their care and commitment to the community by delivering more than 100 different services to approximately 183,462 residents.

Council prides itself on providing a safe and satisfying working environment and is committed to ensuring the wellbeing of all employees and volunteers. This enables our people to achieve Council's objectives to the best of their abilities.

Our councillors

Elected by the community, the Council is the decision-making body that sets the strategic direction and overall policy of the Council in response to the needs of the people living, working, studying and visiting the municipality.

A general election was held 26 October 2024. All Councillor positions became vacant from 6am on the day of the election.

The current group of Councillors was elected to Council in 2024 for a 4-year term.

Collectively, they have responsibility for developing policy, identifying service standards and monitoring performance in response to what the local community is telling Council is important to it.

Councillors elect a new Mayor and Deputy Mayor each year. The Mayor serves as the principal ambassador and spokesperson for the City for a term of 1 year.

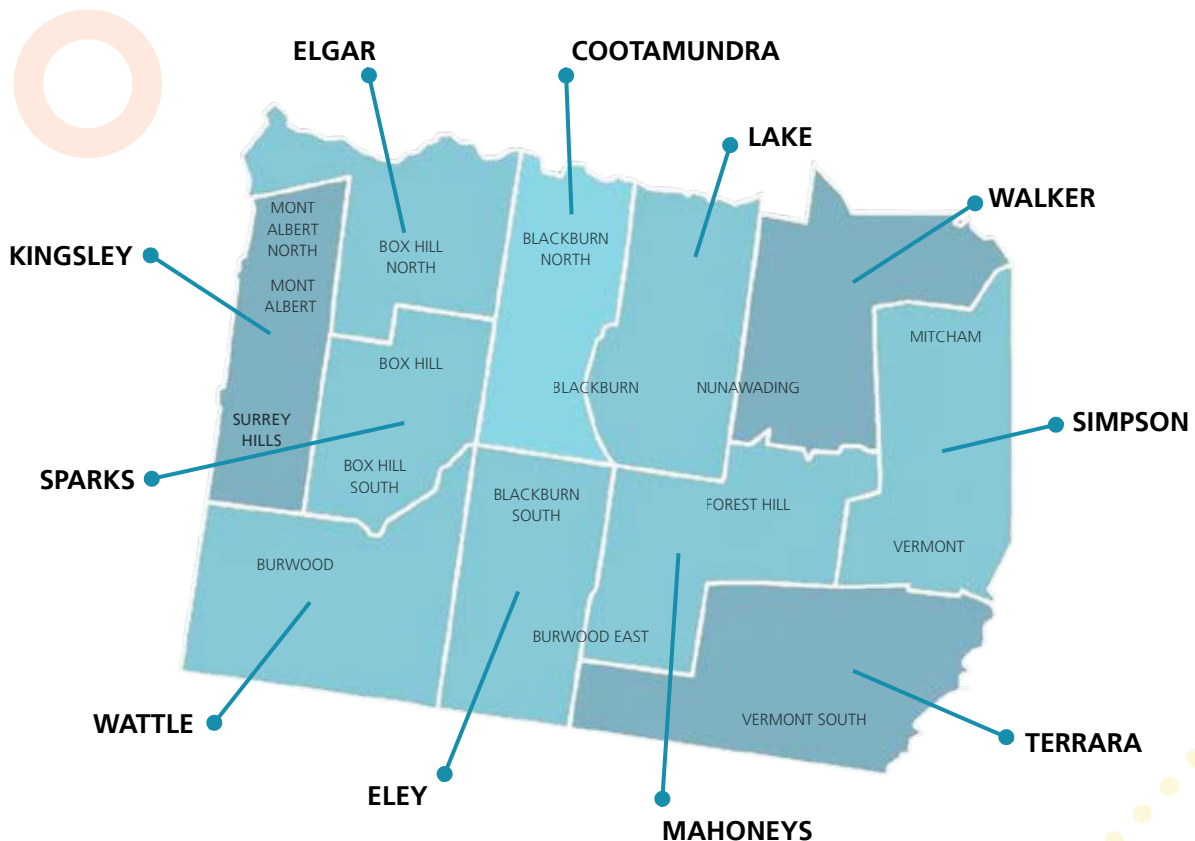
The current Mayor and Deputy Mayor were elected at a special meeting on 18 November 2024.

July 2024 to 26 October 2024

Mayor Cr Denise Massoud
Deputy Mayor Cr Andrew Davenport

November 2024 to June 2025

Mayor Cr Andrew Davenport
Deputy Mayor Cr Prue Cutts



Our Councillors

The following Councillors were elected in October 2024 to serve until the local government elections in October 2028.



Wattle Ward

Cr Andrew Davenport (Mayor)
andrew.davenport@whitehorse.vic.gov.au



Simpson Ward

Cr Prue Cutts (Deputy Mayor)
prue.cutts@whitehorse.vic.gov.au



Cootamundra Ward

Cr Kieran Simpson
kieran.simpson@whitehorse.vic.gov.au



Eley Ward

Cr Daniel Griffiths
daniel.griffiths@whitehorse.vic.gov.au



Elgar Ward

Cr Blair Barker
blair.barker@whitehorse.vic.gov.au



Kingsley Ward

Cr Kirsten Langford
kirsten.langford@whitehorse.vic.gov.au



Lake Ward

Cr Hayley Weller
hayley.weller@whitehorse.vic.gov.au



Mahoneys Ward

Cr Jason Martin
jason.martin@whitehorse.vic.gov.au



Sparks Ward

Cr Peter Allan
peter.allan@whitehorse.vic.gov.au



Terrara Ward

Cr Jarrod Gunn
jarrod.gunn@whitehorse.vic.gov.au



Walker Ward

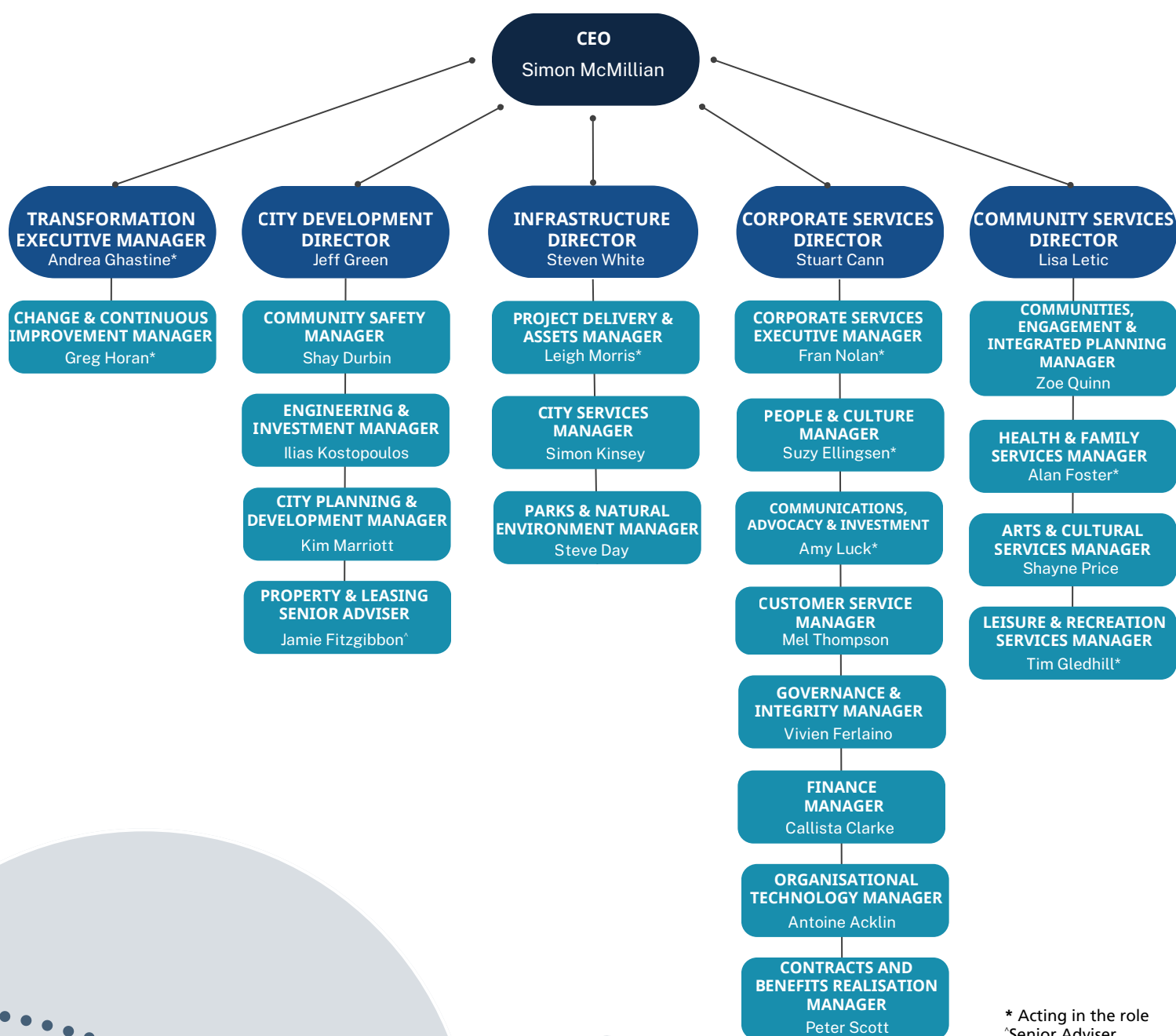
Cr Ben Stennett
ben.stennett@whitehorse.vic.gov.au

Our Organisation

Whitehorse City Council's dedicated employees and volunteers demonstrate their care and commitment to the community by delivering more than 100 different services to approximately 183,462 residents.

Council prides itself on providing a safe and satisfying working environment and is committed to ensuring the wellbeing of all employees and volunteers. This enables our people to achieve Council's objectives to the best of their abilities.

The chart below represents Council's organisational structure as at 30 June 2025:



Our Executive Leadership team

The Executive Leadership team is led by Chief Executive Officer Simon McMillan, who plays a pivotal role in driving the strategic direction and operational performance of the organisation. Simon reports directly to Council and provides overall leadership to 4 Directors and an Executive Manager. The Executive Leadership team works collaboratively to deliver high-quality services that align Council's long-term goals with community priorities. Along with Simon, the Executive Leadership team comprises the following members (as at 30 June 2025).

Chief Executive Officer



Simon McMillan

Director Corporate Services

Areas of responsibility include: Finance, Organisational Technology, People & Culture, Communications, Advocacy & Investment, Customer Service, Governance & Integrity, and Contracts & Benefits Realisation.



Stuart Cann

Director Community Services

Areas of responsibility include: Communities, Engagement & Integrated Planning, Arts & Cultural Services, Health & Family Services, Leisure & Recreation Services, and Libraries.



Lisa Letic

Director Infrastructure

Areas of responsibility include: City Services, Major Projects, Parks & Natural Environment, and Project Delivery & Assets.



Steven White

Director City Development

Areas of responsibility include: City Planning & Development, Community Safety, Engineering, and Property & Leasing.



Jeff Green

Executive Manager Transformation

Areas of responsibility include: Change & Continuous Improvement, Strategic Property, Technology Transformation and Human Experience.



Siobhan Sullivan

Whitehorse 2040 Community Vision

The Community Vision 2040 describes the type of city that the community wants Whitehorse to be. 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.

- 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.

WHITEHORSE 2040
COMMUNITY VISION



Our Values

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

Our values underpin the way we do business and are actively promoted to new and existing employees as part of our workplace behaviour training and on-boarding program.

Demonstrating employee commitment to our values is also celebrated throughout the year as part of our Values in Action Program. The program provides an opportunity for employees to share stories on the ways in which our people understand and demonstrate our values.

Our values and behaviours form our commitment to the community and to each other about how we interact and go about our work.



Our Values and Behaviours

Collaboration

We work flexibly together to achieve outcomes and solve problems.

Respect

We actively listen, value diversity and care.

Excellence

We adapt, grow and learn.

Accountability

We take responsibility and follow through on our promises.

Trust

We act with integrity and are empowered to make decisions.

Our transformation

In response to a changing environment, Council is undertaking a whole-of-organisation transformation to ensure we continue to meet the needs and expectations of our community. The external environment is continually changing, and Council must adjust how we respond to and manage change in response.

The Transformation Program will run over multiple years with cross-organisational initiatives designed to deliver on 5 strategic objectives. These objectives are:



Projects, initiatives and programs range in size, scale, and impact.



The program is enabled by the following functions:

- **Technology Transformation** focuses on modernising systems to improve service delivery, cyber resilience and operational efficiency.
- **Service Excellence** reviews and reimagines Council services to ensure they are effective, relevant and financially sustainable.
- **Customer and Human Experience** ensures the needs of our community are central to the design of services, processes and technology.
- **Organisational Change Management** ensures change is well-planned, communicated and adopted across the organisation.
- **Strategic Property** works to optimise the use, value and long-term sustainability of Council's property portfolio.
- **Continuous Improvement** builds internal capability and empowers staff to lead and implement improvements that deliver measurable benefits for the community.



Our transformation

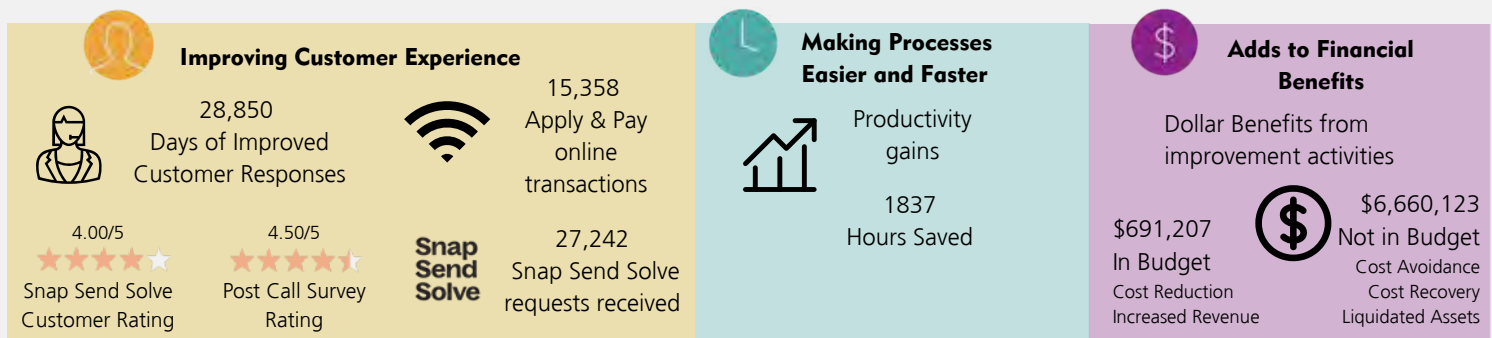
2024/25 program highlights

- **New Council website:** Council delivered a website refresh to improve digital service delivery and better meet community needs. Extensive user research and testing informed a redesigned homepage, simplified navigation and enhanced search functionality.
- **Better-value contracts:** Council delivered better value for money through strategic contract negotiation and improved governance, resulting in \$157,698 of savings with a further \$3.3 million in confirmed projections to be realised.
- **In-house parking signage workshop:** The printing and installation of parking signs was brought in-house, resulting in reduced turnaround times to replace street signage from 39 days to 4 days. This makes our streets safer and more accessible for our community.
- **Change management uplift:** 168 staff were trained to lead and respond to change with confidence and capability. Additionally, a live reporting tool was developed to provide leaders with visibility of organisation-wide change projects, supporting better decision-making and prioritisation.
- **Major upgrade of customer request system:** Pathway, Council's request system, manages core functions such as property and rating, electoral roll, customer requests, planning applications, infringements, animal registrations and more. Council upgraded Pathway to the latest version, ensuring future system support and development.
- **Knowledge base:** Wisehorse, a systemised centralised repository of information, resources and solutions that enables staff to quickly and consistently resolve customer enquiries was developed in-house.

Transformation benefits for 2024/25 are shown in the summary diagram. Key improvement benefits include an enhanced customer experience through streamlined processes that make interactions faster and easier for staff and customers. This has delivered **26,850** days of improved response times, ensuring customers now receive quicker outcomes.

Customer satisfaction remained strong, with an average rating of **4 out of 5 stars** across both the Snap Send Solve app and post-call surveys. Financially, \$691,207 in-budget benefits were delivered through initiatives such as the Construction Management Permit Project, merchant fees, and fleet vehicle optimisations. In addition, **\$6.66 million** in avoided costs were realised through the Older People Service Review, Aqualink Box Hill creche closure, and improved cost recovery from optimised in-ground vehicle sensors and liquidated fleet assets.

Summary of transformation Benefits July 2024 – June 2025



Our people and culture

As at 30 June 2025, full-time equivalent (FTE) staffing was 702.10.

A summary of the number of FTE Council staff by organisational structure, employment type and gender is set out in the accompanying tables.

Employment classification^	Women	Men	Self-described gender	Total
	FTE			
Band 1	15.80	8.12	-	23.92
Band 2	30.58	31.46	0.59	62.63
Band 3	26.95	63.14	0.54	90.63
Band 4	80.24	32.75	-	112.99
Band 5	55.58	38.84	-	94.42
Band 6	62.52	45.20	0.50	108.22
Band 7	42.23	28.51	-	70.74
Band 8	33.11	24.60	-	57.71
Other*	46.65	34.19	-	80.84
Total	393.66	306.81	1.63	702.10

^Temporary FTE and casual FTE have been included

* 'Other' includes non-banded workforce members such as nurses, seasonal workers (leisure centres), tutors and senior officers



Gender and directorate	CEO	City Development	Community Services	Corporate Services	Infrastructure	Transformation	Total
	FTE^						
Women	-	67.72	172.83	94.36	46.74	12.00	393.65
Men	1.00	70.68	75.46	42.53	113.15	4.00	306.82
Self-described		-	1.63	-	-	-	1.63
Total	1.00	138.40	249.92	136.89	159.89	16.00	702.10

^Temporary FTE and casual FTE have been included



Our people and culture

Our Culture

Council continues to shape and strengthen its organisational culture through ongoing engagement with its people. This is an evolving journey, guided by the insights gathered from the Whitehorse Engagement Survey. Our commitment is to ensure every employee has a voice – through regular surveys, focus groups, and working groups supported by our Executive Leadership team.

We are proud to foster a workplace culture where everyone feels welcome and supported, and where care and collaboration are part of our everyday experience.

In 2024/25, we enhanced our Whitehorse Applause Program. This program celebrates our people by recognising long service, executive excellence, transformational efforts, and living our organisational values.

We have also made significant improvements to our Performance Development Program and our individual and team alignment with Council and community priorities, which ensures our collective focus remains on delivering work that best meets the needs of our community.

Learning and development

Council continued to invest in building a skilled and future-ready workforce. This year we enhanced our technology systems, which improved access to development opportunities across the organisation.

Our learning offerings expanded to include digital skills, Microsoft 365, AI foundations, data literacy, and personal effectiveness. Our emphasis on inclusivity continued with a suite of training in areas such as cultural awareness and indigenous cultural understanding.

Investment into leadership

Council remained committed to building strong, capable leaders at all levels of the organisation. As a follow-on from our senior leadership programs in 2023 and 2024, this year we successfully completed the rollout of the coordinator-level Leadership, Education, Adventure and Direction (LEAD) Program and launched the Team Leader LEAD Program, both designed to strengthen leadership capability and drive performance across teams.

Our investment in sector-wide leadership development continued, with Whitehorse entering a team, 'Gallop to Glory', into the LGPro Australasian Management Challenge. We were proud to be recognised as a Victorian finalist, demonstrating the strength and innovation of our emerging leaders. In addition, several Whitehorse employees were selected for the 2024/25 LGPro Emerging Leaders Program, further reinforcing our commitment to nurturing future talent.

A culture of positive workplace behaviour

Ensuring a safe, respectful and inclusive workplace remained a key priority for Council. This year, we delivered in-person workplace behaviour training to approximately 1160 employees across the organisation. This training supports our efforts to maintain a positive and legally compliant work environment aligned with community and legislative expectations.



Our people and culture

Diversity and inclusion

Whitehorse is a community of diverse cultures, languages, beliefs, lifestyles, identities, interests and aspirations. Council is proud of this diversity and the vibrancy it brings to community life. This year, Council successfully launched several key programs to enhance organisational inclusivity and equity. We delivered comprehensive training on unconscious bias in recruitment and fostering fairer hiring practices across the organisation. We implemented targeted recruitment initiatives to support our inaugural inclusive employment traineeship, creating meaningful opportunities for underrepresented groups.

As part of our growing commitment to recognise, understand and service our diverse communities, we delivered our 2024/25 annual Workplace Days of Significance Calendar. Our workforce attended 7 events in total including a Creating Pathways to Employment Forum for International Day of People with Disability. An estimated 18% of our community identify as having a disability and a further 20% identify as having lived experience of mental illness.

Council invited [Tricia Malowney OAM](#), a person with disability and a human rights advocate, to chair a panel of representatives from Nadrasca, ASA Analytics and Box Hill Institute. The panel discussed inclusive workplaces, employment barriers for people with a disability, strategies to improve employment experiences for people with a disability, and partnership opportunities.

We continued to actively advance our Gender Equality Action Plan. As part of this, we conducted gender impact assessments with community input throughout 2024/25 to design inclusive, purpose-built public services and programs. More than 10,000 community members were consulted for the East Burwood Pavilion upgrade project, resulting in a unified and more accessible pavilion. This included improved and clear signage, indoor and outdoor zones for sport, recreation and connection, secure parking, and enhanced opportunities for community participation across age, culture, belief, ability, gender and socio-economic diversity.

Child safety

Children and young people are valued and respected members of our community. They have the right to be safe, respected and heard. Council is committed to creating safe, welcoming spaces where children and young people thrive – whether they are in our care, taking part in Council programs, using Council facilities, or exploring the many vibrant outdoor and community areas across the municipality.

Over the past 12 months, Council made a concerted effort to align with the Victorian Child Safe Standards, which cover cultural safety, leadership, child empowerment, family engagement, equity, staff suitability, complaints processes, knowledge and training, safe environments, continuous improvement and policy development.

Some of the improvements include integrating child safety content into Council's communications, addressing recruitment and on-boarding processes, reviewing risk management, and rolling-out clear reporting processes. In 2025/25, we will focus on opportunities to strengthen our progress and elevate our commitment to child safety. Information on Council's commitment to child safety can be found at [Child Safety](#) on our website.



Our people and culture

Health, safety and wellbeing

Council is committed to providing a physically and psychologically safe work environment for staff, volunteers, contractors and members of the public.

Council maintains a strong safety culture, embracing continuous improvement and prioritising our people and safe systems of work. These practices are incorporated into all aspects of service delivery and Council activities.

Council proactively manages emerging risks and maintains high levels of compliance through a series of key programs and projects, such as psychosocial safety, manual handling and occupational violence.

Employee health and wellbeing are prioritised through a program of initiatives including health screening, vaccinations, gym membership offers, training and development, Employee Assistance Program, and targeted offerings to ensure our staff can look after themselves, each other and the community.

Proactive early intervention and timely and sustainable return-to-work practices brought about a reduction in workers' compensation claims compared with the previous year.

Our conditions of employment

Council is committed to providing fair, equitable and competitive pay and working conditions for all employees. In 2024/25, Council worked collaboratively across the organisation to simplify our Enterprise Agreement and enhance employment conditions. As a result, Council is competitively positioned to attract and retain high-quality employees to deliver great services and projects as part of our Integrated Council Plan 2025–2029.

Improving gender equality has also been a priority and is embedded across many Council-wide initiatives. These, along with a range of other initiatives aligned with the Enterprise Agreement, led to the majority of employees voting in favour of the new agreement. The Enterprise Agreement and Council's people policies have been updated to ensure they meet legislative requirements and reflect leading practices in a continually evolving workplace environment.

Volunteers

Council recognises and thanks all volunteers for their contribution to our community. The 2025 National Volunteer Week theme, Connecting Communities, reminds us of the power of volunteering to bring people together and create a more inclusive and supportive city. Box Hill Town Hall was lit up red during National Volunteer Week as a tribute to the tireless efforts of all the volunteers, who share their time and knowledge to enhance our community.

We continue to create a transparent, consistent, and compliant volunteer engagement approach that values, supports and partners with volunteers safely and effectively. Our volunteer program reflects the evolving community, aligning with national standards to drive continuous improvement.

Our revised Volunteer Policy and Volunteer Handbook align with current legislative requirements and are designed to support and guide our volunteers, with clearer information, updated practices, and a focus on creating a safe, inclusive and rewarding volunteering experience. The significant contribution and commitment of all our volunteers is valued and acknowledged and we are proud to partner safely and effectively with them.



Our Council Plan

The Council Plan 2021-2025 includes strategic directions, objectives, strategies for achieving these for the four-year period, strategic indicators for monitoring achievement of the objectives and a strategic resource plan. The following are the seven strategic objectives as detailed in the Council Plan 2021-2025.



PERFORMANCE

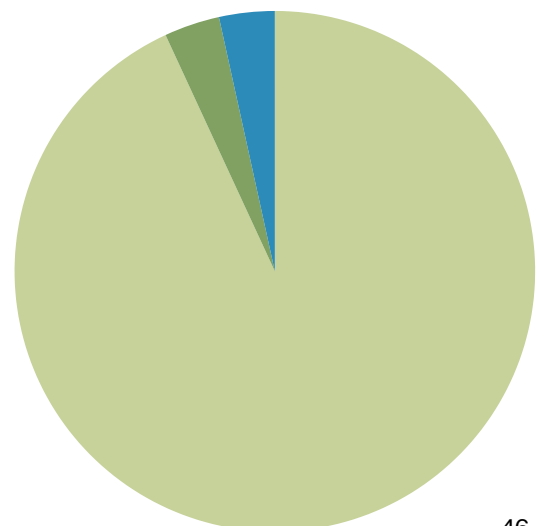
Council's performance for the 2024/25 year has been reported against each strategic direction to demonstrate how council is performing in achieving the 2021-25 council plan. Performance has been measured as follows:

- Results achieved in relation to the strategic indicators in the council plan
- Progress in relation to the major initiatives identified in the budget
- Services funded in the budget and the persons or sections of the community who are provided those services
- Results against the prescribed service performance indicators and measures.

COUNCIL PLAN ACTION PROGRESS

In 2024/25, there were 29 actions described in the Annual Action Plan. As of 30 June 2025, there were 27 (93%) completed, 1 Monitor (3.50%) and 1 Off Track (3.50%).

● Complete ● Monitor ● Off Track



Our Council Plan

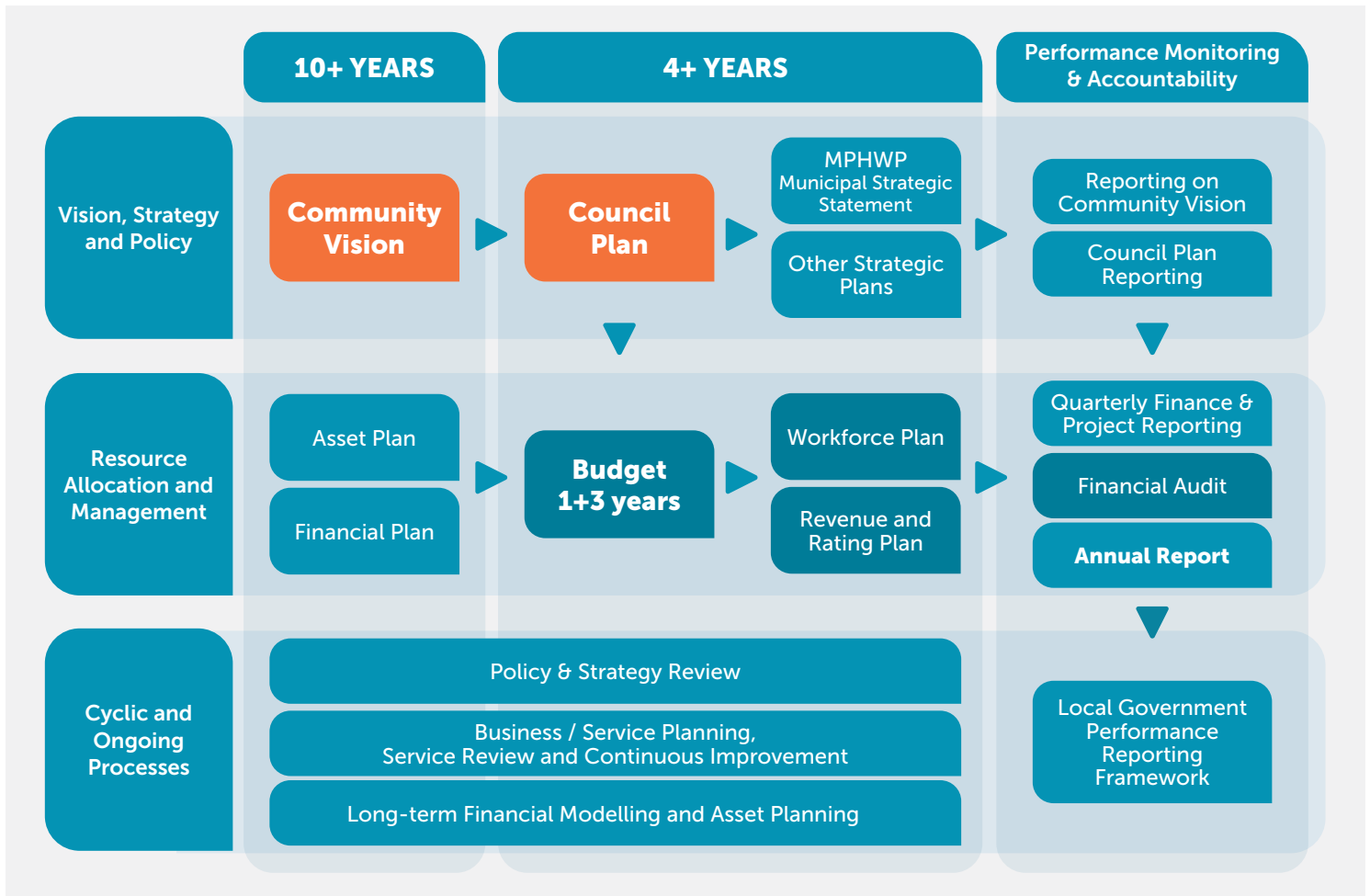
Integrated Strategic Planning and Reporting Framework

Part 4 of the *Local Government Act 2020* 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)
- an Annual Budget (for the next 4 financial years)
- a Quarterly Budget Report
- an Annual Report (for each financial year)
- financial policies

The Act also requires councils to prepare a Workforce Plan, including projected staffing requirements, for at least 4 years.

The following diagram shows the relationships between the key planning and reporting documents that make up the Integrated Strategic Planning and Reporting Framework for local government. It also shows that there are opportunities for community and stakeholder input and feedback.





1 Strategic Direction: An innovative Council that is well led and governed



Strategic indicators

Our Strategic Indicators measure our performance against the Council Plan 2021-2025



57%

Percentage of 'green' in Victorian Auditor General's Office Financial Indicators.



Financial savings of \$1M in the Transformation program

\$691,207

Embedded in Budget:
Cost Reduction
Increased Revenue

\$6,660,123

Not in Budget:
Cost Avoidance
Cost Recovery
Liquidated Assets



56

Community Satisfaction Survey results for 'Council decisions made in the interest of the community' service'.



2.52%

Council decisions made at meetings closed to the public.



67

Community Satisfaction Survey results for 'customer service'.



18

Number of gender impact assessments completed for council policies, programs and services.



1 Strategic Direction: An innovative Council that is well led and governed



Progress on initiatives

The following statement reviews Council's progress in relation to major initiatives and actions identified in the 2024/25 Budget.

Initiative	Transformation	COMPLETE
Undertake Organisational Service Planning and Review*	In 2024/25, Council's Service Review Program completed reviews of the Communications, Advocacy and Investment, Protection and Enforcement, and Environmental Health service operating models. The Library Service review is underway with a report due at the end of 2025. There are currently 6 service reviews implementing changes with 1 service review Statutory Planning completed.	
	Transformation	COMPLETE
Continuation of Technology Transformation Program*	Council is improving customer experiences through technology by improving its venue and event booking systems, making further improvements to the telephone system and website, and completing an upgrade to its customer request management system. Council is improving its efficiency, transparency and accountability by replacing, upgrading, introducing or expanding several internal systems. Cybersecurity and data management improvements continue to ensure the safety and accuracy of information.	
	Transformation	COMPLETE
Delivery of Strategic Property Projects*	Council continued work on the Strategic Property Program, designed to shape a long-term approach to managing and strengthening the value of its property portfolio. A key milestone was achieved with the endorsement of the Strategic Property Framework following community engagement. A long-term plan is being developed to identify opportunities for improving the utilisation and management of Council's property portfolio.	
	People & Culture	COMPLETE
Implementation of the Gender Equality Action Plan 2021-2025*	The implementation of the Gender Equality Action Plan is ongoing. Of the 29 actions, 22 are completed and 7 are in progress and will continue to be implemented in 2025/26.	

*Multi-year action, continuing into the next financial year. Marked complete as 2024/25 milestones were achieved



1 Strategic Direction: An innovative Council that is well led and governed



Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including commentary on the results.

Results					
Service/ Indicator/ measure	2022	2023	2024	2025	Comments
Governance					
Transparency <i>Council decisions made at meetings closed to the public</i> [Number of council resolutions made at ordinary or special meetings of council, or at meetings of a special committee consisting only of councillors, closed to the public / Number of council resolutions made at ordinary or special meetings of council or at meetings of a special committee consisting only of councillors] x100	3.15%	7.14%	5.24%	2.52%	Council made a total of four decisions outside of a public meeting this financial year, representing a 50% decrease compared to last financial year. This result demonstrates council’s ongoing commitment to transparent and open decision making.
Consultation and engagement <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how council has performed on community consultation and engagement]	57.00	55.00	57.00	55.00	The 2025 Community Satisfaction Survey has decreased by 2 index points compared to 2024. Council will continue to monitor survey outcomes and seek opportunities to enhance community consultation and engagement practices.
Attendance <i>Councillor attendance at council meetings</i> [The sum of the number of councillors who attended each ordinary and special council meeting / (Number of ordinary and special council meetings) x (Number of councillors elected at the last council general election)] x100	100.00%	100.00%	97.30%	98.70%	Council meeting attendance overall for FY 2024/25 was 98.7% There were some instances of Councillor absences toward the end of the previous Council term. However, since the appointment of the newly elected Council, there have been no recorded absences.
Service cost <i>Cost of elected representation</i> [Direct cost of the governance service / Number of councillors elected at the last council general election]	\$44,873.18	\$49,732.36	\$53,814.82	\$55,388.73	The cost of elected representation has increased slightly this financial year due to post-election adjustments, which is typical in an election year. Despite this, the cost remains below both the metropolitan and state averages.
Satisfaction <i>Satisfaction with council decisions</i> [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	61.00	56.00	58.00	56.00	The 2025 Community Satisfaction Survey result has decreased by 2 index points compared to 2024. Council will continue to review survey results and consider opportunities to strengthen decision-making transparency and community engagement.



1 Strategic Direction: An innovative Council that is well led and governed



Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including commentary on the results.

Results					
Service/ Indicator/ measure	2022	2023	2024	2025	Comments
Libraries					
Resource currency <i>Recently purchased library collection</i> [Number of library collection items purchased in the last 5 years / Number of library collection items] x 100	69.83%	63.50%	64.71%	65.82%	This result is a slight improvement on the previous year. Whitehorse Manningham Libraries continues to work through a systematic assessment and withdrawal process of older material which occurs at varying times throughout the year.
Service cost <i>Cost of library service per population</i> [Direct cost of the library service / Population]	\$25.86	\$26.43	\$27.15	\$26.71	Whitehorse libraries continues to perform within the State Governments expected range, with only a slight decrease in this indicator for the 2024/25 financial year, possibly due to population growth.
Utilisation <i>Library loans per population</i> [Number of collection item loans / Population]	N/A*	N/A*	7.19	8.83	Library loans have seen a steady increase over the past few years and continued to rise in the 2024/25 FY. This is likely due to an increase in electronic materials and audiobooks available at Whitehorse libraries.
Participation <i>Library membership (Audited)</i> [The number of registered library members / Population] x 100	N/A*	N/A*	26.97%	26.72%	This result is consistent with the 2023/24 year. Whitehorse Manningham Libraries will continue to ensure community members have access to the broad range of library services.
Participation <i>Library visits per population</i> [Number of library visits / Population]	N/A*	N/A*	2.51	2.64	Despite the Vermont South library closing for a short period due to repairs in late 2024, the 2024/25 result is a slight increase to that of previous.

N/A* indicates a new indicator introduced in 2023/24



1 Strategic Direction: An innovative Council that is well led and governed



Services funded

The following statement provides information in relation to the services funded in the 2024/25 Budget and the persons or sections of the community who are provided for in the service.

Service Area	Actual Budget Variance \$000
Executive Management This area includes the Chief Executive Officer and the Executive Leadership team and associated support.	(2,050) (1,797) (253)
Transformation 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.	(542) (293) (249)
Technology Transformation 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.	(3,234) (6,216) 2,982
Change & Continuous Improvement This service area supports sustained organisational change and improvement. It includes resources for service planning and review and continuous improvement.	(1,853) (2,072) 219
Finance 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. Lease accounting was previously shown separately but has been reclassified as it relates to centralised accounting adjustments for lease liabilities relating to Council's financial activities.	(2,852) (3,163) 311
Corporate Planning & Performance 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.	(459) (423) (36)
Governance & Integrity 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.	(7,606) (7,819) 213
Organisational Technology This service enables Council to provide technology capability and business services that are secure, reliable and scaleable across the Municipality.	(8,681) (6,869) (1,812)
People & Culture This service provides human resource management services including staff recruitment, corporate training and development, industrial relations and volunteer advisory services.	(7,090) (6,079) (1,011)
Contracts & Benefits Realisation The 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 in the long term.	(583) (605) 22

2 Strategic Direction: A thriving local economy with high quality accessible education opportunities



Strategic indicators

Our Strategic Indicators measure our performance against the Council Plan 2021-2025



32.71%

Percentage of Council procurement from local businesses*



7

Number of programs facilitated in collaboration with local tertiary institutions.

**%
-0.35**

Percentage gap between the Greater Melbourne and Whitehorse LGA unemployment rates



1455

Number of incoming business enquiry responses.



13

Number of business support initiatives delivered in retail precincts.



3

Number of people participating in trainee apprenticeships at Council.

*Local businesses include those from neighbouring municipalities



2 Strategic Direction: A thriving local economy with high quality accessible education opportunities



Progress on initiatives

The following statement reviews Council's progress in relation to major initiatives and actions identified in the 2024/25 Budget.

Initiative	Engineering & Investment	COMPLETE
Suburban Rail Loop Business Support Advocacy*	Council officers established regular meetings through the year with the Suburban Rail Loop Authority to advocate for enhanced business support and placemaking initiatives. Advocacy efforts focused on ensuring the Government provides appropriate support to businesses in Box Hill and Burwood affected by acquisitions and construction. Council has also strongly advocated for the activation of vacant commercial properties in Box Hill to maintain safety, enhance the area's attractiveness, and enhance economic development outcomes.	
Implementation Investment & Economic Development Strategy 2024 –2028*	Throughout 2024/25, Council advanced the delivery of the Whitehorse Investment and Economic Development Strategy 2024–2028, with a strong focus on business engagement, precinct activation and strategic partnerships. Key achievements included the launch of the Small Business Concierge Service and participation in the Business-Friendly Councils initiative, along with a refreshed Business Communications and Events Program featuring mentoring, special events, the Whitehorse Business Awards, and the roll-out of the new Business Whitehorse brand. Council supported trader groups through the renewal of the Burwood Heights Special Charge Scheme, progress on the Brentford Square Scheme, and engagement with Megamile and Mitcham traders. Placemaking activities progressed in Mont Albert, Blackburn and Box Hill, supported by forums, pilots and collaboration with the Suburban Rail Loop Authority. Council also contributed to major planning initiatives and strengthened regional partnerships through Melbourne Eastern Region Economic Development Group and the Eastern Region Group. Retail audit and data enhancement projects were also completed, reinforcing Council's commitment to a thriving and future-focused Whitehorse economy.	COMPLETE
Implementation Investment & Economic Development Strategy 2024 –2028*	2 social enterprise cafés opened in 2024/25 – Where Is My Coffee, based at the Nunawading Community Hub (operated by Villa Maria Catholic Homes) and Alkira Biz Café, located at the Harrow Street car park in Box Hill (operated by Alkira). Since opening in December 2024, a total of 28 people with disability have participated in training opportunities across the 2 sites, with a total of 2318 hours offered. 1 person with a disability has secured open employment and 4 other people are being supported to explore open employment opportunities. 5 people with disability have undertaken work experience at another site. People with disability are building their confidence and increasing familiarity with regular customers. The inclusion of people with disability in all aspects of the cafés' operations received positive feedback from the community. A third café site at Mont Albert Station Heritage Building is aiming to open in late 2025.	COMPLETE
Development and implementation of the Social Enterprise Policy*	Council continued to partner with Box Hill Institute to offer work experience opportunities for students with disabilities undertaking Certificate I and Certificate II Work Education courses. Since its inception in May 2024, Council has offered work experience to 3 students, with planning started for 5 placements for July and September 2025. Additionally, Council participated in the Social Ventures Australia and Children and Young People with Disabilities' 'The Innovated Employment Lab' to explore the employment of young people with disability. Between August 2024 and June 2025, officers have worked to develop a Customer Service traineeship for a young person with disability. Following successful completion of the traineeship, the person will be encouraged and supported to apply for an ongoing role within Customer Service. The traineeship will start in July 2025.	COMPLETE

*Multi-year action, continuing into the next financial year. Marked complete as 2024/25 milestones were achieved

2 Strategic Direction: A thriving local economy with high quality accessible education opportunities



Services funded

The following statement provides information in relation to the services funded in the 2024/25 Budget and the persons or sections of the community who are provided for in the service.

Service Area	Actual Budget Variance \$000
Investment and Economic Development This service works in partnership with a range of organisations to support a local economic environment that attracts investment.	(944) (985) 41
Box Hill multi-deck carparks This service provides multi-level car parking facilities in Watts Street and Harrow Street, Box Hill.	307 447 (140)



3 Strategic Direction: Our Diverse and Inclusive Community



Strategic indicators

Our Strategic Indicators measure our performance against the Council Plan 2021-2025



525,972

Attendance at Council-led
arts programs and arts
venues



557

Number of translating
and interpreting service
interpreters used across
Council



229

Number of Council
volunteers



3 Strategic Direction: Our Diverse and Inclusive Community



Progress on initiatives

The following statement reviews Council’s progress in relation to major initiatives and actions identified in the 2024/25 Budget.

Initiative	Communities, Engagement & Integrated Planning	COMPLETE
Community Grants*	Council awarded \$242,000 in 2024/25 to fund 120 community projects benefiting 111 groups. Preparations for the next grant cycle included updating materials and improving waste voucher options to better meet community needs. The 2025/26 Community Grants opened in February 2025 for 6 weeks, receiving 207 applications – a 13% increase from the previous year. Council officers conducted a thorough, multi-stage assessment process to ensure fairness and alignment with priorities with recommendations presented to Council in July 2025.	
Development of the Strategic Partnerships Framework (Indoor Sports Facilities)*	Leisure & Recreation Services	COMPLETE
	Significant progress was achieved in 2024/25 on the development of the Strategic Partnerships Framework. A situational analysis report was completed to assess the current provision and forecast future demand for indoor sports facilities across Whitehorse. This analysis informed the development of the Indoor Sports Planning Framework, which establishes planning and design principles and outlines the strategic direction for the provision of indoor sports infrastructure in the municipality. These 2 documents have informed the preparation of a draft action plan. Council officers are preparing for the next phase of the project, which will involve further community engagement. Feedback received will inform the finalisation of the Indoor Sports Plan, which will be presented to Council for endorsement.	
Launch and implement the Reconciliation Action Plan (RAP)*	Communities, Engagement & Integrated Planning	COMPLETE
	Council adopted the Reconciliation in Whitehorse Action Plan on 23 June 2025. The Plan outlines 15 key actions that will be delivered across the next 4 years to move Whitehorse towards reconciliation.	

*Multi-year action, continuing into the next financial year. Marked complete as 2024/25 milestones were achieved



3 Strategic Direction: Our Diverse and Inclusive Community



Services funded

The following statement provides information in relation to the services funded in the 2024/25 Budget and the persons or sections of the community who are provided for in the service.

Service Area	Actual Budget Variance \$'000
Arts & Cultural Services 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. 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.	(2,681) (3,143) 462
Community Development 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.	(1,069) (1,069) -
Libraries This service represents Council's contribution and other minor expenditure related to the Whitehorse Manningham Regional Library Corporation which provides public library services at four locations within the municipality.	(5,935) (5,980) 45
Events This program develops and delivers Council festivals and events that encourage community participation and connection.	(807) (787) (20)



4

Strategic Direction: Our Built Environment; Movement & Public Places



Strategic indicators

Our Strategic Indicators measure our performance against the Council Plan 2021-2025



60

Community Satisfaction Survey results for sealed local roads.



94%

90% or above compliance with Council's Road Management Plan audits.



51

Community satisfaction Survey results for planning and building permits.



70

Community satisfaction Survey results for 'Appearance of public areas.'



9.7%

Percentage of playgrounds with accessible play opportunities.



8

Number of community groups using Council sports pavilions for community activities.



60%

Percentage of play spaces delivering contemporary play experiences. (Playspace assets less than 20 years old)



104.60%

Asset renewal and upgrade expense.



4

Strategic Direction: Our Built Environment; Movement & Public Places



Progress on initiatives

The following statement reviews Council's progress in relation to major initiatives and actions identified in the 2024/25 Budget.

Initiative	Major Projects	COMPLETE
Box Hill City Oval Redevelopment*	During 2024/25, concept design, schematic design, design development and tender documentation phases relating to the Box Hill City Oval redevelopment were completed. Stakeholders with direct involvement in the project were consulted during each of these phases. An Expressions of Interest was called from the market and a shortlist of builders was prepared to tender for the project on 7 April 2025, closing on 20 May 2025. The tenders were being evaluated at the time of reporting. A tender evaluation report recommending a builder for the project will be presented to Council for approval in August 2025. The project remains on time and on budget.	
	Engineering & Investment	COMPLETE
Implementation of Easy Ride routes*	Council completed key upgrades and improvements during 2024/25. These included: completion of path upgrades in Surrey Park and Box Hill; wayfinding signage improvements around the new Union Station in Mont Albert; line marking and wayfinding signage for Easy Ride Route NS2; and signage improvements as identified in the Easy Ride Route Evaluation. The detailed design for a bicycle connection at Woodhouse Grove/Elizabeth Street in Box Hill North was underway and will continue into 2025/26. Council has applied for approval from the Department of Transport and Planning for this project. Once approved, Council will construct this connection in 2025/26.	
	City Planning & Development	MONITOR
Update the Nunawading, Megamile East and Mitcham Structure Plan*	The Nunawading/Megamile and Mitcham Activity Centres Structure Plan did not progress beyond phase 1, which involved background investigation and completion of an issues and opportunities report. This was due to the State Government's announcement of Nunawading, Mitcham and Blackburn Activity Centres (the Blackburn Cluster) as part of its Activity Centres Program. Council's phase 1 work plus strategic work for the Blackburn Activity Centre will assist Council's advocacy to the Government on the Nunawading/Megamile and Mitcham Activity Centres. The Government's proposal for these activity centres, included in Tranche 2, was scheduled to be released in October 2025.	
	Engineering & Investment	COMPLETE
Major Transport Project Advocacy*	Throughout 2024/25, Council officers and Councillors held regular meetings with state agencies and partners delivering the Suburban Rail Loop and North East Link projects. These meetings focused on advocating for better management of construction impacts, enhanced community and business support, inclusive engagement processes, improved infrastructure design, environmental protection, and precinct planning. Council also provided input on draft designs at key project stages and lodged formal submissions to reinforce its priorities and desired outcomes. Maintaining communication with Members of Parliament and Government ministers remained a key focus to ensure Council's position was clearly conveyed to decision-makers.	
	City Planning & Development	COMPLETE
Implementation of Infrastructure Developer Contributions Plan*	The Development Contributions Plan (DCP) was operational and applicable across the entire municipality. This marked the first full financial year of implementation. Key milestones included the submission of the inaugural annual report to the Minister for Planning, which was also published in Council's 2023/24 Annual Report. Throughout the year, administration support was strengthened and systems and processes were finalised to ensure the DCP's ongoing effective delivery.	

*Multi-year action, continuing into the next financial year. Marked complete as 2024/25 milestones were achieved

4

Strategic Direction: Our Built Environment; Movement & Public Places



Progress on initiatives

The following statement reviews Council’s progress in relation to major initiatives and actions identified in the 2024/25 Budget.

Implementation of Box Hill Integrated Transport Strategy*

Project Delivery & Assets	COMPLETE
The main project for 2024/25 was the detailed design for improvements to Nelson Road. The design plans were progressed, with approvals granted from the Department of Transport and Planning in late June 2025. Consultation was completed in April/May 2025 with key stakeholders, including Box Hill Hospital, Epworth Hospital, Box Hill Institute and Box Hill RSL. The plan is to implement these improvements over the next 3 financial years. Additional work completed included the approval and subsequent implementation of area-wide 40km/h speed limits in late June 2025. This applied to local roads in the Box Hill Metropolitan Activity Centre (MAC) and will improve road safety for all road users.	

Implementation of the Play Space Renewal Program*

Project Delivery & Assets	COMPLETE
Antonio Park and Heatherdale Reserve play spaces were renewed in June 2025. Following consultation, new equipment was ordered for the renewal of play spaces at Memorial Park, Edinburgh Patch and Springfield Park. Construction of these new play spaces was expected to be completed by February 2026.	

Pavilion upgrades*

Project Delivery & Assets	COMPLETE
Forest Hill Pavilion was progressing well and due to be handed back to tenant clubs in August 2025. The planned change room upgrades were completed and some additional kitchen work extended the program. The Vermont Reserve Pavilion redevelopment construction tender was awarded and works will start in July 2025. Mirrabooka Reserve Pavilion redevelopment was progressing and will be tendered in July 2025. Council’s contribution to the project is \$2.8 million and it will be delivered in partnership with the State Government (\$3 million contribution), Federal Government (\$2 million grant funding) and the local sporting clubs. Council was successful in obtaining Federal Government funding of \$5.5 million for East Burwood Reserve South Pavilion. The project was in detailed design phase and on track for tender later in 2025. Mahoneys Reserve Pavilion site investigations and concept design work was completed. Additional consultation work was underway associated with the Mahoneys Reserve Masterplan to inform the next design phase.	

Elgar Park North East Sportsfield Upgrade*

Project Delivery & Assets	COMPLETE
Construction started in November 2024 and was on track for completion by August 2025. The synthetic turf was laid and final works, including site fencing and retractable netting, was scheduled for completion in August 2025. Sports field lighting was installed, with an on-demand lighting control system that will allow use of the facility beyond scheduled bookings. A new pedestrian link from the Koonung Creek shared-use path now provides convenient access to the existing and new hockey pitches as well as the pavilion. Works were also underway on a new car park adjacent to the sports field, and the site will be enhanced with native garden beds to complement the surrounding environment.	

*Multi-year action, continuing into the next financial year. Marked complete as 2024/25 milestones were achieved



4

Strategic Direction: Our Built Environment; Movement & Public Places



Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including commentary on the results.

Results					
Service/ Indicator/ measure	2022	2023	2024	2025	Comments
Statutory Planning					
Timeliness <i>Time taken to decide planning applications</i> [The median number of days between receipt of a planning application and a decision on the application]	57.00	71.00	51.00	50.50	The ‘time taken to determine’ figure reflected the large number of VicSmart applications that were determined within 10 days. Whitehorse had a significantly greater number of VicSmart applications compared with the metropolitan area and overall state average, which showed as a lower number of days overall. Officers were also able to determine applications within reduced timeframes as application numbers slowed in the second half of the year.
Service standard <i>Planning applications decided within required time frames</i> [Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x 100	58.74%	64.67%	66.58%	69.02%	Decision timeframes reflect the on-going commitment to deliver VicSmart applications within 10 days as a focus. In addition, the increase in standard applications being determined within time has been contributed to by a reduced numbers of applications towards the second half of the year (impacted by State Planning Reform announcements), which has enabled existing applications in the system to be determined more efficiently.
Cost <i>Cost of statutory planning service</i> [Direct cost of the statutory planning service / Number of planning applications received]	\$2,248.74	\$2,798.11	\$2,694.78	\$2,741.47	The cost of the statutory planning service remained close to the previous financial year’s cost. It was lower than the metropolitan and statewide averages.
Decision Making <i>Council planning decisions upheld at VCAT</i> [Number of VCAT decisions that did not set aside council’s decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x 100	47.06%	52.73%	58.00%	71.43%	There was a mix of decisions issued by VCAT, with some positive outcomes where officer decisions were upheld. The high percentage of decisions upheld was well above the state and metropolitan average. It also reflected the reduced number of applications going to VCAT and included the many applications that were resolved through mediation.



4

Strategic Direction: Our Built Environment; Movement & Public Places



Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including commentary on the results.

Results					
Service/ Indicator/ measure	2022	2023	2024	2025	Comments
Roads					
Satisfaction <i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads] x 100	96.70	151.81	104.56	110.51%	The number of sealed local road requests slightly increased compared with 2023/24. The increase was likely due to the ongoing private development works and construction activity affecting the condition of local roads.
Condition <i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x 100	98.59%	98.52%	98.49%	96.72%	Council has continued to perform well in this indicator, achieving a result of 96.72% in 2024/25. While this falls slightly short of the 98% target, it remains above the Metropolitan average of 96% and close to the State-wide average of 97%. The change in result is attributed to the completion of a new road condition audit completed at the start of 2024, which has provided more current data. It is worth noting that Council has committed to increasing its road renewal expenditure as outlined in the 2025/26 budget.
Service cost <i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$204.71	\$493.10	\$333.59	\$380.48	This amount included contingencies, provisional items and project management fees. 2024/25 projects included road rehabilitation of existing sealed roads at Raleigh Street (Forest Hill), Loudon Road (Burwood) and the reconstruction of a brick laneway (Laneway 202) in Mitcham. Brick paving is more expensive than other forms of road reconstruction.
Service cost <i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$24.89	\$29.28	\$28.52	\$30.07	The cost of scheduled resealing for local roads remained consistent and included contingencies and project management fees.
Satisfaction <i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	68.00	64.00	65.00	60.00	The 2025 Community Satisfaction Survey result decreased by 5 index points compared with 2024. Council will continue to monitor annual survey results and review community feedback to support the ongoing management and maintenance of the local road network.



4

Strategic Direction: Our Built Environment; Movement & Public Places



Services funded

The following statement provides information in relation to the services funded in the 2024/25 Budget and the persons or sections of the community who are provided for in the service.

Service Area	Actual Budget Variance \$000
Assets, Building Projects and Capital Works 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.	(1,880) (1,584) (296)
Major Projects This service is responsible for the project management of capital building projects and the facilitation of major projects.	(796) (563) (233)
Engineering Services 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.	(2,827) (2,570) (257)
Public Street Lighting This service provides street lighting throughout Whitehorse.	(1,201) (1,218) 17
City Works 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.	(9,066) (8,626) (440)
Fleet & Workshop 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.	(2,236) (1,839) 397
Facilities Maintenance 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.	(3,954) (3,355) (599)
Sports Fields This service is responsible for the design, installation, maintenance and renewal of sports field infrastructure and project management of sports field capital projects.	(2,362) (1,697) (665)
Property This service manages Council properties, conducts property valuations, and maintains the Geographic Information System.	(1,029) (1,508) 479
Planning 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.	(4,127) (4,580) 453

5

Strategic Direction: Sustainable Climate & Environment Care



Strategic indicators

Our Strategic Indicators measure our performance against the Council Plan 2021-2025



64

Community Satisfaction Survey results for Environmental Sustainability.



73

Community Satisfaction Survey results for performance of waste management services.



54.10%

Kerbside waste collection diverted from landfill above previous year.



3,305

Council planting a minimum of 2,500 street trees annually.



34,682

Council planting greater than 30,000 plants annually.



1,881

A net increase of at least 500 trees per annum on Council managed land.



5 Strategic Direction: Sustainable Climate & Environment Care



Progress on initiatives

The following statement reviews Council's progress in relation to major initiatives and actions identified in the 2024/25 Budget.

Initiative	City Services	COMPLETE
Develop a final transition plan to a 4-bin kerbside waste and recycling system*	The Kerbside Transition Plan to a 4-bin waste and recycling system continued to be developed with the final plan being informed by community consultation planned during August and September 2025. Work in 2024/25 included completing cost modelling, appointing a consultant for community engagement, and food organics/green organics bin trials with multi-unit developments to test roll-out bin options for apartments with shared and individual bins that currently do not have access to the service. Council was briefed on 4 kerbside transition options on 7 April 2025, including a recommended option.	
Delivery of the Climate Response Strategy 2023-2030 (2024/25 Actions)*	On Monday 26 May 2025, Council resolved to redirect funding previously allocated to carbon offsets and Climate Active certification towards projects that directly reduce Council's greenhouse gas emissions and support local environment and biodiversity initiatives. The decision represents a strategic shift towards tangible, locally focused climate action that delivers measurable benefits to the community while maintaining Council's commitment to environmental responsibility. With this, Council has revised its strategy target to "aspire for net zero corporate emissions". In 2024/25, Council started its gas-to-electric business case to better understand opportunities to reduce its corporate emissions. Through its Sustainable Whitehorse events and Solar Savers program, Council has continued to raise awareness and engage the community to take practical and sustainable steps and build climate resilience.	COMPLETE
Delivery of Urban Forest Strategy Actions*	Gardiners Creek Regional Collaboration (GCRC) confirmed funding for the development of a strategic plan. As a member of the GCRC, Council attended initial workshops sourcing data for priority analysis. Melbourne Water, Box Hill Golf Club and KooyongKoot Alliance confirmed their involvement and funding towards revegetation and improvement works on golf course land to improve the biodiversity and canopy tree planting along the corridor. The works will complement Council's adjacent National Tree Day plantings along Gardiners Creek Trail Reserve. Officers attended the first meeting initiating key tasks and will provide ongoing support towards the collaborative project. Council also developed a monitoring, evaluation and reporting plan for the Gardiners Creek Trail Reserve project, funded under the Urban Rivers and Catchments Program. Completion of Hay Street open space park, which provides a connection into Gardiners Creek Trail Reserve, will support corridor enhancement with increased urban greening.	COMPLETE
Delivery of integrated Water Management Strategy Actions*	Council delivered many actions from the Integrated Water Management Strategy in 2024/25. Key highlights included: finalisation of the Landscape Concept Plan and completed consultation for the Bellbird Dell Stormwater Diversion Project, which was favourably received by the community; participation in a pilot program with CSIRO and neighbouring councils to detect litter in waterways using artificial intelligence; attendance at the Mullum Mullum Collaboration and Cultural Awareness Event supporting waterway improvements; and completion of wetland rectification works at Bellbird Dell and Koonung Park raingarden to improve treatment and capture of stormwater.	COMPLETE

*Multi-year action, continuing into the next financial year. Marked complete as 2024/25 milestones were achieved

5 Strategic Direction: Sustainable Climate & Environment Care



Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including commentary on the results.

Results					
Service/ Indicator/ measure	2022	2023	2024	2025	Comments
Waste Management					
Service standard <i>Kerbside collection bins missed</i> [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x 10,000	6.97	7.25	6.51	5.44	Missed bins were lower than the previous year, reflecting Council’s work with the contractor to improve the accuracy of how missed collections were recorded and reported.
Service cost <i>Cost of kerbside garbage bin collection service</i> [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$120.84	\$119.14	\$124.94	\$129.30	The cost of kerbside garbage increased from this time last year, which reflected the increase in tonnes and the cost of sending waste to landfill.
Service cost <i>Cost of kerbside recyclables bin collection service</i> [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$33.96	\$35.80	\$44.26	\$42.40	The cost of kerbside recycling decreased from this time last year, which reflected the trend of less recycling tonnes being collected.
Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x 100	51.46%	56.32%	55.49%	54.10%	This indicator is impacted by the amount of material collected in the recycling and FOGO streams. With declining recycling as a result of the Container Deposit Scheme and seasonal factors resulting in less FOGO, and with garbage increasing in line with population, this diversion measure has declined.



5 Strategic Direction: Sustainable Climate & Environment Care



Services funded

The following statement provides information in relation to the services funded in the 2024/25 Budget and the persons or sections of the community who are provided for in the service.

Service Area	Actual Budget Variance \$000
Whitehorse Recycling & Waste Centre The Centre is open to the public providing services for recycling of various items and disposal of general or bulky non-hazardous waste.	3,587 2,633 954
Sustainability, Waste and Recycling 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.	(22,464) (24,201) 1,737
Open Space Maintenance 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.	(6,977) (6,851) (126)
Tree Management 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.	(7,182) (6,955) (227)
Strathdon House and Orchard Precinct Strathdon hosts educational programs in environment, sustainability, health and wellbeing.	(245) (227) (18)



6 Strategic Direction: An Empowered, Collaborative Community



Strategic indicators

Our Strategic Indicators measure our performance against the Council Plan 2021-2025



Increase Whitehorse subscribers by 500 annually.



Registered users on YourSay Whitehorse who identify as a person with disability or lived experience of mental illness.



Community Satisfaction Survey results for consultation & engagement.



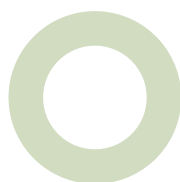
Community Satisfaction Survey results for 'informing the community.'



Registered young people (aged 12-25) on YourSay Whitehorse.



Registered users on YourSay Whitehorse from a non-English speaking background.



6 Strategic Direction: An Empowered, Collaborative Community



Progress on initiatives

The following statement reviews Council’s progress in relation to major initiatives and actions identified in the 2024/25 Budget.

Initiative	Communities, Engagement & Integrated Planning	COMPLETE
Review of the Whitehorse Community Engagement Policy	Following comprehensive internal and community consultation, benchmarking and review, the Whitehorse Community Engagement Policy 2025–2029 was adopted by Council on 24 March 2025. Key updates included a clearer definition of ‘engagement’ to enhance the consistency of community involvement. The policy now commits to engaging the community on the pre-adopted Council Budget at a minimum ‘consult’ level on the IAP2 Public Participation Spectrum, supporting meaningful input prior to adoption. A Children’s Advisory Group was established, providing children with a platform to engage with Council, share their views and shape future projects, while building their confidence in community life. The policy also committed to a stronger closing of the feedback loop, ensuring consultation outcomes were shared with the community to improve transparency and accountability.	

	Communities, Engagement & Integrated Planning	COMPLETE
Undertake Shaping Whitehorse Community Engagement	Shaping Whitehorse community consultation ran between March and August 2024. More than 1430 community members participated through surveys, 10 pop-up events and targeted sessions with key groups. A deliberative panel, reflecting the demographics of the Whitehorse community and using insights collected over the broad engagement, met over 15 hours to make recommendations to Council to inform its key strategic documents. The Integrated Council Plan 2025–2029 (inclusive of the Municipal Public Health and Wellbeing Plan), Revenue and Rating Plan 2025–2029 and 2025/26 Budget were all adopted on 16 June 2025 with the other plans (Financial Plan and Asset Plan) to be adopted later in 2025.	

*Multi-year action, continuing into the next financial year. Marked complete as 2024/25 milestones were achieved



6 Strategic Direction: An Empowered, Collaborative Community



Services funded

The following statement provides information in relation to the services funded in the 2024/25 Budget and the persons or sections of the community who are provided for in the service.

Service Area	Actual Budget Variance \$000
Strategic Marketing and Communications 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.	(2,714) (2,483) (231)
Community Engagement 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.	(1,494) (1,462) (32)
Customer Service This service delivers the provision of customer service at Council's three service centres in Box Hill, Forest Hill and Nunawading.	(2,025) (2,065) (40)



7

Strategic Direction: A safe and healthy community



Strategic indicators

Our Strategic Indicators measure our performance against the Council Plan 2021-2025



65

Community Satisfaction Survey results for family support services.



13,163

Number of participants in organised club sport, and Council leisure and recreation programs.



78.62%

Participation in the Maternal Child Health Service.



83.16%

Participation of Aboriginal children in the Maternal Child Health service.



100%

Compliance with Community Emergency Risk Assessments.



18.93%

Percentage of females participating in organised club sport.



7 Strategic Direction: A safe and healthy community



Progress on initiatives

The following statement reviews Council's progress in relation to major initiatives and actions identified in the 2024/25 Budget.

Initiative	People & Culture	OFF TRACK
Implementation of Whitehorse Council Child Safe Standards Action Plan 2022-2025*	Council made progress in 2024/25 to align with the 50 indicators under the Child Safe Standards, with 25 indicators in place and 25 partially in place. Key improvements included: collaboration across teams to address child safety issues; child safety content integrated into Council's communications and reporting processes; child safety clauses added to tender and hirer agreements; and Council's commitment to child safety by authorising a dedicated Child Safety Officer role. This important work will continue into 2025/26.	
Development of Open Space Master Plans*	Leisure & Recreation Services	COMPLETE
	Council made significant progress on several open space masterplans in 2024/25. Community consultation on the draft masterplans for Charles Rooks Dagola Reserve, Billabong Park and Tyrol Park were conducted during February and March 2025, with Council adoption planned for August 2025. The draft Mirrabooka Wurundjeri Walk Masterplan was released for community consultation in June 2025. The next step will be to present the updated draft masterplan to Council for endorsement in December 2025. The East Burwood Reserve Masterplan was endorsed in 2023/24 and sets priorities to improve access, amenity and community use. Since its endorsement, Council has renewed the southern oval and secured \$5.5 million from the Federal Government for the South Pavilion redevelopment, now in design. Design work started on road realignment, with planning underway for the velodrome and athletics track (subject to funding). Council advocated for the Nunawading Basketball Centre upgrade, with federal funding of \$45 million secured and state support being pursued. These investments will strengthen local sport and recreation infrastructure.	
Development of the Municipal Public Health and Wellbeing Plan (MPHWP) 2025-2029	Communities, Engagement & Integrated Planning	COMPLETE
	The Integrated Council Plan 2025–2029 – including the Municipal Public Health and Wellbeing Plan (MPHWP) – and respective Annual Actions Plans were adopted by Council on 16 June 2025. The Health and Wellbeing Steering Committee, consisting of community and health services partners, held its inaugural meeting in March 2025 to provide strategic oversight and governance of the MPHWP and annual actions.	

*Multi-year action, continuing into the next financial year. Marked complete as 2024/25 milestones were achieved



7 Strategic Direction: A safe and healthy community



Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including commentary on the results.

Results					
Service/ Indicator/ measure	2022	2023	2024	2025	Comments
Aquatic Facilities					
Service standard <i>Health Inspections of aquatic facilities</i> [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	1.00	0.50	1.00	1.50	Council conducted daily pool water quality testing at each of our aquatic facilities to ensure water quality was satisfactory. A health inspection is undertaken at the discretion of Council and, in 2024/25, 1 health inspection was conducted at Aqualink Box Hill and 2 inspections at Aqualink Nunawading. The inspections determined that both venues complied with the Public Health and Wellbeing Regulations 2019.
Utilisation <i>The number of visits to aquatic facilities per head of municipal population.</i> [Number of visits to aquatic facilities / Population]	4.70	7.86	7.84	9.24	The overall utilisation result for Council’s two aquatic facilities has increased compared to 2023/24. This is likely due to the indoor pool at Aqualink Box Hill being operational for the full year, following a three-month closure in 2023/24 for retiling, as well as growth in membership driven by various membership campaigns.
Service cost <i>The direct cost less any income received of providing aquatic facilities per visit.</i> [Direct cost of the aquatic facilities less income received / Number of visits to the aquatic facilities]	\$3.65	\$0.62	\$0.93	\$0.25	The cost of Council’s 2 aquatic facilities decreased compared with 2023/24. This was the result of the indoor pool at AQBH being open for the full year (it was closed for 3 months in 2023/24 for retiling) and an increase in member income through acquisition and retention activities.



7 Strategic Direction: A safe and healthy community



Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including commentary on the results.

Results					
Service/ Indicator/ measure	2022	2023	2024	2025	Comments
Animal Management					
Timeliness <i>Time taken to action animal management requests</i> <i>[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]</i>	1.20	1.15	1.23	1.48	This result showed a slight improvement in responding to animal management requests compared with last financial year, reflecting Council’s commitment to providing prompt, consistent and effective responses, upholding high service standards, and strengthening positive relationships with the community.
Service standard <i>Animals reclaimed</i> <i>[Number of animals reclaimed / Number of animals collected] x 100</i>	51.76%	54.76%	50.15%	56.44%	This outcome highlighted the dedicated efforts of Council to ensure that microchip details were accurately maintained and regularly updated. By improving the accuracy of pet identification, Council increased the likelihood of lost dogs and cats being safely and quickly reunited with their owners. This proactive approach supported responsible pet ownership and enhanced collaboration with Council’s pound service provider by leading to more efficient operations and better outcomes for impounded animals.
Service standard <i>Animals rehomed</i> <i>[Number of unclaimed collected animals rehomed / Number of unclaimed collected animals] x 100</i>	20.94%	17.16%	39.39%	42.51%	In collaboration with its pound provider, Council actively worked to ensure that all impounded dogs and cats were rehomed wherever possible. While rehoming rates for cats remained slightly lower than for dogs, Council continued to explore new opportunities and initiatives to further improve outcomes.
Service cost <i>Cost of animal management service per population</i> <i>[Direct cost of the animal management service / Population]</i>	\$4.27	\$3.98	\$2.77	\$2.67	Overall costs remained stable in 2024/25 with no significant fluctuations or unexpected changes, supported by our continued collaboration with the Council’s pound facility.
Health and safety <i>Animal management prosecutions</i> <i>[Number of successful animal management prosecutions / Total number of animal management prosecutions] x 100</i>	100.00%	100.00%	100.00%	100.00%	This year, Council maintained a 100% successful prosecution rate for all animal-related matters, prosecuting 12 cases in total.



7 Strategic Direction: A safe and healthy community



Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including commentary on the results.

Results					
Service/ Indicator/ measure	2022	2023	2024	2025	Comments
Food Safety					
Timeliness <i>Time taken to action food complaints</i> <i>Number of days between receipt and first response action for all food complaints / Number of food complaints</i>	1.47	1.53	1.51	2.44	This is a calendar year measure and the figure reported is to the end of 2024. As at 31 December 2024, the result was slightly higher than previous reporting periods but still within our target of 2.5 working days.
Service standard <i>Food safety assessments</i> <i>Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x 100</i>	100.00%	97.87%	100%	100.00%	This is a calendar year measure and the figure reported is to the end of 2024. As of 31 December 2024, there were 951 registered Class 1 and 2 Food premises, including 9 mobile food premises, which all received an annual assessment or a final assessment for new registrations. The total number of registrations fluctuated during the year depending on the number of new and closed registrations.
Service cost <i>Cost of food safety service</i> [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$565.74	\$570.23	\$521.52	\$457.48	As of 30 June 2025, there were 1296 Class 1, 2, 3 and 4 Food Premises and 308 Temporary/Mobile Class 2, 3 and 4 Food Premises. This equates to a total of 1604 Food Premises.
Health and safety <i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major noncompliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major noncompliance outcome notifications about food premises] x 100	100.00%	100.00%	100.00%	100.00%	This is a calendar year measure, and the figure reported is at the end of the 2024 year. All 23 assessments/inspections resulting in Major/Critical non-compliance were followed up during the reporting period.
Health and safety <i>Food safety samples</i> [Number of food samples obtained / Required number of food samples] x 100	N/A*	N/A*	136.36%	126.76%	This is a calendar year measure and the figure reported is to the end of 2024. The total gazetted number of food samples in 2024 for Whitehorse was 213. Council obtained a total of 270 food samples for the period, well above its target of 213.

*N/A indicates a new indicator in 2023/24



7 Strategic Direction: A safe and healthy community



Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including commentary on the results.

Results						
Service/ Indicator/ measure	2022	2023	2024	2025	Comments	
Maternal Child Health						
Service standard <i>Infant enrolments in MCH service</i> [Number of infants enrolled in the MCH service / Number of birth notifications received] x 100	100.82%	101.05%	100.31%	101.12%	Council continued to see strong infant enrolments in the Maternal and Child Health Service, with birth notifications increasing for the first time in 9 years.	
Service cost <i>Cost of MCH service</i> [Cost of the MCH service / Hours worked by MCH nurses]	\$91.38	\$81.16	\$82.98		\$85.33	Council continued to provide a cost-effective Maternal and Child Health Service for the Whitehorse community, with education and support services for all families with children from birth to school age. Council's end-of-year result was in line with previous reporting periods.
Participation <i>Participation in MCH service</i> [Number of children who attend the MCH service at least once (in a year) / Number of children enrolled in the MCH service] x 100	77.03%	77.55%	76.65%		78.62%	Council maintained strong participation rates in the Maternal and Child Health Service throughout 2024/25, with end-of-year results showing an increase in key age and stage visits. This reflected continued focus on proactive client engagement and follow-up, with outcomes consistent with or exceeding previous years.
Participation <i>Participation in MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100	85.71%	93.41%	89.58%	83.16%	The Whitehorse municipality has a small number of Aboriginal and Torres Strait Islander children registered in the Maternal and Child Health (MCH) Service. Participation rates remain consistently strong, supported by a responsive and culturally sensitive service approach.	
Satisfaction <i>Participation in 4- week Key Age and Stage visit</i> [Number of 4-week key age and stage visits / Number of birth notifications received]	95.63%	95.95%	97.08%	96.18%	Council has maintained a stable participation rate in the 4-week Key Age and Stage (KAS) visits throughout the 2024/25 financial year, consistent with previous years. This reflects continued early engagement with families soon after birth and strong service accessibility.	



7 Strategic Direction: A safe and healthy community



Services funded

The following statement provides information in relation to the services funded in the 2024/25 Budget and the persons or sections of the community who are provided for in the service.

Service Area	Actual Budget Variance \$000
Leisure and Recreation Management 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.	(1,917) (1,053) (864)
Leisure Facilities This service provides a range of leisure facilities including Morack Golf Course, Aqualink Box Hill and Aqualink Nunawading, Sportlink and Nunawading Community Hub.	525 (869) 1,394
Positive Ageing 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.	(922) (1,075) 153
Family Services 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.	(2,627) (2,131) (496)
Community Safety This service delivers regulatory functions including: domestic animal management, school crossing supervision, Council's local law framework and managing parking controls across the municipality.	(4,169) (4,118) (51)
Emergency Management and Business Continuity This service implements Council's responsibilities as detailed in the <i>Emergency Management Act 1986</i> , the Municipal Emergency Management Plan and Business Continuity Policy.	(204) (213) 9





Governance

Whitehorse City Council is constituted under the *Local Government Act 2020 (the Act)* to provide leadership for the good governance of the municipal district and for the benefit and wellbeing of its community. Council provides good governance by performing its role in accordance with the overarching governance principles and supporting principles of the Act by:

- making decisions and taking actions in accordance with the relevant law
- giving priority to achieving the best outcomes for the community, including future generations
- promoting the economic, social and environmental sustainability of the municipal district
- engaging its community in strategic planning and strategic decision-making
- pursuing innovation and continuous improvement
- collaborating with other governments, statutory bodies and councils
- ensuring the ongoing financial viability of Council
- taking into account regional, state and national plans and policies in strategic planning and decision making
- providing transparency of Council decisions, actions and information

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that Council and its administration meet the community's priorities. The community has many opportunities to provide input into Council's decision-making processes, including community consultation, public forums and the ability to submit questions to and speak at Council meetings.

Council's formal decision-making processes are conducted through Council meetings. Council delegates some of its decision-making to Council staff. These delegations are exercised in accordance with adopted Council policies.

Council meetings

Council meetings are held to consider matters to provide the direction and authority for the ongoing operation of the Council, its policies and strategic directions, and to make decisions on statutory matters such as adoption of the Council Plan and Annual Budget.

Council conducts open public meetings. Members of the community are welcome to attend these meetings. For people who cannot attend in person, meetings can be viewed online via Council's website. Recordings of meetings are available on Council's website after the meeting has concluded.

Council meetings also provide the opportunity for community members to make requests to speak and submit a question. During 2024/25, Council held 16 Council meetings and 5 Special Council meetings.



Governance

Councillor attendance at Council meetings

The accompanying 2 tables detail Councillor attendance at Council meetings for the period 1 July 2024 to 30 June 2025.

The first table covers meetings held from 1 July 2024 to 26 October 2024, prior to the Whitehorse general election on 26 October 2024.

	Council meetings (5)	Special Council meetings (2)	Apologies	Leave of absence
Cootamundra Ward Cr Andrew Munroe	5	2	0	0
Eley Ward Cr Trudy Skilbeck	5	2	0	0
Elgar Ward Cr Blair Barker	5	2	0	0
Kingsley Ward Cr Amanda McNeill	5	2	0	0
Lake Ward Cr Denise Massoud	5	2	0	0
Mahoneys Ward Cr Mark Lane	5	1	1	0
Simpson Ward Cr Prue Cutts	5	2	0	0
Sparks Ward Cr Tina Liu	5	2	0	0
Terrara Ward Cr Raylene Carr	5	2	0	0
Walker Ward Cr Ben Stennett	4	1	2	0
Wattle Ward Cr Andrew Davenport	5	2	0	0

The second table covers attendance at Council meetings held between 12 November 2024 and 30 June 2025 for Councillors elected at the Whitehorse general election on 26 October 2024 and officially sworn in on 12 and 13 November 2024.

	Council meetings (11)	Special Council meetings (3)	Apologies	Leave of absence
Cootamundra Ward Cr Kieran Simpson	11	3	0	0
Eley Ward Cr Daniel Griffiths	11	3	0	0
Elgar Ward Cr Blair Barker	11	3	0	0
Kingsley Ward Cr Kirsten Langford	11	3	0	0
Lake Ward Cr Hayley Weller	11	3	0	0
Mahoneys Ward Cr Jason Martin	11	3	0	0
Simpson Ward Cr Prue Cutts	11	3	0	0
Sparks Ward Cr Peter Allan	11	3	0	0
Terrara Ward Cr Jarrod Gunn	11	3	0	0
Walker Ward Cr Ben Stennett	11	3	0	0
Wattle Ward Cr Andrew Davenport	11	3	0	0



Governance

Code of Conduct

Effective from 26 October 2024, all Councillors were required to observe the Model Code of Conduct that is prescribed in Schedule 1 of the *Local Government (Governance and Integrity) Regulations*.

The Model Code of Conduct replaces the previous statutory requirement for each Council to develop its own Councillor Code of Conduct.

The Model Code of Conduct establishes clear standards for the behaviour and responsibilities of Councillors. Its purpose is to ensure that Councillors can effectively perform their duties and functions, supporting the Council in its overriding role to provide good governance for the benefit and wellbeing of the municipal community.

Conflict of interest

Councillors are elected by the residents and ratepayers to act in the best interests of the community. This is a position of trust that requires Councillors to act in the public interest. When Council delegates its powers to a Council officer or a committee, the committee or officer also needs to act in the interest of the public.

A conflict of interest occurs when a personal or private interest might compromise the ability to act in the public interest. A conflict of interest exists even if no improper act has resulted from it. Council has guidelines to assist Councillors and staff, as well as a comprehensive procedure to accommodate the disclosure of a conflict of interest. Declaration of a conflict of interest is a standard agenda item for all Council meetings.

While the procedures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the relevant decision-making process or from the exercise of the public duty. Conflicts of interest disclosed at Council meetings are recorded in the minutes of the meetings.

In the 2024/25 period, 8 conflicts of interest were declared by Councillors at Council meetings.

Councillor allowances and Councillor expenses

The Victorian Independent Remuneration Tribunal is responsible for setting remuneration for Members of Parliament (MPs), local Councillors and executives in the Victorian public sector.

On 7 March 2022, in accordance with section 23A of the Victorian Independent Remuneration Tribunal and

Improving Parliamentary Standards

Act 2019, the Tribunal made the Allowance Payable to Mayors, Deputy Mayors and Councillors (Victoria) Determination No 01/2022.

The determination set a base allowance for each Council member, the value of which varies according to the role (Mayor, Deputy Mayor or Councillor) and the allowance category to which the Council has been assigned. The allowance amounts are inclusive of any Superannuation Guarantee Contribution. The appointed Mayor also received use of a fully maintained vehicle.

The Tribunal is required to make an annual adjustment to the values of the allowances. Whitehorse has been classified as a category 3 council and effective from 1 July 2024, the applicable allowances payable were:

- Mayor \$134,854 pa
- Deputy Mayor \$67,477 pa
- Councillors \$40,769 pa.

The Tribunal made a further adjustment effective from 18 December 2024, with the applicable allowances payable changing to:

- Mayor \$138,505 pa
- Deputy Mayor \$69,252 pa
- Councillors \$40,769 pa

Section 40 of the *Local Government Act 2020* specifies that a council must reimburse councillors for necessary out-of-pocket expenses incurred while performing their duties as a councillor.

Councillors are also funded to undertake relevant external training opportunities and memberships of professional bodies to support them to undertake and effectively fulfil their roles and responsibilities as councillors.

Under section 41 of the *Local Government Act 2020*, Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for councillors.

The Council Expense Policy provides for the types of out-of-pocket expenses – such as resources, facilities and other support to the Mayor, Deputy Mayor and Councillors – to enable them to discharge their duties as well as guidance for the payment of reimbursements of expenses.

Governance

Summary of expenses paid for each Councillor during 2024/25

Councillor	Conferences Training	Information and communication	Car expenses	Functions and events	Travel	TOTAL
Cr Blair Barker	-	-	-	\$64.00	-	\$839.00
Cr Prue Cutts (Deputy Mayor from 18 November 2024)	\$3,617.00	\$720.00	-	\$1,883.00	\$3.00	\$6,223.00
Cr Andrew Davenport (Deputy Mayor 15 November 2023 to 30 June 2024) (Mayor from 18 November 2024)	\$3,909.00	\$775.00	\$2,268.00	\$2,345.00	\$206.00	\$9,503.00
Cr Ben Stennett	-	\$775.00	-	\$181.00	-	\$956.00
Cr Peter Allan (newly elected 13 November 2024)	\$132.00	\$560.00	-	\$1,131	\$81	\$1,904.00
Cr Daniel Griffiths (newly elected 12 November 2024)	\$5,950.00	\$560.00	-	\$28.00	\$44.00	\$6,582.00
Cr Jarrod Gunn (newly elected 12 November 2024)	-	\$560.00	-	\$95.00	-	\$655.00
Cr Kirsten Langford (newly elected 12 November 2024)	\$2,122.00	\$654.00	-	\$1,032.00	\$777.00	\$4,585.00
Cr Jason Martin (newly elected 12 November 2024)	-	\$589.00	-	\$277.00	-	\$866.00
Cr Kieran Simpson (newly elected 12 November 2024)	\$4,200.00	\$1,000.00	-	\$461.00	\$515.00	\$6,176.00
Cr Hayley Weller (newly elected 12 November 2024)	\$8,382.00	\$588.00	-	\$453.00	-	\$9,423.00
Cr Raylene Carr (term ended 17 September 2024)	\$23.00	\$347.00	-	-	\$52.00	\$422.00
Cr Mark Lane (term ended 17 September 2024)	\$292.00	\$215.00	-	\$223.00	\$761.00	\$1,491.00
Cr Tina Liu (term ended 17 September 2024)	\$8,867.00	\$215.00	-	-	-	\$9,082.00
Cr Denise Massoud (Mayor 30 June 2024 to 17 September 2024)	\$811.00	\$163.00	-	-	\$887.00	\$1,861.00
Cr Amanda McNeill (term ended 17 September 2024)	\$384.00	\$269.00	-	-	\$34.00	\$687.00
Cr Andrew Munroe (term ended 17 September 2024)	\$1,612.00	\$215.00	-	\$237.00	\$707.00	\$2,771.00
Cr Trudy Skilbeck (term ended 17 September 2024)	-	\$215.00	-	-	-	\$215.00
TOTAL	\$40,301.00	\$9,195.00	\$2,268.00	\$8,410.00	\$4,067.00	\$64,241.00

Governance

Summary of allowances paid for each Councillor during 2024/25

Total allowances (excluding GST)	
Cr Andrew Davenport (Deputy Mayor 1 July 2024 to 26 October 2024) (Mayor 18 November 2024 to 30 June 2025)	\$107,771.05
Cr Prue Cutts (Deputy Mayor 18 November 2024 to 30 June 2025)	\$56,473.75
Cr Kieran Simpson	\$25,933.63
Cr Daniel Griffiths	\$25,933.63
Cr Blair Barker	\$38,975.34
Cr Kirsten Langford	\$25,933.63
Cr Hayley Weller	\$25,933.63
Cr Jason Martin	\$25,933.63
Cr Peter Allan	\$25,820.39
Cr Jarrod Gunn	\$25,933.63
Cr Ben Stennett	\$38,975.34
Cr Denise Massoud* (Mayor 1 July 2024 to 26 October 2024)	\$43,170.77
Cr Raylene Carr*	\$13,041.71
Cr Mark Lane*	\$13,041.71
Cr Tina Liu*	\$13,041.71
Cr Amanda McNeill*	\$13,041.71
Cr Andrew Munroe*	\$13,041.71
Cr Trudy Skilbeck*	\$13,041.71

*Held office until 26 October 2024



Audit operations

Audit and Risk Committee

Council has established an Audit and Risk Committee (the Committee) pursuant to section 53 of the *Local Government Act 2020 (the Act)*. The Committee is an advisory committee with no delegated authority or decision-making abilities.

The Committee supports Council to fulfil its corporate governance and oversight responsibilities in the following areas:

- financial and performance reporting
- risk management
- integrity framework, including fraud and corruption prevention systems and controls
- maintenance of a sound internal control environment
- assurance activities including internal and external audit

Council's compliance performance with its policies and legislative and regulatory requirements

The Committee comprises 5 members: 3 independent members and 2 Councillors appointed by Council. The Committee meets 5 times a year. The members, meetings held and attendance of each member for 2024/25 are shown in the accompanying table.

	Member Type	Term	19/08/2024	16/09/2024	11/12/2024	05/03/2025	21/05/2025
Ms Lisa Woolmer	Independent (Chair since 20/09/22)	September 2017 to present	✓	✓	✓	✓	✓
Mr Jonathan Kyvelidis	Independent	March 2021 to present	✓	✓	✓	✓	✓
Ms Binda Gokhale	Independent	October 2022 to present	✓	✓	✓	✓	✓
Cr Blair Barker	Councillor	November 2022 to October 2024	✓	✓	N/A	N/A	N/A
Cr Trudy Skilbeck	Councillor	November 2022 to October 2024	✓	✓	N/A	N/A	N/A
Cr Daniel Griffiths	Councillor	December 2024 to present	N/A	N/A	✓	✓	✓
Cr Peter Allan	Councillor	December 2024 to present	N/A	N/A	✓	✓	✓

✓ Present in meeting

N/A Not a Committee member at the date of the meeting, therefore not required to attend.

The Committee's Charter is subject to regular review and approval by Council and is available on Council's website ([Audit and Risk Committee](#)) together with other details of the Committee.

The Committee's annual work plan and agenda are aligned with the Charter, which ensures the Committee's work covers all areas in the Charter across the year.

The Committee prepares a biannual audit and risk report to Council that describes the activities of the Committee, including its findings and recommendations. The biannual report for the period April to September 2024 was presented to Council on 2 December 2024 and the biannual report for the period October 2024 to March 2025 was presented to Council on 12 May 2025. The biannual reports are included in Council's meeting agendas, which are available on Council's website.

Audit operations

Internal audit

Whitehorse City Council's internal audit function was performed by HLB Mann Judd effective 1 July 2023 for a 4-year term.

HLB Mann Judd developed the Strategic Internal Audit Plan 2024/25 (SIAP) in consultation with the Council's executive leaders, selected managers and the Audit and Risk Committee. Projects in the SIAP are identified with reference to past internal audit activity, Council's Risk Registers, audit activity proposed by the Victorian Auditor-General's Office and risks prevalent in the local government sector. The SIAP is reviewed annually to ensure that internal audit resources remain focused on appropriate areas. The SIAP was endorsed by the Audit and Risk Committee on 20 May 2024 and adopted by Council on 24 June 2024.

During the year, HLB Mann Judd conducted the following internal audits in accordance with the SIAP.

1. Review of Data Governance/Cyber (Victorian Protective Data Security Standards) – Part 2.
2. Review of Customer Service – Complaints Management (customers/members of the community).
3. Review of Transformation Program (with specific focus on governance arrangements and benefits realisation).
4. Review of Risk Management Framework (ISO 31000:2018) (including awareness survey).
5. Review of Procurement and Tendering.
6. Audit and reconciliation of Equitable Cost Sharing for the Private Use of Council Vehicles.

Following each internal audit, HLB Mann Judd provided management with an internal audit report, which contained findings, observations and recommendations. For each recommendation, management provided a management response, including action plans, responsible officers and target dates for completion. Outstanding actions were tracked and reported to the Audit and Risk Committee until completion. The internal auditor attended Audit and Risk Committee meetings to report on the status of the SIAP and present internal audit reports.

External audit

Council's external auditor is the Victorian Auditor-General's Office (VAGO) and the audit is undertaken by RSD Audit on behalf of VAGO. Unmodified audit reports were issued on the Annual Financial Report and Performance Statement for 2024/25.



Governance and management checklist

No.	Governance and Management Items	Comments	Completed
1	Community Engagement Policy (policy outlining Council's commitment to engaging with the community on matters of public interest)	Community Engagement Policy Developed and endorsed by Council on 24 March 2025 in accordance with section 55 of the Act.	✓
2	Community Engagement Guidelines (guidelines to assist staff to determine when and how to engage with the community)	Community Engagement Handbook Current guidelines in operation. Date of commencement: 24 October 2022	✓
3	Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Financial Plan 2021-2031 Adopted in accordance with section 91 of the Act. Date of adopted: 18 October 2021	✓
4	Asset Plan (plan setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Asset Plan 2022-2032 Adopted on 14 June 2022 in accordance with section 92 of the Act. Date of adoption: Roads 14 June 2022 Buildings 14 June 2022 Bridges 14 June 2022	✓
5	Revenue and Rating Plan (plan setting out the rating structure of Council to levy rates and charges)	Revenue and Rating Plan 2025-2029 Adopted 16 June 2025 in accordance with section 93 of the Act.	✓
6	Annual Budget (plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Annual Budget 2025/26 Adopted 16 June 2025 in accordance with section 94 of the Act.	✓
7	Risk Policy (policy outlining council's commitment and approach to minimising the risks to council's operations)	Risk Management Policy Date of commencement of current policy: 1 October 2022	✓
8	Fraud Policy (policy outlining council's commitment and approach to minimising the risk of fraud)	Fraud and Corruption Control Policy Date of commencement of current policy: 6 June 2023	✓
9	Municipal Emergency Management Planning (participation in meetings of the Municipal Emergency Management Planning Committee)	Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council (other than the chairperson of MEMPC) during the financial year. Dates of MEMPC meetings attended: 14 August 2024, 12 November 2024, 11 February 2025, 13 May 2025	✓
10	Procurement Policy (policy outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	Procurement Policy Adopted 18 October 2021 in accordance with section 108 of the Act.	✓
11	Business Continuity Plan (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Business Continuity Plan Date of commencement: 21 March 2025	✓

Governance and management checklist

No.	Governance and Management Items	Comments	Completed
12	Disaster Recovery Plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Disaster Recovery Plan Date of commencement of current plan: 21 March 2025	✓
13	Complaint Policy (policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)	Complaint Policy Developed and adopted on 6 May 2025 in accordance with section 107 of the Act.	✓
14	Workforce Plan (plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)	Workforce Plan Plan developed in accordance with section 46 of the Act. Date of commencement: 1 December 2021	✓
15	Payment of rates and charges hardship policy (policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates)	Payment of Rates and Charges Hardship Policy Date of commencement of current policy: 24 August 2020	✓
16	Risk Management Framework (framework outlining council's approach to managing risks to the council's operations)	Risk Management Framework Date of commencement of current framework: 11 December 2024	✓
17	Audit and Risk Committee (advisory committee of Council under section 53 and section 54 of the <i>Local Government Act</i> whose role is to monitor the compliance of Council policies and procedures, monitor Council's financial reporting, monitor and provide advice on risk management, and provide oversight on internal and external audit functions)	Established in accordance with section 53 of the Act. Date of establishment: 24 August 2020	✓
18	Internal Audit (independent accounting professionals engaged by the council to provide analyses and recommendations aimed at improving council's governance, risk and management controls)	Engaged Date of engagement of current provider: 1 July 2023	✓
19	Performance Reporting Framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the <i>Local Government Act 2020</i>)	Framework Date of adoption of current framework: 21 October 2024	✓
20	Council Plan Reporting (report reviewing the performance of the council against the council plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Reports Date of Reports: 21 October 2024 and 17 February 2025	✓

Governance and management checklist

No.	Governance and Management Items	Comments	Completed
21	Quarterly budget reports (quarterly reports to Council under section 97 of the <i>Local Government Act 2020</i> , comparing actual and budgeted results and an explanation of any material variations)	Reports presented to the Council in accordance with section 97(1) of the <i>Local Government Act 2020</i> . Date presented: 21 October 2024 16 December 2024 17 February 2025 26 May 2025	✓
22	Risk Reporting (6-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Risk reports prepared and presented Date of reports: 11 December 2024 and 17 February 2025	✓
23	Performance Reporting (6-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the <i>Local Government Act 2020</i>)	Performance reports prepared Date of reports: 21 October 2024 and 17 February 2025	✓
24	Annual Report (annual report under sections 98 and 99 of the <i>Local Government Act 2020</i> containing a report of operations and audited financial and performance statements)	Presented at a meeting of the Council in accordance with section 100 of the Act. Date presented: 21 October 2024	✓
25	Councillor Code of Conduct (code setting out the standards of conduct to be followed by Councillors and other matters)	Councillor Code of Conduct Code of conduct reviewed and adopted on 26 October 2024 in accordance with section 139 of the <i>Local Government Act 2020</i> .	✓
26	Delegations (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Delegations reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act. Council to CEO delegations adopted 25 March 2024 CEO to Staff delegations adopted 11 September 2024	✓
27	Meeting Procedures (governance Rules governing the conduct of meetings of Council and delegated committees)	Meeting procedures local law developed in accordance with section 60 of the Act. Adopted by Council on 24 June 2024	✓

I certify that this information presents fairly the status of council's governance and management arrangements.



Simon McMillan

Chief Executive Officer

Dated: 13.10.25



Cr Daniel Griffiths

Councillor

Dated: 13th October 2025

Statutory information

Privacy and data protection

Council believes the responsible handling of personal information is a key aspect of good corporate governance and is strongly committed to protecting an individual's right to privacy. Council takes the necessary steps to ensure the personal information that customers and residents share with us remains confidential.

Council is committed to ensuring that personal information received by the organisation is collected and handled in a responsible manner and in accordance with the Information Privacy Principles incorporated within the *Privacy and Data Protection Act 2014* and the *Health Records Act 2001*. Council's Privacy and Health Privacy Policy is available at www.whitehorse.vic.gov.au

Council received 9 privacy complaints in 2024/25.

Freedom of information

The *Freedom of Information Act 1982 (FOI Act)* grants the community the right to access certain Council documents. The general right of access is limited by exceptions and exemptions that have been prescribed to protect public interests and the private and business affairs of people about whom Council holds information.

The FOI Act has 4 main functions:

- to provide a general right of access to documents
- to enable individuals to amend incorrect information about them held by agencies
- to provide rights of appeal in relation to the previous 2 functions
- to require agencies to publish certain details about themselves and their functions

Council information

Part II of the FOI Act requires Council to publish a range of information about our functions and procedures, the types of documents we keep, reports and publications, and freedom of information arrangements. This information is set out at www.whitehorse.vic.gov.au

Written requests for documents under the *Freedom of Information Act 1982* must be addressed to:

Freedom of Information Officer
Whitehorse City Council
Locked Bag 2
Nunawading Delivery Centre VIC 3131
foi@whitehorse.vic.gov.au

FOI requests received	2024/25
New requests	30
Access granted in full	3
Access granted in part	6
Access denied in full	3
Requests not finalised at the end of the reporting period	2
Withdrawn	1
Requests outside the Act	7
Requests: no documents existed	3
Others: not processed, not proceeded with, workload issues, Act did not apply	5
Application fees collected	\$685.80
Charges collected	\$0



Statutory information

Road Management Act

In accordance with section 22 of the *Road Management Act 2004*, Council must publish a copy or summary of any Ministerial Direction in its Annual Report. In 2024/25, Council did not receive any Ministerial Directions in relation to the *Road Management Act 2004*.

Food Act 1984

In accordance with section 7E of the *Food Act 1984*, Council is required to publish a summary of any Ministerial Directions received during the financial year in its Annual Report. No such Ministerial Directions were received by Council during the financial year.

Procurement

In accordance with the *Local Government Act 2020* and Council policy, Council did not enter into any contracts valued at \$250,000 or more without first engaging in a public competitive process. Council has an ongoing commitment to competitive neutrality as a matter of good business and transparency and adheres to competitive neutrality principles. Contracts entered following a public tendering process include the following categories:

- Waste, Recycling, Reveal and Processing (kerbside bin content audits)
- Leisure and Recreation (sports field lighting, landscape services, tree management, pavilions, ground renewals, bushland maintenance)
- After Hours Parking Services
- Professional Services (internal auditing, website development, transformation, property valuations)
- Arts and Culture (festival logistics, traffic management and safety)
- Facility Maintenance (keys and locksmiths, electrical, roof and guttering, plumbing)
- Information Technology
- Carbon Offsets
- Energy

Public Interest Disclosure Act 2012

The main objective of the *Public Interest Disclosure Act 2012* is to encourage and facilitate the disclosure of improper conduct of public bodies and public officers. The scheme is important to enable people who report improper conduct and corruption to be protected, including keeping their identity confidential and protecting them from reprisals. Procedures are available on Council's website.

In accordance with the *Public Interest Disclosures Act 2012*, Council is committed to integrity in all its operations. During 2024/25, there were no disclosures that were made and referred to Independent Broad-based Anti-Corruption Commission (IBAC).

Council's Public Interest Disclosure Coordinator is the Manager Governance and Integrity.

Documents available for inspection

Council must adopt and maintain a Public Transparency Policy under section 57 of the *Local Government Act 2020 (the Act)*. The policy gives effect to the Public Transparency Principles outlined in section 58 of the Act.

It supports Council in its ongoing drive for good governance and the importance of open and accountable conduct and specifies how Council information is to be made publicly available.

Council adopted its Public Transparency Policy on 14 February 2022. A copy of the policy and the details of what is publicly available and the ways in which it can be accessed can be viewed on Council's website.



Statutory information

Risk management and insurance

Effective risk management is an important enabler for Council and is a key element of its 'good governance and integrity' transformation principle. Council's risk management program supports the delivery of quality services and helps us meet the expectations of our community and stakeholders. By proactively identifying and managing risk, Council is better equipped to make informed decisions, respond with confidence, and deliver Council Plan objectives with greater certainty and assurance for residents, employees and stakeholders.

The Risk Management Framework outlines Council's agreed approach to identifying, assessing and managing risk. It is aligned with the international standard for risk management, ISO 31000:2018, and is supported by a dedicated Risk Management Framework Action Plan. Progress on this Action Plan, along with updates on Council's strategic and operational risks, is regularly reported to the Audit and Risk Committee to ensure ongoing oversight and continuous improvement.

The internal audit function provides objective and independent assurance over the effectiveness of internal controls, risk management and governance activities. As part of this commitment, in 2024/25 an internal audit review of the Risk Management Framework internal audit was completed, providing assurance over the framework's effectiveness and identifying opportunities to further strengthen our risk management practices.

Council's insurance program is reviewed annually to ensure adequate protection of key insurable risks, including property, motor vehicles, cybersecurity, and public and professional liabilities. The program is managed with the support of an appointed insurance broker. Council is also a member of the Municipal Association of Victoria Liability Mutual Insurance Scheme, which provides tailored public liability and professional indemnity coverage to local government authorities.

Domestic Animal Management Plan

Whitehorse's animal management service is dedicated to supporting a safe and responsible community for people and their pets. Council offers a wide range of animal-related services that include:

- reuniting lost pets with their owners
- animal and pet education programs
- partnerships with community organisations
- animal collection and welfare
- investigations for animal-related matters including dog attacks
- park and reserve patrols
- a 24/7 animal after-hours emergency service
- targeted campaigns addressing key issues such as roaming cats, barking dogs and unregistered pets
- managing dangerous and restricted breed dogs
- pet registration and identification checks
- support for pet owners

All these services are guided by Council's Domestic Animal Management Plan 2021–2025. The Plan was developed based on extensive community feedback gathered through a range of engagement activities. The Plan has a strong focus on improving responsible pet ownership and balancing community environmental needs.

One of the highlights was the continuation of the initiative Pups in Parks, a very popular Whitehorse education program. Council partners with dog behaviouralists to provide dog training, Council engagement and assistance in parks and reserves. This initiative allows us to assist with improving dog behavioural issues.

Council is looking to expand Pups in Parks into a year-round program at all parks and reserves, to increase the availability of dog education programs in Whitehorse, and to increase seminars to enhance the delivery of animal management services.



Statutory information

Carers recognition

Whitehorse City Council recognises the important and valuable contribution carers make to the Whitehorse community. The *Carers Recognition Act 2012* defines a 'care relationship' as a person providing care to someone who is older, has a disability, mental illness or an ongoing medical condition.

The 2021 Census identified that in Whitehorse there were 18,235 carers, representing 12.8% of the population aged 15 years and over.

Council officers across various teams – including Youth Services, Positive Ageing, Maternal and Child Health, and Early Childhood Services – play a key role in supporting carers through their work with the broader community.

Within Council's workforce, carers are acknowledged through provisions in the Enterprise Agreement, including leave entitlements and individual flexibility arrangements.

In 2024/25, Council undertook the following activities to support carers in our community.

- Council partnered with local organisations to strengthen support for carers in the community, working collaboratively to share resources, promote services, and identify emerging needs.
- Council hosted and facilitated a series of information sessions and forums aimed at supporting carers. During 2024/25, community members participated in these sessions and received relevant information and resources.
- Through relevant Council services, links and resources were made available on Council's website for community members with caring responsibilities.
- Council engaged with community members at major festivals and events, distributing information and raising awareness of available support for carers.
- Council provided flexible early years health and parenting support to parents, kinship and grandparent carers, with a focus on primary prevention.



Statutory information

Development contributions

Council introduced a Development Contributions Plan (DCP) in 2023. In accordance with sections 46GM and 46QD of the *Planning and Environment Act 1987*, a council that is a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works-in-kind. The report must be published in a council's annual report.

For the 2024-25 year the following information about infrastructure and development contributions is disclosed.

Development Contributions

Total DCP levies received in 2024/25

DCP name (Year approved)	Levies received in 2024/25 financial year (\$)
Whitehorse DCP 2023	\$521,889.91
Total	\$521,889.91

DCP land, works, services or facilities accepted in-kind in 2024/25

DCP name (Year approved)	Project ID	Project description	Item purpose	Project value (\$)
Whitehorse DCP 2023	-	(Nil)	-	-
Total	-	-	-	\$0

Total DCP contributions received and expended to date (DCPs approved after 1 June 2016)

DCP name (Year approved)	Total levies received (\$)	Total levies expended (\$)	Total works-in-kind accepted (\$)	Total DCP contributions received (levies and works-in-kind) (\$)
Whitehorse Development Contributions Plan 2023	\$1,219,801.71	\$1,219,801.71	\$0	\$1,219,801.71
Total	\$1,219,801.71	\$1,219,801.71	\$0	\$1,219,801.71

Statutory information

Land, works, services or facilities delivered in 2024/25 from DCP levies collected

Project description	Project ID	DCP name and year approved	DCP fund expended (\$)	Works-in-kind accepted (\$)	Council's contribution (\$)	Other contributions (\$)	Total project expenditure (\$)~	Percentage of item delivered*	DCP Income Estimate
Heatherdale Reserve Pavilion Refurbishment - part cost included from 2022-23 FY1 ³	13	Whitehorse DCP 2023	\$111,108.00	\$0.00	\$0.00	\$0.00	\$3,081,259.00	100%	\$645,017.00
Vermont South Club Rooms ²	17	Whitehorse DCP 2023	\$211,780.00	\$0.00	\$2,052,753.00	\$450,000.00	\$2,714,533.00	100%	\$211,780.00
Aqualink Box Hill Tile Rectification Works - Stage 2 ²	19	Whitehorse DCP 2023	\$155,669.00	\$0.00	\$1,220,193.00	\$0.00	\$1,487,637.65	58%	\$267,445.00
Fulton Reserve - Playspace renewal - Local ¹	74	Whitehorse DCP 2023	\$5,921.71	\$0.00	\$73,018.00	\$0.00	\$81,739.00	68%	\$8,721.00
Strathdon House car park ³	80	Whitehorse DCP 2023	\$22,883.20	\$0.00	\$0.00	\$0.00	\$137,956.00	100%	\$23,747.00
Reconstruction Sydenham Lane, Surrey Hills – (Valonia Ave to Beatrice Ave) - cost estimate after removal of Roads to Recovery funding of 55.7% ¹	129	Whitehorse DCP 2023	\$7,400.00	\$0.00	\$200,690.00	\$0.00	\$208,090.00	100%	\$7,400.00
Reconstruction Kerr Lane, Box Hill North – (Woodhouse Gve to Station St) - cost estimate after removal of Roads to Recovery funding of 55.7% ¹	130	Whitehorse DCP 2023	\$7,128.00	\$0.00	\$136,439.00	\$70,000.00	\$213,567.00	100%	\$7,128.00
Total 2024/25	-	-	\$521,889.91	\$0.00	\$3,683,093.00	\$520,000.00	\$7,924,781.65	-	-

Notes:

This table reflects Projects listed in Whitehorse DCP 2023 to which DCP funds have been expended in the 2024-25 financial year. This is not a full list of all DCP projects completed to-date.

1 Projects were completed in 2022-23 financial year, however DCP funds were expended on the project in the 2024-25 financial year

2 Projects were completed in 2023-24 financial year, however DCP funds were expended on the project in the 2024-25 financial year

3 DCP funds were expended on the project also in the 2023/24 financial year and reported that year.

*The Percentage of item delivered represents the DCP fund expended to-date as a percentage of the total DCP Income Estimate for that project. The DCP Income Estimate as per the Whitehorse DCP 2023 with indexation included up to the year of project completion.

~Total project expenditure reflects the accumulated project expenditure up to 30 June 2025 for projects that had DCP funds allocated during 2024-25.

Disability Action Plan

Disability in Whitehorse

The Disability in Whitehorse Action Plan 2022–2025 describes the work Council will undertake in partnership with people with disability, the community and key state and local organisations to address the barriers experienced by people with disability in our community. The Plan outlines objectives and priorities for actions that:

- reflect the values and priorities of people with disability and the broader Whitehorse community
- consider national and state legislation and policy contexts
- align with the role and influence of local government and current Council policies and strategic plans
- build on the strengths of the people with disability, their families and carers as well as the strengths of the broader community

4 priority areas underpinned the activities that Council undertook in 2024/25 and includes access to:



Information



Services and programs



The built environment



Employment, education and training

The **Whitehorse Disability Advisory Committee (WDAC)** is a Council-appointed volunteer committee where members include people with lived experience of disability, family members and representatives from local disability and health service providers. An elected Councillor chairs the WDAC, which is also supported by Council's Community Strengthening and Engagement team. The WDAC has continued to meet bimonthly and has been consulted on a broad range of policies and initiatives, including:

- Community Engagement Policy review
- Open Space Strategy
- update on the Victorian Disability Worker Commission
- website accessibility
- discussion of the supported or productivity award system
- accessibility at Council events
- government responses to the Royal Commission into Abuse Violence Neglect and Exploitation of People with Disability and the NDIS Review Report
- Tally Ho Structure Plan
- Road Management Plan
- Bennettswood and Wurundjeri Walk Draft Masterplans



Disability Action Plan

Council's highlights include:

- Box Hill Community Arts Centre hosted a joint mosaic exhibition that featured the work of the Black Box Mosaic Group and students with disability from its all-abilities mosaic class.
- Box Hill Community Arts Centre continues to work with local NDIS providers to ensure inclusion of people with disability in its classes and programs.
- There has been an increase in people with disability or lived experience of mental illness registering on Council's YourSay platform. During 2024/25, the number increased from 109 to 125.
- People with disability were represented on the Shaping Whitehorse Community Panel for the development of the Integrated Council Plan 2025–2029.
- 4 additional accessible car parking spaces were installed in Arnold Street, Box Hill.
- The accessibility of paths within parks and open spaces was improved at Kalang Park and Gardiners Creek shared use path.
- Planning is underway to increase the accessibility of Heatherdale Park, Memorial Park and Springfield Park play spaces, including installation of accessible paths and/or equipment at each site.
- With the introduction of a new Community Local Law, Council has undertaken education and enforcement patrols. This resulted in improved compliance on building sites, including removing obstructions to pathways.
- Council's Major Transport Projects team continues to advocate for greater accessibility in State Government projects including the Suburban Rail Loop and North East Link.
- To support career and employment development for young people with disability, the Strengths Based Career Planning Guide has been provided to Box Hill Institute, Children and Young People with Disabilities Australia and Social Ventures Australia.
- The Creating Pathways to Employment Forum was held in December 2024, highlighting the work undertaken to strengthen the inclusion of people with disability in Council's workforce. The forum, attended by 60 Council officers, promoted inclusive workplace initiatives, the barriers faced by people with disability to finding and retaining employment, and strategies people leaders can use to improve employment experiences for people with disability.

Inclusive Employment Project

Council has continued to partner with Box Hill Institute to offer work experience opportunities for students with disabilities undertaking Certificate I and Certificate II Work Education courses. Since its inception in May 2024, Council has offered work experience to 3 students with planning started for 5 placements for July and September 2025.

Additionally, Council participated in the Social Ventures Australia (SVA) and Children and Young People with Disabilities (CYDA) 'The Innovated Employment Lab' to explore the employment of young people with disability. Between August 2024 and June 2025, officers have worked to develop a Customer Service traineeship for a young person with disability. Following successful completion of the traineeship, the person will be encouraged and supported to apply for an ongoing role within Council's Customer Service team. The traineeship will start in July 2025.

Social enterprise cafés

Two social enterprise cafes opened in 2024/25 – Where Is My Coffee, based at the Nunawading Community Hub (operated by Villa Maria Catholic Homes) and Alkira Biz Café, located at the Harrow Street car park, Box Hill (operated by Alkira). Since opening in December 2024, a total of 28 people with disability have participated in training opportunities across the 2 sites, with a total of 2318 hours offered.

One person with a disability has secured open employment and 4 other people are being supported to explore open employment opportunities. Five people with disability have undertaken work experience at another site. People with disability are building their confidence and increasing familiarity with regular customers. The inclusion of people with disability in all aspects of the cafés' operations received positive feedback from the community.

It is anticipated that a third café site at Mont Albert Station Heritage Building will open in late 2025.



Whitehorse City Council

ANNUAL PERFORMANCE STATEMENT

For the Year Ended 30 June 2025



2024/25 PERFORMANCE STATEMENT

Contents

Certification of the Performance Statement	2
Victorian Auditor-General’s Office audit report	3
Section 1. Description of municipality	5
Section 2. Service performance indicators	6
Section 3. Financial performance indicators	8
Section 4. Sustainable capacity indicators	14
Section 5. Notes to the accounts	16
5.1. Basis of preparation	16
5.2. Definitions	17

2024/25 PERFORMANCE STATEMENT

Certification of the Performance Statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.



Callista Clarke

CPA Principal Accounting Officer

Dated: 13 October 2025

In our opinion, the accompanying performance statement of Whitehorse City Council for the year ended 30 June 2025 presents fairly the results of Council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity performance.

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify this performance statement in its final form.



Cr Peter Allan

Councillor

Dated: 13 October 2025



Cr Daniel Griffiths

Councillor

Dated: 13 October 2025



Simon McMillan

Chief Executive Officer

Dated: 13 October 2025

Independent Auditor's Report



Victorian Auditor-General's Office

Independent Auditor's Report

To the Councillors of Whitehorse City Council

Opinion	I have audited the accompanying performance statement of Whitehorse City Council (the council) which comprises the: • description of municipality for the year ended 30 June 2025 • service performance indicators for the year ended 30 June 2025 • financial performance indicators for the year ended 30 June 2025 • sustainable capacity indicators for the year ended 30 June 2025 • notes to the accounts • certification of the performance statement. In my opinion, the performance statement of Whitehorse City Council in respect of the year ended 30 June 2025 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.
Basis for Opinion	I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Councillors' responsibilities for the performance statement	The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.

WHITEHORSE CITY COUNCIL

2024/25 PERFORMANCE STATEMENT

Independent Auditor's Report

**Auditor's
responsibilities
for the audit of
the performance
statement**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement. As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



MELBOURNE
23 October 2025

Travis Derricott
as delegate for the Auditor-General of Victoria

2024/25 PERFORMANCE STATEMENT

Description of Municipality

The City of Whitehorse is located just 15 kilometers east of Melbourne and covers an area of 64 square kilometers. The municipality has an estimated residential population of 183,462 residents (Australian Bureau of Statistics).

The City of Whitehorse has a diverse population. According to the 2021 census, 44.9 per cent of residents were born overseas and 44.3 per cent speak a language other than English at home. The most common languages are Mandarin, Cantonese, Greek, Vietnamese, and Hindi (Australian Bureau of Statistics).

Whitehorse City Council provides high-quality services and facilities across a range of areas including community services, environmental services, customer services, health and wellbeing, planning and building, parks and gardens and more. The City of Whitehorse has more than 631 hectares of open space, including quality bushland reserves, parks, formal gardens, recreation reserves and trails, combined with tree-lined residential streetscapes to form a pleasant urban environment.

SERVICE PERFORMANCE INDICATORS

For the year ended 30 June 2025

SERVICE/INDICATOR/MEASURE	Results			2025 Target	2025 Actual	Comments
	2022	2023	2024			
Aquatic Facilities						
Utilisation AF6 Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	4.70	7.86	7.84	N/A	9.24	The overall utilisation result for Council's two aquatic facilities has increased compared to 2023/24. This is likely due to the indoor pool at Aqualink Box Hill being operational for the full year, following a three-month closure in 2023/24 for retiling, as well as growth in membership driven by various membership campaigns.
Animal Management						
Health and Safety AM7 Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100.00%	100.00%	100.00%	N/A	100.00%	This year, Council maintained a 100% successful prosecution rate for all animal-related matters, prosecuting 12 cases in total.
Food Safety						
Health and Safety FS4 Critical and major noncompliance outcome notifications [Number of critical non-compliance outcome notifications and major noncompliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x 100	100.00%	100.00%	100.00%	N/A	100.00%	This is a calendar year measure, and the figure reported is at the end of the 2024 year. All 23 assessments/inspections resulting in Major/Critical non-compliance were followed up during the reporting period.
Governance						
Satisfaction G2 Satisfaction with community consultation and engagement [Community satisfaction rating out of 100 with the consultation and engagement efforts of the council]	57	55	57	57	55	The 2025 Community Satisfaction Survey has decreased by 2 index points compared to 2024. Council will continue to monitor survey outcomes and seek opportunities to enhance community consultation and engagement practices.
Libraries						
Participation LB7 Library membership [Number of registered library members / Population] x 100	N/A	N/A	26.97%	N/A	26.72%	This result is consistent with the 2023/24 year. Whitehorse Manningham Libraries will continue to ensure community members have access to the broad range of library services.

SERVICE PERFORMANCE INDICATORS

For the year ended 30 June 2025

SERVICE/INDICATOR/MEASURE	Results					Comments
	2022	2023	2024	2025 Target	2025 Actual	
Maternal and Child Health (MCH)						
Participation						
MC4 Participation in MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x 100	77.03%	77.55%	76.65%	N/A	78.62%	Council has maintained strong participation rates in the Maternal and Child Health (MCH) Service throughout the 2024–25 financial year, with end-of-year results showing an increase in Key Age and Stage visits. This reflects continued focus on proactive client engagement and follow-up, with outcomes consistent with or exceeding previous years.
Participation						
MC5 Participation in MCH service by aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100	85.71%	93.41%	89.58%	N/A	83.16%	The Whitehorse municipality has a small number of Aboriginal and Torres Strait Islander children registered in the Maternal and Child Health (MCH) Service. Participation rates remain consistently strong, supported by a responsive and culturally sensitive service approach.
Roads						
Condition						
R2 Sealed local roads maintained to condition standards [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x 100	98.59%	98.52%	98.49%	98.00%	96.72%	Council has continued to perform well in this indicator, achieving a result of 96.72% in 2024/25. While this falls slightly short of the 98% target, it remains above the Metropolitan average of 96% and close to the State-wide average of 97%. The change in result is attributed to the completion of a new road condition audit completed at the start of 2024, which has provided more current data. It is worth noting that Council has committed to increasing its road renewal expenditure as outlined in the 2025/26 budget.
Statutory Planning						
Service Standard						
SP2 Planning applications decided within required time frame [Number of planning applications decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x 100	58.74%	64.67%	66.58%	58.00%	69.02%	Decision timeframes reflect the on-going commitment to deliver VicSmart applications within 10 days as a focus. In addition, the increase in standard applications being determined within time has been contributed to by a reduced numbers of applications towards the second half of the year (impacted by State Planning Reform announcements), which has enabled existing applications in the system to be determined more efficiently.
Waste Collection						
Waste diversion						
WC5 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] x 100	51.46%	56.32%	55.49%	58.00%	54.10%	This indicator is impacted by the amount of material collected in the recycling and FOGO streams. With declining recycling as a result of the Container Deposit Scheme and seasonal factors resulting in less FOGO, and with garbage increasing in line with population, this diversion measure has declined.

FINANCIAL PERFORMANCE INDICATORS

For the year ended 30 June 2025

SERVICE/ INDICATOR/ MEASURE	2022	2023 Actual	2024	2025 Target	2025 Actual	2026	2027 Forecast	2028	2029	Comments
Efficiency										
Expenditure level										
E2 Expenses per property assessment <i>[Total expenses / Number of property assessments]</i>	\$2,446.47	\$2,866.94	\$2,655.34	\$2,735.00	\$2,820.29	\$2,844.91	\$2,940.51	\$3,015.94	\$3,072.79	The 2024/25 result was higher than target and also above the previous year's actuals, primarily due to higher employee-related costs. This was influenced by the implementation of Council's new Enterprise Agreement, which included one-off cost of living payments and adjustments to leave provisions totalling \$1.34 million. An additional \$1.13 million accrued due to industrial relations adjustments relating to past negotiations for a specific cohort of casual staff. Departure costs associated with organisational changes also contributed to the overall variance.
Revenue level										
E4 Average rate per property assessment <i>[Sum of all general rates and municipal charges / Number of property assessments]</i>	\$1,626.97	\$1,645.97	\$1,474.26	N/A	\$1,515.83	\$1,556.06	\$1,590.01	\$1,625.91	\$1,662.55	This result confirms Whitehorse City Council's low average rates per assessment, which is among the lowest across Metropolitan Melbourne. The average general rate increase was 2.75% in 2024/25 in line with the rate cap set by Victorian Government policy.

FINANCIAL PERFORMANCE INDICATORS

For the year ended 30 June 2025

SERVICE/ INDICATOR/ MEASURE	2022	2023	2024	2025		2026	2027	2028	2029	Comments	
		Actual		Target	Actual	Forecast					
Liquidity											
Working Capital										Council continues to maintain a strong position in meeting its short-term financial obligations. In 2024/25, working capital increased by 2.15%, primarily due to higher cash holdings from term deposits and investments (\$34.26 million) compared to previous year. The result remains well above the minimum sustainable level and is forecast to remain strong, with slight decreases expected in future years as Council funds planned capital works and strategic initiatives.	
L1 Current assets compared to current liabilities	384.59%	327.83%	449.20%	334.92%	458.87%	479.94%	449.46%	442.74%	415.05%		
[Current assets / Current liabilities] x100											
Unrestricted cash										This indicator shows cash and cash equivalents and financial assets that are not available for use other than for the purpose for which it is restricted in accordance with accounting standards. The unrestricted cash indicator has decreased from the prior year due to higher cash holdings in 2024/25 and includes cash held to fund carry forward capital works from 2024/25, conditional grants unspent and statutory reserves. Also contributing to the 2024/25 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 2025. A total of \$198 million in term deposit investments are classified as "other financial assets" not cash. If these term deposits were classified as cash the indicator result would be 223.78%.	
L2 Unrestricted cash compared to current liabilities	-109.89%	-100.63%	-167.30%	N/A	-188.06%	257.72%	242.67%	246.02%	227.77%		
[Unrestricted cash / Current liabilities] x100											

FINANCIAL PERFORMANCE INDICATORS

For the year ended 30 June 2025

SERVICE/ INDICATOR/ MEASURE	2022	2023	2024	2025		2026	2027	2028	2029	Comments
		Actual		Target	Actual	Forecast				
Obligations										
Loans and borrowings										
O2 Loans and borrowings compared to rates <i>[Interest bearing loans and borrowings / Rate revenue] x100</i>	0.00%	0.00%	0.00%	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	Council currently has no loans and borrowings
Loans and borrowings										
O3 Loans and borrowings repayments compared to rates <i>[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100</i>	0.00%	0.00%	0.00%	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	Council currently has no loans and borrowings
Indebtedness										
O4 Non-current liabilities compared to own source revenue <i>[Non-current liabilities / Own source revenue] x100</i>	2.97%	6.97%	5.69%	N/A	4.32%	4.32%	3.74%	3.18%	2.76%	The 2024/25 result reflects an overall \$9.59m increase in own source revenue mainly related to higher user fees (\$3.81m), statutory fees and charges (\$1.84m), increased interest on investments income (\$1.65m) and lease and rental income from Morack Public Golf (\$1.38m). Non-current liabilities have decreased by \$2.47m in 2024/25, primarily relating to a decrease in lease liabilities (\$1.25m) as lease payments have been made during the course of the year, and a decrease in provision for investments in joint operations for Clayton Landfill (\$1.20m) due to reassessment of estimated ongoing future costs.

FINANCIAL PERFORMANCE INDICATORS

For the year ended 30 June 2025

SERVICE/ INDICATOR/ MEASURE	2022	2023	2024	2025		2026	2027	2028	2029	Comments
	Actual			Target	Actual	Forecast				
Asset renewal and upgrade O5 Asset renewal and upgrade expense compared to depreciation <i>[Asset renewal and asset upgrade expenditure / Asset depreciation] x100</i>	124.63%	126.13%	90.11%	101.09%	94.14%	102.04%	108.99%	101.39%	102.07%	The 2024/25 indicator has improved by 4.47% compared to 2023/24 however is lower than target due to a combination of higher depreciation, impacted by asset revaluation increments at 30 June 2024 for drainage and parks, open space and streetscape assets, and higher depreciation on major redevelopment projects capitalised in the previous year. Also contributing to the result is lower renewal and upgrade capital expenditure resulting from projects not progressing as rapidly as planned, including multi-year pavilion upgrades, Morack Golf Course Improvements and Ballyshannassy New Sports Field Lighting. The forecast result is expected to return to above the desired level of 100% and reflects Council's commitment to renew its existing community infrastructure.

FINANCIAL PERFORMANCE INDICATORS

For the year ended 30 June 2025

SERVICE/ INDICATOR/ MEASURE	2022	2023 Actual	2024	2025 Target	2025 Actual	2026	2027	2028	2029	Comments
Operating position										
Adjusted underlying result OP1 Adjusted underlying surplus (or deficit) <i>[Adjusted underlying surplus (or deficit)/ Adjusted underlying revenue] x100</i>	5.78%	-4.06%	3.50%	N/A	4.41%	2.73%	0.95%	0.16%	-0.16%	The adjusted underlying result increased by 25.71% in 2024/25 compared to the previous year, driven primarily by a \$18.69 million rise in adjusted underlying revenue. This uplift was largely due to higher Financial Assistance Grants received through the Victorian Local Government Grants Commission (VLGGC), which included the full 2024/25 allocation and an early payment of 50% of the 2025/26 allocation, totalling \$8.88 million. In contrast, the 2023/24 result was impacted by 100% of the financial assistance grant allocation received in 2022/23. Other contributing factors to increased revenue include user fees (\$3.81 million), statutory fees and charges (\$1.83 million), interest income from investments (\$1.65 million), and lease and rental income from Morack Public Golf (\$1.38 million). These favourable movements were partially offset by higher employee expenditure due to one-off expenses associated with the implementation of Council's new Enterprise Agreement including cost of living payments and leave provision adjustments (\$1.34 million), an additional \$1.13 million accrued due to industrial relations adjustments relating to past negotiations for a specific cohort of casual staff, increased materials and services costs (\$3.64 million) and higher depreciation expenses (\$2.06 million). Over the next four years, the adjusted underlying result reflects Council's continued investment in transformation and other strategic initiatives that support the delivery of key actions outlined in the Council Plan.

FINANCIAL PERFORMANCE INDICATORS

For the year ended 30 June 2025

SERVICE/ INDICATOR/ MEASURE	2022	2023 Actual	2024	2025 Target	2025 Actual	2026	2027	2028	2029	Comments
Stability										
Rates concentration S1 Rates compared to adjusted underlying revenue <i>[Rate revenue / Adjusted underlying revenue] x100</i>	62.68%	59.91%	64.97%	66.09%	62.57%	64.42%	64.75%	64.96%	65.30%	This indicator assesses Council's ability to generate revenue from a variety of sources to fund services and activities. A lower proportion of rates to underlying revenue suggests greater stability. In 2024/25, the proportion of rates to underlying revenue was slightly lower than in 2023/24. This was primarily due to the early receipt of 50% of the 2025/26 Victorian Local Government Grants Commission (VLGGC) Financial Assistance Grant, which was recognised in June 2025. Other contributing factors included increased statutory fees and fines, and higher user fee income particularly from The Round and Aqualink memberships. This was partially offset by a reduction in net gain from the disposal of property, infrastructure, plant, and equipment. Notably, the 2023/24 result included a \$9.53 million gain from the disposal of the Sinnott Street reserve to the State Government for the Suburban Rail Loop project.
Rates effort S2 Rates compared to property values <i>[Rate revenue / Capital improved value of rateable properties in the municipality] x100</i>	0.17%	0.15%	0.17%	N/A	0.17%	0.17%	0.17%	0.18%	0.18%	This result reflects the extent of reliance on rate revenues to fund all of council's ongoing services. A low or decreasing level of rates suggests an improvement in the rating burden. Council's result remains low, with the forecast in alignment with historical performance.

SUSTAINABLE CAPACITY INDICATORS

For the year ended 30 June 2025

SERVICE/INDICATOR/MEASURE	Results				Comments
	2022	2023	2024	2025	
Population					
C1 Expenses per head of municipal population <i>[Total expenses / Municipal population]</i>	\$1,082.21	\$1,315.31	\$1,189.77	\$1,245.08	This result demonstrates Council's ability to maintain a low cost base per head of population. Consistent with other ratios, the 2024/25 result has been impacted by once-off expenditure associated with the implementation of Council's new Enterprise Agreement which included cost of living payments and leave provision movements. An additional \$1.13 million accrued due to industrial relations adjustments relating to past negotiations for a specific cohort of casual staff and higher depreciation charges related to The Round and Morack Public Golf major redevelopment projects completed in the previous financial year. The population increased by 2.70% in 2024/25 compared to 2023/24.
C2 Infrastructure per head of municipal population <i>[Value of infrastructure / Municipal population]</i>	\$6,092.03	\$6,950.31	\$6,926.59	\$7,571.14	The increase in infrastructure per head of municipal population is mainly attributable to a combination of new assets being added, including The Round and Morack Public Golf Course redevelopment projects completed in the prior year, and an increase in the value of Council's drainage and parks, open space and streetscape assets as a result of revaluations per Australian Accounting Standards. Also impacting the result was a growth in the population by 2.70% in 2024/25 compared to 2023/24.
C3 Population density per length of road <i>[Municipal population / Kilometres of local roads]</i>	276.25	270.03	278.80	286.36	This result demonstrates the City of Whitehorse's population using an established road network, which is well maintained but not growing in length. The increase in 2024/25 compared to 2023/24 is due to an increase in population growth of 2.70%.
Own-source revenue					
C4 Own-source revenue per head of municipal population <i>[Own-source revenue / Municipal population]</i>	\$999.27	\$1,117.37	\$1,182.26	\$1,203.43	This result has remained consistent with the prior year.

SUSTAINABLE CAPACITY INDICATORS

For the year ended 30 June 2025

SERVICE/INDICATOR/MEASURE	Results				Comments
	2022	2023	2024	2025	
Recurrent grants					
C5 Recurrent grants per head of municipal population <i>[Recurrent grants / Municipal population]</i>	\$135.11	\$137.94	\$50.10	\$97.20	The 2024/25 result reflects an increase of \$8.88 million (99.25%) in recurrent grant income, primarily due to timing differences in the recognition of Victorian Local Government Grants Commission (VLGGC) funding. In 2023/24, the full allocation of \$5.94 million was received early and recognised in the 2022/23 financial year. In contrast, the 2024/25 result includes both the full current year allocation and an early payment of 50% of the 2025/26 allocation (\$3.16 million), which was received in June 2025. Municipal population growth has increased by 2.70% for 2024/25.
Disadvantage					
C6 Relative Socio-Economic Disadvantage <i>[Index of Relative Socio-Economic Disadvantage by decile]</i>	9.00	9.00	9.00	9.00	This result indicates that Whitehorse continues to be a municipality with a relatively low socio-economic disadvantage.
Workforce turnover					
C7 Percentage of staff turnover <i>[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100</i>	12.82%	10.17%	21.50%	17.11%	The percentage of staff turnover continues to fluctuate from year to year pending organisational changes. Council continues to implement strategies to reduce the workforce turnover through staff engagement strategies, learning and development opportunities, and recruitment and retention initiatives.

2024/2025 PERFORMANCE STATEMENT

Basis of Preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed, service performance, financial performance and sustainable capacity indicators and measures together with a description of the municipal district, an explanation of material variations in the results and notes to the accounts. This statement has been prepared to meet the requirements of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g., Australian Bureau of Statistics or the Council's satisfaction survey provider).

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the *Local Government (Planning and Reporting) Regulations 2020*. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2025-26 to 2028-29 by the council's financial plan.

The Local Government (Planning and Reporting) Regulations 2020 requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

2024/2025 PERFORMANCE STATEMENT

Definitions

"Aboriginal children" means a child who is an Aboriginal person

"Aboriginal person" has the same meaning as in the *Aboriginal Heritage Act 2006*

"adjusted underlying revenue" means total income other than:

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to above

"adjusted underlying surplus (or deficit)" means adjusted underlying revenue less total expenditure

"annual report" means an annual report prepared by a council under section 98 of *the Act*

"asset renewal expenditure" means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability

"asset upgrade expenditure" means the expenditure that – (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life

"critical non-compliance outcome notification" means a notification received by council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorised officer under that *Act*, of a deficiency that poses an immediate serious threat to public health

"current assets" has the same meaning as in the AAS

"current liabilities" has the same meaning as in the AAS

"food premises" has the same meaning as in the *Food Act 1984*

"intervention level" means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene

"local road" means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*

"major non-compliance outcome notification" means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorised officer under that *Act*, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

"MCH" means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age.

"non-current liabilities" means all liabilities other than current liabilities.

"own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)

"population" means the resident population estimated by council.

"rate revenue" means revenue from general rates, municipal charges, service rates and service charges

"relative socio-economic disadvantage" in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA

"restricted cash" means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year

"SEIFA" means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its website.

"unrestricted cash" means all cash and cash equivalents other than restricted cash

Whitehorse City Council

ANNUAL FINANCIAL REPORT

For the Year Ended 30 June 2025



WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Table of Contents

FINANCIAL REPORT		Page
Certification of the Financial Statements		03
Financial Statements		
Comprehensive Income Statement		06
Balance Sheet		07
Statement of Changes in Equity		08
Statement of Cash Flows		09
Statement of Capital Works		10
Notes to the Financial Statements		
Note 1	Overview	11
Note 2	Analysis of our results	
	2.1. Performance against budget	12-15
	2.2. Analysis of council results by program	16-17
Note 3	Funding for the delivery of our services	
	3.1. Rates and charges	18
	3.2. Statutory fees and fines	18
	3.3. User fees	18
	3.4. Funding from other levels of government	19-20
	3.5. Contributions	21
	3.6. Net gain/(loss) on disposal of property, infrastructure, plant and equipment	21
	3.7. Other income	21
Note 4	The cost of delivering services	
	4.1. Employee costs	22
	4.2. Materials and services	22
	4.3. Depreciation	23
	4.4. Amortisation - Intangible assets	23
	4.5. Depreciation - Right of use assets	23
	4.6. Allowance for impairment losses	23
	4.7. Finance Costs - Leases	23
	4.8. Other expenses	23
Note 5	Investing in and financing our operations	
	5.1. Financial assets	24-25
	5.2. Non-financial assets	26
	5.3. Payables, trust funds and deposits and contract and other liabilities	27
	5.4. Provisions	28-29
	5.5. Financing arrangements	29
	5.6. Commitments	30-31
	5.7. Leases	31-32
Note 6	Assets we manage	
	6.1. Property, infrastructure plant and equipment	33-39
	6.2. Investments in associates, joint arrangements and subsidiaries	40-41
Note 7	People and relationships	
	7.1. Council and key management remuneration	42-43
	7.2. Related party disclosure	44
Note 8	Managing uncertainties	
	8.1. Contingent assets and liabilities	45
	8.2. Change in accounting standards	46
	8.3. Financial instruments	46-47
	8.4. Fair value measurement	47-48
	8.5. Events occurring after balance date	48
Note 9	Other matters	
	9.1. Reserves	49-51
	9.2. Reconciliation of cash flows from operating activities to surplus/(deficit)	51
	9.3. Superannuation	51-54
Note 10	Change in accounting policy	54

WHITEHORSE CITY COUNCIL 2024/2025 FINANCIAL REPORT

Certification of the Financial Statements

In my opinion, the accompanying financial statements have been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, the Australian Accounting Standards and other mandatory professional reporting requirements.



Callista Clarke CPA

Principal Accounting Officer

Dated : 13-October-2025

Nunawading

In our opinion, the accompanying financial statements present fairly the financial transactions of the Whitehorse City Council for the year ended 30 June 2025 and the financial position of the Council as at that date.

At the date of signing, we are not aware of any circumstances that would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.



Cr Daniel Griffiths

Councillor

Dated : 13-October-2025

Nunawading



Cr Peter Allan

Councillor

Dated : 13-October-2025

Nunawading



Simon McMillan

Chief Executive Officer

Dated : 13-October-2025

Nunawading

Independent Auditor’s Report



Independent Auditor’s Report

To the Councillors of Whitehorse City Council

Opinion	I have audited the financial report of Whitehorse City Council (the council) which comprises the: - balance sheet as at 30 June 2025 - comprehensive income statement for the year then ended - statement of changes in equity for the year then ended - statement of cash flows for the year then ended - statement of capital works for the year then ended - notes to the financial statements, including material accounting policy information - certification of the financial statements. In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.
Basis for Opinion	I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor’s Responsibilities for the Audit of the Financial Report</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Councillors' responsibilities for the financial report	The Councillors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Councillors are responsible for assessing the council’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Independent Auditor’s Report

Auditor’s responsibilities for the audit of the financial report	As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report. As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also: • identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. • obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council’s internal control • evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors • conclude on the appropriateness of the Councillors’ use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council’s ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor’s report. However, future events or conditions may cause the council to cease to continue as a going concern. • evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation. I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
---	---

MELBOURNE
23 October 2025


Travis Derricott
as delegate for the Auditor-General of Victoria

2024/2025 FINANCIAL REPORT

Comprehensive Income Statement — For the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income / Revenue			
Rates and charges	3.1	149,504	143,109
Statutory fees and fines	3.2	14,131	12,294
User fees	3.3	38,795	34,984
Grants - operating	3.4	17,289	8,107
Grants - capital	3.4	7,977	3,351
Contributions - monetary	3.5	9,138	7,102
Contributions - non monetary	3.5	2,126	7,237
Other income	3.7	17,463	14,167
Share of net profit / (loss) of associates and joint ventures	6.2	890	(50)
Total income / revenue		<u>257,313</u>	<u>230,301</u>
Expenses			
Employee costs	4.1	90,329	82,813
Materials and services	4.2	84,601	80,957
Depreciation	4.3	40,765	38,725
Amortisation - intangible assets	4.4	446	380
Depreciation - right of use assets	4.5	1,278	1,326
Allowance for impairment losses	4.6	1,869	(173)
Finance costs - leases	4.7	120	139
Contributions expense - Whitehorse Manningham Library	7.2	6,003	5,843
Net (gain) or loss on disposal of property, infrastructure, plant and equipment	3.6	454	(6,643)
Other expenses	4.8	2,559	2,479
Total expenses		<u>228,424</u>	<u>205,846</u>
Surplus for the year		<u>28,889</u>	<u>24,455</u>
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain	6.1	194,354	31,580
Total other comprehensive income		<u>194,354</u>	<u>31,580</u>
Total comprehensive result		<u>223,243</u>	<u>56,035</u>

The above comprehensive income statement should be read in conjunction with the accompanying notes.

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Balance Sheet — As of 30 June 2025

	Note	2025 \$'000	2024 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1	21,815	15,188
Trade and other receivables	5.1	20,536	17,097
Other financial assets	5.1	197,667	170,030
Prepayments	5.2	1,854	1,573
Non-current assets classified as held for sale		2,414	2,414
Other assets	5.2	3,806	14,147
Total current assets		<u>248,092</u>	<u>220,449</u>
Non-current assets			
Trade and other receivables	5.1	278	327
Investments in associates, joint arrangements and subsidiaries	6.2	6,162	6,468
Property, infrastructure, plant and equipment	6.1	4,506,106	4,306,380
Right-of-use assets	5.7	7,188	8,466
Intangible assets	5.2	753	726
Total non-current assets		<u>4,520,487</u>	<u>4,322,367</u>
Total assets		<u>4,768,579</u>	<u>4,542,816</u>
Liabilities			
Current liabilities			
Trade and other payables	5.3	15,552	10,858
Trust funds and deposits	5.3	14,673	15,234
Contract and other liabilities	5.3	5,845	5,677
Provisions	5.4	16,746	16,052
Lease liabilities	5.7	1,250	1,255
Total current liabilities		<u>54,066</u>	<u>49,076</u>
Non-current liabilities			
Provisions	5.4	1,588	1,612
Lease liabilities	5.7	6,154	7,404
Provision for investments in joint operation accounted for using the equity method	6.2	1,796	2,992
Total non-current liabilities		<u>9,538</u>	<u>12,008</u>
Total liabilities		<u>63,604</u>	<u>61,084</u>
Net assets		<u>4,704,975</u>	<u>4,481,732</u>
Equity			
Accumulated surplus		1,576,633	1,549,915
Reserves	9.1	3,128,342	2,931,817
Total Equity		<u>4,704,975</u>	<u>4,481,732</u>

The above balance sheet should be read in conjunction with the accompanying notes.

2024/2025 FINANCIAL REPORT

Statement of Changes in Equity — For the year ended 30 June 2025

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2025					
Balance at beginning of the financial year		4,481,732	1,549,915	2,819,824	111,993
Surplus for the year		28,889	28,889	-	-
Net asset revaluation gain	9.1(a)	194,354	-	194,354	-
Transfers to other reserves	9.1(b)	-	(11,964)	-	11,964
Transfers from other reserves	9.1(b)	-	9,793	-	(9,793)
		4,704,975	1,576,633	3,014,178	114,164
Balance at end of the financial year		4,704,975	1,576,633	3,014,178	114,164

		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2024					
Balance at beginning of the financial year		4,425,697	1,535,881	2,788,244	101,572
Surplus for the year		24,455	24,455	-	-
Net asset revaluation gain	9.1(a)	31,580	-	31,580	-
Transfers to other reserves	9.1(b)	-	(19,219)	-	19,219
Transfers from other reserves	9.1(b)	-	8,798	-	(8,798)
		4,481,732	1,549,915	2,819,824	111,993
Balance at end of the financial year		4,481,732	1,549,915	2,819,824	111,993

The above statement of changes in equity should be read in conjunction with the accompanying notes.

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Statement of Cash Flows — For the year ended 30 June 2025

		2025	2024
		Inflows/ (Outflows)	Inflows/ (Outflows)
	Note	\$'000	\$'000
Cash flows from operating activities			
Rates and charges		149,774	139,901
Statutory fees and fines		12,059	10,291
User fees		39,057	39,201
Grants - operating		18,457	8,754
Grants - capital		7,998	1,273
Contributions - monetary		9,837	8,006
Interest received		10,651	7,051
Trust funds and deposits taken		29,788	29,921
Other receipts		7,695	6,387
Net GST refund		9,440	11,348
Employee costs		(88,178)	(90,457)
Materials and services		(99,397)	(93,687)
Short-term, low value and variable lease payments		(8)	-
Contributions expense - Whitehorse Manningham Library		(6,003)	(5,843)
Trust funds and deposits repaid		(30,351)	(29,840)
Other payments		(2,820)	(2,735)
Net cash provided by operating activities	9.2	<u>67,999</u>	<u>39,571</u>
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(42,301)	(50,804)
Proceeds from sale of property, infrastructure, plant and equipment		9,938	1,253
Payments for investments		(204,167)	(170,030)
Proceeds from sale of investments		176,530	167,585
Payments of loans and advances		3	3
Net cash used in investing activities		<u>(59,997)</u>	<u>(51,993)</u>
Cash flows from financing activities			
Interest paid - lease liability	4.7	(120)	(139)
Repayment of lease liabilities		<u>(1,255)</u>	<u>(1,282)</u>
Net cash used in financing activities		<u>(1,375)</u>	<u>(1,421)</u>
Net increase/(decrease) in cash and cash equivalents		6,627	(13,843)
Cash and cash equivalents at the beginning of the financial year		<u>15,188</u>	<u>29,031</u>
Cash and cash equivalents at the end of the financial year	5.1	<u>21,815</u>	<u>15,188</u>
Financing arrangements	5.5		

The above statement of cash flows should be read in conjunction with the accompanying notes.

2024/2025 FINANCIAL REPORT

Statement of Capital Works — For the year ended 30 June 2025

	2025 \$'000	2024 \$'000
Property		
Building	3,707	16,116
Building Improvements	3,461	5,517
Total buildings	<u>7,168</u>	<u>21,633</u>
Land	3,479	400
Total Land	<u>3,479</u>	<u>400</u>
Total property	<u>10,647</u>	<u>22,033</u>
Plant and equipment		
Plant, machinery and equipment	4,442	2,656
Fixtures, fittings and furniture	839	594
Computers and telecommunications	1,139	1,071
Total plant and equipment	<u>6,420</u>	<u>4,321</u>
Infrastructure		
Roads	8,037	5,987
Footpaths and cycleways	5,070	4,560
Drainage	2,391	1,821
Recreational, leisure and community facilities	9,723	4,016
Parks, open space and streetscapes	3,098	2,569
Off street car parks	674	312
Total infrastructure	<u>28,993</u>	<u>19,265</u>
Total capital works expenditure	<u>46,060</u>	<u>45,619</u>
Represented by:		
New asset expenditure	6,195	3,381
Asset renewal expenditure	33,305	28,009
Asset expansion expenditure	1,487	7,342
Asset upgrade expenditure	5,073	6,887
Total capital works expenditure	<u>46,060</u>	<u>45,619</u>

The above statement of capital works should be read in conjunction with the accompanying notes.

WHITEHORSE CITY COUNCIL 2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 1 Overview

Introduction

The Whitehorse City Council was established by an Order of the Governor in Council on 15th December 1994 and is a body corporate.

The Council's main office is located at 379-399 Whitehorse Road, Nunawading VIC 3131.

Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

The Council is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit entity under the Australian Accounting Standards.

Accounting policy information

1.1 Basis of accounting

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported. Specific accounting policies applied are disclosed in sections where the related balance or financial statement matter is disclosed.

The accrual basis of accounting has been used in the preparation of these financial statements, except for the cash flow information, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

The financial statements are based on the historical cost convention unless a different measurement basis is specifically disclosed in the notes to the financial statements.

The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars. The amounts presented in the financial statements have been rounded to the nearest thousand dollars unless otherwise specified. Minor discrepancies in tables between totals and the sum of components are due to rounding.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.4)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to Note 3.4)
- the determination, in accordance with AASB 16 Leases, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.7)

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

Goods and Services Tax (GST)

Income and expenses are recognised net of the amount of associated GST. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the balance sheet.

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 2 Analysis of our results

2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$1 million where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

These notes are prepared to meet the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

2.1.1 Income / Revenue and expenditure

	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance %	Ref
Income / Revenue					
Rates and charges	148,643	149,504	861	1%	
Statutory fees and fines	12,684	14,131	1,447	11%	1
User fees	36,866	38,795	1,929	5%	2
Grants - operating	13,045	17,289	4,244	33%	3
Grants - capital	5,918	7,977	2,059	35%	4
Contributions - monetary	5,500	9,138	3,638	66%	5
Contributions - non monetary	-	2,126	2,126	100%	6
Share of net profits of associates and joint ventures	-	890	890	100%	7
Other income	13,375	17,463	4,088	31%	8
Total income / revenue	236,031	257,313	21,282	9%	
Expenses					
Employee costs	84,658	90,329	(5,671)	-7%	9
Materials and services	85,815	84,601	1,214	1%	10
Depreciation	39,300	40,765	(1,465)	-4%	11
Amortisation - intangible assets	390	446	(56)	-14%	12
Depreciation - right of use assets	1,278	1,278	-	0%	
Allowance for impairment losses	1,418	1,869	(451)	-32%	13
Finance costs - leases	120	120	-	0%	
Contribution expense - Whitehorse Manningham Library	6,025	6,003	22	0%	
Other expenses	2,616	2,559	57	2%	
Net loss on disposal of assets	(310)	454	(764)	246%	14
Total expenses	221,310	228,424	(7,114)	-3%	
Surplus for the year	14,721	28,889	14,168	96%	
Other comprehensive Income					
Revaluation of property, infrastructure, plant and equipment	-	194,354	194,354	100%	15
Total Comprehensive result	14,721	223,243	208,522	1416%	

(i) Explanation of material variations

- Statutory fees and fines were \$1.45m higher than budget, mainly reflecting increased parking compliance income (\$1.38m) and increased temporary road closure permits (\$545k) in relation to the Suburban Rail Loop (SRL) project in Box Hill and Burwood, partly offset by lower statutory fee income within City Planning & Development (\$575k) impacted by the recent announcements on planning reform by the State Government.
- User fees were \$1.93m above budget, largely related to increases within The Round (\$1.23m), Leisure Services (\$1.00m) and Community Safety (\$488k), partly offset by lower user fees within City Planning & Development (\$400k), Watts Street Parking (\$124k) and Recycling & Waste Centre (\$105k).

WHITEHORSE CITY COUNCIL 2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

2.1.1 Income / Revenue and expenditure (continued)

- 3 Operating Grant income was \$4.25m higher than budget, primarily due to 50% of the 2025/26 Victorian Local Government Grants Commission (VLGGC) funding allocation being paid early in June 2025 (\$3.16m), higher than budgeted childcare and kindergarten subsidy income (\$404k) and unbudgeted non-recurrent State Government grant income across a number of departments (\$318k).
- 4 Capital grants were \$2.06m more than budget primarily reflecting unbudgeted State Government funding for Springfield Park Netball Multipurpose Courts (\$1.32m), and Federal Government Road to Recovery funding for three road reconstructions (\$878k) and Local Roads and Community Infrastructure (LRCI) phase 4 funding for five kerb, channel and footpath renewal and upgrade projects (\$671k). These were partly offset by an \$800k unfavourable variance in relation to the Forest Hill Reserve Pavilion Upgrade due to a timing difference in the payment of funding instalments.
- 5 Contributions – monetary was \$3.64m higher than budget, primarily due to higher public open space contributions (\$3.23m) plus unbudgeted capital contributions (\$382k) associated with Vermont South Club Pavilion Extension project (\$150k) and Koonung Creek / Elgar Park landscaping improvement project (\$143k).
- 6 Contributions non-monetary primarily consists of contributed drainage assets (\$2.13m). These assets were transferred to Council's ownership from developers.
- 7 Share of net gain in associates primarily reflects the unbudgeted annual adjustment for the funding obligation in relation to the Regional Landfill Clayton South joint venture. The timing of the budget information received for the Regional Landfill Clayton South does not allow for its inclusion in Council's budget document and hence this is not budgeted for.
- 8 Other income was \$4.09m higher than budget primarily due to higher interest on investments (\$3.12m) and higher lease and rental income for Morack Public Golf (\$625k, driven by increased utilisation).
- 9 Employee costs were \$5.67 million over budget, driven by Council's new Enterprise Agreement which included once-off unbudgeted cost-of-living adjustments and leave provision movements (total \$1.34m). An additional \$1.13 million was accrued due to industrial relations adjustments requiring minimum one-hour payments for a specific cohort of casual staff. Other contributing factors included increased agency costs to maintain staffing ratios at Whitehorse Early Learning Services (\$739k), staff departure costs arising from organisational change (\$637k), agency costs reclassified from materials and services (\$527k), temporary staffing to support open space master planning (\$301k), higher salaries at The Round due to increased demand (\$300k, offset by user fee income), additional staffing costs within Engineering (\$277k) and resources for additional play space and open space maintenance (\$189k).
- 10 Materials and services were \$1.21 million lower than budget primarily due to lower category spend across City Services (\$2.31m) of which \$2.70m relates to lower than budgeted waste disposal and collection costs, offset by unbudgeted storm damage costs of \$306k, Organisational Technology (\$1.31m) and City Planning and Development (\$695k). A further favourable variance of \$527k relates to expenditure that was budgeted within Materials & Services, that has been expended against agency within employee costs, as referenced above Item 9 - *Employee Costs*.

This was partly offset by unfavourable variances related mainly to the write-off of project costs due to not meeting the definition of an asset or for being under the capitalisation threshold (\$823k) and higher than budgeted spend within Project Delivery & Assets (\$644k), People and Culture (\$608k) and Parks and Natural Environment (\$484k).

- 11 Depreciation expense was \$1.47m higher than budget, impacted by drainage and parks open space revaluations and higher depreciation charges relating to The Round and Morack Public Golf major redevelopment projects completed in the previous year.
- 12 Amortisation expense was higher than budget by \$56k, primarily due to the reclassification of an asset from Buildings to Intangible Assets. This reallocation was made in accordance with accounting recognition criteria, resulting in additional amortisation charges.
- 13 Allowance for impairment losses were \$451k over budget, primarily due to higher doubtful debts expenses in certain revenue categories.
- 14 A net loss of \$454k was recorded on asset disposals, compared to a budgeted gain of \$310k, resulting in an unfavourable variance of \$764k. This was primarily driven by the unbudgeted transfer of assets at 19–25 Livingstone Close, Burwood back to Homes Victoria following the termination of a long-term lease (\$600k), and the demolition of Nova Theatre (formerly 17th Box Hill Scout Hall) (\$78k), which had reached the end of its useful life.
- 15 During the 2024/25 financial year, revaluations were undertaken for Land, Buildings, Footpaths and Cycleways, Recreational, Leisure and community Facilities, as well as parks, Open Space and Streetscapes. For a detailed breakdown of these revaluations, refer to Note 6.1.

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

2.1.2 Capital works

	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance %	Ref
Property					
Land	3,000	3,479	479	16%	16
Total land	3,000	3,479	479	16%	
Buildings	4,457	3,707	(750)	-17%	17
Building improvements	3,211	3,461	250	8%	
Total buildings	7,668	7,168	(500)	-7%	
Total property	10,668	10,647	(21)	0%	
Plant and equipment					
Plant, machinery and equipment	5,295	4,442	(853)	-16%	18
Fixtures, fittings and furniture	721	839	118	16%	19
Computers and telecommunications	1,314	1,139	(175)	-13%	20
Total plant and equipment	7,330	6,420	(910)	-12%	
Infrastructure					
Roads	6,764	8,037	1,273	19%	21
Footpaths and cycleways	5,125	5,070	(55)	-1%	
Drainage	2,473	2,391	(82)	-3%	
Recreational, leisure and community facilities	9,439	9,723	284	3%	
Parks, open space and streetscapes	3,765	3,098	(667)	-18%	22
Off street car parks	338	674	336	99%	23
Total infrastructure	27,904	28,993	1,089	4%	
Total capital works expenditure	45,902	46,060	158	0%	
Represented by:					
New asset expenditure	5,161	6,195	1,034	20%	
Asset renewal expenditure	34,448	33,305	(1,143)	-3%	
Asset expansion expenditure	1,012	1,487	475	47%	
Asset upgrade expenditure	5,281	5,073	(208)	-4%	
Total capital works expenditure	45,902	46,060	158	0%	

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

2.1.2 Capital works (continued)

(i) Explanation of material variations

Variance		Explanation
Ref	Item	
16	Land	During 2024/25, Council paid settlement cost for a property in Box Hill South for development of new open space.
17	Building	Buildings expenditure was \$978k below budget primarily due to timing differences on multi-year pavilion upgrades including Vermont (\$553k), Box Hill City Oval (\$483k), East Burwood South (\$429k) and Mirrabooka Reserve (\$343k), partly offset by funding carried forward from 2023/24 to finalise post-completion works at The Round (\$684k) and Sportlink (\$187k).
18	Plant, Machinery and Equipment	Plant, Machinery and Equipment expenditure was \$853k below budget due to a change in Council's Fleet Policy reducing the number of passenger vehicles to be renewed (\$573k) and supply chain delays for some heavy plant items (\$346k).
19	Fixtures, Fittings and Furniture	Fixtures, Fittings and Furniture expenditure was \$118k higher than budget primarily due to a \$145k increase in the cost to renew CCTV infrastructure at Box Hill Mall, Box Hill Gardens and Mitcham Mall.
20	Computers and Telecommunications	Computers and Telecommunications expenditure was \$175k lower than budget due to the reallocation of non-capital low value and subscription-based purchases to operational expenditure in line with Council's Fixed Assets Policy.
21	Infrastructure Roads	Roads expenditure was \$1.27m higher than budget due to additional grant and contribution funding including Roads to Recovery (\$873k) and Local Roads and Community Infrastructure (\$133k) from the Federal Government, and Level Crossing Removal Project funding (LXRP) (\$146k).
22	Parks, Open Space and Streetscapes	Parks, Open Space and Streetscapes expenditure was \$668k below budget mainly reflecting decreased expenditure in the: - Nunawading Shopping Centre Streetscape Renewal (\$412k), reflecting a mix of lower project costs and a delay in the completion of works on the west side of Springvale Road following retendering of the project due to change in Department of Transport (DoT) traffic management requirements, and - Play Space Renewal Program (\$390k) due to less renewals being undertaken while the Play and Social Recreation Action Plan is being developed. This was partly offset by \$175k of unbudgeted expenditure due to the construction of a new open space development in Hay Street, Box Hill South, which is funded from the Public Open Space Reserve.
23	Off Street Car Parks	Off Street Car Park expenditure was \$336k higher than budget mainly due to the carry forward of \$453k unspent funding from 2023/24 to complete construction of a new temporary car park on the former Box Hill Bowls Club site, partly offset by a slight delay in the completion of works at RHL Sparks Reserve in the Sealed Carparks Renewal Program due to wet weather in June.

WHITEHORSE CITY COUNCIL 2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2.2.1 Corporate Services

The Corporate Services Directorate is responsible for managing computer systems, records, training, governance and integrity including risk management and co-ordinating rates and valuations. The Communications, Advocacy and Investments Department provides information on Council activities and is responsible for local economic development in partnership with business and community networks, staff and media. The Customer Service Department delivers the provision of customer service at Council's three service centres. This directorate is also responsible for ensuring Council's compliance in relation to Privacy, the Public Records Act and Record Management standards. Finance, Contracts and Benefits, Organisational Technology, People & Culture are included within this directorate.

City Development

Council's City Development Directorate comprises of Community Safety, Property and Leasing, Planning and Building and Engineering department. The Planning and Building Department is responsible for planning policy development and ensuring that development complies with relevant planning legislation. The Engineering department is responsible for engineering approvals, traffic and major transport projects. Community Safety is responsible for parking, local laws, animal management and school crossing supervision, this directorate also comprises of Property Management and Leasing with a focus on property management and centralised leasing.

Community Services

Council's Community Services Directorate comprises seven departments: Community Engagement and Integrated Planning, Health and Family Services, Corporate Planning and Performance, Positive Ageing, Leisure Strategy and Development and Arts and Cultural Services and Leisure and Recreation Services. Community Services provides support services for the aged, children, youth and families, public health services for all residents, community planning, social policy and community development activities and community engagement, events, cultural facilities, art programs, Council's aquatic centres, public golf course and community centre, as well as planning and policy development for parks, open space and recreation resources.

Infrastructure

Council's Infrastructure Directorate comprises: Project delivery and Assets, Major Projects, City Services and Parks and Natural Environment. It is primarily responsible for maintaining and upgrading Council's assets and infrastructure, design and construction, the City's open space areas, the Whitehorse Recycling and Waste Centre as well as fleet of plant and vehicle assets. This directorate is responsible for major projects and sustainability.

Transformation

Council's Transformation Directorate comprises: Strategic Property Program, Technology Transformation Program, Service Excellence Program, Enterprise Change Management, Continuous Improvement Program and Human Experience Program. The Directorate leads and supports the successful achievement of Council's Transformation Strategic Objectives via initiatives, projects and change.

Treasury

The Treasury function is responsible for managing Council's monetary transactions as well as accounting for Council's Assets (e.g. depreciation and the sale and write-off of assets). The monetary transactions include income from rates and charges, interest income on investments and Financial Assistance Grants (via the Victorian local Government Grants Commission).

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

2.2.2 Summary of income / revenue, expenses, assets and grants by program

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2025					
Corporate Services	950	36,421	(35,471)	111	188,017
City Development	31,405	28,043	3,362	1,138	1,342,190
Community Services	29,492	47,541	(18,049)	6,890	1,672,175
Infrastructure	14,761	69,325	(54,564)	16	1,258,085
Transformation	-	4,585	(4,585)	-	84,506
Treasury	180,705	42,509	138,196	17,111	223,606
	257,313	228,424	28,889	25,266	4,768,579

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2024					
Corporate Services	836	32,074	(31,238)	60	176,415
City Development	27,606	23,461	4,145	896	1,342,780
Community Services	24,757	44,759	(20,002)	6,901	1,589,944
Infrastructure	13,736	67,267	(53,531)	-	1,162,898
Transformation	-	3,879	(3,879)	-	81,496
Treasury	170,059	41,099	128,960	3,601	189,283
	236,994	212,539	24,455	11,458	4,542,816

WHITEHORSE CITY COUNCIL 2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 3 Funding for the delivery of our Services

2025
\$'000

2024
\$'000

3.1 Rates and charges

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district.

The CIV of a property is the value of the land and all improvements.

The valuation base used to calculate general rates for 2024/25 was:

General rate	87,990,978	82,717,103
Recreation rate	99,187	95,639

The 2024/25 rate in the dollar of general rate assessment was 0.138259 cent of each dollar of CIV

The total quantum of 'in-lieu of rates' levied on recreational assessment was \$40,513 in 2024/25 (2023/24: \$39,429)

General rates	121,501	117,186
Service rates and charges	25,954	24,341
Supplementary rates and rate adjustments	1,271	817
Interest on rates and charges	737	726
Revenue in lieu of rates	41	39
Total rates and charges	149,504	143,109

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2024 and the valuation was first applied in the rating year commencing 1 July 2024.

Annual rates and charges are recognised as income when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

3.2 Statutory fees and fines

Infringements and costs	8,960	7,564
Court recoveries	926	831
Town planning fees	1,720	1,612
Land information certificates	205	216
Building services	1,072	1,291
Permits	1,248	780
Total statutory fees and fines	14,131	12,294

Statutory fees and fines (including parking fees and fines) are recognised as income when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

3.3 User fees

Aged and health services	116	105
Arts and Culture	4,344	3,075
Leisure centre and recreation	11,444	9,881
Child care/children's programs	2,076	1,948
Parking	3,586	3,323
Registration and other permits	2,634	2,620
Building services	64	60
Waste management services	12,917	12,250
Other fees and charges	1,614	1,722
Total user fees	38,795	34,984

User fees by timing of revenue recognition

User fees recognised over time	13,520	11,829
User fees recognised at a point in time	25,275	23,155
Total user fees	38,795	34,984

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

	2025 \$'000	2024 \$'000
3.4 Funding from other levels of government		
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	15,009	5,737
State funded grants	10,257	5,721
Total grants received	25,266	11,458
(a) Operating Grants		
<i>Recurrent - Commonwealth Government</i>		
Financial Assistance Grants (via Victorian Local Government Grants Commission)	9,134	249
Aged and disability services	-	358
Family and children	4,295	3,754
General home care	-	9
Other	15	18
	13,444	4,388
<i>Recurrent - State Government</i>		
Family and children	935	1,104
School crossing supervisors	854	818
Maternal and child health	1,513	1,488
Community safety	112	130
Other	96	68
	3,510	3,608
Total recurrent operating grants	16,954	7,996
<i>Non-recurrent - Commonwealth Government</i>		
Environmental planning	16	-
	16	-
<i>Non-recurrent - State Government</i>		
Information Management	51	-
Recreation	95	-
Building	42	-
Other	131	111
	319	111
Total non-recurrent operating grants	335	111
Total operating grants	17,289	8,107
(b) Capital Grants		
<i>Recurrent - Commonwealth Government</i>		
Roads to recovery	878	953
Total recurrent capital grants	878	953
<i>Non-recurrent - Commonwealth Government</i>		
Buildings	-	396
Infrastructure	671	-
	671	396
<i>Non-recurrent - State Government</i>		
Infrastructure	5,970	2,002
Building	458	-
	6,428	2,002
Total non-recurrent capital grants	7,099	2,398
Total capital grants	7,977	3,351

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

3.4 Funding from other levels of government (continued)

(c) Recognition of grant income

Before recognising funding from government grants as revenue the Council assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with *AASB 15 Revenue from Contracts with Customers*. When both these conditions are satisfied, the Council:

- identifies each performance obligation relating to revenue under the contract/agreement
- determines the transaction price
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations, at the point in time or over time when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies *AASB 1058 Income of Not-for-Profit Entities*.

Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.

	2025	2024
	\$'000	\$'000
Income recognised under AASB 1058 Income of Not-for-Profit Entities		
General purpose	878	953
Other specific purpose grants	7,099	2,398
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	17,289	8,107
	<u>25,266</u>	<u>11,458</u>

(d) Unspent grants received on condition that they be spent in a specific manner

Operating

Balance at start of year	371	867
Received during the financial year and remained unspent at balance date	432	69
Received in prior years and spent during the financial year	(284)	(565)
Balance at year end	<u>519</u>	<u>371</u>

Capital

Balance at start of year	5,306	7,298
Received during the financial year and remained unspent at balance date	2,517	5
Received in prior years and spent during the financial year	(2,876)	(1,997)
Balance at year end	<u>4,947</u>	<u>5,306</u>

Unspent grants are determined and disclosed on a cash basis.

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

	2025 \$'000	2024 \$'000
3.5 Contributions		
Monetary	9,138	7,102
Non-monetary	2,126	7,237
Total contributions	11,264	14,339
<i>Contributions of non monetary assets were received in relation to the following asset classes.</i>		
Other infrastructure	2,126	7,237
Total non-monetary contributions	2,126	7,237

Monetary and non monetary contributions are recognised as income at their fair value when Council obtains control over the contributed asset.

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

Proceeds of sale	408	10,783
Written down value of assets disposed	(862)	(4,140)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(454)	6,643

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.

3.7 Other income

Interest	10,124	8,470
Cost and contract recovery income	1,255	2,134
Recycling income	339	278
Rent	2,198	806
Swim school income	1,448	776
Other	2,099	1,703
Total other income	17,463	14,167

Interest is recognised as it is earned.

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

	2025 \$'000	2024 \$'000
Note 4 The cost of Delivering Services		
4.1 (a) Employee costs		
Wages and salaries	68,836	63,428
Casual Staff	8,470	7,574
Superannuation	9,879	8,774
Fringe benefits tax	631	772
Staff development	961	964
Workcover	1,552	1,301
Total employee costs	90,329	82,813

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	507	371
	<u>507</u>	<u>371</u>
Employer contributions payable at reporting date	-	-

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,705	3,524
Employer contributions - other funds	<u>5,667</u>	<u>4,879</u>
	<u>9,372</u>	<u>8,403</u>
Employer contributions payable at reporting date	436	170

Contributions made exclude amounts accrued at balance date. Refer to note 9.3 for further information relating to Council's superannuation obligations.

4.2 Materials and services

Building maintenance	2,992	2,994
Consultants	2,314	1,510
Arts and recreation contracts	1,604	1,777
City works contracts	4,882	5,794
Parks wide contracts	7,129	6,585
Waste collection contracts	19,890	19,387
Recycling and waste centre contract	7,387	7,851
Other contract payments	5,501	5,402
General maintenance	2,174	1,769
Information technology	5,574	5,589
Insurance	2,970	2,505
Legal expenses	1,410	1,373
Materials and suppliers	5,544	5,278
Office administration	2,724	2,343
Utilities	4,783	3,766
Works in progress (unable to be capitalised)	823	1,897
Other services	<u>6,900</u>	<u>5,137</u>
Total materials and services	84,601	80,957

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

	2025 \$'000	2024 \$'000
4.3 Depreciation		
Property	10,945	10,695
Plant and equipment	5,471	5,296
Infrastructure	24,349	22,734
Total depreciation	40,765	38,725

Refer to note 5.2(b), 5.7 and 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

4.4 Amortisation - intangible assets

Software	446	380
Total Amortisation - intangible assets	446	380

4.5 Depreciation - right of use assets

Property	57	85
Plant and equipment	120	137
Vehicles	1,101	1,104
Total Depreciation - right of use assets	1,278	1,326

4.6 Allowance for impairment losses

Parking fine debtors	1,732	1,309
Other debtors	137	(1,482)
Total allowance for impairment losses	1,869	(173)

Movement in allowance for impairment losses in respect of debtors

Balance at the beginning of the year	9,156	9,606
New allowances recognised during the year	1,885	2,530
Amounts already allowed for and written off as uncollectible	-	(365)
Amounts allowed for but recovered during the year		(2,615)
Balance at end of year	11,041	9,156

An allowance for impairment losses in respect of debtors is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

4.7 Finance Costs - leases

Interest - lease liabilities	120	139
Total finance costs	120	139

4.8 Other expenses

Community grants	1,105	1,043
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	77	74
Auditors' remuneration - Internal Audit	82	83
Councillors' allowances	545	543
Operating lease rentals	80	1
Fire Services Property Levy	248	221
Others	422	514
Total other expenses	2,559	2,479

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 5 Investing in and Financing our Operations

5.1 Financial assets

(a) Cash and cash equivalents

	2025 \$'000	2024 \$'000
Cash on hand	10	11
Cash at bank	21,805	15,177
Total cash and cash equivalents	21,815	15,188

(b) Other financial assets

Current

Term deposits	197,667	170,030
Total current other financial assets	197,667	170,030
Total other financial assets	197,667	170,030
Total cash and cash equivalents and other financial assets	219,482	185,218

Some of Council's cash, cash equivalents and other financial assets are subject to external restrictions that limit amounts available for discretionary use. These include:

- Trust funds and deposits	14,673	15,234
- Public open space reserve	74,544	71,913
- Car parking in lieu reserve	25	25
Total restricted funds	89,242	87,172
Total unrestricted cash, cash equivalents and other	130,240	98,046

Intended allocations

Although not externally restricted the following amounts have been allocated for specific future purposes by Council:

- Development reserve	39,099	39,099
- Waste management reserve	490	950
- Art collection reserve	6	6
	39,595	40,055

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

Other financial assets include term deposits and those with original maturity dates of 3 to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 5 Investing in and Financing our Operations (continued)	2025	2024
(c) Trade and other receivables	\$'000	\$'000
Current		
<i>Statutory receivables</i>		
Rates and charges debtors	13,571	12,760
Infringement debtors	12,209	10,119
Allowance for expected credit loss - infringements	(10,530)	(8,781)
Net GST receivable	1,121	682
<i>Non statutory receivables</i>		
Loans and advances to community organisations	3	3
Allowance for expected credit loss - community loan	(1)	(1)
Other debtors	4,674	2,690
Allowance for expected credit loss - other debtors	(511)	(375)
Total current trade and other receivables	<u>20,536</u>	<u>17,097</u>
Non-current		
<i>Statutory receivables</i>		
Special rate scheme	249	297
<i>Non statutory receivables</i>		
Loans and advances to community organisations	58	60
Allowance for expected credit loss - community loan	(29)	(30)
Total non-current trade and other receivables	<u>278</u>	<u>327</u>
Total trade and other receivables	<u>20,814</u>	<u>17,424</u>

Short term receivables are carried at invoice amount. An allowance for expected credit losses is recognised based on past experience and other objective evidence of expected losses. Long term receivables are carried at amortised cost using the effective interest rate method.

(d) Ageing of Receivables

The ageing of the Council's trade and other receivables (excluding statutory receivables) that are not impaired was:

Current (not yet due)	3,401	1,574
Past due by up to 30 days	155	289
Past due between 31 and 180 days	511	325
Past due between 181 and 365 days	285	287
Past due by more than 1 year	322	215
Total trade and other receivables	<u>4,674</u>	<u>2,690</u>

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$511k (2024: \$375k) were impaired. The amount of the allowance raised against these debtors was \$511k (2024: \$375k). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of receivables that have been individually determined as impaired at reporting date was:

Current (not yet due)	9	-
Past due by up to 30 days	13	12
Past due between 31 and 180 days	84	43
Past due between 181 and 365 days	167	157
Past due by more than 1 year	238	163
Total trade & other receivables	<u>511</u>	<u>375</u>

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

5.2 Non-financial assets	2025	2024
	\$'000	\$'000
(a) Other assets		
Prepayments	1,854	1,573
Other	3,806	14,147
Total other assets	<u>5,660</u>	<u>15,720</u>
(b) Intangible assets		
Software	<u>753</u>	<u>726</u>
Total intangible assets	<u>753</u>	<u>726</u>
	Software	
	\$'000	
Gross carrying amount		
Balance at 1 July 2024	4,612	
Other additions	480	
Balance at 30 June 2025	<u>5,092</u>	
Accumulated amortisation and impairment		
Balance at 1 July 2024	(3,886)	
Amortisation expense	(453)	
Balance at 30 June 2025	<u>(4,339)</u>	
Net book value at 30 June 2024	<u>726</u>	
Net book value at 30 June 2025	<u>753</u>	

Intangible assets with finite lives are amortised as an expense on a systematic basis over the asset's useful life. Amortisation is generally calculated on a straight line basis, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Estimates of the remaining useful lives and amortisation method are reviewed at least annually, and adjustments made where appropriate.

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

5.3 Payables, trust funds and deposits and contract

	2025 \$'000	2024 \$'000
(a) Trade and other payables		
Current		
<i>Non-statutory payables</i>		
Trade payables	-	-
Accrued expenses	15,552	10,858
Total current trade and other payables	<u>15,552</u>	<u>10,858</u>
(b) Trust funds and deposits		
Current		
Narre Warren User Group	1,323	1,417
Fire services property levy	618	1,436
Deposits for asset protection	10,278	9,933
Other refundable deposits	2,454	2,448
Total current trust funds and deposits	<u>14,673</u>	<u>15,234</u>
(c) Contract and other liabilities		
Contract liabilities		
Current		
Grants received in advance - operating	898	371
Grants received in advance - capital	4,947	5,306
Total contract liabilities	<u>5,845</u>	<u>5,677</u>
Total contract and other liabilities	<u>5,845</u>	<u>5,677</u>

Grant consideration was received from State and Federal Government to support the construction of Infrastructure Assets. Grant consideration is recognised as income following specific guidance under AASB 1058 as the asset is constructed. Income is recognised to the extent of costs incurred-to-date because the costs of construction most closely reflect the stage of completion of buildings and infrastructure assets. As such, Council has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations. Refer to Note 3.4.

Amounts received as deposits and retention amounts controlled by council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

Purpose and nature of items

Narre Warren User Group (NWUG) - Council holds the cash investment for NWUP and surplus is generated from the interest and gas royalty returns less site monitoring costs.

Fire Service Property Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the state government in line with that process.

Deposits for asset protection - Deposits are taken by Council in relation to building works to protect Council's assets.

Other Deposits - Deposits are taken by council as a form of surety in a number of circumstances such as tender deposits, contract deposits and the use of civic facilities. Other deposits also include retention amounts where Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

5.4 Provisions

	2025	2024
	\$'000	\$'000
Employee Provisions		
Balance at beginning of the financial year	17,664	20,158
Additional provisions	7,590	6,656
Amounts used	(7,147)	(8,679)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	227	(471)
Balance at the end of the financial year	18,334	17,664
<i>Provisions - current</i>	16,746	16,052
<i>Provisions - non-current</i>	1,588	1,612

(a) Employee provisions	2025	2024
	\$'000	\$'000
Current provisions expected to be wholly settled within 12 months		
Annual leave	4,554	4,702
Long service leave	1,195	913
	5,749	5,615
Current provisions expected to be wholly settled after 12 months		
Annual leave	1,505	1,480
Long service leave	9,492	8,957
	10,997	10,437
Total current employee provisions	16,746	16,052
Non-current		
Long service leave	1,588	1,612
Total non-current employee provisions	1,588	1,612
Aggregate carrying amount of employee provisions:		
Current	16,746	16,052
Non-current	1,588	1,612
Total aggregate carrying amount of employee provisions	18,334	17,664

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.

Annual leave

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:

- nominal value if the Council expects to wholly settle the liability within 12 months
- present value if the Council does not expect to wholly settle within 12 months.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

5.4 Provisions (continued)

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.

Key assumptions:	2025	2024
- discount rate	4.16%	4.35%
- index rate *	5.80%	2.83%
- settlement rate	4.69%	6.72%

* Long Service leave liability has been calculated using indexed rate assumptions. An average of 5.80% (including banding movements) has been applied in the first year, reflecting Enterprise Agreement remuneration reforms. For subsequent years, salaries are indexed annually at 3.30% (including banding level movement).

5.5 Financing arrangements

The Council has the following funding arrangements in place as at 30 June.

	2025	2024
	\$ '000	\$ '000
Bank overdraft	100	100
Credit card facilities	212	212
Total facilities	312	312
Used facilities	86	79
Unused facilities	226	233
	312	312

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

5.6 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

(a) Commitments for expenditure

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
2025					
Operating					
Street sweeping	1,582	699	2,096	-	4,377
Community programs	56	-	-	-	56
Cleaning contracts for council buildings	1,129	-	-	-	1,129
Maintenance of Council assets	-	-	-	-	-
Professional services	2,831	2,408	2,031	-	7,270
Waste services	26,965	28,257	57,030	20,715	132,967
Other services	1,731	44	-	-	1,775
Total	34,294	31,408	61,157	20,715	147,574
Capital					
Buildings	4,898	7,497	12,293	-	24,688
Parks, Sportsfields and streetscapes	4,231	-	-	-	4,231
Total	9,129	7,497	12,293	-	28,919
	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
2024					
Operating					
Street sweeping	1,977	1,512	1,886	629	6,004
Community programs	226	56	-	-	282
Cleaning contracts for council buildings	2,545	1,100	-	-	3,645
Maintenance of Council assets	729	-	-	-	729
Professional services	1,536	586	148	-	2,270
Waste services	25,774	26,965	70,271	31,073	154,083
Other services	1,730	1,731	59	-	3,520
Total	34,517	31,950	72,364	31,702	170,533
Capital					
Buildings	1,000	-	-	-	1,000
Total	1,000	-	-	-	1,000

WHITEHORSE CITY COUNCIL 2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

5.6 Commitments (continued)

(b) Operating lease receivables

The Council has entered into commercial property leases on its investment property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 10 years. All leases include a CPI based revision of the rental charge annually.

Future undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:

	2025	2024
	\$'000	\$'000
Not later than one year	1,053	825
Later than one year and not later than five years	2,778	3,197
Later than five years	7,403	7,202
	<u>11,234</u>	<u>11,224</u>

5.7 Leases

At inception of a contract, Council assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- The contract involves the use of an identified asset;
- Council has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- Council has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

As a lessee, Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments
- Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Under AASB 16 Leases, Council as a not-for-profit entity has elected not to measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

Council is the beneficiary of peppercorn leases relating to three separate properties. One premises is used for various community groups, the second premises is a community centre within a shopping centre, and the third premises is a customer service centre within another shopping centre. Rentals are between \$1 and \$12 per annum with remaining lease terms between 1 year and 19 years.

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

5.7 Leases (continued)

Right-of-Use Assets

	Property	Plant & Equipment	Vehicles	Total
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2024	437	262	7,767	8,466
Adjustments	(50)	(47)	97	-
Depreciation charge	(57)	(120)	(1,101)	(1,278)
Balance at 30 June 2025	330	95	6,763	7,188

Right-of-Use Assets

	Property	Plant & Equipment	Vehicles	Total
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2023	522	400	8,870	9,792
Depreciation charge	(85)	(138)	(1,103)	(1,326)
Balance at 30 June 2024	437	262	7,767	8,466

Lease Liabilities

Maturity analysis - contractual undiscounted cash flows

	2025	2024
	\$'000	\$'000
Less than one year	1,351	1,375
One to five years	4,584	5,023
More than five years	1,821	2,732
Total undiscounted lease liabilities as at 30 June:	7,756	9,130
Lease liabilities included in the Balance Sheet at 30 June:		
Current	1,250	1,255
Non-current	6,154	7,404
Total lease liabilities	7,404	8,659

Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

	2025	2024
	\$'000	\$'000
Expenses relating to:		
Short-term leases	6	-
Leases of low value assets	1	-
Total	7	-

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 6 Assets we manage (continued)

6.1 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2024 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write-off \$'000	Transfers \$'000	Carrying amount 30 June 2025 \$'000
Land	3,069,021	3,708	-	43,960	-	-	-	399	3,117,088
Building	495,800	3,822	-	122,255	(10,945)	(678)	-	35	610,289
Plant and equipment	20,282	5,831	-	-	(5,471)	(184)	-	24	20,482
Infrastructure	715,138	22,868	2,126	28,139	(24,349)	-	-	2,669	746,591
Work in progress	6,139	9,600	-	-	-	-	(713)	(3,370)	11,656
	4,306,380	45,829	2,126	194,354	(40,765)	(862)	(713)	(243)*	4,506,106

* The net transfers of \$243k is represented by a transfer from Building to Intangibles, accounting for a proportion of the additions and amortisation in Note 5.2(b) respectively.

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Building and Land	2,141	2,754	(173)	(763)	3,959
Plant and equipment	9	688	-	(9)	688
Infrastructure	3,989	6,158	(540)	(2,598)	7,009
Total	6,139	9,600	(713)	(3,370)	11,656

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 6 Assets we manage (continued)

(a) Property

	Land - specialised	Land - non specialised	Land under roads	Total Land	Buildings - specialised	Buildings - non specialised	Total Buildings	Work In Progress	Total Property
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2024	2,183,445	196,745	688,831	3,069,021	755,788	45,440	801,228	2,141	3,872,390
Accumulated depreciation at 1 July 2024	-	-	-	-	(260,715)	(44,713)	(305,428)	-	(305,428)
	2,183,445	196,745	688,831	3,069,021	495,073	727	495,800	2,141	3,566,962
Movements in fair value									
Additions	3,708	-	-	3,708	3,761	61	3,822	2,754	10,284
Contributions	-	-	-	-	-	-	-	-	-
Revaluation	43,792	7,591	(7,423)	43,960	150,865	7,413	158,278	-	202,238
Disposal	-	-	-	-	(6,232)	-	(6,232)	-	(6,232)
Write-off	-	-	-	-	-	-	-	(173)	(173)
Transfers	2,640	(2,240)	-	399	(688)	716	28	(763)	(336)
	50,140	5,351	(7,423)	48,067	147,706	8,190	155,896	1,818	205,781
Movements in accumulated depreciation									
Depreciation	-	-	-	-	(10,687)	(258)	(10,945)	-	(10,945)
Accumulated depreciation of disposals	-	-	-	-	5,554	-	5,554	-	5,554
Transfers	-	-	-	-	9	(2)	7	-	7
Revaluation	-	-	-	-	(50,531)	14,508	(36,023)	-	(36,023)
	-	-	-	-	(55,655)	14,248	(41,407)	-	(41,407)
At fair value 30 June 2025	2,233,585	202,096	681,408	3,117,088	903,494	53,630	957,124	3,959	4,078,171
Accumulated depreciation at 30 June 2025	-	-	-	-	(316,370)	(30,465)	(346,835)	-	(346,835)
Carrying amount	2,233,585	202,096	681,408	3,117,088	587,124	23,165	610,289	3,959	3,731,336

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 6 Assets we manage (continued)

(b) Plant and Equipment

	Plant machinery and equipment \$'000	Fixtures fittings and furniture \$'000	Computers and telecomms \$'000	Work in Progress \$'000	Total plant and equipment \$'000
At fair value 1 July 2024	32,637	8,295	7,018	9	47,959
Accumulated depreciation at 1 July 2024	(19,929)	(3,323)	(4,416)	-	(27,668)
	12,708	4,972	2,602	9	20,291
Movements in fair value					
Additions	4,425	289	1,117	688	6,519
Disposal	(1,376)	-	(504)	-	(1,880)
Transfers	9	15	-	(9)	15
	3,058	304	613	679	4,654
Movements in accumulated depreciation					
Depreciation	(3,914)	(357)	(1,200)		(5,471)
Accumulated depreciation of disposals	1,231	-	465		1,696
	(2,683)	(357)	(735)	-	(3,775)
At fair value 30 June 2025	38,302	8,599	8,600	688	56,189
Accumulated depreciation at 30 June 2025	(25,219)	(3,680)	(6,120)	-	(35,019)
Carrying amount	13,083	4,919	2,480	688	21,170

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 6 Assets we Manage (continued)

(c) Infrastructure

	Roads	Bridges	Footpaths and cycleways	Drainage	Recreational, leisure and community facilities	Parks open space and streetscapes	Off street car parks	Work in Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2024	499,339	4,009	200,956	419,026	98,750	82,484	20,191	3,989	1,328,744
Accumulated depreciation at 1 July 2024	(174,327)	(1,665)	(114,397)	(197,597)	(60,096)	(53,990)	(7,546)	-	(609,618)
	325,012	2,344	86,559	221,429	38,654	28,494	12,645	3,989	719,126
Movements in fair value									
Additions	7,465	-	5,476	2,902	5,118	1,487	420	6,158	29,026
Contributions	-	-	-	1,841	-	-	-	-	1,841
Found	-	-	-	285	-	-	-	-	285
Revaluation	-	-	30,140	-	24,544	4,811	-	-	59,495
Disposal	-	-	-	-	-	-	-	-	-
Write-off	-	-	-	-	-	-	-	(540)	(540)
Transfers	174	-	456	356	1,405	152	127	(2,598)	72
	7,639	-	36,072	5,384	31,067	6,450	547	3,020	90,179
Movements in accumulated depreciation									
Depreciation	(7,232)	(190)	(3,762)	(4,218)	(4,583)	(4,082)	(282)	-	(24,349)
Accumulated depreciation of disposals	-	-	-	-	-	-	-	-	-
Revaluation	-	-	(21,298)	-	(7,050)	(3,009)	-	-	(31,357)
Transfers	-	-	-	-	(1)	-	-	-	(1)
	(7,232)	(190)	(25,060)	(4,218)	(11,634)	(7,091)	(282)	-	(55,707)
At fair value 30 June 2025	506,978	4,009	237,028	424,410	129,817	88,934	20,738	7,009	1,418,923
Accumulated depreciation at 30 June 2025	(181,559)	(1,855)	(139,457)	(201,815)	(71,730)	(61,081)	(7,828)	-	(665,325)
Carrying amount	325,419	2,154	97,571	222,595	58,087	27,853	12,910	7,009	753,598

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 6 Asset we manage (continued)

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer also to Note 8.4 for further disclosure regarding fair value measurement.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

	Depreciation Period	Threshold Limit
<i>Asset recognition thresholds and depreciation periods</i>		\$'000
Land & land improvements		
land	-	-
Buildings		
buildings	50-200 years	\$ 7,000
Plant and Equipment		
plant, machinery and equipment	4-7 years	\$ 1,000
fixture, fittings and furniture	10-100 years	\$ 500
computers and telecommunications	4 years	\$ 500
Infrastructure		
roads	10-150 years	\$ 8,000
bridges	20 years	\$ 3,000
footpaths and cycleways	10-100 years	\$ 8,000
drainage	50-100 years	\$ 2,000
recreational, leisure and community facilities	15-80 years	\$ 3,000
parks, open space and streetscapes	15-50 years	\$ 3,000
off street car parks	10-150 years	\$ 3,000
Intangible assets	4 years	\$ 500

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation and amortisation

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year. Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

Repairs and maintenance

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 6 Assets we manage (continued)

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer Westlink Consulting. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement. A full revaluation was completed by Westlink Consulting in 2024/25 as part of the 3 year rotation cycle.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2025 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Land - Non specialised	-	202,096	-	30/06/2025	Full Revaluation
Land - Specialised	-	-	2,233,585	30/06/2025	Full Revaluation
Land under roads	-	-	681,408	30/06/2025	Full Revaluation
Buildings - Non specialised	-	23,165	-	30/06/2025	Full Revaluation
Buildings - Specialised	-	-	587,124	30/06/2025	Full Revaluation
Total	-	225,261	3,502,117		

Valuation of infrastructure

Valuation of infrastructure assets at fair value has been determined in accordance with a Council valuation based on current unit rates provided to us by contractors.

A formal valuation of Infrastructure assets is conducted as part of a 3 year rotation cycle unless a desktop review indicates a material difference between the fair value and the carrying amount of the assets.

A formal valuation of parks, open space and streetscapes and recreation leisure and community facilities was conducted in 2024/25 as part of the 3 year rotation cycle.

Desktop valuations of roads, bridges, footpaths and cycleways, drainage and off street carparks were carried out in 2024/25 using a combination of Producer Price Index rates, current contracts / projects costings, site preparation and disruption costs.

In line with Council's fixed asset policy, no material changes were identified for roads, bridges, drainage, and off-street carparks during the 2024/25 financial year. As such, these asset classes did not require a full or index-based revaluation. However, a material change was identified for footpaths and cycleways, resulting in an index-based revaluation being undertaken for those assets in 2024/25.

Valuations of Infrastructure assets have been undertaken by Council's Acting Manager of Project Delivery and Assets, Mr Leigh Morris. The valuations are at fair value based on replacement cost less accumulated depreciation as at the date of valuation. The valuations of parks, open space and streetscapes, recreation, leisure and community facilities and footpaths and cycleways assets were based on unit rate assessment data sourced from local contracts, capital work project costings and asset subject matter experts.

The valuation is at fair value based on current replacement cost less accumulated depreciation as at the date of valuation.

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 6 Assets we manage (continued)

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2025 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Roads	-	-	325,419	30/06/2023	Full Revaluation
Bridges	-	-	2,154	30/06/2023	Full Revaluation
Footpaths and cycleways	-	-	97,571	30/06/2025	Index Based Valuation
Drainage	-	-	222,595	30/06/2024	Full Revaluation
Recreational, leisure and community facilities	-	-	58,087	30/06/2025	Full Revaluation
Parks, open space and streetscapes	-	-	27,853	30/06/2025	Full Revaluation
Off street car parks	-	-	12,910	30/06/2023	Full Revaluation
Total	-	-	746,589		

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$28 and \$21,333 per square metre.

Land under roads valuation recognises the 2025 site value across the municipality, expressed as an average site value rate per square metre and adjusts this rate, firstly to assume an 'englobobasis' (where land is undeveloped, un-subdivided and exists in its theoretical 'raw' form) and secondly to reflect the possible or actual presence of carriageway rights and infrastructure assets to the roadways. The aggregate adjustment for these two factors is a 95% deduction from the average site value rate to arrive at a value for Land under Roads.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 4 years to 91 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. Current replacement costs for Footpaths and Cycleways are calculated using unit rates based on area (metres squared) basis (ranges from \$55 to \$5,821) depending on the material and type of asset. Parks, open space and streetscapes is calculated using length (metre) basis (ranges from \$150 to \$1,060) and a per asset basis (ranges from \$252 to \$32,626) depending on the type of asset and material used. Recreation, Leisure and Community Facilities is calculated using area (metres squared) basis (ranges from \$103 to \$394) and a per asset basis (ranges from \$4,925 to \$2,096,682) depending on the type of asset and material used. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2025	2024
	\$'000	\$'000
Reconciliation of specialised land		
Land under roads	681,408	688,831
Parks and reserves	2,233,585	2,183,445
Total specialised land	2,914,993	2,872,276

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

	2025	2024
	\$'000	\$'000
6.2 Investments in associates, joint arrangements and subsidiaries		
(a) Share of net gain/(loss) of associates and joint operation accounted for using the equity		
- Whitehorse Manningham Regional Library Corporation	(260)	(57)
- Narre Warren User Group	(46)	(31)
- Regional Landfill Clayton South	1,196	38
	<u>890</u>	<u>(50)</u>

(b) Investments in associates and joint operation accounted for using the equity method

Investments in joint arrangements are classified as either joint operations or joint ventures depending on the contractual rights and obligations each investor has, rather than the legal structure of the joint arrangement.

For joint operations, Council recognises its direct right to, and its share of jointly held assets, liabilities, revenues and expenses of joint operations.

Interests in joint ventures are accounted for using the equity method. Under this method, the interests are initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise Council's share of the post-acquisition profits or losses and movements in other comprehensive income in profit or loss and other comprehensive income respectively.

	2025	2024
	\$'000	\$'000
Investment in associates accounted for by the equity		
- Whitehorse Manningham Regional Library Corporation	5,515	5,775
- Narre Warren User Group	647	693
Fair value of investment in associates	<u>6,162</u>	<u>6,468</u>

Whitehorse Manningham Regional Library Corporation

On 21 December 1995 Council's library operation was combined with the Regional Authority to form Whitehorse Manningham Regional Library Corporation (The Corporation). Council has 60% interest (as per funding responsibilities) and a 63.80% (2023/24: 64.23%) economic entitlement in the net assets of the Corporation but does not have effective control, as both Whitehorse and Manningham Councils possess the same voting rights on the board of management. The Corporation is established by agreement between the two participating Councils. The principal activity of the Corporation is the lending of books and other materials.

	2025	2024
	\$'000	\$'000
Movement in carrying value of investment		
Carrying value of investment at start of year	5,775	5,832
Share of deficit for the year	(260)	(57)
Carrying value of investment at end of year	<u>5,515</u>	<u>5,775</u>

Narre Warren User Group

Council holds an interest of 48.88% (2023/24: 48.88%) in Narre Warren User Group (NWUG). The principal activity of NWUG is to monitor the closed landfill that was previously used by Council. Contributions by Council to NWUG during the period totalled Nil (2023/24: Nil). Council holds the cash investment for NWUG and surplus is generated from the interest and gas royalty less site monitoring costs.

	2025	2024
	\$'000	\$'000
Movement in carrying value of investment		
Carrying value of investment at start of year	693	724
Share of deficit for the year	(46)	(31)
Carrying value of investment at end of year	<u>647</u>	<u>693</u>

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 6 Assets we manage (continued)**(c) Provision for investments in joint operation accounted for using the equity method**

Whitehorse City Council is part of a joint venture arrangement called Regional Landfill Clayton South, which has developed a refuse disposal site for a number of municipalities. The landfill closed on the 29 January 2016. The Council has a 14.12% interest in the assets, liabilities, revenues and expenses of the joint venture. The remaining joint venture partners include Glen Eira Council, Monash City Council, Whitehorse City Council and City of Stonnington.

The principal activity is the provision of a refuse disposal site for member Councils. The liability represents Council's share of future funding for the Clayton landfill site's aftercare management costs.

Rehabilitation of the landfill comprising construction of the final cap and installation of landfill gas and leachate extraction infrastructure has been completed. Remaining capital works to be undertaken is the construction of a stormwater detention basin. The provision was formally assessed in 2015. A review was undertaken during the 2020-21 financial year by Mackenzie Environmental Pty Ltd on estimates of future costs to operate the closed landfill site in accordance with the Environment Protection Act 2017 (the Act).

For 2024/25, the reduction in the provision is due to a reassessment of the estimated ongoing costs for future years. This reassessment incorporated indexation, which was applied at a significantly lower rate this year, leading to a substantial decrease in the provision. The provision reflects management's best estimate based on the information available at year end.

The Joint Venture liquidity levels have been insufficient to meet its liabilities and received financial support from the member Council's to allow the Joint Venture to meet its liabilities the last couple of years. This has continued into 2024/25. Council funds of \$132,129 were expended in 2024/25 to fund the post closure capital works and the post closure after care expenses.

It is expected that financial support from member Council's will continue to be made available in future periods under the Clayton South Regional Landfill User Group Agreement.

The value of the investment in the Clayton Landfill has been revalued at year end to reflect Council's share of net assets recorded in the unaudited accounts of the Joint operation at 30 June 2025 and is included in the Balance Sheet as follows:

Whitehorse City Council has a joint arrangement interest in the Regional Landfill Clayton South together with four other Councils:

Whitehorse City Council	14.12%
Monash City Council	16.80%
Boroondara City Council	35.22%
Glen Eira City Council	21.10%
Stonnington City Council	12.76%
	<u>100.00%</u>

	2025	2024
	\$'000	\$'000
Movement in provision for investment in joint operation for using the equity		
Provision for investment in joint arrangement at start of year	(2,992)	(3,030)
Share of surplus for the year	1,196	38
Provision for investment in joint arrangement at end of year	<u>(1,796)</u>	<u>(2,992)</u>

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Whitehorse City Council is the parent entity.

Subsidiaries and Associates

Interests in subsidiaries and associates are detailed in Note 6.2.

(b) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Whitehorse City Council. The Councillors, Chief Executive Officer, Directors and Executive Managers are deemed KMP.

Details of KMP at any time during the year are:

		Date From	Date To
Councillors	Mayor Andrew Davenport*		
	Deputy Mayor Prue Cutts*		
	Councillor Blair Barker*		
	Councillor Ben Stennett*		
	Councillor Kieran Simpson	12-Nov-24	30-Jun-25
	Councillor Daniel Griffiths	12-Nov-24	30-Jun-25
	Councillor Kirsten Langford	12-Nov-24	30-Jun-25
	Councillor Hayley Weller	12-Nov-24	30-Jun-25
	Councillor Jason Martin	12-Nov-24	30-Jun-25
	Councillor Jarrod Gunn	12-Nov-24	30-Jun-25
	Councillor Peter Allan	13-Nov-24	30-Jun-25
	Councillor Denise Massoud	1-Jul-24	25-Oct-24
	Councillor Mark Lane	1-Jul-24	25-Oct-24
	Councillor Amanda McNeill	1-Jul-24	25-Oct-24
	Councillor Tina Liu	1-Jul-24	25-Oct-24
	Councillor Trudy Skilbeck	1-Jul-24	25-Oct-24
	Councillor Raylene Carr	1-Jul-24	25-Oct-24
	Councillor Andrew Munroe	1-Jul-24	25-Oct-24

*Re-elected Councillors from 1 July 2024 to 25 October 2024 and from 12 November 2024 to 30 June 2025.

Other KMP

Chief Executive Officer - Simon McMillan		
Director Community Services - Lisa Letic		
Director Corporate Services - Stuart Cann		
Director Infrastructure - Steven White		
Director City Development - Jeff Green		
Executive Manager Transformation - Siobhan Sullivan		17-Mar-25
Executive Manager Transformation - Andrea Ghastine	17-Mar-25	
Executive Manager Corporate Services - Vivian Ferlaino	10-Feb-25	13-Jun-25
Executive Manager Corporate Services - Fran Nolan	16-Jun-25	

	2025	2024
	No.	No.
Total Number of Councillors	18	11
Total of Chief Executive Officer and other Key Management Personnel	9	6
Total Number of Key Management Personnel	27	17

(c) Remuneration of Key Management Personnel

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by Council, or on behalf of the Council, in exchange for services rendered. Remuneration of Key Management Personnel and Other senior staff is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Other long-term employee benefits include long service leave, other long service benefits or deferred compensation.

Post-employment benefits include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Termination benefits include termination of employment payments, such as severance packages.

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 7 People and relationships (continued)

	2025 \$'000	2024 \$'000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	2,356	2,153
Other long-term employee benefits	45	50
Post-employment benefits	223	225
Total	<u>2,624</u>	<u>2,428</u>

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

	2025 No.	2024 No.
\$0-\$9,999	1	-
\$10,000 - \$19,999	6	-
\$20,000 - \$29,999	7	-
\$30,000 - \$39,999	2	7
\$40,000 - \$49,999	1	1
\$50,000 - \$59,999	1	1
\$60,000 - \$69,999	1	-
\$70,000 - \$79,999	-	1
\$80,000 - \$89,999	1	-
\$90,000 - \$99,999	-	1
\$100,000 - \$109,999	1	-
\$240,000 - \$249,999	-	1
\$270,000 - \$279,999	1	-
\$290,000 - \$299,999	1	1
\$300,000 - \$309,999	2	2
\$310,000 - \$319,999	1	-
\$320,000 - \$329,999	-	1
\$400,000 - \$409,999	-	1
\$410,000 - \$419,999	1	-
	<u>27</u>	<u>17</u>

(d) Remuneration of other senior staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 and who report directly to a member of the KMP.

	2025 \$'000	2024 \$'000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	3,336	3,068
Other long-term employee benefits	71	73
Post-employment benefits	351	308
Termination benefits	310	32
Total	<u>4,068</u>	<u>3,481</u>

The number of other senior staff are shown below in their relevant income bands:

	2025 No.	2024 No.
Income Range:		
\$170,000 - \$179,999	2	1
\$180,000 - \$189,999 *	6	2
\$190,000 - \$199,999	4	2
\$200,000 - \$209,999	3	6
\$210,000 - \$219,999	2	4
\$220,000 - \$229,999	1	1
\$230,000 - \$239,999	1	1
\$330,000 - \$339,999 *	1	-
	<u>20</u>	<u>17</u>
	4,067,958	3,481,001

Total remuneration for the reporting year for other senior staff included above, amounted to:

* Note: the 2024/25 senior officers remuneration includes one-off redundancies (comprising redundancy payments, leave entitlements and normal pay) for two senior officers.

WHITEHORSE CITY COUNCIL 2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

	2025 \$'000	2024 \$'000
7.2 Related party disclosure		
(a) Transactions with related parties		
During the period Council entered into the following transactions with related parties.		
<i>(i) Whitehorse Manningham Library</i>		
During the year Whitehorse City Council provided contributions to Whitehorse Manningham Regional Library Corporation (WMRLC) with the total value towards running costs as per agreement. The following key management personnel, were board members: Cr Peter Allan, Cr Hayley Weller and Director Community Services Lisa Letic.	6,003	5,843
<i>(ii) Regional Landfill Clayton South joint venture</i>		
During the year Council contributed funds to Regional Landfill Clayton South joint venture to fund the post closure capital works and the post closure after care expenses.	139	148
<i>(iii) South East Metropolitan Advanced Waste Processing Pty Ltd (SEMAW)</i>		
Council held one ordinary share valued at \$1 in South East Metropolitan Advanced Waste Processing Pty Ltd (SEMAW) as at 30 June 2025. Steven White Director Infrastructure, served as a Director of SEMAW during the financial year. No financial transactions occurred between Council and SEMAW during the year.		
<i>(iv) Whitehorse Business Group</i>		
Cr Jason Martin and Cr Kirsten Langford represents Council on the Whitehorse Business Group. For the year ended 30 June 2025, Council transactions with Whitehorse Business Group were conducted at normal business terms and valued at \$68,500.		
(b) Outstanding balances with related parties		
Council did not have any outstanding balances at the end of the reporting period in relation to transactions with a related party that required disclosure.		
(c) Loans to/from related parties		
There were no loans in existence at balance date that have been made, guaranteed or secured by the Council to a related party that required disclosure.		
(d) Commitments to/from related parties		
There were no commitments in existence at balance date that have been made, guaranteed or secured by the Council to a related party that required disclosure.		

WHITEHORSE CITY COUNCIL 2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 8 Manage Uncertainties

8.1 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

(a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council.

Legal Matters

Council is currently involved in a dispute which is being managed through Council's lawyers and is under legal privilege. The estimate of the financial entitlement is \$6 million.

(b) Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or
- present obligations that arise from past events but are not recognised because:
 - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
 - the amount of the obligation cannot be measured with sufficient reliability.

Superannuation

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Legal Matters

Council is presently involved in a number of confidential legal matters, which are being managed through Council's lawyers. Due to the nature and status of these proceedings, the potential financial impact is unknown. Council continues to monitor these matters closely and will assess any financial implications as further information becomes available.

Liability Mutual Insurance

Council is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

(c) Guarantees for loans to other entities

The amount disclosed for financial guarantee in this note is the nominal amount of the underlying loan that is guaranteed by the Council, not the fair value of the financial guarantee.

	Loan balance outstanding	Loan guarantee limit	Loan balance outstanding	Loan guarantee limit
	2025	2025	2024	2024
	\$'000	\$'000	\$'000	\$'000
Vermont South club	54	66	76	87
The Whitehorse Club	106	500	146	500
Elgar Park Regional Hockey	-	-	35	65
	160	566	257	652

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that the right will be exercised.

WHITEHORSE CITY COUNCIL 2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council assesses the impact of these new standards. As at 30 June 2025 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2025 that are expected to impact Council.

In September 2024 the Australian Accounting Standards Board (AASB) issued two Australian Sustainability Reporting Standards (ASRS). This followed Commonwealth legislation establishing Australia's sustainability reporting framework. Relevant entities will be required to undertake mandatory reporting of climate-related disclosures in future financial years. Public sector application issues remain under consideration and Council will continue to monitor developments and potential implications for future financial years.

8.3 Financial instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank and/or TCV borrowings. Details of the material accounting policy information and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of council financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk / Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

WHITEHORSE CITY COUNCIL 2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

8.3 Contingent asset and liabilities (continued)

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- Council have a policy for establishing credit limits for the entities council deal with;
- Council may require collateral where appropriate; and
- Council only invest surplus funds with financial institutions which have a recognised credit rating specified in council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when Council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any allowance for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of Council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(c), and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Currently Council does not hold any borrowings.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of + 1% and -1% in market interest rates (AUD) from year-end rates of 4.69%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

8.4 Fair value measurement

Fair value hierarchy

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

Council has considered the amendments to AASB 13 Fair Value Measurement that apply for the 2024-25 financial year as a result of AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities. For assets, where the Council adopts a current replacement cost approach to determine fair value, the Council now considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.

The AASB 13 amendments apply prospectively, comparative figures have not been restated.

WHITEHORSE CITY COUNCIL 2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

8.4 Fair value measurement (continued)

The AASB 13 amendments have impacted Council's financial statements as follows:

- The current replacement cost of Council assets has increased by \$34.3 million due to the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets;
- \$29.0m in relation to Buildings - due to the inclusion of demolition costs
- \$5.3m in relation to Infrastructure - Footpaths and Cycleways

In accordance with AASB 13, demolition costs have been incorporated into the replacement cost estimates for Council buildings. This reflects the practical reality within the City of Whitehorse, where most land is already developed, and existing structures would need to be removed prior to constructing a modern equivalent facility. The inclusion of demolition costs aligns with the market participant perspective, recognising that full site clearance and preparation is a necessary component of redevelopment in this context.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 3 years. The valuation is performed either by experienced Council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Asset class	Revaluation frequency
Land	1 to 3 years
Buildings	1 to 3 years
Roads	1 to 3 years
Bridges	1 to 3 years
Footpaths and cycleways	1 to 3 years
Drainage	1 to 3 years
Recreational, leisure and community facilities	1 to 3 years
Parks, open space and streetscapes	1 to 3 years
Other infrastructure	1 to 3 years

Where the assets are revalued, the revaluation increases are credited directly to the asset revaluation reserve except to the extent that an increase reverses a prior year decrease for that class of asset that had been recognised as an expense in which case the increase is recognised as revenue up to the amount of the expense. Revaluation decreases are recognised as an expense except where prior increases are included in the asset revaluation reserve for that class of asset in which case the decrease is taken to the reserve to the extent of the remaining increases. Within the same class of assets, revaluation increases and decreases within the year are offset.

Impairment of assets

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

8.5 Events occurring after balance date

No matters have occurred after balance date that require disclosure in the financial report.

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 9 Other Matters

9.1 Reserves

Summary of reserves

	Balance at beginning of reporting period	Increase (decrease)	Transfer to accumulated surplus	Transfer between reserves	Balance at end of reporting period
	\$'000	\$'000	\$'000	\$'000	\$'000
Asset revaluation reserve	2,819,824	194,354	-	-	3,014,178
Other reserves	111,993	11,964	(9,793)	-	114,164
Total Reserves	2,931,817	206,318	(9,793)	-	3,128,342

(a) Asset revaluation reserves

2025

Property

Land and land improvements

2,193,654

43,960

-

-

2,237,614

Buildings

246,623

122,255

-

-

368,878

2,440,277

166,215

-

-

2,606,492

Infrastructure

Roads

173,528

-

-

-

173,528

Bridges

441

-

-

-

441

Footpaths and cycleways

32,866

8,842

-

-

41,708

Drainage

153,289

-

-

-

153,289

Recreational, leisure and community facilities

1,107

17,495

-

-

18,602

Parks, open space and streetscapes

9,355

1,802

-

-

11,157

Offstreet car parks

8,961

-

-

-

8,961

379,547

28,139

-

-

407,686

Total asset revaluation reserves

2,819,824

194,354

-

-

3,014,178

2024

Property

Land and land improvements

2,193,654

-

-

-

2,193,654

Buildings

246,623

-

-

-

246,623

2,440,277

-

-

-

2,440,277

Infrastructure

Roads

173,528

-

-

-

173,528

Bridges

441

-

-

-

441

Footpaths and cycleways

32,866

-

-

-

32,866

Drainage

122,251

31,038

-

-

153,289

Recreational, leisure and community facilities

1,107

-

-

-

1,107

Parks, open space and streetscapes

8,813

542

-

-

9,355

Offstreet car parks

8,961

-

-

-

8,961

347,967

31,580

-

-

379,547

Total asset revaluation reserves

2,788,244

31,580

-

-

2,819,824

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 9 Other Matters (continued)	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Transfer between reserves \$'000	Balance at end of reporting period \$'000
(b) Other reserves					
2025					
Public Open space reserve	71,913	11,442	(8,811)	-	74,544
Car Parking in lieu reserve	25	-	-	-	25
Development infrastructure levy reserve	-	43	(43)	-	-
Community infrastructure levy reserve	-	479	(479)	-	-
Total Other reserves	71,938	11,964	(9,333)	-	74,569
Council Resolution					
Development reserve	39,099	-	-	-	39,099
Art Collection reserve	6	-	-	-	6
Waste management reserve	950	-	(460)	-	490
	40,055	-	(460)	-	39,595
Total Other reserves	111,993	11,964	(9,793)	-	114,164
2024					
Public Open space reserve	57,794	18,521	(4,402)	-	71,913
Car Parking in lieu reserve	25	-	-	-	25
Development infrastructure levy reserve	-	1	(1)	-	-
Community infrastructure levy reserve	-	697	(697)	-	-
Total Other reserves	57,819	19,219	(5,100)	-	71,938
Council Resolution					
Development reserve	42,330	-	(3,231)	-	39,099
Art Collection reserve	6	-	-	-	6
Waste management reserve	1,142	-	(192)	-	950
Energy fund reserve	275	-	(275)	-	-
	43,753	-	(3,698)	-	40,055
Total Other reserves	101,572	19,219	(8,798)	-	111,993

Public open space reserve

This reserve comprises funds collected from contributions to public open space made by developers. The funds in this reserve are restricted for expenditure on public space open space. Interest income that is generated from the reserve to be reinvested back into the reserve.

Development infrastructure Levy reserve (DIL)

These reserve funds relate to Development Infrastructure Levies received in relation to the Whitehorse Development Contributions Plan (DCP) which came into effect 21 December 2023. The Development Infrastructure Levy funds applies to all types of development (residential, retail, commercial and industrial) and contributes to funding projects such as roads, drainage and footpaths.

Community Infrastructure Levy reserve (CIL)

These reserve funds relate to Community Infrastructure Levies received in relation to the Whitehorse Development Contributions Plan (DCP) which came into effect 21 December 2023. The Community Infrastructure Levy (CIL) applies to residential development only and contributes to funding projects such as childcare centres, recreation and sporting facilities, and maternal and child health centres.

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

Note 9 Other Matters (continued)

9.1 Car Parking in lieu reserve

This reserve comprises funds provided by developers instead of providing car parking. The funds from this reserve are restricted for expenditure on car parking.

Development reserve

This reserve is used for funding selected capital works projects which are meaningful to a broad section of the community; consistent with Council provided services and of a meaningful consequence and scale. The funds in this reserve are required to be expended in accordance with the reserve governing principles established by Council.

Art collection reserve

This reserve was established by council in 2002/03 for the purpose of deaccessioning unwanted art works and for future purchases of art work.

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 was abolished and subsequently outflows from this reserve will be used to rehabilitate landfill sites.

Energy fund reserve

This reserve was established in 2018/19 after a Council decision to cease purchase of green power and undertake other sustainability measures to reduce Council's carbon footprint. The balance as at 30 June 2025 is Nil.

9.2 Reconciliation of cash flows from operating activities to surplus	Note	2025 \$'000	2024 \$'000
Surplus for the year		28,889	24,455
<i>Non-cash adjustments:</i>			
(Profit)/loss on disposal of property, infrastructure, plant and equipment		454	(6,643)
Depreciation and amortisation	(Note 4.3, 4.4, & 4.5)	42,489	40,431
Share of net profit of associates and joint operations	(Note 6.2)	(890)	50
Contributions - non-monetary assets	(Note 3.5)	(2,126)	(7,237)
Finance cost - leases	(Note 4.7)	120	139
Works in progress (unable to be capitalised)		713	1,723
<i>Change in assets and liabilities:</i>			
Increase in trade and other receivables		(2,312)	(2,150)
(Increase)/decrease in other current assets		530	(332)
Decrease in trade and other payables		(145)	(5,963)
(Decrease)/increase in contract and other liabilities		168	(2,488)
Increase/(Decrease) in trust funds and deposits		(561)	81
Increase/(Decrease) in provisions		670	(2,495)
Net cash provided by operating activities		67,999	39,571

9.3 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (Vision Superannuation). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Income Statement when they are made or due.

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

9.3 Superannuation (continued)

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2025, this was 11.5% as required under Superannuation Guarantee (SG) legislation (2024: 11.0%)).

Defined Benefit

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Funding arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. As at 30 June 2024, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2024 (of which Council is a contributing employer) was 105.4%. The financial assumptions used to calculate the VBI were:

Net investment returns 5.6% pa
Salary information 3.5% pa
Price inflation (CPI) 2.7% pa

As at 30 June 2025, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2025.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumption used to calculate this VBI were;

Net investment returns 5.7% pa
Salary information 3.5% pa
Price inflation (CPI) 2.6% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2024 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

(a) Regular contributions

On the basis of the results of the 2024 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2025, this rate was 11.5% of members' salaries (11.0% in 2023/24). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

WHITEHORSE CITY COUNCIL 2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

9.3 Superannuation (continued)

(b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall. Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2024 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2024 while a full investigation was conducted as at 30 June 2023.

The Fund's actuarial investigation identified the following for the Defined Benefit category of which Council is a contributing employer:

	2024 (Interim) \$m	2023 (Triennial) \$m
- A VBI Surplus	108.4	84.7
- A total service liability surplus	141.4	123.6
- A discounted accrued benefits surplus	156.7	141.9

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2024.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2024.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2024.

The 2025 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2025 as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June 2025 VBI during August 2025 (2024:August 2024). The financial assumptions used to calculate this VBI were:

Net investment returns 5.7% pa
Salary information 3.5% pa
Price inflation (CPI) 2.6% pa

It is anticipated that this actuarial investigation will be completed by 31 October 2025.

WHITEHORSE CITY COUNCIL

2024/2025 FINANCIAL REPORT

Notes to the Financial Report – For the Year Ended 30 June 2025

9.3 Superannuation (continued)

The 2023 triennial investigation

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of that investigation was:

	2023 Triennial investigation	2020 Triennial investigation
Net investment return	5.7% pa	5.6% pa
Salary inflation	3.50% pa	2.5% pa for two years and 2.75% pa thereafter
Price inflation	2.8% pa	2.0% pa

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2025 are detailed below:

Scheme	Type of Scheme	Rate	2025 \$'000	2024 \$'000
Vision super	Defined benefits	11.5% (2024:11.0%)	507	371
Vision super	Accumulation	11.5% (2024:11.0%)	3,705	3,524
Hostplus super	Accumulation	11.5% (2024:11.0%)	710	358
Australian Super	Accumulation	11.5% (2024:11.0%)	1,763	1,495
Hesta	Accumulation	11.5% (2024:11.0%)	437	358
Rest	Accumulation	11.5% (2024:11.0%)	542	414
Other	Accumulation	11.5% (2024:11.0%)	2,213	2,013

Council did not pay any unfunded liability payments to Vision Super during the 2024/25 year. (2023/24 Nil)

There were no contributions outstanding and loans issued from or to the above schemes as at 30 June 2025.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2026 is \$536k.

Note 10 Change in Accounting Policy

There have been no changes to accounting policies in the 2024/25 year.



WHITEHORSE
CITY COUNCIL

CONTACTING COUNCIL

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, Nunawading 3131
Website:	whitehorse.vic.gov.au/contact-us
Email:	customer.service@whitehorse.vic.gov.au
Social Media:	Connect with Whitehorse City Council
Subscribe:	whitehorse.vic.gov.au/subscribe