



WHITEHORSE CITY COUNCIL

Adopted Budget 2023-2024



Table of Contents

	Page
Mayor and CEO's introduction	2
Council Transformation	6
Budget summary	8
Budget reports	13
1 Link to the Council Plan	14
2 Services and initiatives	21
3 Financial statements	39
4 Financial performance indicators	50
Budget analysis	54
5 Budget influences	55
6 Analysis of Income Statement	62
7 Analysis of Balance Sheet	78
8 Analysis of Statement of Changes in Equity	82
9 Analysis of Cash Flow Statement	84
10 Analysis of Capital Works Statement	87
Appendices	
A Fees and charges schedule	101
B Glossary of terms	140
C Service performance indicator measurement	142
D Council reserve governing principles	144

Mayor and CEO's introduction

On behalf of Whitehorse City Council, we are pleased to present the Budget 2023/24 to the Whitehorse community. The Budget forms an integral part of Council's integrated strategic planning and reporting framework.

Council's Budget is a balanced and financially responsible budget and demonstrates our ongoing commitment to financial sustainability and transformation. Our budget aims to optimise and improve services and infrastructure, as well as deliver key projects and initiatives that are valued by our community.

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

The 2023/24 budget was developed in a challenging economic environment with cost of living and inflationary pressures impacting Council as well as our community. Despite this we continue to keep fees and rates at low levels. For 2023/24, rates will be capped at a 3.50% increase in line with Victorian Government policy.

Global events have also continued to present financial challenges, particularly when it comes to construction, and high inflation, labour shortages and supply chain issues, all leading to cost increases. Whilst supply chain issues are resolving and these pressures are expected to ease, it continues to present a challenge in accurately predicting costs for the 2023/24 Capital works program.

The rising cost of waste

Whitehorse is one of only few councils out of 79 that does not have a waste charge. A Waste Service Charge provides the ability to recover the cost of waste services in line with the real cost increase.

Council will need to address upcoming unavoidable cost pressures in response to the requirements to implement new services under the State Government's circular economy plan. Council will need to provide a fourth bin for the collection of glass from each property by 2027 and for the currently optional food and garden organic (FOGO) service to be mandatory for each property. In addition to these service changes, the disposal costs for waste, whether via landfill or another alternate waste processing technology, will continue to increase. If a waste charge is not implemented, these additional unavoidable cost pressures will need to be offset through reductions in other budget areas.

From 1 July 2023, we are proposing to separate out the cost of providing waste and recycling services into a Waste Service Charge with three components – a Kerbside Waste Service Charge, Public Waste Service Charge and Supplementary Bin Charges. These will appear as individual items on rates notices. To offset the introduction of the Waste Service Charge, the overall general rates collected across the municipality will be reduced. Supplementary Bin charges for the cost of any bins that vary from the standard service will be included on the rates notice

(previously a fee for service and invoiced separately). Individual ratepayers will be impacted differently depending on what waste and recycling services they receive.

Community Engagement

An extensive community engagement process was undertaken on the review of the Council Plan and development of the 2023/24 budget throughout September and October 2022. This included reviewing the Council Plan objectives, strategic actions and indicators, community online surveys, Vox Pops in Councillor Wards and at the Spring Festival, drop in sessions and a prioritising workshop with the Shaping Whitehorse Panel.

City officers and Councillors collated feedback as a result of the engagement activities and reviewed all priorities and themes received in November 2022. This included considering the Council Plan and the Financial Plan. Early engagement meant Council could identify important themes and make informed decisions throughout the budget planning and development process. The outcomes of the engagement including key themes and initiatives funded are outlined in the 2023/24 budget.

Budget highlights

The \$212 million Budget outlines the services, initiatives and the significant Capital Works Program that Council plans to deliver in 2023/24 and the funding and resources required. The Budget 2023/24 will deliver a large Capital Works Program, key projects and initiatives. It also includes continued investment in Council's transformation program.

The key components of the Budget 2023/2024 are highlighted below.

Operational Budget

An operational budget that provides \$174 million for the delivery of services to the community including:

- \$23.87 million Kerbside and Public Waste Services
- \$15.73 million Parks and Natural Environment (maintenance of sports fields, parks and gardens)
- \$15.58 million Leisure and Recreation Services
- \$11.91 million Health and Family Services
- \$11.06 million City Services (maintenance of footpaths, drains and roads, sustainability and depot operations)
- \$10.55 million Whitehorse Recycling and Waste Centre (waste transfer station)
- \$9.52 million Community Safety (Community Laws, parking, school crossings and emergency management)
- \$9.08 million City Planning and Development
- \$7.38 million Arts and Cultural Services
- \$6.73 million Engineering and Investment
- \$5.89 million Libraries
- \$4.99 million Project Delivery and Assets
- \$2.61 million Community Engagement and Development

- \$1.05 million Positive Ageing
- \$0.70 million Major Projects
- \$0.30 million Home and Community Services

Capital Works Program

The \$50 million Capital Works Program includes:

- \$20.92 million for land, buildings and building improvements
- \$6.70 million for plant and equipment
- \$6.45 million for roads, bridges and off street car parks
- \$5.80 million for recreational, leisure and community facilities
- \$4.48 million for footpaths and cycleways
- \$3.67 million for parks, open space and streetscapes
- \$2.20 million for drainage improvements

Key highlights of the 2023/24 Capital Works Program include \$3.81 million to complete The Round (Whitehorse Performing Arts Centre redevelopment), \$2.38 million for surface and lighting upgrades to the Elgar Park North East oval, \$2.37 million to finalise the Morack Golf Course Pavilion, Driving Range and Mini Golf Facility redevelopment, \$1.75 million to commence an upgrade of the Mirrabooka Pavilion and \$1.43 million to commence the Box Hill City Oval major redevelopment.

New budget initiatives

Council will also continue significant investment in a number of key projects as part of the Transformation Program for 2023/24. Key projects underway include:

- Continuation of Council's Technology Transformation Program which has been designed to improve the customer experience and service delivery.
- Delivery of a new organisational-wide Project Management Framework to improve governance, increase delivery and build capability.
- Increased focus on review, planning and continuous improvement in service delivery
- Enhanced Service Planning process with greater alignment with the Council Plan, and improved reporting and management of key performance metrics.

Other significant operational initiatives for 2023/24 include:

- The opening of The Round later this year, delivering our new and improved performing arts centre that will be home to state-of-the-art facilities for all the community to enjoy and use.
- Development of Open Space Master Plans that will guide the planning, design and development of key open space sites across Whitehorse, so they can be shared and enjoyed by everyone for a diverse range of purposes.
- Implementation of the Urban Forest Strategy, which will deliver key actions to better protect, enhance and connect Whitehorse's natural assets.
- Implementation of the Integrated Water Management Strategy actions, which aims to reduce our dependence on drinking water to sustain our parks and gardens.

More information about the Major Initiatives and other Featured Initiatives for 2023/2024 to deliver on the Community Vision and Council Plan are provided in Section 2 of this document. These include a mix of operational and capital initiatives and cover a range of service areas.

A projected average rate increase of 3.50% per cent in line with the Victorian Government's Fair Go Rates System will help fund our extensive Capital Works Program and ensures ongoing delivery of Council's high quality services and programs.

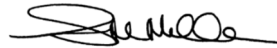
Summary

Thank you to everyone who took time to contribute and take part in our community engagement process throughout September and October 2022 on the Council Plan and 2023/24 Budget. We invite you to read about our priorities and initiatives for 2023/24 (+ 3 years) that are designed to deliver sustained financial and customer benefits, improved customer service and increased organisational capability which puts the community at the heart of what we do.

For more information about Council's Budget 2023/24 visit www.whitehorse.vic.gov.au/budget



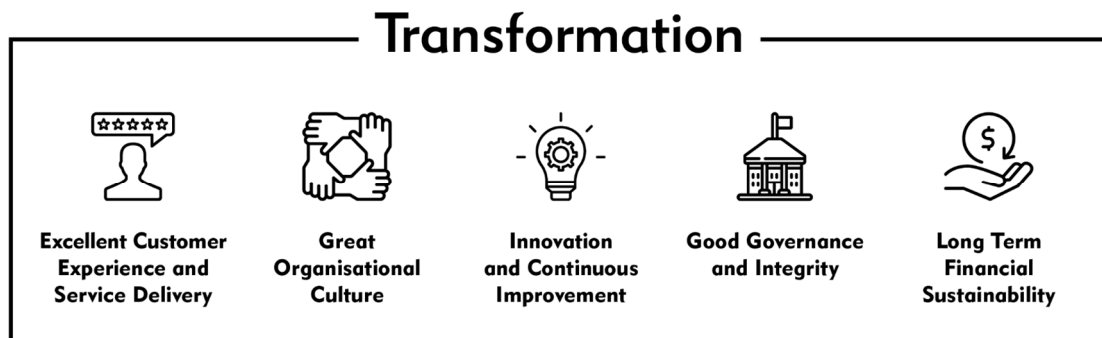
Cr Mark Lane
Whitehorse Mayor



Simon McMillan
Chief Executive Officer

Council Transformation

The operating environment for Victorian Local Government continues to change significantly and in response, Whitehorse City Council has commenced whole of organisation transformation. Transformation aims to ensure Council continues to meet the needs and expectations of our community. This Transformation is designed to achieve five strategic priorities and act as principles which focus our program, projects, and efforts. These principles are outlined in the figure below.



The Transformation Program in 2023/24 builds on previous years of effort to:

- Balance investment decision making with long term financial sustainability;
- Systematically review all of Council's services over time;
- Expand our continuous improvement program and approach to deliver sustained financial and customer benefits;
- Invest in technology and systems to improve customer experience;
- Build and sustain a great organisational culture which puts community at the heart of what we do.

Transformation Program for 2023/2024

The priorities for 2023/24 included within this Budget are summarised below.

Project Management Framework

Council will deliver a new organisational-wide Project Management Framework to improve governance, increase delivery and build capability. This work is intended to reduce risk.

Service Reviews

Service reviews are strategic evaluations of the services Council deliver examining how and why we currently do what we do. The Reviews are independently facilitated to make recommendations for how we should do things in the future. The Service Review Program for 2023/24 will focus on the following service areas:

- Protection & Enforcement Services
- Engineering & Transport Services
- Procurement Services

-
- Youth Services
 - Building Services

Integrated Planning & Reporting

Service Planning is a robust process where Council's leaders consider how their service can meet future needs of the community, identify the resources required to achieve the desired level and quality of service and plan for this in alignment with the current Council Plan. In 2023, there will be a concerted effort across the organisation to improve organisational planning and reporting. The organisation will commence the broad use of Microsoft Power BI to manage key performance indicators.

Improved Customer Experience

The organisation will focus on implementing the recommendations from the Customer Service & Experience Review completed in March 2023. This identified a series of opportunities which will focus on:

- Building a strong culture of putting customer at the centre of our process design.
- Developing a long-term plan for improving our Customer Experience.
- Documenting customer processes and delivering customer centric changes.
- Developing a Council-wide training program for staff on Customer Service and Experience.

Technology Transformation

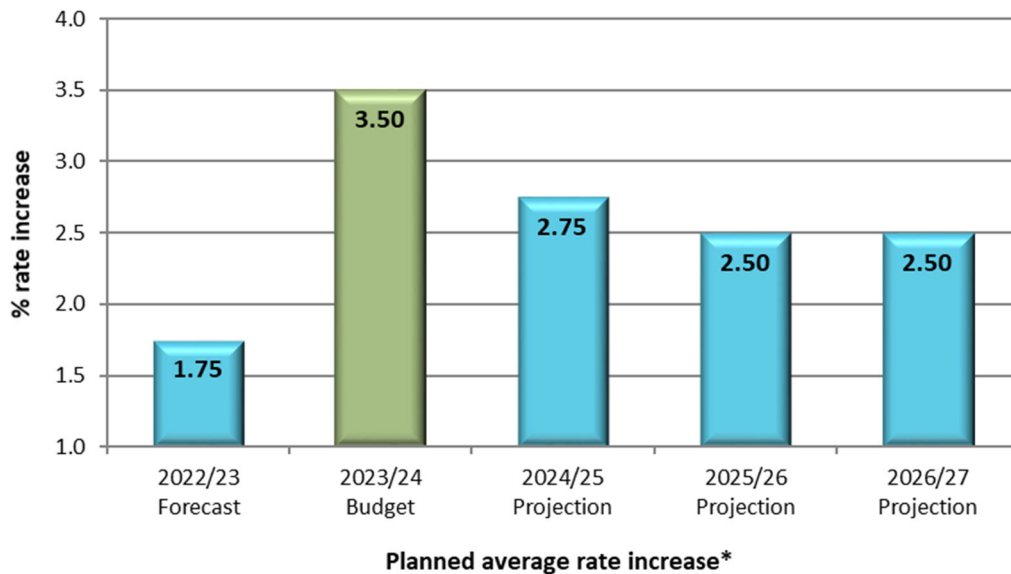
This budget introduces Council's Technology Transformation Program which has been designed to improve the customer experience, service delivery and cyber security. All of Council's services rely on technology to deliver to customers and community. Until now there has been no long-term plan for allocation of funding to improve technology. This year will focus on the following initiatives:

- Update Council's Contact Centre Telephony solution which is end-of-life.
- Establish a data & information architecture which can support future initiatives.
- Document all Customer Request processes and technology requirements.
- Continue to enhance prior year cyber security foundational work.
- Improve Council's Network to support a transition from on premise hosting services to cloud based services.

Budget summary

Council has prepared a Budget for the 2023/24 financial year which will ensure that Council continues to meet the community’s demand for high quality services and to renew and upgrade community infrastructure and facilities. This budget summary provides an overview of key information from the rest of the document.

Rate increases

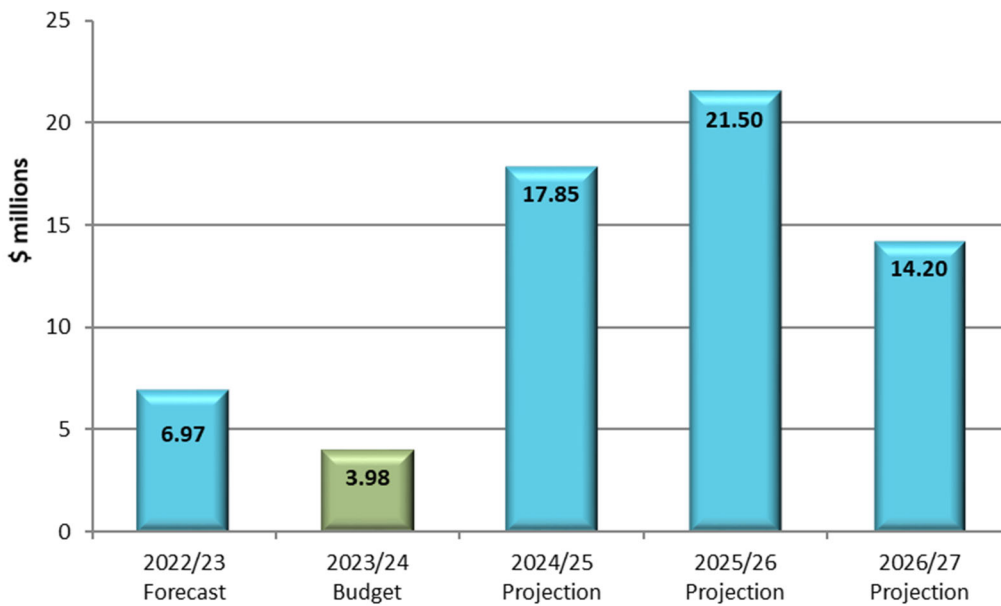


** Note – the planned average rate increase excludes supplementary rates and interest on overdue rates and is subject to future year rate cap determinations by the Minister for Local Government.*

The estimated total amount to be raised by all rates and charges is \$141.98 million (2022/23 forecast \$130.54 million). This includes the rate cap increase of 3.50%, waste service charges, supplementary bin charges previously under User Fees (\$5.89 million), Cultural and Recreational lands, supplementary rates income as well as interest on rates. Refer to section 6.2.1 Rates and charges for more information.

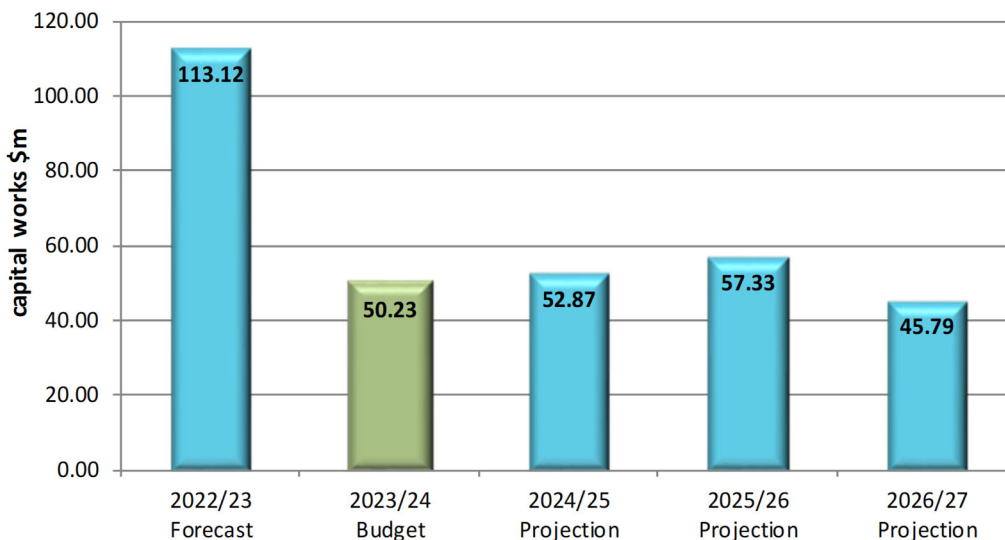
Future average rate increases are forecast to be between 2.50% and 2.75% and are based on predicted future CPI increases, however this does not commit Council to any predetermined increase. The Long Term Financial Plan is reviewed annually as part of Council’s budget deliberations and future rate increases will be considered in light of prevailing economic conditions, community needs and the rate cap ordered by the Minister for Local Government.

Operating result



Planning for a surplus is fiscally responsible to maintain uninterrupted service delivery to our community and to provide essential funding for capital works including the redevelopment of major community facilities. The expected operating result for the 2023/24 year is a surplus of \$3.98 million, which is \$2.99 lower than the 2022/23 forecast. This is primarily due to the entire Victorian Local Government Grants Commission 2023/24 funding allocation being paid early and recognised in 2022/23 income. This has been partly offset by an increase in investment income due to favourable interest rates, the discontinuation of delivering Home and Community Services, lower expenditure due to the completion of Council’s Enterprise Resource Planning (ERP) system in 2022/23 offset by an increase in a number of Transformation initiatives for 2023/24.

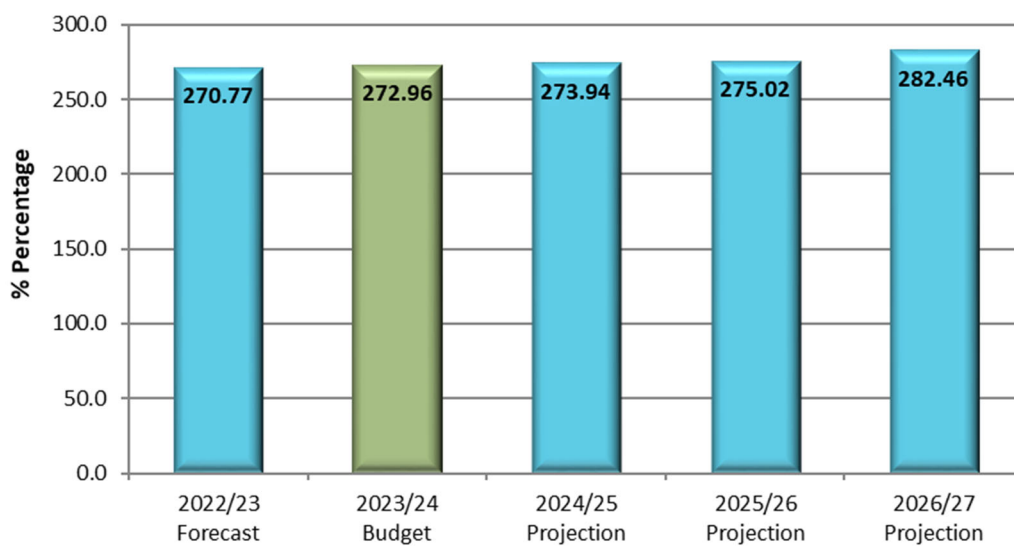
Capital works



The 2023/24 Capital Works Program is budgeted to be \$50.23 million, which includes \$39.18 million to renew and upgrade the city’s existing \$4.23 billion community assets and \$11.14 million for new and expanded assets. Of this total Capital Budget, \$10.59 million will be funded from reserves, \$7.60 million from external grants and contributions, and \$1.50 million from plant and motor vehicle sales. The decrease in planned expenditure from 2022/23 primarily relates to the completion of the Whitehorse Performing Arts Centre redevelopment, with \$47.09 million forecast to be spent on this project in 2022/23.

Refer to Section 3 for the Budgeted Capital Works Statement and Section 10 for an analysis of the 2023/24 Capital Works Program.

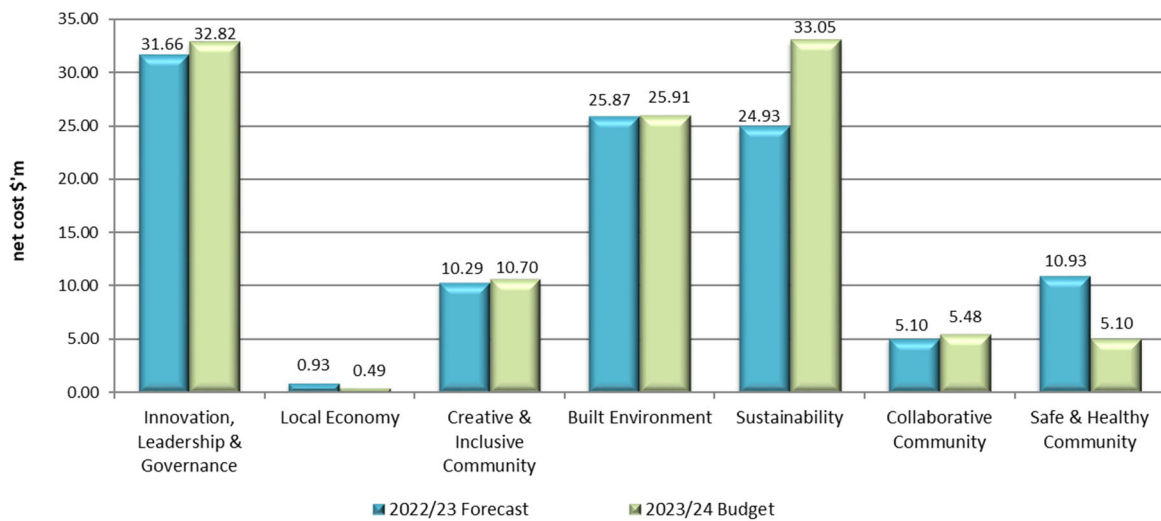
Financial position (working capital)



The working capital is expected to slightly increase with current assets and liabilities at similar levels compared to the 2022/23 forecast. Forecast projections remain steady over the four year budget. Council’s working capital remains strong.

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

Net cost of strategic directions

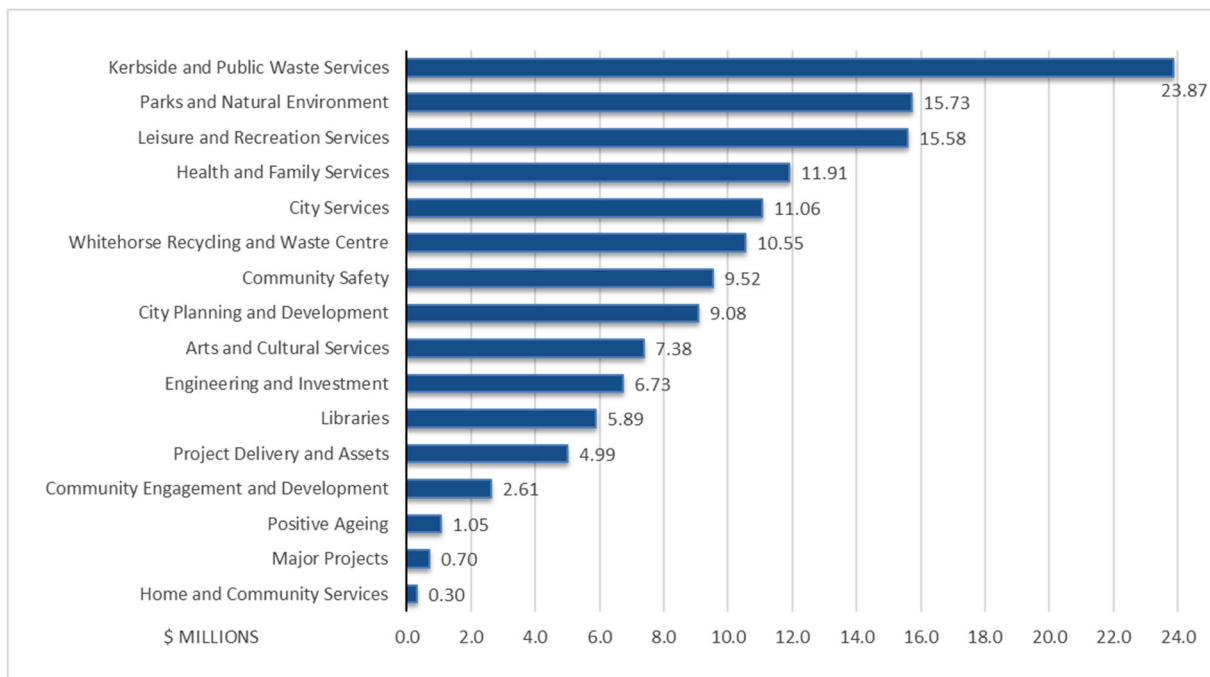


The Budget includes a range of services and initiatives that will contribute to achieving the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the 2023/24 budget to achieve each strategic direction as set out in the *Council Plan 2021-2025*. The services that contribute to these directions are set out in Section 2.

Note 1: Sustainability - Net Cost higher in 23/24 due to waste service charge income being reflected under Rates.

Note 2: Safe & Health Community - Net cost lower in 23/24 due to cessation of WHACS.

Expenditure on Council services



The chart above provides an indication of how Council allocates its expenditure across the main community services that it delivers in 2023/24 financial year. It shows the amount of direct costs allocated to each service area.

Note 1: This graph shows Council's community services based on its organisational structure. This varies from the presentation of services in Section 2, which aligns each Council service with the relevant strategic direction.

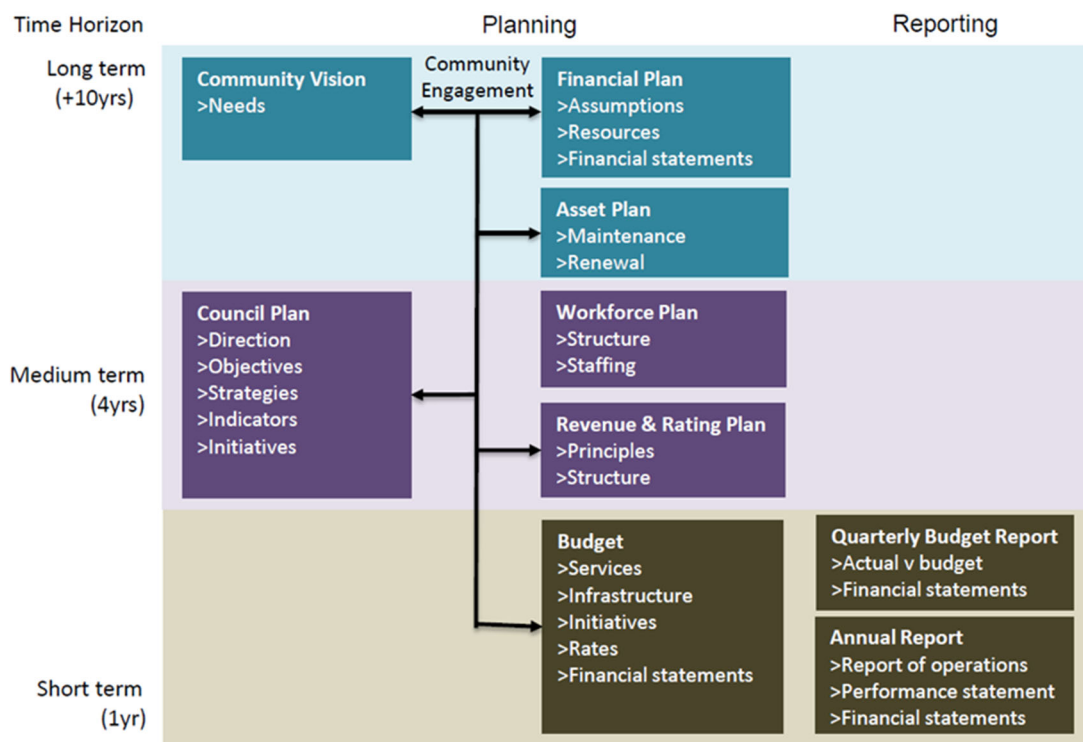
Budget reports

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

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

1 | Integrated Strategic Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision and Financial Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short-medium term (Annual Budget + 3 financial years) and then holding itself accountable (Annual Report).



Legislative planning and accountability framework

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

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

Community Engagement

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

Community engagement on the 2023/24 Budget has been conducted in accordance with Council's *Community Engagement Policy*. Whitehorse's Community Engagement Policy is a formal expression of Council's commitment to engaging with the Whitehorse community, and outlines Council's position, role and commitment to ensure community engagement is integrated into Council activities.

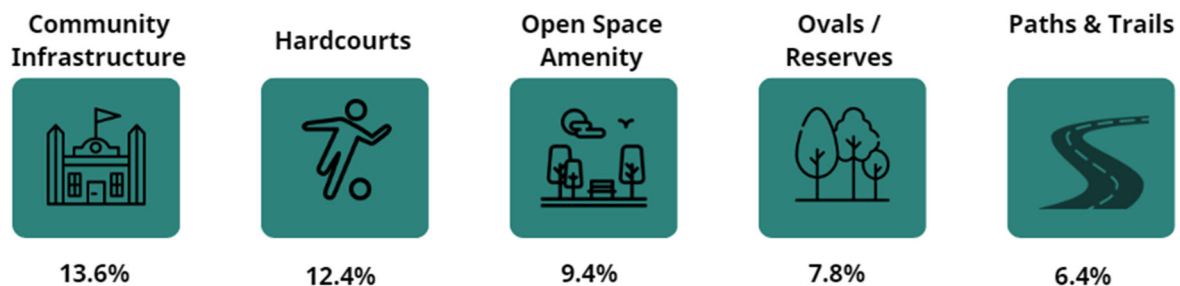
An extensive community engagement process has been undertaken with regards to the 2023/24 budget, consisting of the following:

- An online survey administered to the community via Your Say Whitehorse from 5 September to 25 October 2022;
- Vox pops in each of the Councillor wards and at the Spring Festival;
- Two drop-in sessions (one in the daytime and one in the evening); and
- A prioritising workshop with the Shaping Whitehorse Panel;
- Meetings with all Council departments to review the Council Plan strategic directions, objectives, strategic actions, indicators and major initiatives;

City officers and Councillors collated feedback as a result of the engagement activities and reviewed all priorities and themes received, in November 2022. This included considering the Council Plan and the Financial Plan. Early engagement meant Council could identify important themes and make informed decisions as the budget development progressed.

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

The top 5 themes to emerge for the 2023/24 Budget were:



Key activities funded within the 2023/24 budget that align with the themes identified in the community engagement process are summarised as follows:

Community Infrastructure



- Average spend of \$16.50 million per annum for land and buildings over the next 4 years (2023/24 \$20.93 million)
- Average spend of \$24.00 million per annum for infrastructure over the next 4 years (2023/24 \$22.60 million)
- 2023/24 highlights:
 - Completion of The Round redevelopment \$3.81 million
 - Completion of Morack Golf Course redevelopment \$2.37 million
 - Preschool Refurbishment \$0.25 million
 - Old Mont Albert Station Building Fit Out \$0.10 million

Hardcourts



- \$0.21 million per annum for renewal of sports courts in 4 year Capital Works Program.

Open Space Amenity



- \$3.00 million provision in 2023/24 for Open Space Strategy and Strategic Land Acquisition
- Approximately \$5.00 million per annum for parks, open spaces and streetscapes in 4 year Capital Works Program (\$3.67 million in 2023/24)
- 2023/24 highlights:
 - Development of Open Space Master Plans \$0.64 million
 - Parks and Street Tree Planting \$0.55 million
 - Urban Forest Strategy Actions \$0.29 million
 - Integrated Water Management Strategy Actions \$0.11 million



Ovals / Reserves

- Approximately \$3.00 million per annum in 4 year Capital Works Program for renewal/upgrade of sportsfields including surface, lighting, nets and other infrastructure.
- \$3.70 million in 23/24 for renewal/upgrade works in parks and open space
- 2023/24 highlights:
 - \$2.38 million for Elgar North East oval surface & lighting works in 23/24 (NELP funded)
 - Pavilion upgrades \$6.56 million (\$3.37 million grant funded)



Paths & Trails

- Approximately \$4.00 million per annum for footpaths and cycleways in 4 year Capital Works Program (\$4.50 million in 2023/24, including \$2.70 million for footpath renewals)
- 2023/24 highlights:
 - Easy Ride Routes \$0.36 million
 - Pedestrian pathway – Wood Park \$0.06 million

Our Purpose

The Community's Vision

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

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

COMMUNITY VISION

By 2040, 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.



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

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

Our Values & Behaviours

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

CREATE

Community is at the heart of everything we do.

Collaboration

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

Respect

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

Excellence

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

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

Accountability





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

Trust

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

CARES Commitment

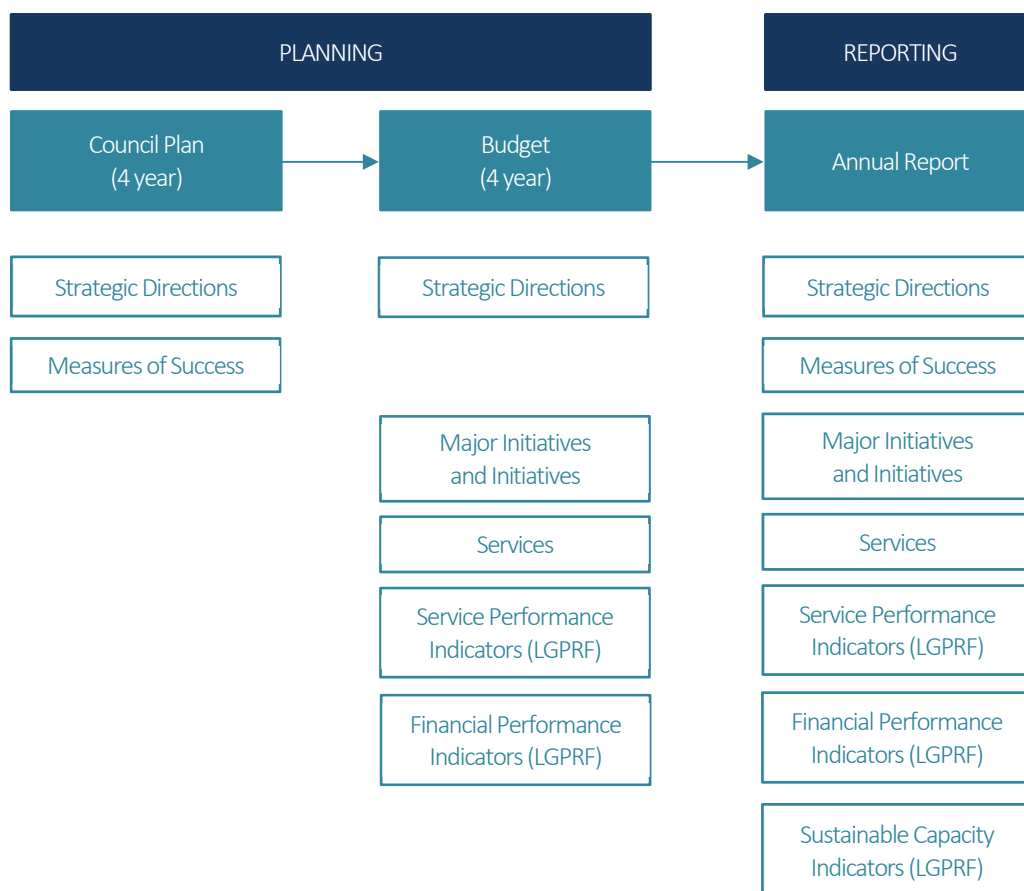
The Whitehorse customer service commitment – CARES – embodies a set of five principles that guide what we do and behaviours that set out what we must do to live up to the CARES principles.

 Whitehorse CARES Commitment					
	 Communication	 Accountability	 Responsiveness	 Empathy	 Solution
Principles that guide us	<p>We will listen to our customers' needs and explain what we will do and when.</p>	<p>We commit to take responsibility and follow through until matters are resolved.</p>	<p>We will acknowledge our customers, keep to timelines and update them regularly.</p>	<p>We will put ourselves in the customers' shoes and respond to their specific needs.</p>	<p>We work towards addressing the customers' needs and if we can't, explain why and offer alternatives.</p>
What we must do, to live up to CARES Principles	<ul style="list-style-type: none"> ✓ Actively listen to your customer and identify their needs ✓ Say what you'll do and do what you say ✓ Use the customer's name in writing and in person ✓ Communicate with your customer using language they understand (i.e., plain language, interpreter) <p>✗ Don't make assumptions, take the time to find out</p>	<ul style="list-style-type: none"> ✓ Before transferring the customer check it's the correct area and pass on any information ✓ Follow through until a solution is provided ✓ Record interactions in the appropriate place and provide customers with a reference number ✓ Provide your name, in writing or in person ✓ Be willing to say sorry and commit to doing better <p>✗ Don't pass the buck</p> <p>✗ Don't put responsibility back on the customer to navigate Council</p> <p>✗ Don't blame others</p>	<ul style="list-style-type: none"> ✓ Promptly acknowledge customer requests ✓ Provide a response within service standard ✓ If you can't meet a timeframe, let your customer know ✓ Respond to your customer via their preferred method where possible ✓ Provide contact details for someone who is handling the matter ✓ Be willing to tailor your service to exceptional circumstances ✓ Record feedback and pass it on to the relevant team 	<ul style="list-style-type: none"> ✓ Aim to understand the other person's position, feelings and goals ✓ Ask yourself; if you were the customer would you be satisfied and would you understand? ✓ Tailor your tone to the person and their situation ✓ Give a realistic picture of what's achievable ✓ Don't just agree with what the customer is saying, rather listen & understand <p>✗ Don't interrupt with your views or emotions</p>	<ul style="list-style-type: none"> ✓ Provide a solution to what the customer wanted (e.g., information, clear decision) ✓ Notify the customer of the solution in language they can understand (avoid jargon) ✓ If they are dissatisfied with the outcome explain how you came to the decision and what next steps are available ✓ Ask if there's anything else you can help with <p>✗ Don't set expectations that cannot be met</p>

2 | Services and initiatives

This section provides a description of services and initiatives to be funded in the Budget for the 2023/24 year and how these will contribute to achieve the strategic directions specified in the *Whitehorse 2040 Community Vision* and *Council Plan 2021-2025*. It also describes the mandatory Local Government Performance Reporting Framework service performance outcome indicators for key areas of Council’s operations.

Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in the Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is depicted below.



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

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

Council will be a trusted organisation that embraces innovation.

Strategic Actions:

Deliver the Transformation Program.

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

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

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

Major initiatives

Introduction of Technology Transformation Program

\$3.71 million in 2023/24 Operational Budget

Commencement of Council’s Technology Transformation Program which has been designed to improve the customer experience and service delivery.

Continuation of Council’s Transformation Strategy

\$1.34 million in 2023/24 Operational Budget

Development and implementation of the Transformation Strategy to assist Council in continuing to improve performance, customer experience and organisational culture.

Strategic Property Projects

\$1.10 million in 2023/24 Operational Budget

A dedicated two year team to establish a long term approach to maximising strategic value from Council’s property portfolio, including the completion of a business case for construction options for Aqualink Nunawading, investigations into the infrastructure requirements for the library service and options for a key strategic site at Silver Grove in Nunawading.

Undertake Organisational Service Planning and Review

\$0.70 million in 2023/24 Operational Budget

Continue with Council’s Service Planning and Review to further understand the current state and inform the best service delivery model for the future.

Services

Service area		Actual 2021/22 \$'000	Forecast 2022/23 \$'000	Budget 2023/24 \$'000
Executive Management	<i>Rev</i>	-	-	-
Includes the cost to Council of the offices of the Chief Executive Officer and Directors. It includes the associated staff costs and the costs of delivery of projects.	<i>Exp</i>	(1,903)	(1,888)	(1,634)
	NET	(1,903)	(1,888)	(1,634)
	<hr/>			
Transformation	<i>Rev</i>	-	-	-
This service area has been implemented with a focus on transforming Council from good to great. It includes resources for service planning and review and continuous improvement.	<i>Exp</i>	(1,175)	(2,128)	(3,138)
	NET	(1,175)	(2,128)	(3,138)
	<hr/>			
Technology Transformation	<i>Rev</i>	-	-	-
This service is responsible for the implementation of Council's IT Strategy, including Council's new ERP system and Technology Transformation Program, which has been designed to improve the customer experience and service delivery.	<i>Exp</i>	(6,252)	(8,251)	(6,540)
	NET	(6,252)	(8,251)	(6,540)
	<hr/>			
Finance	<i>Rev</i>	9	-	-
This service manages Council's financial activities to ensure statutory compliance and financial sustainability. This includes development of the annual budget, long term financial plan and annual statutory financial statements, as well as managing the payroll service, procurement, tendering and contract administration.	<i>Exp</i>	(3,866)	(3,491)	(3,633)
	NET	(3,857)	(3,491)	(3,633)
	<hr/>			
Corporate Planning & Performance	<i>Rev</i>	-	-	-
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.	<i>Exp</i>	(133)	(162)	(424)
	NET	(133)	(162)	(424)
	<hr/>			
Governance & Integrity	<i>Rev</i>	456	431	408
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.	<i>Exp</i>	(5,235)	(6,146)	(6,765)
	NET	(4,779)	(5,715)	(6,357)
	<hr/>			
Information Technology	<i>Rev</i>	4	-	-
This service manages and maintains Council's computer systems and networks.	<i>Exp</i>	(4,604)	(6,469)	(6,455)
	NET	(4,600)	(6,469)	(6,455)
	<hr/>			
Rates	<i>Rev</i>	204	614	440
This service undertakes rate revenues and Fire Services Property Levy collection.	<i>Exp</i>	(1,278)	(1,619)	(1,754)
	NET	(1,074)	(1,005)	(1,314)
	<hr/>			
People and Culture	<i>Rev</i>	6	-	-
This service provides human resource management services including staff recruitment, corporate training and development, industrial relations and volunteer advisory services.	<i>Exp</i>	(3,191)	(3,911)	(4,848)
	NET	(3,185)	(3,911)	(4,848)
	<hr/>			
Lease accounting	<i>Rev</i>	-	-	-
This program holds the centralised accounting adjustments for lease liabilities.	<i>Exp</i>	563	1,361	1,521
	NET	563	1,361	1,521

Strategic Direction Two: A Thriving Local Economy with high quality accessible education opportunities

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

Strategic Actions:

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

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

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

Continue to implement the Business Communication Program.

Major initiatives

Development and implementation of the Investment & Economic Development Strategy 2023-2027

Funded within Operational Budget

Development of the new Investment and Economic Development Strategy to provide support and direction for local businesses and employment opportunities, which will contribute to a resilient and thriving economy for the City of Whitehorse.

Services

Service area		Actual	Forecast	Budget
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Investment and Economic Development				
This service works in partnership with a range of organisations to support a local economic environment that attracts investment.	<i>Rev</i>	1,258	62	135
	<i>Exp</i>	(2,013)	(1,092)	(1,059)
	<i>NET</i>	(755)	(1,030)	(924)
<hr/>				
Box Hill multi-deck carparks				
This service provides multi-level car parking facilities in Watts Street and Harrow Street, Box Hill.	<i>Rev</i>	1,208	600	690
	<i>Exp</i>	(198)	(275)	(252)
	<i>NET</i>	1,010	325	438
<hr/>				
Council Pandemic Response				
This reflects Council's Coronavirus Pandemic Response including hardship support and stimulus packages, and an additional temporary resource to deliver financial benefits as part of Council's pandemic recovery response.	<i>Rev</i>	(42)	-	-
	<i>Exp</i>	(1,096)	(220)	-
	<i>NET</i>	(1,138)	(220)	-

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

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

Strategic Actions:

Support, promote and celebrate Council's volunteer programs.

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

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

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

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

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

Implement initiatives from the Diversity Action Plan to reduce discrimination.

Major initiatives

Completion and opening of The Round

\$3.81 million in 2023/24 Capital Works Program

Completion and opening of The round (redeveloped Whitehorse Performing Arts Centre), which will include upgraded and expanded facilities to meet current and future community needs for performing arts, exhibitions and functions activities. This will include an increase in audience capacity and stage size, an additional smaller theatre, increase in foyer space and improved disability access.

Development of the Strategic Partnerships Framework (Indoor Sports Facilities)

Funded within operational budget

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

Development of the Reconciliation in Whitehorse Action Plan

Funded within operational budget

Development of the Reconciliation Action Plan (RAP), providing a framework and outlining actions for Council to be inclusive in our work and contribute to national reconciliation.

Other featured initiatives

Community Grants

Funded within operational budget

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

Services

Service area		Actual	Forecast	Budget
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'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.	Rev	931	1,602	3,099
	Exp	(3,183)	(4,278)	(6,319)
	NET	(2,252)	(2,676)	(3,220)
Community Development				
This service focuses on the development and implementation of policies, strategies, programs and initiatives to respond to community wellbeing needs. It also provides community grants to local not-for-profit groups and organisations and oversees our healthy ageing programs.	Rev	140	27	21
	Exp	(1,331)	(1,372)	(919)
	NET	(1,191)	(1,345)	(898)
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.	Rev	68	68	70
	Exp	(5,573)	(5,691)	(5,890)
	NET	(5,505)	(5,623)	(5,820)
Events				
This program develops and delivers Council festivals and events that encourage community participation and connection.	Rev	6	122	26
	Exp	(324)	(763)	(789)
	NET	(318)	(641)	(763)

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

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

Strategic Actions:

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

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

Implement the Whitehorse Asset Plan 2022-2032.

Deliver a capital works program that strengthens the inclusiveness and accessibility of our local neighbourhoods, assets, facilities and services.

Major initiatives

Implementation of the Play Space Renewal Program

\$1.00 million in 2023/24 Capital Works Program

Continue with the renewal and upgrade to various play spaces across the municipality including Pickford Paddock, Slater Reserve, Elgar Park and Frank Sedgman play spaces.

Review of Play Space Strategy

Funded within Operational Budget

This strategy provides Council with a framework for the provision of its play spaces across the municipality. The Strategy addresses how we provide, improve and manage our play spaces now and into the future - and to ensure play environments continue to be a highly valued local government service delivered to our community.

Implementation of Easy Ride routes

\$0.36 million in 2023/24 Capital Works Program

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

Implementation of Infrastructure Developer Contributions Plan

\$0.14 million in 2023/24 Operational Budget

Subject to approval of the Amendment C241 by the Minister for Planning, Council will commence administration of the Development Contributions Plan (DCP) and start collecting levies from new development toward provision of infrastructure projects.

Update the Nunawading, Megamile East and Mitcham Structure Plan

\$0.17 million in 2023/24 Operational Budget

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

Other featured initiatives

Pavilion Redevelopments

\$5.13 million in 2023/24 Capital Works Program

Completion of the Vermont South Club pavilion extension, continue redevelopments of Mahoney's Reserve Pavilion, East Burwood Reserve South Pavilion, and Vermont Reserve Pavilion, and commence pavilion upgrades at Mirrabooka Reserve and Forest Hill Reserve (subject to confirmation of external funding).

Redevelopment of Morack Golf Course

\$2.37 million in 2023/24 Capital Works Program

Completion of the redevelopment of the Morack Golf Course Pavilion, Driving Range and Mini Golf facility construction.

Elgar Park North East Sportsfield Upgrade

\$2.38 million in 2023/24 Capital Works Program

Installation of a synthetic sportsfield surface and floodlighting improvements on the Elgar Park North East oval.

Major Transport Project Advocacy

Funded within Operational Budget

Council will continue to strongly advocate for improved outcomes for the Whitehorse community on all Major Transport Projects, including the Suburban Rail Loop, the Level Crossing Removal Project in Mont Albert, and the North East Link Program.

Implementation of Box Hill Integrated Transport Strategy

\$0.41 million in 2023/24 Capital Works Program

Continue with implementation of the Box Hill Integrated Transport Strategy, to establish a holistic approach toward developing pragmatic solutions to transport challenges within the Box Hill Metropolitan Activity Centre.

Services

Service area		Actual	Forecast	Budget
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Assets, Building Projects and Capital Works	<i>Rev</i>	3	-	-
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.	<i>Exp</i>	(1,131)	(1,598)	(1,298)
	<i>NET</i>	(1,128)	(1,598)	(1,298)
	<hr/>			
Major Projects	<i>Rev</i>	-	-	-
This service is responsible for the project management of capital building projects and the facilitation of major projects.	<i>Exp</i>	(572)	(592)	(701)
	<i>NET</i>	(572)	(592)	(701)
	<hr/>			
Engineering Services	<i>Rev</i>	2,555	2,746	2,417
This service provides strategic traffic and sustainable transport planning and traffic investigations and reports; capital works project scoping, design and construction supervision; civil asset protection; and the strategic management of Council roads and drainage assets.	<i>Exp</i>	(5,189)	(4,504)	(4,961)
	<i>NET</i>	(2,634)	(1,758)	(2,544)
	<hr/>			
Public Street Lighting	<i>Rev</i>	476	146	-
This service provides street lighting throughout Whitehorse.	<i>Exp</i>	(1,470)	(1,973)	(1,259)
	<i>NET</i>	(994)	(1,827)	(1,259)
	<hr/>			
City Works	<i>Rev</i>	164	146	109
Services are provided for the ongoing cleanliness and maintenance of Council's roads, footpaths, kerb and channel, stormwater drainage pits and pipes, roadside furniture, bridges, path structures and shopping centres within the municipality including street sweeping, litter bin collection, removal of dumped rubbish and the provision of an after-hours emergency response service.	<i>Exp</i>	(7,663)	(8,150)	(7,928)
	<i>NET</i>	(7,499)	(8,004)	(7,819)
	<hr/>			
Fleet & Workshop	<i>Rev</i>	-	-	-
The team manages 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.	<i>Exp</i>	(1,683)	(1,722)	(1,783)
	<i>NET</i>	(1,683)	(1,722)	(1,783)
	<hr/>			
Facilities Maintenance	<i>Rev</i>	-	-	-
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.	<i>Exp</i>	(2,743)	(3,187)	(3,146)
	<i>NET</i>	(2,743)	(3,187)	(3,146)
	<hr/>			
Sports Fields	<i>Rev</i>	3	-	-
This service is responsible for the design, installation, maintenance and renewal of sports field infrastructure and project management of sports field capital projects.	<i>Exp</i>	(1,935)	(1,590)	(1,627)
	<i>NET</i>	(1,932)	(1,590)	(1,627)
	<hr/>			
Property	<i>Rev</i>	449	378	377
This service manages Council properties, conducts property valuations, and maintains the Geographic Information System.	<i>Exp</i>	(1,664)	(1,985)	(1,912)
	<i>NET</i>	(1,215)	(1,607)	(1,535)
	<hr/>			
Planning	<i>Rev</i>	3,887	3,569	4,628
This service provides statutory and strategic land use planning functions, ensuring compliance of land use and developments under the Whitehorse Planning Scheme.	<i>Exp</i>	(6,862)	(7,558)	(8,822)
	<i>NET</i>	(2,975)	(3,989)	(4,194)
	<hr/>			

Strategic Direction Five: Sustainable Climate & Environmental Care

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

Strategic Actions:

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

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

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

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

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

Seek changes to the planning scheme to increase Environmentally Sustainable Development targets.

Major initiatives

Develop a Transition Plan to a four-bin kerbside waste and recycling system

Funded within Operational Budget

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

Other featured initiatives

Delivery of Urban Forest Strategy Actions

Funded within Operational Budget

The implementation plan sets out the actions Council will take to achieve its urban forest vision - 'a diverse, healthy and resilient urban forest', aiming to achieve our target to increase the tree canopy cover to 30% in Whitehorse by 2050.

Delivery of integrated Water Management Strategy Actions

Funded within Operational Budget

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

Services

Service area		Actual	Forecast	Budget
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Whitehorse Recycling & Waste Centre This is a service for the recycling and disposal of general or bulky non-hazardous waste, encouraging recycling and the reduction of waste transported to landfill.	<i>Rev</i>	11,757	13,564	13,743
	<i>Exp</i>	(8,887)	(10,400)	(10,551)
	<i>NET</i>	2,870	3,164	3,192
Sustainability, Waste and Recycling This service facilitates planning for energy and water reduction programs and waste management strategic planning. This service also includes contracts for waste collection including domestic garbage collection, kerbside recycling, and hard and green waste collection. Supplementary bin charges income (previously a fee for service) is now included under rates charges for 23/24.	<i>Rev</i>	5,182	5,794	-
	<i>Exp</i>	(18,820)	(21,268)	(22,708)
	<i>NET</i>	(13,638)	(15,474)	(22,708)
Open Space Maintenance ParksWide 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.	<i>Rev</i>	261	108	105
	<i>Exp</i>	(5,924)	(6,508)	(7,347)
	<i>NET</i>	(5,663)	(6,400)	(7,242)
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.	<i>Rev</i>	81	235	195
	<i>Exp</i>	(5,731)	(6,271)	(6,288)
	<i>NET</i>	(5,650)	(6,036)	(6,093)
Strathdon House and Orchard Precinct Strathdon hosts educational programs in environment, sustainability, health and wellbeing.	<i>Rev</i>	3	30	74
	<i>Exp</i>	(255)	(218)	(268)
	<i>NET</i>	(252)	(188)	(194)

Strategic Direction Six: An Empowered and Collaborative Community

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

Strategic Actions:

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

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

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

Major initiatives

Development of Engagement Framework for Community Organisations

Funded within operational budget

Development of an Engagement Framework (How to Guide) for Community Organisations, aimed at supporting such organisations to undertake their own community engagement activities.

Services

Service area		Actual	Forecast	Budget
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Strategic Marketing and Communications	<i>Rev</i>	-	-	-
This service manages the production of Council publications, graphic design, media liaison, strategic communications plans and produces printed and electronic communications for the community, Councillors and the organisation.	<i>Exp</i>	(1,945)	(2,331)	(2,556)
	<i>NET</i>	(1,945)	(2,331)	(2,556)
	<hr/>			
Community Engagement	<i>Rev</i>	14	12	13
This service focuses on the many ways Council connects to and with our community in day-to-day interactions and in the development and implementation of initiatives, policies, programs, projects and services. It gives individuals and groups a voice in decisions or actions that may affect or interest them.	<i>Exp</i>	(664)	(1,059)	(1,148)
	<i>NET</i>	(650)	(1,047)	(1,135)
	<hr/>			
Customer Service	<i>Rev</i>	-	30	-
This service delivers the provision of customer service at Council's three service centres in Box Hill, Forest Hill and Nunawading.	<i>Exp</i>	(1,517)	(1,752)	(1,785)
	<i>NET</i>	(1,517)	(1,722)	(1,785)
	<hr/>			

Strategic Direction Seven: A safe and healthy community

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

Strategic Actions:

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

Promote community participation in sporting and recreational opportunities, especially by underrepresented groups.

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

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

Major initiatives

Establishment of Positive Ageing Service

\$1.05 million in 2023/24 operational budget

Development of a new Positive Ageing Service that will focus on supporting older residents to fully participate and contribute within their community, via the provision of accessible and relevant information, connecting people with social and volunteering opportunities, services and other organisations, as well as advocacy, referral and stewardship activities within the municipality.

Open Space Master Plans

\$0.64 million in 2023/24 Operational Budget

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

Municipal Health and Wellbeing Plan

Funded within operational budget

Continue implementation of the Municipal Health and Wellbeing Plan 2021-2025 whilst planning for the development of the following Municipal Health and Wellbeing Plan 2025-2029.

Services

Service area		Actual	Forecast	Budget
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
Leisure and Recreation Management	<i>Rev</i>	399	547	618
This program represents costs relating to the overall management of the Leisure and Recreation Services Department including administration and project support.	<i>Exp</i>	(1,316)	(1,744)	(2,246)
	<i>NET</i>	(917)	(1,197)	(1,628)
	<hr/>			
Leisure Facilities	<i>Rev</i>	7,972	10,433	10,438
This service provides a range of leisure facilities including Morack Golf Course, Aqualink Box Hill and Aqualink Nunawading, Sportlink and Nunawading Community Centre.	<i>Exp</i>	(11,021)	(12,455)	(13,331)
	<i>NET</i>	(3,049)	(2,022)	(2,893)
	<hr/>			
Home and Community Services	<i>Rev</i>	13,125	13,026	-
This service provides home delivered and community-based meals, personal and respite care, transport, domestic and home maintenance, planned activities and social support.	<i>Exp</i>	(15,109)	(22,118)	(1,344)
	<i>NET</i>	(1,984)	(9,092)	(1,344)
	<hr/>			
Family Services	<i>Rev</i>	8,652	9,212	9,706
This service provides centre-based childcare at Whitehorse Early Learning Services (WELS), integrated kindergarten, inclusion support, maternal and child health and youth support services.	<i>Exp</i>	(10,268)	(11,735)	(11,906)
	<i>NET</i>	(1,616)	(2,523)	(2,200)
	<hr/>			
Community Development	<i>Rev</i>	1	-	-
This service focuses on the development and implementation of policies, strategies, programs and initiatives to respond to community wellbeing needs.	<i>Exp</i>	(258)	(263)	(270)
	<i>NET</i>	(257)	(263)	(270)
	<hr/>			
Community Safety	<i>Rev</i>	7,683	11,187	12,756
This service delivers regulatory functions including: domestic animal management, school crossing supervision, Council's local law framework and managing parking controls across the municipality.	<i>Exp</i>	(5,648)	(6,832)	(9,331)
	<i>NET</i>	2,035	4,355	3,425
	<hr/>			
Emergency Management and Business Continuity	<i>Rev</i>	-	-	-
This service implements Council's responsibilities as detailed in the Emergency Management Act 1986, the Municipal Emergency Management Plan and Business Continuity Policy.	<i>Exp</i>	(189)	(185)	(190)
	<i>NET</i>	(189)	(185)	(190)
	<hr/>			

Service performance outcome indicators

Service	Indicator	Performance Measure	2021/22 Actual	2022/23 Forecast	2023/24 Budget Target
Animal Management	Health and safety	Animal management prosecutions	100.0%	100.0%	100.0%
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities	4.70	9.00	9.00
Food safety	Health and safety	Critical and major non-compliance notifications	100.0%	90.0%	90.0%
Libraries	Participation	Library membership	New indicator in 2023/24	New indicator in 2023/24	20.0%
Maternal and Child Health	Participation	Participation in the MCH service	77.0%	80.0%	80.0%
		Participation in MCH service by Aboriginal children	85.7%	80.0%	80.0%
Statutory Planning	Timeliness	Planning applications decided within required timeframes	58.7%	58.0%	58.0%
Roads	Condition	Sealed local roads below the intervention level	98.6%	98.5%	98.5%
Waste management	Waste diversion	Kerbside collection waste diverted from landfill	51.5%	60.0%	60.0%
Governance	Satisfaction	Satisfaction with community consultation and engagement.	57	58	59

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

Reconciliation with budgeted operating result

	Net Revenue / (Cost) \$'000	Revenue \$'000	Expenditure \$'000
Strategic Direction One: An innovative Council that is well led and governed	(32,822)	848	(33,670)
Strategic Direction Two: A thriving local economy with high quality accessible education opportunities	(486)	825	(1,311)
Strategic Direction Three: A culturally rich, diverse, creative and inclusive community	(10,701)	3,216	(13,917)
Strategic Direction Four: A built environment that encourages movement with high quality public places	(25,905)	7,531	(33,437)
Strategic Direction Five: Sustainable climate and environmental care	(33,045)	14,117	(47,162)
Strategic Direction Six: An empowered and collaborative community	(5,476)	13	(5,489)
Strategic Direction Seven: A safe and healthy community	(5,100)	33,518	(38,618)
Total services and initiatives	(113,535)	60,068	(173,604)
Other non-attributable expenses			
Depreciation	(35,910)		
Amortisation - intangible assets	(470)		
Amortisation - right of use assets	(1,553)		
Deficit before funding sources	(151,468)		
Funding sources			
Rates and Charges	141,982		
Victoria Local Government Grants Commission	-		
Interest income	4,500		
Grants - capital	7,594		
Contributions - monetary	5,000		
Net gain / (loss) on disposal of property, infrastructure, plant and equipment	(3,626)		
Operating surplus/(deficit) for the year	3,982		

*Rates and Charges includes supplementary bin fees that were previously categorised under User Fees (\$5.89 million)

3 | Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2023/24 has been supplemented with projections to 2026/27.

This section includes the following Financial Statements prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

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

Budgeted Comprehensive Income Statement

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Income/Revenue						
Rates and charges	6.2.1	130,538	141,982	147,188	152,221	157,403
Statutory fees and fines	6.2.2	10,358	12,214	12,550	12,864	13,185
User fees	6.2.3	41,688	37,119	39,123	40,236	43,603
Grants - operating	6.2.4	24,540	6,499	12,490	12,564	12,741
Grants - capital	6.2.4	9,024	7,595	7,413	11,246	4,962
Contributions - monetary	6.2.5	5,344	5,000	5,500	5,500	5,000
Net gain/(loss) on disposal of assets		(1,757)	(3,626)	160	165	155
Other income	6.2.6	7,638	8,735	9,510	9,786	9,183
Total income / revenue		227,373	215,518	233,935	244,581	246,233
Expenses						
Employee costs	6.3.1	93,141	81,747	84,783	87,407	91,121
Materials and services	6.3.2	81,924	82,099	82,569	85,842	89,932
Depreciation	6.3.3	34,030	35,910	36,718	37,575	38,475
Amortisation - intangible assets	6.3.4	470	470	470	470	470
Amortisation - right of use assets	6.3.5	1,514	1,553	1,550	1,558	1,564
Bad and doubtful debts - allowance for impairment losses	6.3.6	1,028	1,268	1,300	1,332	1,365
Finance costs - leases	6.3.7	131	122	107	91	80
Contribution expense - Whitehorse Manningham Library	6.3.8	5,666	5,864	6,025	6,176	6,330
Other expenses	6.3.9	2,503	2,503	2,566	2,630	2,695
Total expenses		220,407	211,536	216,088	223,080	232,032
Surplus/(Deficit) for the year		6,966	3,982	17,848	21,501	14,201
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation increment/(decrement)		-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
Items that may be reclassified to surplus or deficit in future periods						
Other		-	-	-	-	-
Total comprehensive result		6,966	3,982	17,848	21,501	14,201

Budgeted Balance Sheet

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Current assets						
Cash and cash equivalents		179,314	171,965	177,525	184,468	197,191
Trade and other receivables		16,306	18,492	18,274	16,843	14,709
Prepayments		1,778	1,778	1,778	1,778	1,778
Total current assets	7.1	197,398	192,234	197,577	203,089	213,678
Non-current assets						
Trade and other receivables		424	424	424	424	424
Investments in associates		6,167	6,167	6,167	6,167	6,167
Property, infrastructure, plant and equipment		4,224,159	4,232,835	4,247,075	4,264,877	4,270,329
Right-of-use assets		10,930	9,734	8,376	7,116	6,459
Intangible assets		792	792	792	792	792
Total non-current assets	7.1	4,242,472	4,249,952	4,262,834	4,279,376	4,284,171
Total assets		4,439,870	4,442,186	4,460,411	4,482,465	4,497,849
Current liabilities						
Trade and other payables		27,085	28,033	28,804	29,524	30,262
Unearned revenue		10,205	10,205	10,205	10,205	10,205
Trust funds and deposits		14,392	14,896	15,305	15,688	16,080
Provisions		17,760	15,769	16,264	16,882	17,523
Lease liabilities		1,389	1,524	1,547	1,546	1,579
Total current liabilities	7.2	70,831	70,426	72,125	73,844	75,649
Non-current liabilities						
Provisions		1,739	1,809	1,865	1,946	2,029
Lease liabilities		9,626	8,295	6,917	5,670	4,965
Other liabilities		2,422	2,422	2,422	2,422	2,422
Total non-current liabilities	7.2	13,787	12,526	11,204	10,038	9,416
Total liabilities		84,618	82,952	83,329	83,882	85,065
Net assets		4,355,252	4,359,234	4,377,082	4,398,583	4,412,784
Equity						
Accumulated surplus		1,542,424	1,548,830	1,567,791	1,588,426	1,603,148
Reserves		2,716,974	2,716,974	2,716,974	2,716,974	2,716,974
Other reserves		95,854	93,430	92,316	93,183	92,661
Total equity		4,355,252	4,359,234	4,377,082	4,398,583	4,412,783

Budgeted Statement of Changes in Equity

For the four years ending 30 June 2027

		Total \$'000	Accumulated surplus \$'000	Revaluation reserve \$'000	Other reserves
2023 Forecast Actual					
Balance at beginning of the financial year		4,348,286	1,499,245	2,716,974	132,067
Surplus (deficit) for the year		6,966	6,966	-	-
Net asset revaluation increment (decrement)		-	-	-	-
Transfer to other reserves		-	(7,865)	-	7,865
Transfer from other reserves		-	44,078	-	(44,078)
Balance at end of the financial year	8.1	4,355,252	1,542,424	2,716,974	95,854
2024					
Balance at beginning of the financial year		4,355,252	1,542,424	2,716,974	95,854
Surplus (deficit) for the year		3,982	3,982	-	-
Net asset revaluation increment (decrement)		-	-	-	-
Transfer to other reserves		-	(8,317)	-	8,317
Transfer from other reserves		-	10,741	-	(10,741)
Balance at end of the financial year	8.1	4,359,234	1,548,830	2,716,974	93,430
2025					
Balance at beginning of the financial year		4,359,234	1,548,830	2,716,974	93,430
Surplus (deficit) for the year		17,848	17,848	-	-
Net asset revaluation increment (decrement)		-	-	-	-
Transfer to other reserves		-	(8,270)	-	8,270
Transfer from other reserves		-	9,384	-	(9,384)
Balance at end of the financial year		4,377,082	1,567,791	2,716,974	92,316
2026					
Balance at beginning of the financial year		4,377,082	1,567,791	2,716,974	92,316
Surplus (deficit) for the year		21,501	21,501	-	-
Net asset revaluation increment (decrement)		-	-	-	-
Transfer to other reserves		-	(8,237)	-	8,237
Transfer from other reserves		-	7,371	-	(7,371)
Balance at end of the financial year		4,398,583	1,588,426	2,716,974	93,183
2027					
Balance at beginning of the financial year		4,398,583	1,588,426	2,716,974	93,183
Surplus (deficit) for the year		14,201	14,201	-	-
Net asset revaluation increment (decrement)		-	-	-	-
Transfer to other reserves		-	(7,302)	-	7,302
Transfer from other reserves		-	7,824	-	(7,824)
Balance at end of the financial year		4,412,784	1,603,149	2,716,974	92,661

Budgeted Statement of Cash Flows

For the four years ending 30 June 2027

GST Inclusive	Notes	Forecast	Budget	Projections		
		2022/23	2023/24	2024/25	2025/26	2026/27
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows	Inflows	Inflows	Inflows	Inflows
		(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities						
Rates and charges		129,494	139,797	147,407	153,651	159,537
Statutory fees and fines		9,330	10,946	11,250	11,532	11,820
User fees		45,589	40,514	42,710	43,925	47,621
Grants - operating		26,300	7,149	13,173	13,248	13,437
Grants - capital		9,024	7,595	7,413	11,246	4,962
Contributions - monetary		5,344	5,000	5,500	5,500	5,000
Interest received		2,600	4,500	5,159	5,326	4,612
Trust fund and deposits taken		24,540	24,798	24,704	24,677	24,686
Other receipts		5,712	4,814	4,947	5,071	5,184
Net GST refund /(payment)		14,132	9,602	9,693	10,368	9,306
Employee costs		(92,653)	(83,668)	(84,232)	(86,709)	(90,396)
Materials and services		(101,109)	(94,539)	(95,496)	(99,593)	(102,924)
Trust fund and deposits repaid		(24,294)	(24,294)	(24,294)	(24,294)	(24,294)
Other payments		(8,986)	(9,204)	(9,450)	(9,686)	(9,928)
Net cash provided by operating activities	9.1	45,024	43,008	58,483	64,261	58,624
Cash flows from investing activities						
Payments for property, plant and equipment		(113,117)	(50,232)	(52,869)	(57,331)	(45,792)
Proceeds from sale of property, plant and equipment		1,700	1,550	1,600	1,650	1,550
Payment of loans and advances		(1)	-	-	-	-
Net cash provided by/(used in) investing activities	9.2	(111,418)	(48,682)	(51,269)	(55,681)	(44,242)
Cash flows from financing activities						
Interest paid - lease liability		(131)	(122)	(107)	(91)	(80)
Repayment of lease liabilities		(1,463)	(1,553)	(1,547)	(1,546)	(1,579)
Net cash provided by/(used in) financing activities	9.3	(1,594)	(1,675)	(1,654)	(1,637)	(1,659)
Net increase (decrease) in cash and cash equivalents		(67,987)	(7,349)	5,561	6,943	12,723
Cash and cash equivalents at beginning of year	9.4	247,301	179,314	171,965	177,525	184,468
Cash and cash equivalents at end of year		179,314	171,965	177,525	184,468	197,191

Budgeted Statement of Capital Works

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
Property						
Land		3,000	3,000	3,000	3,000	3,000
Buildings		72,272	13,087	16,070	22,271	7,135
Building improvements		4,226	4,837	4,985	3,975	3,397
Total property	10.1.1	79,498	20,924	24,055	29,246	13,532
Plant and equipment						
Plant, machinery and equipment		3,366	4,813	4,320	4,618	4,354
Fixtures, fittings and furniture		779	656	546	636	598
Computers and telecommunications		3,198	1,235	1,380	1,470	1,780
Total plant and equipment	10.1.2	7,343	6,704	6,246	6,724	6,732
Infrastructure						
Roads		6,543	5,480	5,995	5,895	6,110
Bridges		-	50	70	-	-
Footpaths and cycleways		4,758	4,477	5,612	4,052	4,836
Drainage		1,726	2,200	2,260	2,795	5,230
Recreational, leisure and community facilities		7,894	5,803	3,691	3,191	3,191
Parks, open space and streetscapes		4,526	3,673	4,600	5,098	5,851
Off street car parks		829	920	340	330	310
Total infrastructure	10.1.3	26,276	22,603	22,568	21,361	25,528
Total capital works expenditure		113,117	50,232	52,869	57,331	45,792
Represented by:						
New asset expenditure		19,143	5,763	4,665	4,231	5,072
Asset renewal expenditure		44,910	32,946	35,454	39,223	33,661
Asset upgrade expenditure		5,248	6,237	6,312	9,443	5,366
Asset expansion expenditure		43,816	5,286	6,437	4,435	1,693
Total capital works expenditure		113,117	50,232	52,869	57,331	45,792
Funding Sources represented by:						
Grants	10.2.1	9,024	7,595	7,413	11,246	4,962
Contributions	10.2.2	328	-	-	-	-
Asset Sales	10.2.3	1,650	1,500	1,600	1,650	1,550
Council Cash	10.2.3	58,553	30,546	34,622	37,215	31,606
Reserves	10.2.3	43,562	10,591	9,234	7,221	7,674
Total capital works expenditure		113,117	50,232	52,869	57,331	45,792

Budgeted Statement of Human Resources

For the four years ending 30 June 2027

	Forecast	Budget	Projections		
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	92,568	81,747	84,265	87,128	90,829
Employee costs - capital	3,031	3,200	3,317	3,477	3,626
Total staff expenditure	95,599	84,947	87,582	90,605	94,456
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	834	699	706	706	713
Total staff numbers	834	699	706	706	713

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

** 2022/23 forecast employee numbers represent the approved substantive positions per the 2022/23 budget.

* Total staff expenditure is inclusive of all employee related costs

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

Department	Budget 2023/24 \$'000	Full Time \$'000	Comprises:		
			Permanent Part time \$'000	Casual \$'000	Temporary \$'000
Transformation	3,077	869	-	155	2,053
City Development	16,703	9,966	1,079	1,709	3,949
Infrastructure	14,926	12,334	358	1,051	1,182
Corporate Services	14,901	8,219	2,647	314	3,722
Community Services	26,293	10,949	4,460	7,567	3,317
Total permanent staff expenditure	75,900	42,337	8,544	10,796	14,223
Other employee related expenditure	5,847				
Capitalised labour costs	3,200				
Total expenditure	84,947				

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

Department	Budget 2022/23	Comprises:			
		Permanent Full Time	Permanent Part time	Casual	Temporary
Transformation	20	6	-	1	13
City Development	146	88	10	17	31
Infrastructure	164	137	7	0	20
Corporate Services	121	67	27	3	24
Community Services	249	104	43	77	25
Total staff	699	402	87	98	112

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2027

	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000
TRANSFORMATION				
Permanent - Full time	869	900	944	984
Women	869	752	788	822
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Permanent - Part time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Casual and temporary staff	2,208	2,289	2,140	2,232
TOTAL TRANSFORMATION	3,077	3,189	3,084	3,216
CITY DEVELOPMENT				
Permanent - Full time	9,966	10,330	10,828	11,294
Women	4,174	3,659	3,836	4,000
Men	5,792	5,077	5,322	5,551
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,079	1,119	1,173	1,223
Women	1,079	1,088	1,141	1,190
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Casual and temporary staff	5,658	6,119	6,267	6,537
TOTAL CITY DEVELOPMENT	16,703	17,568	18,268	19,054
INFRASTRUCTURE				
Permanent - Full time	12,334	12,785	13,401	13,978
Women	2,546	2,462	2,581	2,692
Men	9,789	9,467	9,924	10,351
Persons of self-described gender	0	0	0	0
Permanent - Part time	358	372	389	406
Women	207	186	195	203
Men	151	136	143	149
Persons of self-described gender	0	0	0	0
Casual and temporary staff	2,233	2,756	2,888	3,013
<i>Capitalised labour</i>	<i>3,200</i>	<i>3,317</i>	<i>3,477</i>	<i>3,626</i>
TOTAL INFRASTRUCTURE	18,126	19,229	20,156	21,023

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2027

	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000
CORPORATE SERVICES				
Permanent - Full time	8,219	8,519	8,930	9,314
Women	5,256	5,041	5,284	5,512
Men	2,963	2,842	2,979	3,107
Persons of self-described gender	0	0	0	0
Permanent - Part time	2,647	2,743	2,876	2,999
Women	2,425	2,394	2,509	2,617
Men	222	219	230	239
Persons of self-described gender	0	0	0	0
Casual and temporary staff	4,035	4,202	3,852	4,017
TOTAL CORPORATE SERVICES	14,901	15,464	15,657	16,330
COMMUNITY SERVICES				
Permanent - Full time	10,949	11,349	11,896	12,408
Women	8,423	6,786	7,113	7,419
Men	2,526	2,035	2,133	2,225
Persons of self-described gender	0	0	0	0
Permanent - Part time	4,460	4,622	4,845	5,054
Women	4,095	3,757	3,938	4,107
Men	365	335	351	366
Persons of self-described gender	0	0	0	0
Casual and temporary staff	10,884	11,095	11,443	11,870
TOTAL COMMUNITY SERVICES	26,293	27,067	28,184	29,332
Other employee related expenditure	5,847	5,064	5,255	5,501
Total staff expenditure	84,947	87,582	90,605	94,456

Summary of Planned Human Resources FTE

For the four years ending 30 June 2027

	2023/24	2024/25	2025/26	2026/27
	FTE	FTE	FTE	FTE
TRANSFORMATION				
Permanent - Full time	5.9	5.9	5.9	6.0
Women	5.9	4.9	4.9	5.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Casual and temporary staff	14.0	14.0	12.1	12.3
TOTAL TRANSFORMATION	19.9	19.9	18.1	18.2
CITY DEVELOPMENT				
Permanent - Full time	87.9	87.9	88.8	89.7
Women	36.3	30.4	30.7	31.0
Men	51.6	43.1	43.6	44.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	10.3	10.3	10.4	10.5
Women	10.3	10.1	10.2	10.3
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Casual and temporary staff	47.4	50.4	48.9	49.3
TOTAL CITY DEVELOPMENT	145.6	148.6	148.0	149.5
INFRASTRUCTURE				
Permanent - Full time	123.5	123.5	124.7	126.0
Women	26.2	24.5	24.7	25.0
Men	97.3	91.1	92.1	93.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	3.9	3.9	4.0	4.0
Women	2.3	2.0	2.0	2.0
Men	1.6	1.4	1.4	1.4
Persons of self-described gender	0.0	0.0	0.0	0.0
Casual and temporary staff	13.4	18.6	18.8	19.0
<i>Capitalised labour</i>	22.7	22.7	23.0	23.2
TOTAL INFRASTRUCTURE	163.5	168.7	170.4	172.1

Summary of Planned Human Resources FTE

For the four years ending 30 June 2027

	2023/24	2024/25	2025/26	2026/27
	FTE	FTE	FTE	FTE
CORPORATE SERVICES				
Permanent - Full time	67.3	67.3	67.9	68.6
Women	43.1	40.2	40.6	41.0
Men	24.2	22.5	22.8	23.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	27.2	27.2	27.5	27.8
Women	25.1	23.7	24.0	24.2
Men	2.1	2.0	2.0	2.1
Persons of self-described gender	0.0	0.0	0.0	0.0
Casual and temporary staff	27.0	27.0	25.3	25.6
TOTAL CORPORATE SERVICES	121.5	121.5	120.7	121.9
COMMUNITY SERVICES				
Permanent - Full time	104.0	104.0	105.1	106.1
Women	81.7	61.3	61.9	62.5
Men	22.4	16.8	16.9	17.1
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	43.1	43.1	43.6	44.0
Women	38.7	33.5	33.8	34.1
Men	4.4	3.8	3.8	3.9
Persons of self-described gender	0.0	0.0	0.0	0.0
Casual and temporary staff	101.6	100.7	100.2	100.7
TOTAL COMMUNITY SERVICES	248.8	247.9	248.8	250.8
Total staff numbers	699.2	706.5	706.1	712.6

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

4a | Targeted performance indicators

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

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

Targeted performance indicators - Service

Indicator	Measure	Actual 2021-22	Forecast 2022-23	Target 2023-24	Target Projections			Trend +/-
					2024-25	2025-26	2026-27	
Governance								
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	57	58	59	60	60	60	+
Roads								
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	98.59%	98.48%	98.48%	98.48%	98.48%	98.48%	-
Statutory Planning								
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	58.74%	58.00%	58.00%	58.00%	58.00%	58.00%	+
Waste management								
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	51.46%	60.00%	60.00%	60.00%	60.00%	60.00%	+

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

Targeted performance indicators – Financial

Indicator	Measure	Notes	Actual 2021-22	Forecast 2022-23	Target 2023-24	Target Projections			Trend +/-
						2024-25	2025-26	2026-27	
Liquidity									
Working Capital	Current assets / current liabilities	1	384.6%	278.7%	272.96%	273.94%	275.02%	282.46%	o
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	2	124.63%	147.39%	109.11%	113.75%	129.52%	101.44%	o
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	3	62.68%	61.09%	69.74%	66.59%	66.81%	66.62%	o
Efficiency									
Expenditure level	Total expenses / no. of property assessments	4	\$2,446	\$2,788	\$2,642	\$2,666	\$2,719	\$2,794	-

Key to Forecast Trend:

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

4b | Financial performance indicators

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

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

Indicator	Measure	Notes	Actual 2021-22	Forecast 2022-23	Budget 2023-24	Projections			Trend +/-
						2024-25	2025-26	2026-27	
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	5	5.78%	-3.15%	-3.90%	2.23%	2.09%	1.79%	+
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	6	-109.89%	150.0%	148.38%	153.95%	159.46%	173.77%	+
Obligations									
Loans and borrowings compared to rates	Interest-bearing loans and borrowings / rate revenue	7	0.0%	0.0%	0.00%	0.0%	0.0%	0.0%	
Loans and borrowings repayments compared to rates	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	7	0.0%	0.0%	0.00%	0.0%	0.0%	0.0%	
Indebtedness	Non-current liabilities / own source revenue	8	2.97%	7.3%	6.38%	5.37%	4.66%	4.21%	+
Stability									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	9	0.17%	0.15%	0.17%	0.17%	0.17%	0.18%	o
Efficiency									
Revenue level	General rates and municipal charges / no. of property assessments	10	\$1,627	\$1,648	\$1,474	\$1,507	\$1,537	\$1,567	-

Key to Forecast Trend:

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

Notes to Financial Indicators (revised)

1. **Working capital** – Sufficient working capital is required to pay bills as and when they fall due. A high or increasing level of working capital suggests an improvement in liquidity.
2. **Asset renewal** - This percentage indicates the extent of Council's renewal and upgrade of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.
3. **Rates concentration** – Revenue should be generated from a range of sources. Reflects extent of reliance on rate revenues to fund all of Council's ongoing services. A high or increasing range of revenue sources suggests an improvement in stability.
4. **Expenditure level** – is measured as total expenditure per the number of property assessments. Resources should be used efficiently in the delivery of services. A low or decreasing level of expenditure suggests an improvement in organisational efficiency.
5. **Adjusted underlying result** – This is an indicator of the Council's ability to sustainably self-fund its operating result, to enable Council to continue to provide its core services and meet its objectives. It is calculated by taking Council's total comprehensive result less income generated from capital grants and capital contributions (include open space contributions). It is anticipated to return to an underlying surplus position from the 2024/225 financial year. The results are attributed to various items including the discontinuation of Home and Community Services (includes once-off costs in 2022/23), higher disposal of assets and some significant transformation initiatives over the four year period.
6. **Unrestricted cash** – Sufficient cash which is free of restrictions is required to pay bills as and when they fall due. A high or increasing level of unrestricted cash suggests an improvement in liquidity.
7. **Loans and borrowings** – The level of debt should be appropriate to the size and nature of a council's activities. A low or decreasing level of debt suggests an improvement in the capacity to meet long-term obligations. Council does not intend to take out loan borrowings over the four year projections.
8. **Indebtedness** – The level of long-term liabilities should be appropriate to the size and nature of a council's activities. A low or decreasing level of long-term liabilities suggests an improvement in the capacity to meet long-term obligations. The primary driver within this measure relates to contract lease payments for waste services and reduces over the four year projections as lease payments are made.
9. **Rates effort** – The rating level should be set based on the community's capacity to pay. Reflects 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.
10. **Revenue level** - is the total rate revenue divided by the number of property assessments. Resources should be used efficiently in the delivery of services. A low or decreasing level of rates suggests an improvement in organisational efficiency. The 2023/24 budget includes the separation of the waste charge from general rates, and as such the results differ from the 2022/23 forecast.

Budget analysis

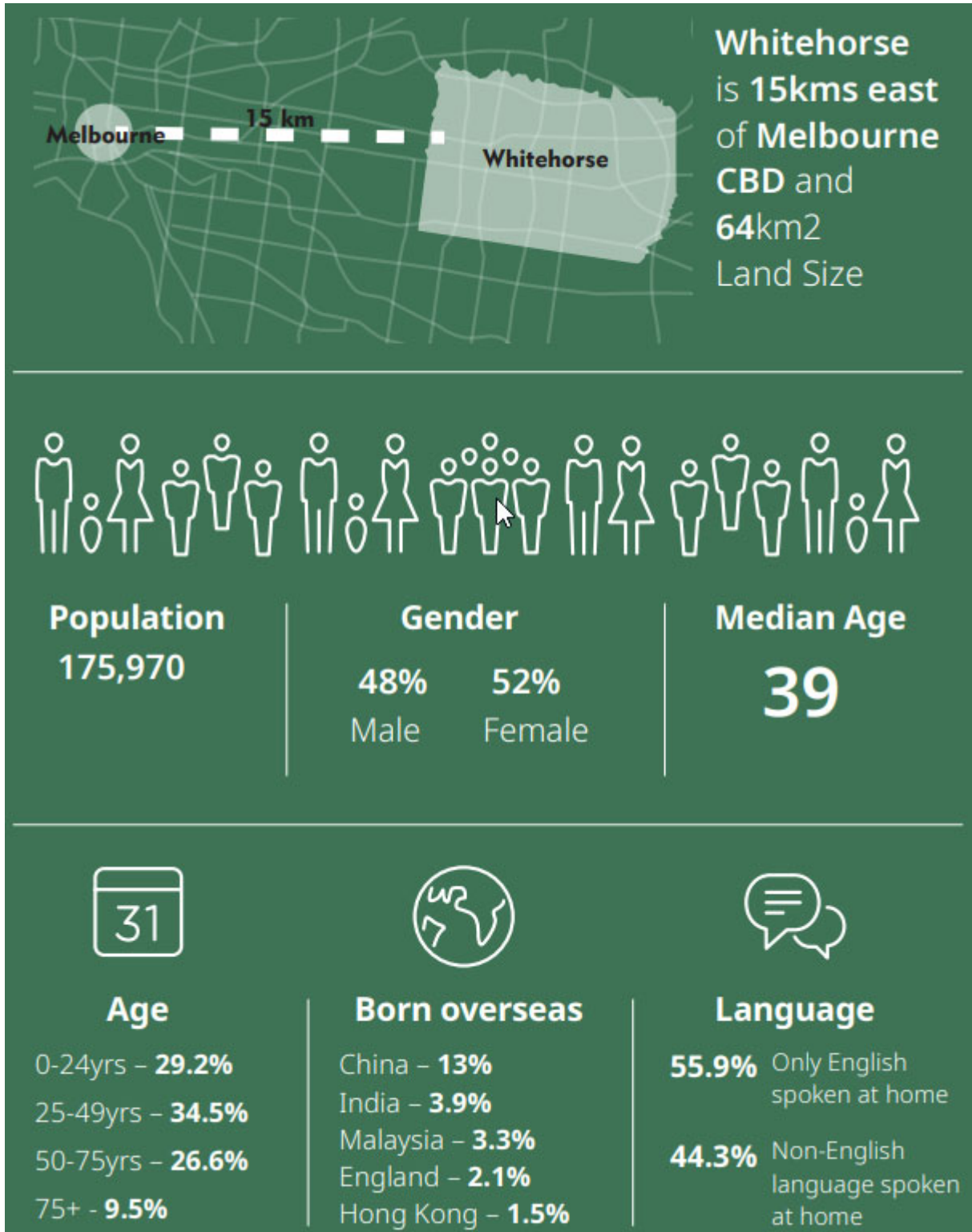
This part includes the following analysis to provide thorough explanation of the budget influences and to all the financial statements.

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

5 | Budget influences

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

5.1 About the City of Whitehorse



Our City

Families



36.2%

Couples without children

47.7%

Couples with children

14.1%

One Parent family

2%

Other family

Households



70.1%

Family households

25.2%

Single person households

4.7%

Group households

Education



24%

Attended University or other higher education

Home Ownership



35.8%

Owned outright

31.7%

Mortgage

29%

Rented

2.4%

Other

5.2 External influences

In preparing the Budget 2023/24, a number of external influences have been taken into consideration because they are likely to impact significantly on the services delivered by Council in the Budget period. These include:

- The average rate increase will rise by 3.50% in 2023/24 under the *Fair Go Rates System*. Rate cap increases for Victorian councils have generally been linked to the forecast movement in the Consumer Price Index (CPI), although this year the rate increase is well below the All Groups CPI of 7.8 per cent over the twelve months to the December 2022 quarter.
- The cost of waste and recycling continues to rise due to the Victorian Government landfill levy increases and increasing volumes of waste and recyclable materials collected. The cost of processing co-mingled recyclable materials has risen from 2022/23 to 2023/24. There have been significant operational costs increases and increases associated with regulatory changes to both the local and international recycling markets.
- Inflationary pressures and supply issues continue to pose significant challenges to businesses, households, and economies worldwide in 2023. These challenges, particularly within the building and construction industry, have led to persistent disruptions in supply chains across many markets, resulting in material shortages and increased costs. Whilst supply chain issues are resolving and these pressures are beginning to ease, it continues to present a challenge in accurately predicting costs for the 2023/24 Capital works program.
- The State Government has announced changes to the WorkCover Scheme and is creating Return to Work Victoria, to help people get back into the workforce as part of the new reforms to ensure Victoria's WorkCover scheme is sustainable and fit for purpose. The 2023/24 budget reflects an estimated increase in WorkCover premium.
- Cost shifting by other levels of government. Cost shifting occurs where local government provides a service to the community on behalf of the State or Federal Governments. Over time, the funds received by Council do not increase in line with real cost increases. Examples of services that are subject to cost shifting include school crossing supervision and library services.
- The State Government Fire Services Property Levy will continue to be collected by Council on behalf of the state government under the *Fire Services Property Levy Act 2012*.
- Changing demographic as a result of an ageing and increasingly culturally diverse population resulting in the need for Council to develop facilities which are accessible and adaptable to inter-generational, diverse and multicultural community users.
- Community expectations for Council to be a leader in environmental sustainability by planning for the effects of climate change, education and awareness of the benefits of trees and natural bushland, and supporting the community in protecting and enhancing our natural assets and open spaces.
- Impact of market competition particularly in relation to other leisure facilities in the local region.

- Interest rates have increased during the 2022/23 year resulting in favourable returns on Council's investments. Council's ability to generate earnings on cash and investments is expected to increase in 2023/24.

5.3 Internal influences

As well as external influences, there are also a number of internal influences expected to have an impact which have been taken into consideration when setting the Budget for 2023/24. These include:

- The cost of maintaining Council's infrastructure assets. This is to ensure that infrastructure assets are provided to support services that are appropriate, accessible, responsive and sustainable to the community.
- The implementation in 2023/24 of a Waste Service Charge, that separates out the charge for waste and recycling services from the generate rates. Council conducted extensive community consultation on the rising cost of waste in 2021 and 2022, with survey respondents supporting fair and sustainable options for recovering the costs of waste. Having waste and recycling services charged as separate items means Council can recover the actual cost of delivering these services. Changes to the Waste Service Charge over time will reflect actual changes to the costs of delivering the services.
- Council conducted a careful review into our Services for Older People, including Whitehorse Home and Community Services (WHACS) which also services younger people, to determine how we can respond to Commonwealth funding changes, and best support older people in our community into the future. After careful consideration and detailed consultation, Council has decided to not to renew its contracts to provide WHACS services including domestic assistance, personal care, flexible respite, home maintenance & modifications, allied health, social support, delivered meals and transport.
- Council will establish a new Positive Ageing Service to commence from 1 July 2023 and has been included into the 2023/24 budget.
- Council's Collective Agreement 2022 was approved by the Fair Work Commission in July 2022 and applies for the period 27 July 2022 to 27 July 2025. The 2023/24 Budget allows for an annual increment in line with the 2023/24 rate cap and Council's Collective Agreement 2022. The compulsory Superannuation Guarantee Scheme (SGC) will also increase from 10.50% to 11.00%.
- Council has an ongoing obligation to fund any investment shortfalls in the Defined Benefits Scheme. The last call on Local Government was in the 2012/2013 financial year. The amount and timing of any liability is dependent on the global investment market. At present the actuarial ratios are currently at levels that additional calls are not required. Council officers continue to monitor regularly.
- Council's Transformation process in 2023/24 builds on previous years of effort and includes increased focus on service planning and reviews and continuous improvement, the continuation of Council's Technology Transformation Program, delivery of a new organisational-wide Project Management Framework and improvements to organisational planning and reporting.

5.4 Budget principles

The following budget principles were established to guide the 2023/24 budget process:

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

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

5.5 Long-Term Financial Plan

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

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

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

The assumptions underpinning the Plan are:

- A forward plan average rate increases of 2.50% to 2.75% per annum in line with predicted CPI increases, subject to future year rate caps as announced by the Minister for Local Government
- State and federal government grant funding increases of up to 1.75% per annum
- Fees and charges overall revenue increase in line with estimated CPI increases.
- Maintaining the long-term viability and value of the Council's Development Reserve to provide a funding source for major infrastructure projects
- Interest on investments estimated between 2.50% - 3.50% per annum
- Increases based on forecast CPI have been allowed to cover annual EBA increases
- A return to long term CPI estimates of no more than 2.5% per annum underpinning Materials and services cost increases; and
- An extensive Capital Works Program over the next ten years, including a sustainable level of funding for the renewal and maintenance of the community's assets.

5.6 Continuous Improvement Program

Council's Continuous Improvement Program provides a consistent customised methodology which supports our culture of continuous improvement to deliver reportable benefits for our community.

The Continuous Improvement Program has been designed to provide a consistent customised improvement methodology which is applied to deliver reportable benefits for our community. This methodology focuses on improving processes to deliver the following benefits:

- Improved customer experience
- Increased staff capacity to meet customer needs
- Deliver financial benefits (reduced cost, avoided cost, increased income)
- Reduced risk and better governance



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

- Training existing staff in their 'day-to-day' roles to become Continuous Improvement Champions. These Champions deliver smaller scale projects.
- Focus two dedicated Continuous Improvement Project Specialists on delivering 2-4 large scale projects per annum
- Continue to identify project opportunities which are prioritised through a prioritisation framework and form part of the Continuous Improvement project pipeline. This framework considers the following criteria: complexity, strategic importance, level of change, time demands, dependencies/inter-related projects, political importance cost and return on investment.

The key projects for completion in 2023/24 are:

- Evaluate discontinued roads (now unused land) and establish approach to disposal
- Embedding a more strategic approach to procurement
- Rates Improvement in response to the rating reform bill which will also focus on increasing rates collection, process efficiency and improving the customer experience
- Implementation of Customer First Service Model focused on aligning the organisational customer service & administration functions

6 | Analysis of Income Statement

This section presents detailed information on the significant components of the 2023/24 budgeted financial statements.

6.1 Adjusted underlying result

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	Change %
Total income	227,373	215,518	(11,855)	(5.2%)
Total expenses	220,407	211,536	8,871	4.0%
Surplus/(deficit) for the year	6,966	3,982	(2,984)	(42.8%)
Grants - capital (non-recurrent)	8,353	6,924	(1,429)	(17.1%)
Contributions - capital and monetary	5,344	5,000	(344)	(6.4%)
Adjusted underlying surplus / (deficit)	(6,731)	(7,942)	(1,211)	(18.0%)

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

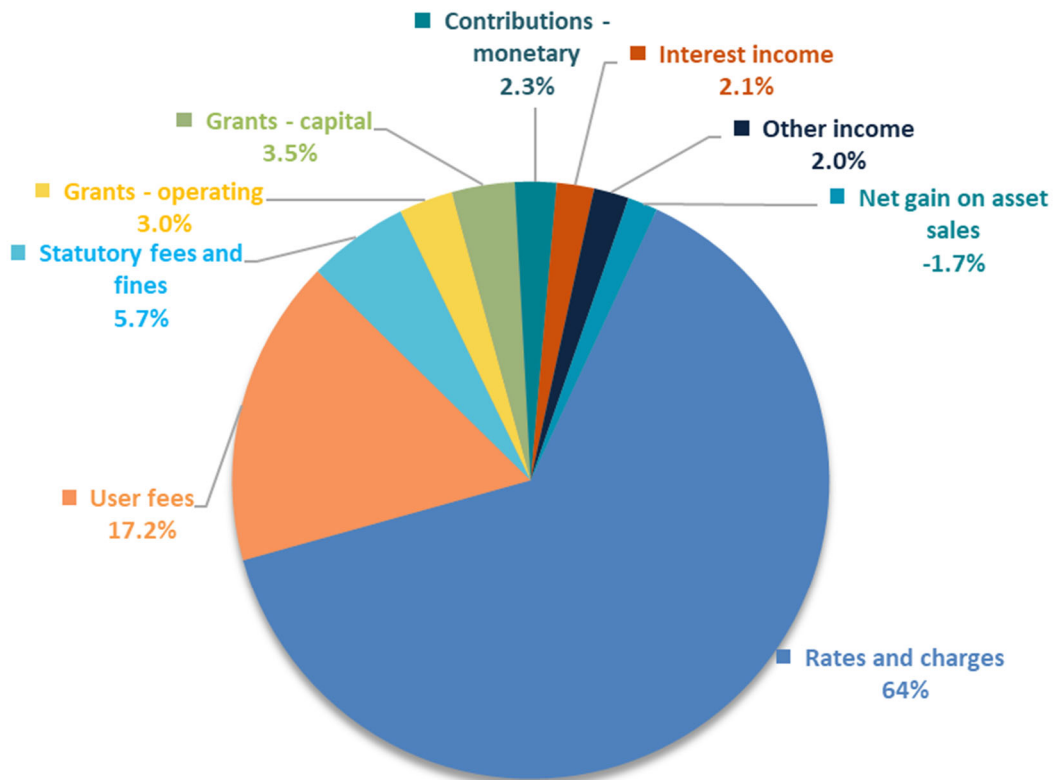
The adjusted underlying result for the 2023/24 year is a deficit of \$7.94 million, which is \$1.21 million lower than the 2022/23 forecast deficit of \$6.73 million. This is primarily due to the entire Victorian Local Government Grants Commission 2023/24 funding allocation being paid early and recognised in 2022/23 income. This has been partly offset by an increase in investment income due to favourable interest rates, the discontinuation of delivering Home and Community Services, lower expenditure due to the completion of Council's Enterprise Resource Planning (ERP) system in 2022/23 offset by an increase in a number of Transformation initiatives for 2023/24.

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

6.2 Total income

	Reference	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	Change %
Rates and charges	6.2.1	130,538	141,982	11,444	8.8%
Statutory fees and fines	6.2.2	10,358	12,214	1,856	17.9%
User fees	6.2.3	41,688	37,119	(4,569)	(11.0%)
Grants - Operating	6.2.4	24,540	6,499	(18,041)	(73.5%)
Grants - Capital	6.2.4	9,024	7,595	(1,429)	(15.8%)
Contributions - monetary	6.2.5	5,344	5,000	(344)	(6.4%)
Interest income	6.2.6	2,600	4,500	1,900	73.1%
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	6.2.7	(1,757)	(3,626)	(1,869)	106.4%
Other income	6.2.8	5,038	4,235	(803)	(15.9%)
Total income		227,373	215,518	(11,855)	(5.2%)

Income breakdown



6.2.1 Rates and charges

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

Rates and charges are an important source of revenue, accounting for 53.1% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Budget and Long Term Financial Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2023/24, the FGRS cap has been set at 3.50%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

In order to achieve Council's strategic objectives including maintaining service levels and continuing a strong capital expenditure program focusing on the renewal of community infrastructure and facilities, the average general rate will increase by 3.50% in 2023/24 in line with the rate cap. This will raise general rates for the 2023/24 Budget to \$135.04 million (prior to the separation of the Waste Service Charge being introduced in 2023/24 – refer note 6.2.1(l)).

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

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change \$	Change %
General rates *	129,246,141	117,073,652	(12,172,489)	(9.42%)
Waste Charges ^	0	23,869,320	23,869,320	100.00%
Supplementary rates and rate adjustments	1,075,000	900,000	(175,000)	(16.28%)
Cultural & Recreational charges	43,147	39,429	(3,717)	(8.62%)
Interest on rates and charges	174,000	100,000	(74,000)	(42.53%)
Total rates and charges	130,538,287	141,982,401	11,444,114	8.77%

* General rates are subject to the rate cap established under the rate capping legislation. For 2023-24, the rate cap has been set at 3.50 per cent and includes adjusting for the separation of the waste charge from general rates and annualised prior year supplementary rates.

Waste Charges include supplementary bin services previously included under User fees of \$5.89 million. The exclusion of this item would result in overall rates and charges increase of 4.25%. (Refer to 6.2.1(j)(l)).

6.2.1 (b) The rate in the dollar to be levied as general rates under section 158 of the Act for each type or class of land compared with the previous financial year:

Type or class of land	Budget 2022/23 cents/\$CIV	Budget 2023/24 cents/\$CIV	Change
General rate for rateable residential properties	0.153777	0.141535	(8.0%)
General rate for rateable commercial properties	0.153777	0.141535	(8.0%)
General rate for rateable industrial properties	0.153777	0.141535	(8.0%)
Rate concession for rateable recreational properties	0.043800	0.041227	(5.9%)

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

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

	Budget 2022/23 \$	Annualised rates levied 2022/23 \$	Budget 2023/24 \$	Change from annualised rates levied 2022/23	
				\$	%
Residential	116,836,317	118,179,110	104,832,767	(13,346,343)	(11.29%)
Commercial	9,195,462	9,089,034	8,733,219	(355,815)	(3.91%)
Industrial	3,214,362	3,214,754	3,507,666	292,912	9.11%
Total amount to be raised by general rates	129,246,141	130,482,898	117,073,652	(13,409,247)	(10.28%)

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

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

Type or class of land	Budget 2022/23 Number	Budget 2023/24 Number	Change	
			Number	%
Residential	72,321	73,479	1,158	1.6%
Commercial	3,797	3,852	55	1.4%
Industrial	1,690	1,693	3	0.2%
Cultural and Recreational	33	32	(1)	(3.0%)
Total number of assessments	77,841	79,056	1,215	1.6%

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

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

6.2.1 (f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year:

Type or class of land	Budget	Forecast	Budget	Change	
	2022/23	2022/23	2023/24	\$	%
Residential	75,977,758,000	76,850,966,000	74,068,440,000	(2,782,526,000)	(3.62%)
Commercial	5,979,738,000	5,910,529,000	6,170,360,000	259,831,000	4.40%
Industrial	2,090,275,000	2,090,530,000	2,478,303,000	387,773,000	18.55%
Cultural and Recreational	98,863,000	98,508,000	95,639,000	(2,869,000)	(2.91%)
Total value of land	84,146,634,000	84,950,533,000	82,812,742,000	(2,137,791,000)	(2.52%)

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

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

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

Type of charge	Per rateable	Per rateable	Change	
	Property	Property	\$	%
	2022/23	2023/24		
Kerbside Waste Service Charge - (1x 80 litre garbage bin and 1 x 240 recycling bin) - eligible rateable and non-rateable properties *	N/A	184.80	184.80	-
Public Waste Service Charge - eligible rateable and non rateable properties *	N/A	67.85	67.85	-
Supplementary bin services **				
120 litre initial garbage bin (instead of 80 litre)	N/A	67.00	67.00	-
240 litre initial garbage bin (instead of 80 litre)	N/A	350.00	350.00	-
Additional garbage bins (per 120 litre increase in capacity)	N/A	280.00	280.00	-
Additional recycling bin (240 litre) - per bin	N/A	60.00	60.00	-
140 litre FOGO bin (per bin)	N/A	66.00	66.00	-
240 litre FOGO bin (per bin)	N/A	87.00	87.00	-

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

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

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

Type of charge	Budget	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$	%
Kerbside Waste Service Charge - eligible rateable and non-rateable properties ^	N/A	12,581,369	12,581,369	-
Public Waste Service Charge - eligible rateable and non-rateable properties ^	N/A	5,394,550	5,394,550	-
Subtotal Waste service charges		17,975,919	17,975,919	
Supplementary bin services *	N/A	5,893,401	5,893,401	-
Total waste charges (including supplementary bins)		23,869,320	23,869,320	

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

* Supplementary bin services previously a fee for service under User Fees and invoiced separately. For 2023/24 will be included on rates notice where applicable. For further information on waste charges please refer to Fees and Charges Schedule in this document.

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

The estimated total amount to be raised by all rates and charges is \$141.98 million (2022/23 forecast \$130.54 million). This includes service charges, Cultural and Recreational lands, supplementary rates and charges income as well as interest on rates.

6.2.1 (l) Fair Go Rates System Compliance:

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

	Budget 2022/23	Budget 2023/24
Total raised income based on 30 June valuation	\$129,246,141	\$135,049,669
Number of rateable properties	77,808	79,024
Base Average Rate	\$1,632.54	\$1,651.18
Maximum rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$1,661.09	\$1,708.97
Maximum General Rates Revenue	\$129,247,598	\$135,049,800
Less net waste charge separated from general rates *	-	(17,975,919)
Maximum General rates adjusted for waste charge separated from general rates	-	\$117,073,881
Budgeted general rates	\$129,246,141	\$117,073,652
Budgeted supplementary rates	\$1,075,000	\$900,000
Budgeted interest on rates	\$174,000	\$100,000
Budgeted total rates revenue	\$130,495,141	\$118,073,652
* Waste Charge separated from general rates		
Total cost of delivering service - waste charge		\$23,869,320
<i>Less supplementary bin income</i>		(\$5,893,401)
* Waste service charge to be separated from general rates		\$17,975,919

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

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

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

- The making of supplementary valuations (2023/24: estimated \$900K, 2022/23: \$1.08 million).
- The variation of returned levels of value (e.g. valuation objections and appeals).
- Changes of use of land such that rateable land becomes non-rateable land and vice versa.

6.2.1 (n) Rating structure

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

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

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

6.2.1 (o) Revaluation of properties

The Valuer-General Victoria is responsible for the conduct of annual property valuations for rating and tax purposes from 1 July 2018 following a change in the *Valuation of Land Act 1960*. The revaluation is undertaken in accordance with the *2022 Valuations Best Practice Specifications Guidelines*. The Budget uses valuations (Capital Improved Value - CIV) provided by the Victorian Valuer General.

While Council proposes an average rate increase that is in line with the 3.50% cap, the actual rate movement experienced by individual ratepayers may be different due to property revaluations and the separation of the waste charge from general rates for 2023/24. Rate increases for 2023/24 are impacted by the average rate increase of 3.50%, property valuation movement of individual properties relative to the average across the municipality and the separation of the waste charge from general rates.

A revaluation of all properties within the municipality was carried out based on the property market as at 1 January 2023 and will apply from 1 July 2023 for the 2023/24 year. Overall, CIV property valuations across the municipal district have decreased by 2.52%. Of this

change, on average residential properties have decreased by 3.62%, commercial properties have increased by 4.40%, industrial properties have increased by 18.55% and cultural and recreational properties have decreased by 2.91%.

6.2.2 Statutory fees and fines

	Forecast	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Infringements and costs	6,318	7,730	1,412	22.3%
Court recoveries	18	19	1	4.1%
Town planning	1,882	2,595	714	37.9%
Land information certificates	167	176	9	5.2%
Building services	1,020	855	(165)	(16.1%)
Permits	952	838	(114)	(12.0%)
Total statutory fees and fines	10,358	12,214	1,856	17.9%

Statutory fees and fines mainly relate to fees and fines levied in accordance with legislation, including planning and building applications, some engineering permits and parking infringements. Increases in statutory fees are made in accordance with legislative requirements.

Statutory fees and fines are budgeted to increase by \$1.86 million or 17.9% compared to 2022/23. This increase primarily reflects a \$1.41 million increase in infringement income. Statutory fees and fines are expected return to normal activity levels in 2023/24. A detailed listing of Council's fees and charges is included in Appendix A.

6.2.3 User fees

	Forecast	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Aged and health services	2,160	77	(2,082)	(96.4%)
Arts and culture	1,466	2,892	1,426	97.2%
Leisure centres and recreation	9,511	9,606	96	1.0%
Child care/ children's programs	2,676	3,171	495	18.5%
Parking	2,865	2,984	119	4.2%
Registrations and other permits	2,538	3,177	640	25.2%
Building services	58	254	196	339.1%
Waste management services	18,871	13,419	(5,452)	(28.9%)
Other fees and charges	1,543	1,538	(6)	(0.4%)
Total user fees	41,688	37,119	(4,569)	(11.0%)

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

User fees are projected to decrease by \$4.57 million or 11.0% from the 2022/23 year. Significant variations in the 2023/24 budgeted user fees are:

- \$5.45 million decrease in waste management services income primarily due to supplementary bin fees now included under rates and charges (further detail on the Waste Service Charge can be found in section 6.2.1),
- \$2.08 million decrease in Aged and Health Services income, due to Council's exit from providing services under the Commonwealth Home Support Program (CHSP) and Home Care Program (HCP) and Home and Community Care Program for Young People (HACC-PYP),

- \$1.43 million increase in Arts and Culture income, predominantly reflecting the opening of the Council's new performing arts centre, The Round, in August 2023,
- \$0.64 million increase in registrations and permit income, driven primarily by higher Construction Management Plan income, and
- \$0.50 million increase in childcare centre income with all centres budgeted to return to normal utilisation levels after COVID-19, and

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

6.2.4 Grants

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Grants were received in respect of:				
Summary of grants				
Commonwealth funded grants	25,680	7,795	(17,886)	(69.6%)
State funded grants	7,883	6,299	(1,584)	(20.1%)
Total grants received	33,564	14,094	(19,470)	(58.0%)
(a) Operating Grants				
Recurrent - Commonwealth Government				
Aged and Disability Services	7,287	0	(7,287)	(100.0%)
Family and children	3,510	3,275	(234)	(6.7%)
General home care	2,027	0	(2,027)	(100.0%)
Victoria Local Government Grants Commission	6,937	0	(6,937)	(100.0%)
Other	47	48	1	2.2%
Recurrent - State Government				
Aged and disability services	1,283	4	(1,280)	(99.7%)
Community safety	176	140	(36)	(20.2%)
Family and children	627	778	151	24.1%
Maternal and child health	1,336	1,469	133	9.9%
School crossing supervisors	783	785	2	0.3%
Total recurrent grants	24,012	6,499	(17,513)	(72.9%)
Non-recurrent - Commonwealth Government				
Aged and disability services	105	0	(105)	(100.0%)
Street lighting	146	0	(146)	(100.0%)
Other	10	0	(10)	(100.0%)
Non-recurrent - State Government				
Community planning	152	0	(152)	(100.0%)
Other	115	0	(115)	(100.0%)
Total non-recurrent grants	528	0	(528)	(100.0%)
Total operating grants	24,540	6,499	(18,041)	(73.5%)

	Forecast	Budget	Change	
	2022/23 \$'000	2023/24 \$'000	\$'000	%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	671	671	(0)	(0.0%)
Total recurrent grants	671	671	(0)	(0.0%)
Non-recurrent - Commonwealth Government				
Bridges	348	0	(348)	(100.0%)
Buildings	3,176	3,716	540	17.0%
Footpaths & Cycleways	837	84	(753)	(90.0%)
Roads	579	0	(579)	(100.0%)
Non-recurrent - State Government				
Buildings	288	0	(288)	(100.0%)
Parks Open Space & Streetscapes	514	747	233	45.4%
Recreational, Leisure and Community Facilities	2,610	2,377	(233)	(8.9%)
Total non-recurrent grants	8,352	6,924	(1,428)	(17.1%)
Total capital grants	9,024	7,595	(1,428)	(15.8%)
Total Grants	33,564	14,094	(19,469)	(58.0%)

Grants - operating

Operating grants and subsidies include all operating monies received from state and federal sources for the purposes of funding the delivery of Council's services. Overall the level of operating grants is estimated to decrease by \$18.04 million or 73.5% compared to 2022/23, primarily reflecting the follows:

- \$9.55 million decrease in recurrent Commonwealth Government grants and \$1.03 million decrease in recurrent State Government grants, predominantly relating to the cessation of the delivery of Whitehorse Home and Community Services (WHACS) services,
- \$6.94 million decrease in Victoria Local Government Grants Commission funding, due primarily to the entire 2023/24 funding allocation being paid early and recognised in 2022/23 income,
- \$0.15 million decrease in non-recurrent Commonwealth Government grants due to the completion of Energy Efficiency Changeover project for the street lighting,
- \$0.15 million decrease in non-recurrent State Government operating grants in relation to planning activities associated with the Tally Ho major activity centre, and
- \$0.10 million decrease in non-recurrent State Government operating grants in relation to events funding.

Grants - capital

Capital grants include all monies received from state and federal sources for the purposes of funding the Capital Works programs. Council expects to receive \$7.60 million of capital grants in 2023/24, including:

- \$2.38 million from the state government for Elgar Park North East oval synthetic surface and lighting upgrades,
- \$1.25 million combined federal and state funding towards the Mirrabooka Pavilion upgrade,
- \$1.12 million combined federal and state funding towards the Box Hill City Oval redevelopment,
- \$1.00 million federal government funding for the upgrade of the Forest Hill Reserve Pavilion, and

- \$0.75 million state government funding for the upgrade of three play spaces included within the Play Space Renewal Program.

Refer to section 10.2 for further details of funding for 2023/24 capital works projects.

6.2.5 Contributions

	Forecast	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary	5,344	5,000	(344)	(6.4%)
Non-monetary	0	0	-	0.0%
Total contributions	5,344	5,000	(344)	(6.4%)

Contributions - monetary

Contributions - monetary include monies contributed by developers, sporting clubs or residents towards development of public open space, drainage, roads, recreational facilities and other assets. The 2023/24 budget of \$5.00 million reflects contributions towards the development of public open space which is expected to be \$0.34 million lower than in 2022/23.

Contributions – non-monetary

Contributions - non-monetary include donations of property and infrastructure assets, which are primarily received from developers. There are no non-monetary contributions confirmed for 2023/24.

6.2.6 Interest income

Interest income reflects interest earned on Council's cash investments. Interest income is budgeted to increase by \$1.90 million or 73.1% compared to 2022/23, which is primarily attributed to a favourable rise in interest rates on investments for 2023/24.

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

Proceeds from the sales of Council assets is budgeted to be \$1.55 million for 2023/24 and reflects the planned cyclical replacement of part of the plant and vehicle fleet (\$1.50 million) and sale of rights-of-way throughout the municipality (\$0.05 million). The written down value of disposed assets is budgeted to be \$5.18 million, which includes the demolition of two major buildings at Silver Grove (written down value of \$3.82 million).

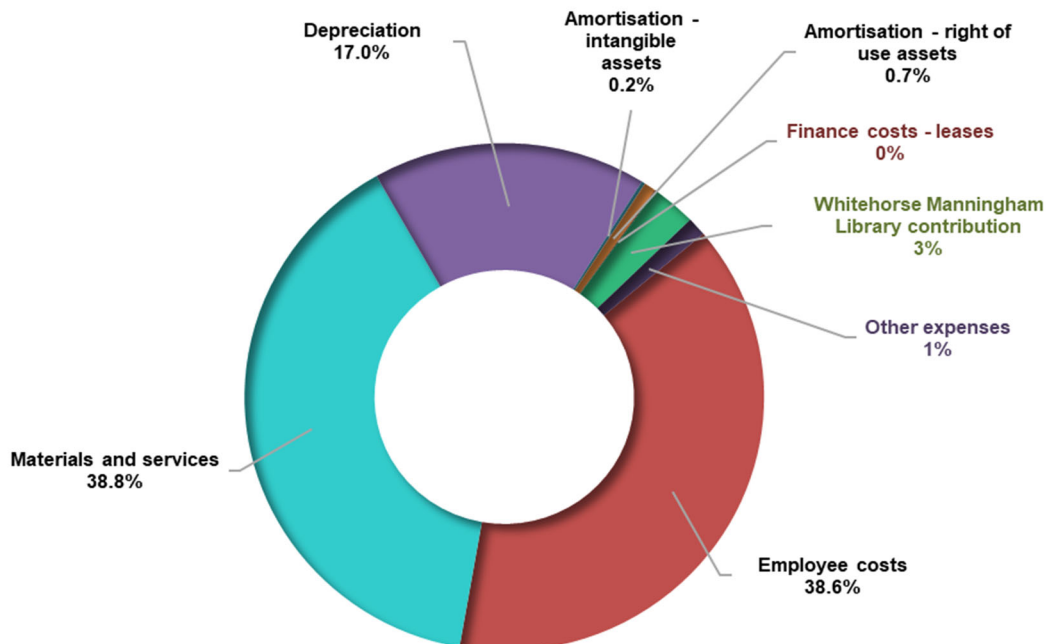
6.2.8 Other income

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Cost recovery income	579	410	(169)	(29.3%)
Recycling income	290	290	-	0.0%
Rent	769	789	21	2.7%
Swim school income	1,157	844	(313)	(27.0%)
Other	2,244	1,902	(342)	(15.2%)
Total other income	5,038	4,235	(803)	(15.9%)

Other income includes swim school income, rent income of Council properties, cost recoveries and other miscellaneous external income. Other income is budgeted to decrease by \$0.80 million or 15.9% in 2023/24, primarily reflecting reduced swim school income at Aqualink Box Hill (\$0.46 million) due to pool closure associated with tile rectification works, plus reduced Home Care Package income due to the cessation of Whitehorse Home and Community Services (WHACS) services (\$0.26 million).

6.3 Total expenses

	Reference	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change	
				\$'000	%
Employee costs	6.3.1	93,141	81,747	(11,394)	(12.2%)
Materials and services	6.3.2	81,924	82,099	175	0.2%
Depreciation	6.3.3	34,030	35,910	1,880	5.5%
Amortisation - intangible assets	6.3.4	470	470	-	0.0%
Amortisation - right of use assets	6.3.5	1,514	1,553	39	2.6%
Bad and doubtful debts - allowance for impairment losses	6.3.6	1,028	1,268	240	23.3%
Finance costs - leases	6.3.7	131	122	(9)	(6.9%)
Contributions expense - Whitehorse Manningham Library	6.3.8	5,666	5,864	198	3.5%
Other expenses	6.3.9	2,503	2,503	-	0.0%
Total expenses		220,407	211,536	(8,871)	(4.0%)



6.3.1 Employee costs

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Wages and salaries	82,538	71,383	(11,154)	(13.5%)
Superannuation	7,841	6,846	(995)	(12.7%)
Fringe benefits tax	850	860	10	1.1%
Staff development	974	1,272	298	30.6%
WorkCover	938	1,386	448	47.7%
Total employee costs	93,141	81,747	(11,394)	(12.2%)

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

Employee costs in total are budgeted to be \$81.75 million, \$11.39 million or 12.2% lower compared to 2022/23. \$11.15 million of the decrease relates to wages and salaries and superannuation. The main variances include:

- \$15.49 million decrease reflecting reduced employees costs due to the discontinuation of services associated with Whitehorse Home and Community Services (WHACS), of which \$5.50 million relates to once off employee expenditure in 2022/23,
- \$1.69 million for the implementation of Council approved Transformation initiatives in 2023/24, including \$0.88 million associated with Phase 2 of the Technology Transformation project and \$0.59 million for implementation of statutory planning service review outcomes, offset by a reduction of \$1.67 million due to the completion of the ERP project,
- \$1.12 million increase within Arts & Cultural Services, primarily driven by increased staffing levels and an expanded service offering within Council's new performing arts centre The Round,
- \$0.82 million increase associated with the creation of a new Positive Ageing service within Community Services,
- \$0.45 million increase in Workcover costs as a result of higher Workcover premiums,
- \$0.30 million increase in staff development costs, driven primarily by change management, capability development and workforce planning activities,
- \$1.0 million decrease in superannuation, primarily driven by reduced FTE due to the discontinuation of services associated with Whitehorse Home and Community Services (WHACS), offset by an increase in the Super Guarantee Charge from 10.5% to 11.0%.

6.3.2 Materials and services

	Forecast	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Arts & recreation contracts	2,748	2,819	71	2.6%
City works contracts	4,228	4,298	70	1.7%
Park and trees contracts	6,376	6,843	467	7.3%
Waste collection contracts	8,742	9,742	1,000	11.4%
Recycling & waste contracts	16,486	17,007	521	3.2%
Other contract payments	6,891	4,997	(1,894)	(27.5%)
Building maintenance	2,337	2,404	67	2.9%
General maintenance	1,690	1,593	(97)	(5.7%)
Utilities	3,925	4,108	183	4.7%
Office administration	2,536	3,097	561	22.1%
Information technology	9,600	8,987	(612)	(6.4%)
Insurance	2,208	2,369	161	7.3%
Legal expenses	1,570	1,499	(71)	(4.5%)
Consultants	831	713	(117)	(14.1%)
Materials and supplies	4,019	4,210	192	4.8%
Other services	7,739	7,411	(328)	(4.2%)
Total materials and services	81,924	82,099	175	0.2%

Materials and services expenditure is budgeted to increase by \$0.18 million or 0.2% compared to 2022/23. Significant variations in the 2023/24 budget are:

- \$1.52 million increase for recycling and waste contracts reflecting higher recycling disposal costs (\$0.60 million), hard and green waste collection costs (\$0.47 million), garbage collection costs (\$0.31 million) and garden green waste collection costs (\$0.27 million);
- \$0.61 million overall decrease in Information Technology costs reflecting reduced costs due to the completion of key projects in 2022/23 including implementation of Council's new Enterprise Resource Planning system (\$3.23 million), and IT Security and IT Strategy projects (\$0.92 million), offset by the commencement of Phase 2 of Council's Technology Transformation program (\$2.82 million) in 2023/24 and higher IT Hosting Support costs due to a shift from on-premise hosting services to cloud based services;
- \$0.56 million increase due to Fines Vic lodgement fees based on a higher projection of parking related income in 2023/24;
- \$0.47 million in parks and trees contract costs, due to new contract pruning and specialist tree works cyclic contracts in 2023;
- \$0.18 million increase in the cost of utilities, driven by higher electricity costs of \$0.17 million (half of which relates to operating costs within The Round) plus additional water costs associated with sportsfields (\$0.06 million), partly offset by reduced mobile phone expenses related to Whitehorse Home and Community Services;
- These are partly offset by a decrease in other contract payments and other services costs of \$1.89 million and \$0.31 million respectively, which is primarily driven by \$4.13 million in reduced costs associated with the discontinuation of service delivery within Whitehorse Home and Community Services, partly offset by increased expenses within Community Safety related to after-hours services (\$0.34 million) and in-ground sensor costs (\$0.21 million), \$0.85 million related to strategic property reviews and \$0.64 million due to the development of open space masterplans in 2023/24.

6.3.3 Depreciation

	Forecast	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Property	10,124	10,683	559	5.5%
Plant & equipment	4,043	4,266	223	5.5%
Infrastructure	19,863	20,961	1,097	5.5%
Total depreciation	34,030	35,910	1,880	5.5%

Depreciation relates to the usage of Council's property, plant and equipment, and infrastructure assets such as roads and drains. Depreciation expense is budgeted to be \$35.91 million for 2023/24, \$1.88 million or 5.5% increase compared to 2022/23.

6.3.4 Amortisation – intangible assets

	Forecast	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Intangibles	470	470	-	0.0%
Total amortisation - intangible assets	470	470	-	0.0%

Amortisation – intangible assets relates to the usage of Council's intangible assets, primarily being software, and is budgeted to be \$0.47 million in 2023/24.

6.3.5 Amortisation – right of use assets

	Forecast	Budget	Change	
	2022/23	2023/24		
	\$'000	\$'000	\$'000	%
Right of use assets	1,514	1,553	39	2.6%
Total amortisation - right of use assets	1,514	1,553	39	2.6%

Amortisation – right of use assets relates to the usage of leased assets that Council is deemed to have control of or a “right of use” under accounting standard *AASB 16 Leases*. Amortisation – right of use assets is budgeted to be \$1.55 million in 2023/24, up from the 2022/23 forecast by \$0.04 million.

6.3.6 Bad and doubtful debts – allowance for impairment losses

Bad and doubtful debts are estimated provisions to identify uncollectable debts during the year primarily relating to parking infringement and animal infringement, which are budgeted to be \$1.27 million for 2023/24.

6.3.7 Finance costs – leases

Finance costs – leases relates to the finance cost portion of lease or contract payments for leased assets in accordance with the new accounting standard *AASB 16 Leases* and is budgeted to be \$0.12 million in 2023/24.

6.3.8 Contributions expense – Whitehorse Manningham Regional Library Corporation

Council provides contributions towards the operational and capital costs of the jointly owned Whitehorse Manningham Regional Library Corporation. The contribution for 2023/24 is budgeted to a total \$5.86 million.

6.3.9 Other expenses

	Forecast	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Community grants	995	1,103	108	10.8%
Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	78	80	2	3.1%
Auditor's remuneration - Internal	99	145	47	47.2%
Councillor's allowances	507	525	18	3.6%
Operating lease rentals	271	132	(139)	(51.2%)
Fire services property levy	235	250	15	6.4%
Other expenses	319	268	(51)	(16.0%)
Total other expenses	2,503	2,503	0	0.0%

Other expenses include community grants, councillor allowances, and fire service property levy for Council properties, lease payments for equipment, audit fees, and other external miscellaneous expenditure. Other expenses in total are budgeted to remain constant in 2023/24.

7 | Analysis of Balance Sheet

	Notes	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Current assets					
Cash and cash equivalents		179,314	171,965	(7,349)	(4.1%)
Trade and other receivables		16,306	18,492	2,186	13.4%
Other assets		1,778	1,778	-	0.0%
Total current assets	7.1	197,398	192,234	(5,164)	(2.6%)
Non-current assets					
Trade and other receivables		424	424	-	0.0%
Investments in associates		6,167	6,167	-	0.0%
Property, infrastructure, plant and equipment		4,224,159	4,232,835	8,676	0.2%
Right-of-use assets		10,930	9,734	(1,196)	(10.9%)
Intangible assets		792	792	-	0.0%
Total non-current assets	7.1	4,242,472	4,249,952	7,480	0.2%
Total assets		4,439,870	4,442,186	2,316	0.1%
Current liabilities					
Trade and other payables		27,085	28,033	948	3.5%
Unearned revenue		10,205	10,205	-	0.0%
Trust funds and deposits		14,392	14,896	504	3.5%
Provisions		17,760	15,769	(1,992)	(11.2%)
Lease liabilities		1,389	1,524	135	9.7%
Total current liabilities	7.2	70,831	70,426	(405)	(0.6%)
Non-current liabilities					
Provisions		1,739	1,809	70	4.0%
Lease liabilities		9,626	8,295	(1,331)	(13.8%)
Other liabilities		2,422	2,422	-	0.0%
Total non-current liabilities	7.2	13,787	12,526	(1,261)	(9.1%)
Total liabilities		84,618	82,952	(1,666)	(2.0%)
Net assets		4,355,252	4,359,234	3,982	0.1%
Equity					
Accumulated surplus		1,542,424	1,548,830	6,406	0.4%
Reserves		2,716,974	2,716,974	-	0.0%
Other reserves		95,854	93,430	(2,424)	(2.5%)
Total equity		4,355,252	4,359,234	3,982	0.1%

7.1 Current and non-current assets

Current assets include cash and investments and receivables, which include outstanding rate arrears. The decrease between the two years is due to a reduction in cash and cash equivalent balances of \$7.35 million, partly offset by higher trade and other receivables of \$2.19 million.

Non-current assets represent Council's fixed assets such as land, buildings, roads, footpaths, vehicles and equipment which has been built up by Council over many years. The \$8.76 million increase is due to property, infrastructure, plant and equipment as a result of \$50.23 million in capital expenditure offset by \$36.38 million in depreciation expenditure and disposal of assets relating to the demolition of buildings at Silver Grove.

7.2 Current and non-current liabilities

Trade and other payables are those to whom Council owes money as at 30 June of the year.

Provisions include accrued annual leave and long service leave. These employee entitlements are expected to decrease due to payment of leave entitlements due to the discontinuation of Whitehorse Home and Community Services, partly offset by an increase as a result of the provisions contained within the Enterprise Bargaining Agreement.

Lease liabilities include operating leases and liabilities associated with assets that Council is deemed to have a right of use over in accordance with the new accounting standard *AASB16 Leases*. The lease liability is split between lease liabilities expected to be repaid within the next twelve months and those expected to be repaid beyond the next year.

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

7.3 Working capital

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

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000
Current assets	197,398	192,234	(5,164)
Current liabilities	70,831	70,426	(405)
Working capital	126,567	121,808	(4,759)
Restricted cash and investment current assets			
- Statutory reserves	52,935	52,570	(365)
Unrestricted working capital	73,632	69,238	(4,394)

In addition to the restricted cash shown above, Council also projects to hold \$40.86 million in discretionary reserves at 30 June 2024. Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes.

7.4 Borrowings

Council currently holds no borrowings on its balance sheet. There are no new borrowings planned for 2023/24.

7.5 Leases

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

7.6 Key assumptions

In preparing the Budgeted Balance Sheet for the year ending 30 June 2024 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- Trade receivables collections are expected to increase in 2023/24 due to anticipated collections and timing of rates receivables (refer to section 7.1)
- Other receivables will remain consistent with 2022/23 levels.
- Employee entitlements are expected to decrease due to payment of leave entitlements associated with the discontinuation of Whitehorse Home and Community Services, partly offset by increases according to Enterprise Bargaining Agreement obligations.
- No new borrowings planned for 2023/24.
- Total capital expenditure for 2023/24 to be \$50.23 million.
- Total of \$10.59 million to be transferred from reserves to accumulated surplus primarily reflecting internal funding of the Capital Works Program for the 2023/24 year.

7.7 Proposed new leases

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

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

The following proposed lease triggers Section 115 of the *Local Government Act 2020*:

Tenant: Breckenridge Funds Management Limited as trustee of the Swing Factory Morack Unit Trust ACN 082 567 075
Property: 18th Tee Morack Golf Course
Property Address: Part Corner Morack Road and East Road, Vermont South
Term: Twenty (20) Years
Commencement Date: At the completion of redevelopment construction
Expiry Date: As per the contract terms
Commencement Rent: One Dollar (if demanded)
Permitted Use: Operation of a Golf Business

Explanatory Note:

In the 2022-2023 Council budget, in accordance with Section 115 of the Local Government Act 2020, Council advertised its proposal to lease the Council owned property known as the Morack Golf Course. This lease was executed in August 2022 and the lease commences at the completion of the current construction works.

The 18th tee of the Morack Golf Course is located on Crown Land and Whitehorse City Council is the appointed Committee of Management.

Council in its capacity as the Crown Land Committee of Management propose in accordance with Section 115 of the Local Government Act 2020 and the Crown Land (Reserves) Act 1978 to grant a lease for the 18th tee of the Morack Golf Course to Breckenridge Funds Management Limited as trustee of the Swing Factory Morack Unit Trust ACN 082 567 075 for a lease term that is commensurate with the Morack Golf Course lease executed by Council in August 2022.

8 | Analysis of Statement of Changes in Equity

8.1 Statement of Reserves

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change	
			\$'000	%
Statutory				
Public open space reserve	52,935	52,570	(365)	(0.7%)
Total statutory reserves	52,935	52,570	(365)	(0.7%)
Discretionary				
Council development reserve	41,826	39,767	(2,059)	(4.9%)
Other (Waste Management Reserve)	1,093	1,093	-	0.0%
Total discretionary reserves	42,919	40,860	(2,059)	(4.8%)
Total other reserves	95,854	93,430	(2,424)	(2.5%)

* Note that Discretionary Reserves are governed by the reserve principles outlined in Section 2, and are of a capital nature for the long-term benefit of the Whitehorse community.

Public Open Space Reserve

The Public Open Space Reserve must be used for land acquisition or capital works projects and should be directed by the *Whitehorse Open Space Strategy* in accordance with the requirements of Section 20 of the *Subdivision Act 1988*. In 2023/24, Council plans to transfer \$6.85 million funds into the Public Open Space Reserve, reflecting anticipated contributions and interest earnings for the year, and transfer \$7.22 million from the reserve to partly fund land acquisitions and capital works projects related to the development or improvement of public open space sites.

Development Reserve

The Development Reserve provides a funding source for 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. In 2023/24, Council plans to transfer \$1.46 million into the Development Reserve and transfer \$3.52 million from the reserve to help fund the Whitehorse Performing Arts Centre redevelopment.

Waste Management Reserve

This reserve was established in 2013/14 as a result of the previous federal government's introduction of the carbon tax levy, with funds which represented the difference between the initial carbon tax per tonne that was announced and the actual price charged by independent landfill operators during the past two years. Since the carbon tax levy was abolished, the Reserve has been used to rehabilitate landfill sites throughout the municipality, and no funding is planned to be used for this work in 2023/24.

8.2 Equity

Total equity equals net assets and is made up of the following components:

- Asset revaluation reserve, which represents the difference between the previously recorded value of assets and their current valuations
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of Council to be separately disclosed
- Accumulated surplus, which is the value of all net assets less Reserves that have accumulated over time.

9 | Analysis of Cash Flow Statement

	Notes	Actual 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000	%
Cash flows from operating activities					
Rates and charges		129,494	139,797	10,303	8.0%
Statutory fees and fines		9,330	10,946	1,616	17.3%
User fees		45,589	40,514	(5,075)	(11.1%)
Grants - operating		26,300	7,149	(19,151)	(72.8%)
Grants - capital		9,024	7,595	(1,429)	(15.8%)
Contributions - monetary		5,344	5,000	(344)	(6.4%)
Interest received		2,600	4,500	1,900	73.1%
Trust fund and deposits taken		24,540	24,798	258	1.1%
Other receipts		5,712	4,814	(898)	(15.7%)
Net GST refund /(payment)		14,132	9,602	(4,530)	(32.1%)
Employee costs		(92,653)	(83,668)	8,985	(9.7%)
Materials and services		(101,109)	(94,539)	6,570	(6.5%)
Trust fund and deposits repaid		(24,294)	(24,294)	-	0.0%
Other payments		(8,986)	(9,204)	(218)	2.4%
Net cash provided by/(used in) operating activities	9.1	45,024	43,008	(2,013)	(4.5%)
Cash flows from investing activities					
Payments for property, plant and equipment		(113,117)	(50,232)	62,885	(55.6%)
Proceeds from sale of property, plant and equipment		1,700	1,550	(150)	(8.8%)
Payment of loans and advances		(1)	-	1	(133.3%)
Net cash provided by/(used in) investing activities	9.2	(111,418)	(48,682)	62,736	(56.3%)
Cash flows from financing activities					
Interest paid - lease liability		(131)	(122)	9	(6.9%)
Repayment of lease liabilities		(1,463)	(1,553)	(90)	6.2%
Net cash provided by/(used in) financing activities	9.3	(1,594)	(1,675)	(81)	5.1%
Net increase (decrease) in cash and cash equivalents		(67,987)	(7,349)	60,638	(89.2%)
Cash and cash equivalents at beginning of year	9.4	247,301	179,314	(67,987)	(27.5%)
Cash and cash equivalents at end of year		179,314	171,965	(7,349)	(4.1%)

Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure Council can sustain with or without using existing cash reserves or taking on external debt. The following section analyses the expected cash flows for the 2023/24 year, based on three main categories of cash flows:

9.1 Operating activities

Council is estimating to generate a net cash surplus of \$43.01 million from its operations in 2023/24, a decrease of \$2.01 million compared to the 2022/23 Forecast. The decrease is due to a number of offsetting factors as outlined below.

Favourable:

- Rates and charges (\$10.30 million) - higher expected cash inflows relating to rate revenue consistent with the 3.50 per cent rate cap combined with the transfer of supplementary bin charges previously under User Fees (\$5.89 million).
- Employee costs (\$8.99 million) – reduction in cash outflows due mainly to the discontinuation of Home and Community Services and ERP concluding in 2022/23.
- Materials and services (\$6.57 million) – reduction in cash outflows due mainly to lower GST payments on property plant equipment as a result of lower capital expenditure in 2023/24.
- Interest received – higher cash inflows in 2023/24 from investment returns as a due to higher interest rates

Partly offset by unfavourable variances in:

- Operating grants (\$19.15 million) – reduction in cash inflows mainly due to the Victoria Local Government Grants Commission funding allocation for 2023/24 being paid early and recognised in 2022/23 income, and the discontinuation of Home and Community Services.
- User fees (\$5.07 million) – lower cash inflow primarily due to supplementary bin charges transferred to rates and charges.
- Lower net GST refund (\$4.53 million) due mainly to lower capital works expenditure in 2023/24.

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

	Forecast	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
Surplus/(deficit) for the year	6,966	3,982	(2,984)	(42.8%)
Depreciation	34,030	35,910	1,880	5.5%
Amortisation - intangible assets	470	470	-	0.0%
Amortisation - right of use assets	1,514	1,553	39	2.6%
Bad and doubtful debts	1,028	1,268	240	23.3%
Finance costs - leases	131	122	(9)	(6.9%)
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	1,757	3,626	1,869	106.4%
Change in assets and liabilities	(872)	(3,923)	(3,051)	349.9%
Cash flows available from operating activities	45,024	43,008	(2,016)	(4.5%)

* The decrease in assets and liabilities for 2023/24 primarily relates to a reduction in employee entitlements associated with Whitehorse Home and Community Services, and an increase in rates debtors based on expected collection rates.

9.2 Investing activities

The decrease in net cash used in investing activities is primarily due to a \$62.88 million decrease in the Capital Works Program when compared to the 2022/23. This decrease relates mainly to the redevelopment of The Round (Whitehorse Performing Arts Centre) in 2022/23 (\$44.01 million), which is scheduled for completion in August 2023. Other significant projects include \$2.38 million for surface and lighting upgrades to the Elgar Park North East oval, \$2.37 million to finalise the Morack Golf Course Pavilion, Driving Range and Mini Golf Facility redevelopment, \$1.75 million to commence an upgrade of the Mirrabooka Pavilion and \$1.43 million to commence the Box Hill City Oval major redevelopment.

9.3 Financing activities

Council has budgeted for a \$0.08 million increase in net cash used in financing activities relating to the servicing of Council's lease liabilities.

9.4 Cash and cash equivalents at end of year

Overall, total cash and investments are forecast to decrease by \$7.35 million to \$171.96 million as at 30 June 2024.

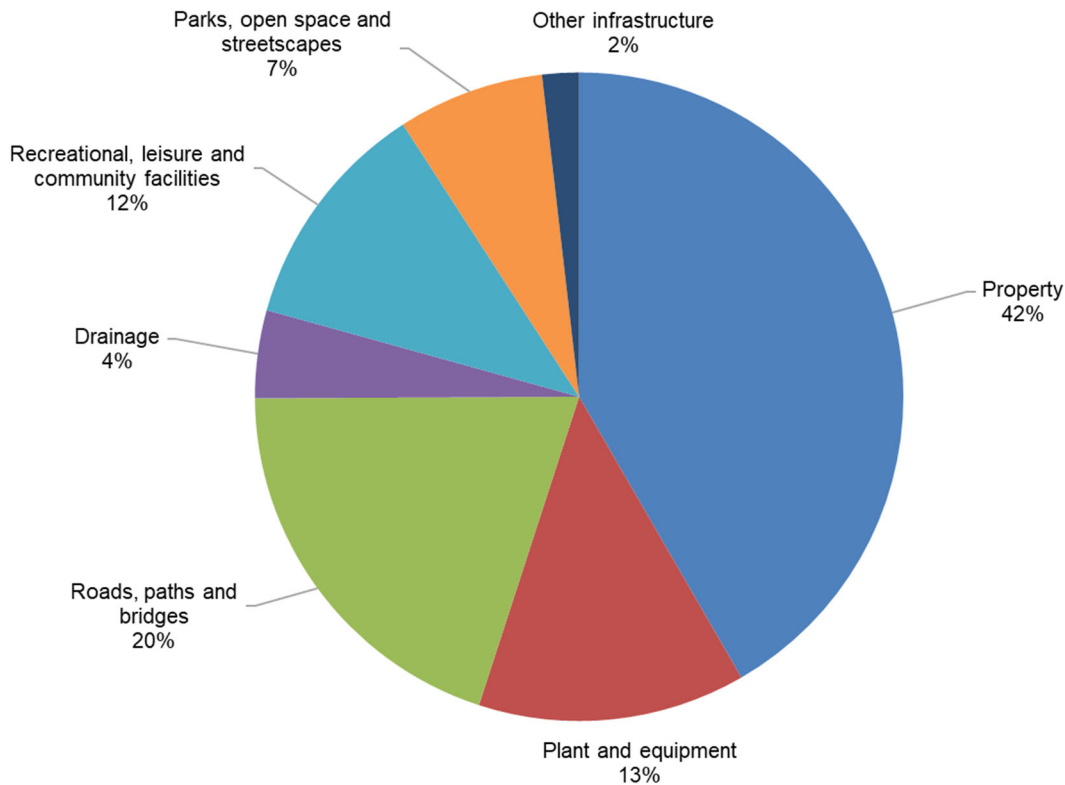
10 | Analysis of Capital Works Statement

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 year, classified by expenditure type and funding source.

10.1 Capital works expenditure

	Notes	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change	
				\$'000	%
Property					
Land		3,000	3,000	-	0.0%
Buildings		72,272	13,087	(59,185)	(81.9%)
Building improvements		4,226	4,837	611	14.5%
Total property	10.1.1	79,498	20,924	(58,574)	(73.7%)
Plant and equipment					
Plant, machinery and equipment		3,366	4,813	1,447	43.0%
Fixtures, fittings and furniture		779	656	(123)	(15.8%)
Computers and telecommunications		3,198	1,235	(1,963)	(61.4%)
Total plant and equipment	10.1.2	7,343	6,704	(639)	(8.7%)
Infrastructure					
Roads		6,543	5,480	(1,063)	(16.2%)
Bridges		-	50	50	0.0%
Footpaths and cycleways		4,758	4,477	(281)	(5.9%)
Drainage		1,726	2,200	474	27.5%
Recreational, leisure and community facilities		7,894	5,803	(2,091)	(26.5%)
Parks, open space and streetscapes		4,526	3,673	(853)	(18.8%)
Off street car parks		829	920	91	11.0%
Total infrastructure	10.1.3	26,276	22,603	(3,673)	(14.0%)
Total capital works expenditure		113,117	50,232	(62,885)	(55.6%)
Represented by:					
New asset expenditure		19,143	5,763	(13,380)	(69.9%)
Asset renewal expenditure		44,910	32,946	(11,964)	(26.6%)
Asset upgrade expenditure		5,248	6,237	989	18.8%
Asset expansion expenditure		43,816	5,286	(38,530)	(87.9%)
Total capital works expenditure		113,117	50,232	(62,885)	(55.6%)

Capital Works Expenditure Breakdown



10.1.1 Property

The property class comprises land, buildings and building improvements. For 2023/24, \$20.92 million is planned to be spent on improvements, including the following significant projects:

- \$3.81 million to complete the major redevelopment of The Round
- \$2.37 million carried forward to complete the redevelopment of the Morack Golf Course Pavilion and Driving Range and construction of a new Mini Golf Facility
- \$1.75 million to commence the Mirrabooka Pavilion Upgrade (subject to funding agreement and confirmation)
- \$1.43 million to commence the Box Hill City Oval major redevelopment (subject to funding agreement and confirmation)
- \$1.08 million carried forward to continue the Mahoney's Reserve Pavilion Upgrade
- \$1.00 million carried forward to complete the extension of Vermont South Club Pavilion
- \$1.00 million for an upgrade of the Forest Hill Reserve Pavilion (subject to funding confirmation)

10.1.2 Plant and equipment

Plant and equipment comprises plant, machinery, equipment, fixtures, fittings, furniture, and computer and telecommunication assets. For the 2023/24 year, \$6.70 million is budgeted to be spent on plant and equipment, including:

- \$4.81 million for the cyclical replacement of Council's plant and vehicle fleet (including \$0.70 million carried forward from 2022/23),
- \$1.24 million for the upgrade and replacement of computers and telecommunication equipment and
- \$0.66 million for fixtures and furniture replacement.

10.1.3 Infrastructure

Infrastructure includes roads, bridges, footpaths and cycleways, drainage, recreation, leisure and community facilities, parks, open space and streetscapes and off street car parks. The 2023/24 Capital Works Program includes \$22.60 million for the improvement of Whitehorse community infrastructure including the following significant projects:

\$13.13 million for roads, paths, bridges, car parks and drainage

- \$2.80 million road resurfacing program and \$0.65 million to renew kerbs and channels
- \$2.70 million footpath renewal program
- \$2.20 million for drainage works
- \$1.50 million for road reconstruction works
- \$0.60 million for the design and construction of a new temporary car park on the Box Hill Bowling Club site at 835 Whitehorse Road
- \$0.44 million for the renewal of footbridge and path structures and \$0.41 million for the renewal of pathways in parks
- \$0.41 million for implementation of the Box Hill Integrated Transport Strategy
- \$0.36 million to continue progress on the Easy Ride routes
- \$0.25 million for road safety improvements

\$5.80 million for recreational, leisure and community facilities

- \$2.38 million to complete synthetic surface and floodlighting upgrades on the Elgar Park North East Oval
- \$1.38 million for sports field ground renewal
- \$1.34 million for the renewal of sports field infrastructure including floodlighting, training nets and cricket wickets
- \$0.20 million for sports field safety improvements including installation of safety netting at the Surrey Park Top Oval
- \$0.14 million for renewal and upgrades of the Morack Public Golf course
- \$0.08 million for landscaping, signage and storage at Hagenauer Reserve
- \$0.07 million for the design of drainage and batting cage improvements at Billabong Park

\$3.67 million for parks, open space and streetscapes

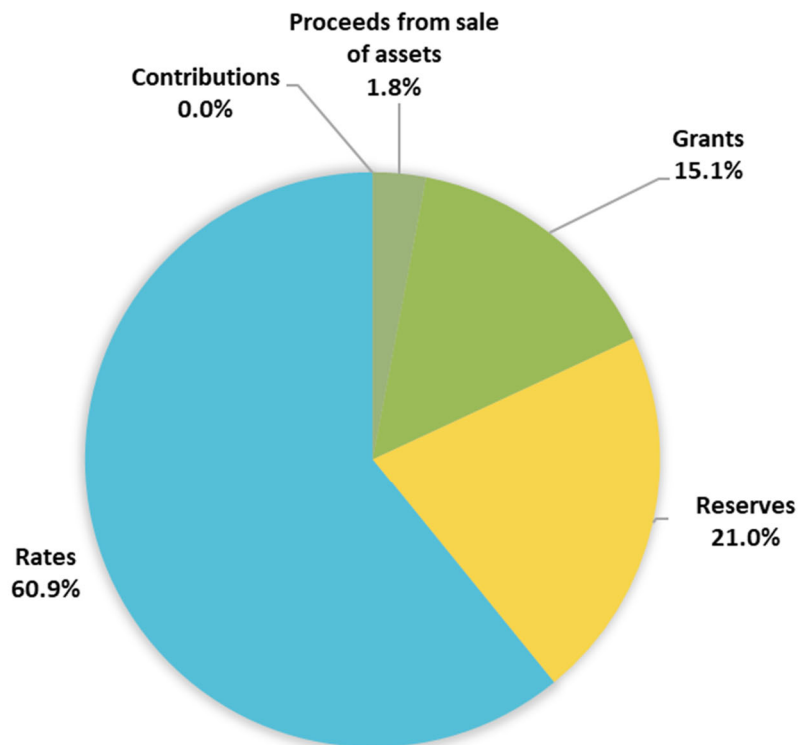
- \$1.28 million for streetscape renewals
- \$1.00 million playground renewal and upgrade program
- \$0.54 million park furniture renewal program
- \$0.18 million park lighting renewal program
- \$0.10 million for the design of streetscape improvements in Hamilton Street, Mont Albert

10.1.4 Asset renewal, asset upgrade, new assets and expansion

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

10.2 Funding Sources

	Forecast 2022/23 \$'000	Budget 2023/24 \$'000	Change \$'000
Grants	9,024	7,595	(1,429)
Contributions	328	-	(328)
Council cash			
- operations	58,553	30,546	(28,007)
- proceeds from sale of assets	1,650	1,500	(150)
- reserves	43,562	10,591	(32,971)
Total funding sources	113,117	50,232	(62,885)



10.2.1 Grants

Capital grants include funding received from state and federal sources for the purposes of funding the Capital Works Program. Council expects to receive \$7.60 million of capital grants in 2023/24 including:

- \$2.38 million state government funding towards the Elgar Park North East oval synthetic surface and lighting upgrades
- \$1.25 million combined federal and state funding towards the Mirrabooka Pavilion upgrade (subject to funding agreement)
- \$1.12 million combined federal and state funding towards the Box Hill City Oval redevelopment (subject to funding agreement)
- \$1.00 million federal government funding for the upgrade of the Forest Hill Reserve Pavilion.
- \$0.75 million state government funding for the upgrade of three play spaces included within the Play Space Renewal Program.

10.2.2 Contributions

Capital contributions may include monies contributed by developers, community groups or residents towards specific capital works projects. There are no known contributions for the 2023/24 capital works program.

10.2.3 Council cash

Cash - operations

During the year, Council generates cash from its operating activities, which is used as a funding source for the Capital Works Program. It is forecast that \$30.55 million will be generated from operations to fund the 2023/24 Capital Works Program.

Cash - proceeds from sale of assets

Proceeds from sale of assets include plant and motor vehicle sales in accordance with Council's fleet renewal policy, and right of way sales.

Cash - reserves

Council has specific cash reserves, which it is currently using to fund its annual Capital Works Program. The reserves include monies set aside for specific purposes such as Public Open Space (POS). For 2023/24, \$3.52 million from discretionary reserves and \$7.07 million of POS contributions will be used to part fund qualifying capital works project.

2023/24 Detailed Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 year, classified by expenditure type and funding source. Works are also disclosed as new capital works or carried forward from prior year.

2023/24 New Capital Works

Project Number	Project title	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Council cash \$'000	Reserves \$'000	Asset Sales \$'000	Grants & Contrib. \$'000
Property											
Land											
2014-227	Open Space Strategy and Strategic Land Acquisition	3,000	-	-	3,000	-	3,000	-	3,000	-	-
	Total Land	3,000	-	-	3,000	-	3,000	-	3,000	-	-
Buildings											
2014-113	Upgrade Program Building Redevelopment - The Round	3,806	761	0	571	2,475	3,806	706	3,100	0	0
2018-462	Upgrade Program Pavilion - Vermont Reserve	131	131	0	0	0	131	131	0	0	0
2022-622	Mirrabooka Pavilion Upgrade *	1,750	350	525	0	875	1,750	125	375	0	1,250
2022-623	Box Hill City Oval Redevelopment *	1,428	286	714	0	428	1,428	313	0	0	1,115
2022-624	Forest Hill Reserve Pavilion Upgrades *	1,000	300	700	0	0	1,000	0	0	0	1,000
	Total Buildings	8,115	1,828	1,939	571	3,778	8,115	1,275	3,475	-	3,365
Building improvements											
2014-108	Renewal Program Lifts in Buildings	25	25	0	0	0	25	25	0	0	0
2014-127	Upgrade Program Pre School Refurbishment	250	250	0	0	0	250	250	0	0	0
2014-128	Renewal Program Electrical and Plumbing Works	220	220	0	0	0	220	220	0	0	0
2014-130	Renewal Program Essential Services Compliance	70	70	0	0	0	70	70	0	0	0
2014-132	Renewal Program Post Completion Building Works	25	25	0	0	0	25	25	0	0	0
2014-133	Renewal Program Hazardous Material Remove and Replace	150	150	0	0	0	150	150	0	0	0
2014-135	Renewal Program Mechanical Plant Replacement	440	440	0	0	0	440	440	0	0	0
2014-80	Renewal Program Exeloo Public Toilet Refurbishment	25	25	0	0	0	25	25	0	0	0
2016-335	Renewal Program Renewal Provisions - Civic Centre	200	200	0	0	0	200	200	0	0	0
2016-336	Renewal Program Renewal Provision - Operations Centre	300	300	0	0	0	300	300	0	0	0
2016-337	Renewal Program Renewal Provision - Private Buildings	900	900	0	0	0	900	900	0	0	0
2017-355	Upgrade Program Building Access Control Systems	150	0	150	0	0	150	150	0	0	0
2019-533	Renewal Program Buildings Refurbishment & Components	950	950	0	0	0	950	950	0	0	0
2021-600	Upgrade Program - Old Mont Albert Station Building Fit Out	100	0	100	0	0	100	100	0	0	0
	Total Building improvements	3,805	3,555	250	-	-	3,805	3,805	-	-	0
	TOTAL PROPERTY	14,920	5,383	2,189	3,571	3,778	14,920	5,080	6,475	-	3,366

Project Number	Project title	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Council			Grants & Contrib. \$'000
								cash \$'000	Reserves \$'000	Asset Sales \$'000	
Plant an Equipment											
Plant, machinery and equipment											
2014-259	Renewal Program Change Over of Passenger Vehicles	1,750	1,750	0	0	0	1,750	650	0	1,100	0
2017-363	Renewal Program Plant - Aqualink Box Hill	116	116	0	0	0	116	116	0	0	0
2017-366	Renewal Program Plant - Aqualink Nunawading	34	34	0	0	0	34	34	0	0	0
2019-536	Renewal Program Minor Plant	10	10	0	0	0	10	10	0	0	0
2019-537	Renewal Program Heavy Plant	2,200	2,200	0	0	0	2,200	1,800	0	400	0
Total Plant, machinery and equipment		1,910	1,910	-	-	-	1,910	810	-	1,100	0
Fixtures, Fittings and Furniture											
2014-193	Renewal Program Furniture and Equipment - Sportlink	8	8	0	0	0	8	8	0	0	0
2014-212	Renewal Program Furniture and Equipment - Morack Golf Course	8	8	0	0	0	8	8	0	0	0
2014-214	Renewal Program Furniture - Health and Family Service Facilities	45	45	0	0	0	45	45	0	0	0
2014-220	Renewal Program Furniture and Equipment - Civic and Operations Centres	60	60	0	0	0	60	60	0	0	0
2014-223	Renewal Program Furniture and Equipment - WELS	100	100	0	0	0	100	100	0	0	0
2014-226	Renewal Program Equipment - Aqualink Nunawading	55	55	0	0	0	55	55	0	0	0
2014-232	Box Hill Town Hall & Minor Halls - Furniture and Equipment Program	25	25	0	0	0	25	25	0	0	0
2014-249	New Initiative Art Acquisition Program	70	0	0	70	0	70	70	0	0	0
2016-278	Upgrade Program CCTV	55	14	0	0	41	55	55	0	0	0
2017-377	Renewal Program Equipment - Aqualink Box Hill	230	115	115	0	0	230	230	0	0	0
Total Fixtures, Fittings and Furniture		656	430	115	70	41	656	656	-	-	-
Computers and Telecommunications											
2014-250	Upgrade Program Geographic Information System	105	0	105	0	0	105	105	0	0	0
2014-251	Upgrade Program Asset Management Strategy and Systems	80	80	0	0	0	80	80	0	0	0
2014-252	Upgrade Program Software Licenses	80	0	0	0	80	80	80	0	0	0
2014-254	Renewal Program End User Devices	615	615	0	0	0	615	615	0	0	0
2014-258	Upgrade Program IT Infrastructure	155	78	78	0	0	155	155	0	0	0
2018-419	Renewal Program Mobile Devices	200	180	0	20	0	200	200	0	0	0
Total Computers and Telecommunications		1,235	953	183	20	80	1,235	1,235	-	-	-
TOTAL PLANT, MACHINERY AND EQUIPMENT		6,001	5,493	298	90	121	6,001	4,501	-	1,500	-

Project Number	Project title	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Council cash \$'000	Reserves \$'000	Asset Sales \$'000	Grants & Contrib. \$'000
Infrastructure											
Roads											
2014-27	Renewal Program Design for Future Roads Reconstructions	100	100	-	-	-	100	100	-	-	-
2014-28	Renewal Program Local Roads Rehabilitation	2,800	2,800	-	-	-	2,800	2,800	-	-	-
2014-29	Renewal Program Road Reconstruction Minor Works	65	65	-	-	-	65	65	-	-	-
2014-32	Renewal Program Street Signage	60	60	-	-	-	60	60	-	-	-
2014-43	Renewal Program Landscaping at Traffic Management Devices	55	-	55	-	-	55	55	-	-	-
2014-56	Upgrade Program Road Safety Improvements	250	-	150	100	-	250	250	-	-	-
2014-8	Renewal Program Kerb & Channel	650	650	-	-	-	650	650	-	-	-
2016-325	Renewal Program Road Reconstruction	1,500	1,500	-	-	-	1,500	829	-	-	671
	Total Roads	5,480	5,175	205	100	-	5,480	4,809	-	-	671
Bridges											
2014-14	Renewal Program Road Bridges	50	50	-	-	-	50	50	-	-	-
	Total Bridges	50	50	-	-	-	50	50	-	-	-
Footpaths and Cycleways											
2014-180	Upgrade Program Bicycle Facilities	51	-	-	51	-	51	51	-	-	-
2014-35	Renewal Program Footbridge and Path Structures in Parks	440	440	-	-	-	440	-	440	-	-
2014-42	Renewal Program Gravel Paths in Parks	255	255	-	-	-	255	255	-	-	-
2014-44	Renewal Program Footpaths	2,700	2,700	-	-	-	2,700	2,700	-	-	-
2014-53	Renewal Program Constructed Pathways in Parks	150	150	-	-	-	150	150	-	-	-
2017-402	Upgrade Program School Crossing Improvements	50	-	-	50	-	50	50	-	-	-
2018-426	Upgrade Program Easy Ride Routes	363	-	363	-	-	363	279	-	-	84
2020-553	New Initiative Box Hill Integrated Transport Strategy (BHITS) Implementation	410	-	410	-	-	410	410	-	-	-
2020-579	Upgrade Program Pedestrian Pathway - Wood Park	58	-	58	-	-	58	-	58	-	-
	Total Footpaths and Cycleways	4,477	3,545	831	101	-	4,477	3,895	498	-	84
Drainage											
2014-185	Stormwater Drainage Network - Development Contributions	45	-	-	45	-	45	45	-	-	-
2014-61	Renewal Program Drainage Pit Lids	210	210	-	-	-	210	210	-	-	-
2014-62	Drainage Network Assets - Field Survey	80	80	-	-	-	80	80	-	-	-
2014-63	Upgrade Program Design Drainage Works	85	85	-	-	-	85	85	-	-	-
2014-65	Renewal Program Stormwater Drainage Network	1,300	1,300	-	-	-	1,300	1,300	-	-	-
2014-66	Upgrade Program Drainage Works	335	168	168	-	-	335	335	-	-	-
2014-67	Renewal Program Drainage Reactive Works - CCTV Investigations	80	80	-	-	-	80	80	-	-	-
2022-613	Hamilton St, Mont Albert - Drainage Upgrade	65	65	-	-	-	65	65	-	-	-
	Total Drainage	2,200	1,988	168	45	-	2,200	2,200	-	-	-

Project Number	Project title	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Council cash \$'000	Reserves \$'000	Asset Sales \$'000	Grants & Contrib. \$'000
Recreational, leisure and community facilities											
2014-105	Renewal Program Sportsfield Floodlighting	620	620	-	-	-	620	310	310	-	-
2014-150	Renewal Program Sportsfield Infrastructure	143	143	-	-	-	143	-	143	-	-
2014-151	Renewal Program Sportsfield Training Nets	400	400	-	-	-	400	-	400	-	-
2014-183	Renewal Program Sportsfield Cricket Wickets	102	102	-	-	-	102	-	102	-	-
2014-186	Upgrade Program Sportsfield Safety	100	100	-	-	-	100	-	100	-	-
2014-200	Upgrade Program Course Improvements - Morack Golf Course	140	70	70	-	-	140	140	-	-	-
2014-75	Renewal Program Sportsfield Lighting (Lamps and Light Fittings)	75	75	-	-	-	75	38	38	-	-
2014-84	Sportsfield Ground Renewal Program - One site per year	1,380	1,380	-	-	-	1,380	-	1,380	-	-
2019-545	Renewal Program Sports Courts	211	211	-	-	-	211	-	211	-	-
2020-561	Upgrade Program Sportsfield - Elgar Park North East	2,085	2,085	-	-	-	2,085	-	-	-	2,085
2020-562	Upgrade Program Sportsfield Floodlighting - Elgar Park North East	293	-	-	293	-	293	-	-	-	293
2022-615	Hagenauer Reserve - Landscape Improvements, wayfinding signage and equipment storage	80	40	40	-	-	80	80	-	-	-
2022-616	Billabong Park - Ground Drainage Improvement	20	-	-	-	20	20	20	-	-	-
2022-617	Billabong Park - Relocate Batting Cage	50	-	50	-	-	50	50	-	-	-
2022-618	Surrey Park - Safety Netting Top Oval 2	100	-	-	100	-	100	100	-	-	-
2022-619	Gardiners Creek - Markers for parkrun events	5	-	5	-	-	5	5	-	-	-
Total Recreational, leisure and community facilities		5,803	5,226	165	393	20	5,803	743	2,684	-	2,377
Parks, open space and streetscapes											
2014-149	Renewal Program Park Furniture	535	535	-	-	-	535	-	535	-	-
2014-153	Renewal Program Park Lighting	180	180	-	-	-	180	-	180	-	-
2014-157	Renewal Program Outdoor Recreation Equipment	23	23	-	-	-	23	23	-	-	-
2014-169	Renewal Program Drainage in Parks	32	32	-	-	-	32	32	-	-	-
2014-170	Upgrade Program Landscaping and Refurbishments in Passive Parks	105	105	-	-	-	105	-	105	-	-
2014-177	Renewal Program Play Spaces	997	897	100	-	-	997	250	-	-	747
2014-262	Upgrade Program Interpretive Structures and Signage in Parks	12	12	-	-	-	12	12	-	-	-
2014-49	Upgrade Program Streetscape - Box Hill Central Activities Area	280	224	56	-	-	280	280	-	-	-
2014-51	Upgrade Program Streetscapes - Landscape Treatments	95	48	48	-	-	95	95	-	-	-
2014-52	Renewal Program Christmas Decorations on Main Roads	36	36	-	-	-	36	36	-	-	-
2014-55	Upgrade Program Landscaping at Street Intersections	55	-	55	-	-	55	55	-	-	-
2014-79	Upgrade Program Storm Proof Pathways in Parks	90	68	23	-	-	90	-	90	-	-
2016-326	Upgrade Program Streetscapes	1,000	1,000	-	-	-	1,000	1,000	-	-	-
2019-500	Upgrade Program Dog Information Signs	30	-	-	-	30	30	30	-	-	-
2019-542	Renewal Program Sculpture and Monuments	18	18	-	-	-	18	18	-	-	-
2019-548	Renewal Program Retaining Walls in Parks	50	50	-	-	-	50	50	-	-	-

Project Number	Project title	Total \$'000	Renewal \$'000	Upgrade \$'000	New \$'000	Expansion \$'000	Total \$'000	Council			Grants & Contrib. \$'000
								cash \$'000	Reserves \$'000	Asset Sales \$'000	
2020-583	Upgrade Program Dog Bowl / Drinking Fountains	5	-	5	-	-	5	-	5	-	-
2020-584	New Initiative Park Seating Along Walking Tracks	20	-	-	20	-	20	-	20	-	-
2022-614	Hamilton St, Mont Albert - Streetscape Upgrade Design	100	-	-	100	-	100	100	-	-	-
2022-620	Kingsley Gardens - Installation of Solar Park Lighting to Rotunda and Path	10	-	-	10	-	10	10	-	-	-
Total Parks, open space and streetscapes		3,673	3,227	286	130	30	3,673	1,991	935	-	747
Off street car parks											
2014-34	Renewal Program Minor Carpark Works	70	70	-	-	-	70	70	-	-	-
2016-285	Renewal Program Sealed Carpark Works	250	250	-	-	-	250	250	-	-	-
2022-621	New Car Park - Box Hill Bowls Site	600	-	-	600	-	600	600	-	-	-
Total Off street car parks		920	320	-	600	-	920	920	-	-	-
TOTAL INFRASTRUCTURE		22,603	19,530	1,655	1,369	50	22,603	14,608	4,117	-	3,879
TOTAL NEW CAPITAL WORKS		43,524	30,405	4,141	5,029	3,949	43,524	24,189	10,591	1,500	7,244

Capital Works carried forward from the 2022/23 year

Property											
Buildings											
2016-319	Upgrade Program Pavilion - Mahoneys Reserve	1,075	538	-	-	538	1,075	1,075	-	-	-
2016-346	Upgrade Program Pavilion - Morack Golf Course	2,370	-	1,896	474	-	2,370	2,370	-	-	-
2018-461	Upgrade Program Pavilion - East Burwood Reserve South	178	178	-	-	-	178	178	-	-	-
2020-572	Upgrade Program Pavilion (Extension) - Vermont South Club	1,000	-	200	-	800	1,000	1,000	-	-	-
2022-612	Upgrade Program Blackburn Cycling Club	350	350	-	-	-	350	-	-	-	350
Total Buildings		4,973	1,066	2,096	474	1,338	4,973	4,623	-	-	350
Building improvements											
2020-556	Renewal Program Tile Rectification - Aqualink Box Hill	772	772	-	-	-	772	772	-	-	-
2020-592	New Initiative Project Advocacy Fund for Future Designs	260	-	-	260	-	260	260	-	-	-
Total Building Improvements		1,032	772	0	260	0	1,032	1,032	-	-	-
TOTAL PROPERTY		6,005	1,838	2,096	734	1,338	6,005	5,655	-	-	350
Plant an Equipment											
Plant, machinery and equipment											
2019-537	Renewal Program Heavy Plant	703	703	-	-	-	703	703	-	-	-
Total Plant, machinery and equipment		703	703	-	-	-	703	703	-	-	0
TOTAL PLANT, MACHINERY AND EQUIPMENT		703	703	-	-	-	703	703	-	-	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2022/23		6,708	2,541	2,096	734	1,338	6,708	6,358	0	0	350

* Capital projects - subject to funding confirmation

Summary of Planned Capital Works Expenditure

For the year ending 30 June 2024	Asset expenditure types					Funding sources				
	Total	Renewal	Upgrade	New	Expansion	Total	Council cash	Reserves	Asset Sales	Grants & Contrib.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land	3,000	-	-	3,000	-	3,000	-	3,000	-	-
Buildings	13,088	2,893	4,035	1,045	5,115	13,088	5,898	3,475	-	3,715
Building improvements	4,837	4,327	250	260	-	4,837	4,837	-	-	-
Total buildings	20,925	7,220	4,285	4,305	5,115	20,925	10,735	6,475	-	3,715
Total property	20,925	7,220	4,285	4,305	5,115	20,925	10,735	6,475	-	3,715
Plant and equipment										
Plant, machinery and equipment	4,813	4,813	-	-	-	4,813	3,313	-	1,500	-
Fixtures, fittings and furniture	656	430	115	70	41	656	656	-	-	-
Computers and telecommunications	1,235	953	183	20	80	1,235	1,235	-	-	-
Total plant and equipment	6,704	6,196	298	90	121	6,704	5,204	-	1,500	-
Infrastructure										
Roads	5,480	5,175	205	100	-	5,480	4,809	-	-	671
Bridges	50	50	-	-	-	50	50	-	-	-
Footpaths and cycleways	4,477	3,545	831	101	-	4,477	3,895	498	-	84
Drainage	2,200	1,988	168	45	-	2,200	2,200	-	-	-
Recreational, leisure and community facilities	5,803	5,226	165	393	20	5,803	743	2,684	-	2,377
Parks, open space and streetscapes	3,673	3,227	286	130	30	3,673	1,991	935	-	747
Off street car parks	920	320	-	600	-	920	920	-	-	-
Total infrastructure	22,603	19,530	1,655	1,369	50	22,603	14,608	4,117	-	3,879
Total capital works expenditure 2023/24	50,232	32,946	6,237	5,763	5,286	50,232	30,547	10,591	1,500	7,594

Summary of Planned Capital Works Expenditure

For the year ending 30 June 2025	Asset expenditure types					Funding sources				
	Total	Renewal	Upgrade	New	Expansion	Total	Council cash	Reserves	Asset Sales	Grants & Contrib.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land	3,000	-	-	3,000	-	3,000	-	3,000	-	-
Buildings	16,070	6,117	3,761	-	6,192	16,070	7,848	1,125	-	7,097
Building improvements	4,985	4,835	150	-	-	4,985	4,985	-	-	-
Total land & buildings	24,055	10,952	3,911	3,000	6,192	24,055	12,833	4,125	-	7,097
Total property	24,055	10,952	3,911	3,000	6,192	24,055	12,833	4,125	-	7,097
Plant and equipment										
Plant, machinery and equipment	4,320	4,320	-	-	-	4,320	2,720	-	1,600	-
Fixtures, fittings and furniture	546	341	85	75	45	546	546	-	-	-
Computers and telecommunications	1,380	1,040	230	20	90	1,380	1,380	-	-	-
Total plant and equipment	6,246	5,701	315	95	135	6,246	4,646	-	-	-
Infrastructure										
Roads	5,995	5,680	211	104	-	5,995	5,995	-	-	-
Bridges	70	70	-	-	-	70	70	-	-	-
Footpaths and cycleways	5,612	3,355	916	1,341	-	5,612	3,806	1,490	-	316
Drainage	2,260	2,215	-	45	-	2,260	2,260	-	-	-
Recreational, leisure and community facilities	3,691	3,011	570	-	110	3,691	1,098	2,594	-	-
Parks, open space and streetscapes	4,600	4,131	390	80	-	4,600	3,575	1,025	-	-
Off street car parks	340	340	-	-	-	340	340	-	-	-
Total infrastructure	22,568	18,802	2,086	1,570	110	22,568	17,143	5,109	-	316
Total capital works expenditure 2024/25	52,869	35,455	6,312	4,665	6,437	52,869	34,622	9,234	1,600	7,413

Summary of Planned Capital Works Expenditure

For the year ending 30 June 2026	Asset expenditure types					Funding sources				
	Total	Renewal	Upgrade	New	Expansion	Total	Council cash	Reserves	Asset Sales	Grants & Contrib.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land	3,000	-	-	3,000	-	3,000	-	3,000	-	-
Buildings	22,271	10,433	7,389	164	4,286	22,271	11,115	-	-	11,156
Building improvements	3,975	3,825	150	-	-	3,975	3,975	-	-	-
Total land & buildings	29,246	14,258	7,539	3,164	4,286	29,246	15,090	3,000	-	11,156
Total property	29,246	14,258	7,539	3,164	4,286	29,246	15,090	3,000	-	11,156
Plant and equipment										
Plant, machinery and equipment	4,618	4,618	-	-	-	4,618	2,968	-	1,650	-
Fixtures, fittings and furniture	636	435	77	75	49	636	636	-	-	-
Computers and telecommunications	1,470	1,113	235	22	100	1,470	1,470	-	-	-
Total plant and equipment	6,724	6,166	312	97	149	6,724	5,074	-	-	-
Infrastructure										
Roads	5,895	5,580	211	104	-	5,895	5,895	-	-	-
Bridges	-	-	-	-	-	-	-	-	-	-
Footpaths and cycleways	4,052	3,435	536	81	-	4,052	3,772	280	-	-
Drainage	2,795	2,025	225	545	-	2,795	2,795	-	-	-
Recreational, leisure and community facilities	3,191	3,121	70	-	-	3,191	488	2,704	-	-
Parks, open space and streetscapes	5,098	4,308	550	240	-	5,098	3,771	1,237	-	90
Off street car parks	330	330	-	-	-	330	330	-	-	-
Total infrastructure	21,361	18,799	1,592	970	-	21,361	17,051	4,221	-	90
Total capital works expenditure 2025/26	57,331	39,223	9,443	4,231	4,435	57,331	37,215	7,221	1,650	11,246

Summary of Planned Capital Works Expenditure

For the year ending 30 June 2027	Asset expenditure types					Funding sources				
	Total	Renewal	Upgrade	New	Expansion	Total	Council cash	Reserves	Asset Sales	Grants & Contrib.
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property										
Land	3,000	-	-	3,000	-	3,000	-	3,000	-	-
Buildings	7,135	2,134	2,816	655	1,530	7,135	3,153	-	-	3,982
Building improvements	3,397	3,247	150	-	-	3,397	3,397	-	-	-
Total land & buildings	13,532	5,381	2,966	3,655	1,530	13,532	6,550	3,000	-	3,982
Total property	13,532	5,381	2,966	3,655	1,530	13,532	6,550	3,000	-	3,982
Plant and equipment										
Plant, machinery and equipment	4,354	4,354	-	-	-	4,354	2,804	-	1,550	-
Fixtures, fittings and furniture	598	401	69	75	53	598	598	-	-	-
Computers and telecommunications	1,780	1,266	383	22	110	1,780	1,780	-	-	-
Total plant and equipment	6,732	6,021	452	97	163	6,732	5,182	-	1,550	-
Infrastructure										
Roads	6,110	5,790	216	104	-	6,110	6,110	-	-	-
Footpaths and cycleways	4,836	3,395	590	851	-	4,836	3,846	990	-	-
Drainage	5,230	5,185	-	45	-	5,230	5,230	-	-	-
Recreational, leisure and community facilities	3,191	3,121	70	-	-	3,191	488	2,704	-	-
Parks, open space and streetscapes	5,851	4,459	1,073	320	-	5,851	3,891	980	-	980
Off street car parks	310	310	-	-	-	310	310	-	-	-
Total infrastructure	25,528	22,260	1,949	1,320	-	25,528	19,875	4,674	-	980
Total capital works expenditure 2026/27	45,792	33,661	5,366	5,072	1,693	45,792	31,607	7,674	1,550	4,962

Appendix A - Fees and charges schedule

This appendix presents the fees and charges of a Statutory and Non Statutory nature which will be charged in respect to various goods and services provided during the 2023/24 year.

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

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
CREDIT CARD SURCHARGE*				
Debit/Prepaid/EFTPOS	Non Statutory	Taxable	No charge	No charge
Mastercard/Visa	Non Statutory	Taxable	0.60%	0.60%
Union Pay	Non Statutory	Taxable	2.20%	2.20%
*Surcharge fees may change upon annual review of Council's actual cost of acceptance				
CITY DEVELOPMENT				
INVESTMENT & ECONOMIC DEVELOPMENT				
Business Seminars (General)	Non Statutory	Taxable	No charge	No charge
Business Seminars (Workshops)	Non Statutory	Taxable	No charge	No charge
COUNCIL PROPERTIES				
YVW Supplementary Valuation Data Fees	Non Statutory	GST Free	\$33.30	\$35.33
WATTS STREET PARKING				
Watts Street Parking Fees – Hourly Rate	Non Statutory	Taxable	\$3.20	\$4.00
Watts Street Parking Fees – Daily Rate	Non Statutory	Taxable	\$8.50	\$11.00
Watts Street Parking Fees - Pre-Booking Discount Rate	Non Statutory	Taxable	\$7.50	\$8.50
Watts Street Parking Fees - Weekends/Public Holidays	Non Statutory	Taxable	\$3.00	\$3.00
Watts Street Parking Fees – Entry after 11am	Non Statutory	Taxable	\$5.00	\$6.00
Watts Street Parking Fees – Overnight	Non Statutory	Taxable	\$17.00	\$17.00
Watts Street Parking Fees – Monthly Permanent Rate	Non Statutory	Taxable	\$175.00	\$180.00
Watts Street Parking Fees – Lost ticket	Non Statutory	Taxable	\$8.50	\$17.00
HARROW STREET CARPARK				
Harrow Street Parking Fees – Hourly Rate	Non Statutory	Taxable	\$3.20	\$4.00
Harrow Street Parking Fees – Daily Rate	Non Statutory	Taxable	\$8.50	\$11.00
Harrow Street Parking Fees - Pre-Booking Discount Rate	Non Statutory	Taxable	\$7.50	\$8.50
Harrow Street Parking Fees - Weekends/Public Holidays	Non Statutory	Taxable	\$3.00	\$3.00
Harrow Street Parking Fees – Entry after 11am	Non Statutory	Taxable	\$5.00	\$6.00
Harrow Street Parking Fees – Overnight	Non Statutory	Taxable	\$17.00	\$17.00
Harrow Street Parking Fees – Monthly Permanent Rate	Non Statutory	Taxable	\$175.00	\$180.00
Harrow Street Parking Fees – Lost ticket	Non Statutory	Taxable	\$8.50	\$17.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$															
PARKING SERVICES																			
Meter Money Collections- Hourly Rate	Non Statutory	Taxable	\$2.80	\$3.00															
Meter Money Collections- Daily Rate	Non Statutory	Taxable	\$8.40	\$9.00															
Parking Bay Hire - Metered Area - per day	Non Statutory	Taxable	\$40.00	\$41.00															
Parking Bay Hire - Non Metered Area - per day	Non Statutory	Taxable	\$8.50	\$9.00															
Parking Bay Hire Administration Fee	Non Statutory	Taxable	\$95.00	\$98.00															
Parking Agreement Fees	Non Statutory	Taxable	\$810.00	\$0.00															
Trader Parking Permits - Blackburn	Non Statutory	GST Free	\$328.00	\$339.00															
Parking Permits - first permit (per dwelling) * Note - Pensioners receive first permit for free	Non Statutory	GST Free	\$15.00	\$0.00															
Parking Permits - second permit (per dwelling) *	Non Statutory	GST Free	\$62.00	\$64.00															
Parking Permits - third permit (per dwelling) *	Non Statutory	GST Free	\$120.00	\$122.00															
* Note. The maximum number of parking permits depends on the number of residential dwellings per lot.																			
<table style="width: 100%; border: none;"> <tr> <td style="width: 40%;">Residential Dwellings per Lot (incl. class 1A and 1B properties)</td> <td style="width: 20%;">Maximum Number of Permits</td> <td style="width: 40%;"></td> </tr> <tr> <td>One dwelling per lot</td> <td>Three</td> <td></td> </tr> <tr> <td>Two or three dwellings per lot</td> <td>Two per dwelling</td> <td></td> </tr> <tr> <td>Four to fifteen dwellings per lot</td> <td>One per dwelling</td> <td></td> </tr> <tr> <td>More than fifteen dwellings per lot</td> <td>Permits not available</td> <td></td> </tr> </table>					Residential Dwellings per Lot (incl. class 1A and 1B properties)	Maximum Number of Permits		One dwelling per lot	Three		Two or three dwellings per lot	Two per dwelling		Four to fifteen dwellings per lot	One per dwelling		More than fifteen dwellings per lot	Permits not available	
Residential Dwellings per Lot (incl. class 1A and 1B properties)	Maximum Number of Permits																		
One dwelling per lot	Three																		
Two or three dwellings per lot	Two per dwelling																		
Four to fifteen dwellings per lot	One per dwelling																		
More than fifteen dwellings per lot	Permits not available																		
Parking Infringements - Category 1	Statutory	GST Free	\$91.00	\$91.00															
Parking Infringements - Category 2	Statutory	GST Free	\$109.00	\$109.00															
Parking Infringements - Category 3	Statutory	GST Free	\$182.00	\$182.00															
ANIMAL MANAGEMENT																			
Domestic Animals Infringements - Category 1	Statutory	GST Free	\$91.00	\$91.00															
Domestic Animals Infringements - Category 2	Statutory	GST Free	\$182.00	\$182.00															
Domestic Animals Infringements - Category 3	Statutory	GST Free	\$273.00	\$273.00															
Domestic Animals Infringements - Category 4	Statutory	GST Free	\$363.00	\$363.00															
Multiple Animal Permits - more than number allowed	Non Statutory	GST Free	\$112.00	\$116.00															
Multiple Animal Permits - more than number allowed (Pensioners Rate)	Non Statutory	GST Free	\$52.00	\$54.00															
1 – Cat Registration – Entire Cat	Non Statutory	GST Free	\$117.00	\$121.00															
2 – Cat Registration – Reduced Fee	Non Statutory	GST Free	\$43.00	\$44.00															
3 – Cat Registration – Pensioner - Entire Cat	Non Statutory	GST Free	\$57.00	\$59.00															
4 – Cat Registration – Pensioner - Reduced Fee	Non Statutory	GST Free	\$13.00	\$13.50															
D – Declared Breeds	Non Statutory	GST Free	\$318.00	\$329.00															
G – Dog Registration – Guide Dog - Exempt	Non Statutory	GST Free	No charge	No charge															
N – Dog Registration – Entire Dog	Non Statutory	GST Free	\$216.00	\$223.00															
P - Dog Registration – Pensioner - Entire Dog	Non Statutory	GST Free	\$108.00	\$111.00															
Q - Dog Registration – Reduced fee	Non Statutory	GST Free	\$66.00	\$68.00															
Z - Dog Registration – Pensioner - Reduced fee	Non Statutory	GST Free	\$22.00	\$23.00															
Animal Business Registration	Non Statutory	GST Free	\$282.00	\$292.00															
Animal Pound Fees - Cats	Non Statutory	GST Free	\$43.00	\$44.00															
Animal Pound Fees - Dogs	Non Statutory	GST Free	\$185.00	\$191.00															

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
COMMUNITY LAWS				
Box Hill Mall Permits (per square metre)	Non Statutory	GST Free	\$565.00	\$584.00
Busking Permit	Non Statutory	GST Free	\$52.00	\$0.00
Real Estate Agent Advertising Permit	Non Statutory	GST Free	\$545.00	\$564.00
Skip Bins/ Hopper Permits	Non Statutory	GST Free	\$112.00	\$116.00
Fire Hazard Clearance Charges	Non Statutory	GST Free	Cost recovery + \$500	Cost recovery + \$500
Impounded Aboard Release Fees	Non Statutory	GST Free	\$169.00	\$174.00
Impounded Vehicle Release Fee	Non Statutory	GST Free	\$545.00	\$564.00
Shopping Trolley Release Fees	Non Statutory	GST Free	\$80.00	\$83.00
Unsightly Property Clearance Fees	Non Statutory	GST Free	Cost recovery + \$500	Cost recovery + \$500
TEMPORARY USE OF COUNCIL LAND PERMITS				
Temporary Use of Council Land Permits (aboards, barriers, goods on display, plants, tables, chairs and umbrellas)	Non Statutory	GST Free	\$160.00	\$165.00
Combination of any 2 Categories	Non Statutory	GST Free	\$282.00	\$292.00
Combination of any 3 Categories	Non Statutory	GST Free	\$400.00	\$414.00
Combination of any 4 Categories	Non Statutory	GST Free	\$512.00	\$530.00
Combination of any 5 Categories	Non Statutory	GST Free	\$615.00	\$636.00
Local Law Infringement Notices-Local Law Category 1	Non Statutory	GST Free	\$312.00	\$322.00
Local Law Infringement Notices - Local Law Category 2	Non Statutory	GST Free	\$1,660.00	\$1,718.00
Local Law Infringement Notices - Local Law Category 3	Non Statutory	GST Free	\$590.00	\$610.00
Local Law Infringements - MFB (statutory)	Statutory	GST Free	\$1,817.00	\$1,817.00
ENGINEERING SERVICES - TRANSPORT				
Parking Bay Occupation Daily Fee - (per non-metered parking bay)	Non Statutory	Taxable	\$0.00	\$0.00
Parking Bay Occupation- Administration Fee	Non Statutory	Taxable	\$0.00	\$0.00
Works Zone Application Fee (per non-metred parking bay) - 6 days per week for minimum 26 weeks	Non Statutory	Taxable	\$695 signage and administration + \$1,326 per parking bay	\$700 signage and administration + \$1,404 per parking bay
Works Zone Application Fee (per non-metred parking bay) - each additional week	Non Statutory	Taxable	\$0.00	\$54.00
Temporary Street Closure permits (full and partial closures excl street parties)	Statutory	GST Free	\$353.20 + \$95 Admin fee	\$353.20 + \$95 Admin fee

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
ENGINEERING SERVICES - ASSETS APPROVAL				
After Hours Driveway Inspections	Non Statutory	GST Free	\$310.00	\$321.00
Asset Protection Permits - carports, pools, garages, restumping, internal renovations	Non Statutory	GST Free	\$362.00	\$375.00
Asset Protection Permits - Demolitions only. House additions, Single Dwellings, Dual Occupancy or Multi-Unit Developments (excl. apartment buildings)	Non Statutory	GST Free	\$517.00	\$535.00
Asset Protection Permits - Multi-storey developments and developments requiring Construction Management Plan	Non Statutory	GST Free	\$724.00	\$750.00
Additional inspections for various permits	Non Statutory	Taxable	\$310.00	\$321.00
Build over Easements (statutory)	Statutory	GST Free	\$294.70	\$299.80
Flood Level Information (statutory)	Statutory	GST Free	\$294.70	\$299.80
Legal Points of Discharge (statutory)	Statutory	GST Free	\$146.80	\$149.35
Plan and subdivision checking fee (statutory)	Statutory	GST Free	3.25% of value of civil works for plan checking and supervision	3.25% of value of civil works for plan checking and supervision
Plan checking fee for 2 and 3 Lot developments with common property	Non Statutory	GST Free	\$223.00	\$230.50
Plan checking fee for 4 - 9 Lot developments with common property	Non Statutory	GST Free	\$558.00	\$578.00
Plan checking fee for 10+ developments with common property	Non Statutory	GST Free	\$835.00	\$864.00
Plan checking fee for apartment buildings	Non Statutory	GST Free	\$277.00	\$286.50
Plan checking fee for small commercial developments <500 m2 and single - 5 industrial/ factory/ warehouse developments	Non Statutory	GST Free	\$223.00	\$231.00
Plan checking fee for medium and large commercial developments >500 m 2 and 5+ industrial/ factory/ warehouse developments	Non Statutory	GST Free	\$445.00	\$460.50
Plan checking fee for outfall drains - single dwellings and any structures that require building permits	Non Statutory	GST Free	\$168.00	\$174.00
Construction of outfall drain in road reserve - Local Roads	Statutory	GST Free	\$353.20	\$359.30
Drainage (minor) works in road reserve - Local Roads	Statutory	GST Free	\$353.20	\$359.30
Drainage works in easement - not extending to road reserve	Statutory	GST Free	\$353.20	\$359.30
Drainage works in easement - extending to road reserve - Local Roads	Statutory	GST Free	\$353.20	\$359.30
Service Connections and Service Authority - Major works >8.5m2 - Local Roads	Statutory	GST Free	\$353.20	\$359.30
Vehicle crossings or any other works that require permits - Local Roads	Statutory	GST Free	\$353.20	\$359.30

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
STATUTORY PLANNING				
PERMIT APPLICATION FEES				
Class 1 - Use only	Statutory	GST Free	\$1,337.70	\$1,337.70
SINGLE DWELLING				
Class 2 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$10,000 or less	Statutory	GST Free	\$202.90	\$202.90
Class 3 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$10,001 - \$100,000	Statutory	GST Free	\$638.80	\$638.80
Class 4 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$100,001 - \$500,000	Statutory	GST Free	\$1,307.60	\$1,307.60
Class 5 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$500,001 - \$1,000,000	Statutory	GST Free	\$1,412.80	\$1,412.80
Class 6 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$1,000,001 - \$2,000,000	Statutory	GST Free	\$1,518.00	\$1,518.00
VICSMART				
Class 7 - VicSmart application if the estimated cost of development is \$10,000 or less	Statutory	GST Free	\$202.90	\$202.90
Class 8 - VicSmart application if the estimated cost of development is more than \$10,000	Statutory	GST Free	\$435.90	\$435.90
Class 9 - VicSmart application to subdivide or consolidate land	Statutory	GST Free	\$202.90	\$202.90
Class 10 - VicSmart applications other than class 7,8 or 9	Statutory	GST Free	\$202.90	\$202.90
OTHER DEVELOPMENT				
Class 11 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,000 or less	Statutory	GST Free	\$1,164.80	\$1,164.80
Class 12 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,001 - \$1,000,000	Statutory	GST Free	\$1,570.60	\$1,570.60
Class 13 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$1,000,001 - \$5,000,000	Statutory	GST Free	\$3,464.40	\$3,464.40
Class 14 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$5,000,001 - \$15,000,000	Statutory	GST Free	\$8,830.10	\$8,830.10
Class 15 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$15,000,001 - \$50,000,000	Statutory	GST Free	\$26,039.50	\$26,039.50

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
Class 16 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$50,000,001 or more	Statutory	GST Free	\$58,526.80	\$58,526.80
Class 22 - A permit not otherwise provided for in the regulation	Statutory	GST Free	\$1,337.70	\$1,337.70
SUBDIVISION				
Class 17 - To subdivide an existing building (other than a class 9 permit)	Statutory	GST Free	\$1,337.70	\$1,337.70
Class 18 - To subdivide land into 2 lots (other than a class 9 or class 16 permit)	Statutory	GST Free	\$1,337.70	\$1,337.70
Class 19 - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	Statutory	GST Free	\$1,337.70	\$1,337.70
Class 20 - Subdivide land (other than class 9, 16, 17 or 18 permit) - per 100 lots created	Statutory	GST Free	\$1,337.70	\$1,337.70
Class 21 - To create, vary or remove a restriction within the meaning of the Subdivision Act 1988, create or remove a right of way, create,	Statutory	GST Free	\$1,337.70	\$1,337.70
SECTION 72 AMENDMENT FEES				
CHANGE OF USE				
S.72 Class 1 - An amendment for change of use or new use	Statutory	GST Free	\$1,337.70	\$1,337.70
S.72 Class 2 - An amendment resulting in change of permit condition(s) and/or description (other than single dwelling)	Statutory	GST Free	\$1,337.70	\$1,337.70
SINGLE DWELLING				
S.72 Class 3 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$10,000 or less	Statutory	GST Free	\$202.90	\$202.90
S.72 Class 4 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the applic - \$10,001 - \$100,000	Statutory	GST Free	\$638.80	\$638.80
S.72 Class 5 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the applic - \$100,001 - \$500,000	Statutory	GST Free	\$1,307.60	\$1,307.60
S.72 Class 6 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the applic- \$500,001 - \$2,000,000	Statutory	GST Free	\$1,412.80	\$1,412.80
VICSMART				
S.72 Class 7 - An amendment to a VicSmart permit if the estimated cost of development is \$10,000 or less	Statutory	GST Free	\$202.90	\$202.90
S.72 Class 8 - An amedment to a VicSmart permit if the estimated cost of development is more than \$10,000	Statutory	GST Free	\$435.90	\$435.90
S.72 Class 9 - An amendment to a VicSmart permit to subdivide or consolidate land	Statutory	GST Free	\$202.90	\$202.90
S.72 Class 10 - An amendment to a VicSmart permit other than class 7,8 or 9	Statutory	GST Free	\$202.90	\$202.90

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
OTHER DEVELOPMENT				
S.72 Class 11 - An amendment to a permit issued to develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,000 or less	Statutory	GST Free	\$1,164.80	\$1,164.80
S.72 Class 12 - An amendment to a permit issued to develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,001 - \$1,000,000	Statutory	GST Free	\$1,570.60	\$1,570.60
S.72 Class 13 - An amendment to a permit issued to develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$1,000,001 or more	Statutory	GST Free	\$3,464.40	\$3,464.40
S.72 Class 19 - An amendment to a permit issued not otherwise provided for in the regulation	Statutory	GST Free	\$1,337.70	\$1,337.70
SUBDIVISION				
S.72 Class 14 - An amendment to a permit issued to subdivide an existing building (other than a class 9 permit)	Statutory	GST Free	\$1,337.70	\$1,337.70
S.72 Class 15 - An amendment to a permit issued to subdivide land into 2 lots (other than a class 9 or class 16 permit)	Statutory	GST Free	\$1,337.70	\$1,337.70
S.72 Class 16 - An amendment to a permit issued to effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit)	Statutory	GST Free	\$1,337.70	\$1,337.70
S.72 Class 17 - An amendment to a permit issued to subdivide land (other than class 9, 16, 17 or 18 permit) - per 100 lots created	Statutory	GST Free	\$1,337.70	\$1,337.70
S.72 Class 18 - An amendment to a permit issued to create, vary or remove a restriction within the meaning of the Subdivision Act 1988, create or remove a right of way,	Statutory	GST Free	\$1,337.70	\$1,337.70
SECONDARY CONSENT FEES				
Multi dwellings (10+) including apartments	Non Statutory	Taxable	\$1,600.00	\$1,660.00
Multi dwellings (3-10) and other commercial / industrial development	Non Statutory	Taxable	\$1,200.00	\$1,245.00
Single dwellings and 2 dwellings on a lot (All secondary consent including consent under a S173 Agreement)	Non Statutory	Taxable	\$0.00	\$620.00
All Secondary Consent (including consent under a S173 Agreement)	Non Statutory	Taxable	\$150.00	\$0.00
OTHER PLANNING FEES				
AMEND AN APPLICATION PRIOR TO DECISION				
Amend a current application for permit under S.57A after notice (prior to decision being made)	Statutory	GST Free	40% of the application fee	40% of the application fee
Amend a current application to amend a permit under S.57A after notice (prior to decision being made)	Statutory	GST Free	40% of the application fee	40% of the application fee
ADVERTISING FEES				
Additional letters	Non Statutory	GST Free	\$7.00	\$7.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
Advertising <i>(includes up to 10 letters - additional letters \$7.00 each)</i>	Non Statutory	GST Free	\$175.00	\$180.00
Advertising by applicant	Non Statutory	Taxable	\$175.00	\$180.00
ENDORSEMENT FEES				
Construction Management Plan	Non Statutory	GST Free	\$255.00	\$270.00
Condition 1 Plan - each additional review	Non Statutory	GST Free	\$155.00	\$160.00
SUBDIVISIONS				
Subdivision Certification and Statement of Compliance	Statutory	GST Free	\$177.30	\$177.30
Alter a Plan	Statutory	GST Free	\$112.70	\$112.70
Amendment of a Certified Plan	Statutory	GST Free	\$142.80	\$142.80
SECTION 173 AGREEMENTS				
Section 173 - amending or ending an agreement under Section 178A	Statutory	GST Free	\$668.80	\$668.80
CONSTRUCTION MANAGEMENT PLAN - ROAD OCCUPATION				
Construction Zone Inspection Fee (per week)	Non Statutory	Taxable	\$100.00	\$105.00
Construction Zone Installation of Construction Zone	Non Statutory	Taxable	\$500.00	\$520.00
Construction Zone Per Square Metre (per week)	Non Statutory	Taxable	\$5.00	\$5.00
Construction Zone Permit Fee	Non Statutory	Taxable	\$1,000.00	\$1,035.00
Crane Occupation Inspection Fee (per day)	Non Statutory	Taxable	\$100.00	\$105.00
Crane Occupation Out of Hours Inspection	Non Statutory	Taxable	\$300.00	\$315.00
Crane Occupation Permit Fee (per day)	Non Statutory	Taxable	\$150.00	\$155.00
Crane Occupation Road Closure (per day)	Non Statutory	Taxable	\$300.00	\$315.00
Hoarding and Gantry Inspection Fee (min 2)	Non Statutory	Taxable	\$100.00	\$105.00
Hoarding and Gantry Per Square Metre (per week)	Non Statutory	Taxable	\$5.00	\$5.00
Plant and Equipment Inspection Fee (per day)	Non Statutory	Taxable	\$100.00	\$105.00
Plant and Equipment out of Hours Inspection	Non Statutory	Taxable	\$300.00	\$315.00
Plant and Equipment Road Closure (per day)	Non Statutory	Taxable	\$300.00	\$315.00
Shipping Container Permit Fee (per day)	Non Statutory	Taxable	\$120.00	\$125.00
Work Area Inspection Fee	Non Statutory	Taxable	\$100.00	\$105.00
Work Area Out of Hours Inspection	Non Statutory	Taxable	\$300.00	\$315.00
Work Area Per Square Meter (per week)	Non Statutory	Taxable	\$5.00	\$5.00
Work Area Permit Fee	Non Statutory	Taxable	\$250.00	\$260.00
Work Zone Inspection Fee x 2	Non Statutory	Taxable	\$100.00	\$105.00
Work Zone Installation of Work Zone	Non Statutory	Taxable	\$500.00	\$520.00
Work Zone Per Square Metre (per week)	Non Statutory	Taxable	\$5.00	\$5.00
Work Zone Permit Fee	Non Statutory	Taxable	\$1,000.00	\$1,035.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
OTHER CONSTRUCTION MANAGEMENT PLAN FEES				
Construction Management Plan 10+ Storeys	Non Statutory	Taxable	\$1,300.00	\$1,345.50
Construction Management Plan 3-9 Storeys	Non Statutory	Taxable	\$600.00	\$625.00
Out of Hours Permit Fee	Non Statutory	Taxable	\$150.00	\$160.00
Out of Hours Permit Inspection Fee	Non Statutory	Taxable	\$300.00	\$315.00
Permanent Vehicle Crossing Inspection Fee x 4	Non Statutory	Taxable	\$100.00	\$105.00
Permanent Vehicle Crossing Out of Hours	Non Statutory	Taxable	\$300.00	\$315.00
Permanent Vehicle Crossing Permit Fee	Non Statutory	Taxable	\$150.00	\$160.00
Road / Footpath Opening - Consent Requirements Inspection Fee (min 3)	Non Statutory	Taxable	\$100.00	\$105.00
Road / Footpath Opening - Consent Requirements Out of Hours Inspection	Non Statutory	Taxable	\$300.00	\$315.00
Temporary Vehicle Crossing Inspection Fee (min 2 plus 1 per month)	Non Statutory	Taxable	\$100.00	\$105.00
Temporary Vehicle Crossing Permit Fee	Non Statutory	Taxable	\$150.00	\$160.00
OTHER FEES				
Certificates of compliance (Under section 97N of the Planning and Environment Act (Regulation 10))	Statutory	GST Free	\$330.70	\$330.70
Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council	Statutory	GST Free	\$330.70	\$330.70
Pre application advice	Non Statutory	GST Free	\$275.00	\$285.00
Advice regarding need for permit, planning scheme requirements or approval details	Non Statutory	Taxable	\$200.00	\$210.00
Provide a copy of planning permit and endorsed plans	Non Statutory	GST Free	\$210.00	\$260.00
Copying plans while planning permit application is on notice - Per sheet for A1 to A0	Non Statutory	GST Free	\$35.00	\$36.00
Electronic copy of planning permit and endorsed plans	Non Statutory	Taxable	\$155.00	\$200.00
Extension of time request for a planning permit	Non Statutory	GST Free	\$340.00	\$350.00
Retrospective planning fee	Non Statutory	GST Free	\$520.00	\$530.00
On site compliance checks	Non Statutory	GST Free	\$250.00	\$260.00
INFRINGEMENTS				
Planning infringement notice - corporation	Statutory	GST Free	\$1,817.40	\$1,817.40
Planning infringement notice - individual	Statutory	GST Free	\$908.70	\$908.70
STRATEGIC PLANNING				
Advice to Building Surveyors on Heritage Status of Buildings	Statutory	GST Free	\$86.40	\$86.40
To consider an amendment request: To refer and give notice of the amendment as required by the Act - To consider any submissions which do not seek to change the amendment - To (if applicable) abandon the amendment.	Statutory	GST Free	\$3,096.20	\$3,096.20
To consider submissions which seek to change the amendment: To refer submissions to a Panel - To prepare and make a submission to a Panel - To consider the Panel report - To (if applicable) abandon the amendment.	Statutory	GST Free	\$15,345.60	\$15,345.60
To adopt an amendment (In whole or part) - To submit the adopted amendment to the Minister (Paid before Council adopts the amendment)	Statutory	GST Free	\$488.50	\$488.50

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
To consider 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel. <i>Refer to Note 2</i>	Statutory	GST Free	\$30,661.20	\$30,661.20
To consider submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel. <i>Refer to Note 2</i>	Statutory	GST Free	\$40,986.80	\$40,986.80
<i>Note 2: Including providing assistance to a panel in accordance with section 158 of the Act. - Making a submission to a panel appointed under Part 8 of the Act at a hearing referred to in section 24(b) of the Act. - Considering the panel's report in accordance with section 27 of the Act. - After considering submissions and the panel's report, abandoning the amendment.</i>				
BUILDING				
RESIDENTIAL DEWELLING AND OUT BUILDINGS				
BUILDING PERMIT FEES				
Works estimated up to \$10,000 - Minor Building Works, Small front timber fences - Plus statutory lodgement fee	Non Statutory	Taxable	\$500.00	\$600.00
Works estimated between \$10,000 - \$25,000 - Plus levy cost x .0016 & statutory lodgement fee	Non Statutory	Taxable	\$1,150.00	\$1,500.00
Works estimated between \$25,000 - \$50,000 - Plus levy cost x .0016 & statutory lodgement fee	Non Statutory	Taxable	\$1,650.00	\$1,750.00
Works estimated between \$50,000 - \$100,000 - Plus levy cost x .0016	Non Statutory	Taxable	\$2,260.00	\$2,750.00
Works estimated between \$100,000 - \$200,000 - Plus levy cost x .0016	Non Statutory	Taxable	\$2,590.00	\$3,500.00
Works estimated between \$200,000 - \$400,000 - Plus levy cost x .0016	Non Statutory	Taxable	\$3,135.00	\$4,100.00
Works estimated over \$400,000+ Plus levy cost x .0016 & statutory lodgement fee - To be quoted by MBS	Non Statutory	Taxable	Quotation	Quotation
Multi Unit Developments (per unit)	Non Statutory	Taxable	Quotation	Quotation
Garages/Carports, swimming pools. NB: Levy Payable if over 10K	Non Statutory	Taxable	N/A	N/A
Demolition- Reblocks, Decks, Pergolas. NB: Levy payable if works over \$10K	Non Statutory	Taxable	N/A	N/A
Change of class from 1a to 1b (residential to student accommodation) NOTE: Levy payable if works over \$10K	Non Statutory	Taxable	\$2,210.00	\$2,300.00
Change of use/combined allotment Statements	Non Statutory	Taxable	\$740.00	\$0.00
Owner Builder Special Charge - Fees can be discounted with MBS approval	Non Statutory	Taxable	\$330.00	\$430.00
Additional Mandatory inspections	Non Statutory	Taxable	\$190.00	\$0.00
COMMERCIAL BUILDINGS				
Value up to \$50,000 - (additional @ \$175 each)	Non Statutory	Taxable	Quotation	Quotation
\$50,000 - \$100,000 - (additional @ \$175 each)	Non Statutory	Taxable	Quotation	Quotation
\$100,000 - \$500,000 - to be quoted on application	Non Statutory	Taxable	Quotation	Quotation
\$500,000 - \$1,000,000 - to be quoted on application	Non Statutory	Taxable	Quotation	Quotation
over \$1,000,000 - to be quoted on application	Non Statutory	Taxable	Quotation	Quotation
Demolish - Commercial building	Non Statutory	Taxable	Quotation	Quotation

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
PERMIT APPLICATIONS OUTSIDE MUNICIPALITY				
Place of Public Entertainment - Occupancy Permit (where fee for entry events) to be quoted with MBS approval	Non Statutory	Taxable	Quotation	Quotation
PUBLIC ENTERTAINMENT PERMITS - TEMPORARY OCCUPANCY				
1 Structure	Non Statutory	Taxable	\$900.00	\$1,000.00
2-5 Structures - to be quoted on application	Non Statutory	Taxable	N/A	N/A
6-9 Structures - to be quoted on application	Non Statutory	Taxable	N/A	N/A
10 + Structures - to be quoted on application	Non Statutory	Taxable	N/A	N/A
Additional Inspections	Non Statutory	Taxable	\$190.00	\$250.00
Additional Fees - may be applicable - to be quoted on application	Non Statutory	Taxable	Quotation	Quotation
PUBLIC PROTECTION FEES				
Public Protection Application Fee - per Reg 116	Statutory	GST Free	\$299.00	\$299.00
Hoarding Permit Land Lease fee - \$2 per m2 per day - min \$400 max \$1000 per week & 40% additional levy for period of occupation without consent.	Non Statutory	Taxable	Various	Various
OTHER CHARGES				
Application for Council Report and Consent/Delegate Dispensations	Statutory	GST Free	\$294.70	\$294.70
Amended Plans/Building Permits	Non Statutory	Taxable	\$300.00	\$350.00
Lapsed/Expired building permits	Non Statutory	Taxable	\$400.00	\$450.00
Special Inspection (house removals) and report/consultancy - To be quoted and invoiced - hourly rate	Non Statutory	Taxable	\$190.00	\$190.00
Building inspections for Private Building Surveyors	Non Statutory	Taxable	\$190.00	\$200.00
Solicitors Requests- Building Certificates - Per Reg. 51 (1)	Statutory	GST Free	\$47.90	\$48.85
Property Information - per Reg. 51(2)	Statutory	GST Free	\$47.90	\$48.85
Detailed Building Certificate (inc inspections- as Per Reg 51(3)	Statutory	GST Free	\$47.90	\$48.00
Building Property Information Request (PIR) - for advice on Building Permits for sites	Non Statutory	Taxable	\$136.00	\$140.00
Copies of Plans & Other building approval documents - Electronic copy of plans and other building approval documents - Charge is per Building Permit	Non Statutory	Taxable	\$185.00	\$200.00
Copies of Plans & Other building approval documents - Paper \$250 – Charge is per Building Permit (For paper first 5 sheets - included, any additional A1-A0 \$32.50 each, A4-A3 \$32.50 full set)	Non Statutory	Taxable	\$250.00	\$260.00
Swimming Pool Recertification of existing - WITHIN MUNICIPALITY ONLY				
Report only - Where a Report and Consent has not been issued	Non Statutory	Taxable	\$600.00	\$600.00
Report and Consent Advertising - Per Property Charge	Non Statutory	Taxable	\$75.00	\$95.00
Report and consent advertising - Additional properties for advertising after first one	Non Statutory	Taxable	\$0.00	\$75.00
Report and Consent - Amendment Fee	Non Statutory	Taxable	\$175.00	\$200.00
Compliance certificate lodgement - Pool/spa	Statutory	GST Free	\$20.70	\$20.70
Non-compliance fee - Pool/spa	Statutory	GST Free	\$390.70	\$390.70
Initial registration and search - Pool/spa	Statutory	GST Free	\$80.20	\$80.20
Initial registration (new pool) - Pool/spa	Statutory	GST Free	\$32.30	\$32.30

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
CORPORATE SERVICES				
CORPORATE INFORMATION				
Building Permits Externally Certified	Statutory	GST Free	\$123.70	\$123.70
RATING				
Land Information Certificates	Statutory	GST Free	\$27.40	\$27.80
Land Information Certificates - urgent	Non Statutory	GST Free	\$57.00	\$59.00
GOVERNANCE				
Freedom of Information Inspection Fee	Statutory	GST Free	\$22.54	\$22.90
Freedom of Information Lodgement Fee	Statutory	GST Free	\$30.10	\$30.60
Freedom of Information Photocopy Fee	Statutory	GST Free	\$0.20	\$0.20
Freedom of Information Search Fee	Statutory	GST Free	\$22.54	\$22.90
COMMUNITY SERVICES				
FY&C MANAGEMENT & FAMILY CENTRES				
Room Hire – Burgess Centre	Non Statutory	Taxable	\$27.00	\$28.00
Room Hire – Box Hill South	Non Statutory	Taxable	\$27.00	\$28.00
CHILDREN'S SERVICE CENTRES - BLACKBURN, LUCKNOW STREET, VERMONT SOUTH				
Childcare Fees	Non Statutory	GST Free		
<i>Under 3 Years Old:</i>				
Full Time per week	Non Statutory	GST Free	\$650.00	\$685.00
Part Time per day	Non Statutory	GST Free	\$138.50	\$145.00
<i>Over 3 Years Old:</i>				
Full Time per week	Non Statutory	GST Free	\$650.00	\$665.00
Part Time per day	Non Statutory	GST Free	\$138.50	\$141.00
Kindergarten Bond	Non Statutory	GST Free	\$300.00	\$300.00
Late fee	Non Statutory	Taxable	\$20.00	\$20.00
ENV HEALTH IMMUNISATION PUBLIC PGRM				
Bexsero (Meningococcal B) Vaccine	Non Statutory	GST Free	\$129.00	\$128.00
Chickenpox	Non Statutory	GST Free	\$75.00	\$76.00
Diphtheria, tetanus and Pertussis (Boostrix)	Non Statutory	GST Free	\$52.00	\$53.00
Measles, Mumps, Rubella	Non Statutory	GST Free	\$43.00	\$46.00
Boostrix staff vaccine	Non Statutory	GST Free	\$52.00	\$53.00
Flu Vaccine - staff	Non Statutory	GST Free	\$28.00	\$28.00
Hepatitis A	Non Statutory	GST Free	\$58.00	\$60.00
Hepatitis A and B - staff	Non Statutory	GST Free	\$81.00	\$80.00
Hepatitis B	Non Statutory	GST Free	\$40.00	\$39.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
ENVIRONMENTAL HEALTH OPERATIONS				
Prosecution Fines included as part of Fees and Charges - determined and imposed by the courts	Non Statutory	GST Free	Various	Various
Fines as a result of PINs being issued - vary depending on penalty units for specific offence and whether person or company involvement	Statutory	GST Free	Various	Various
Pre-Registration Application - New- Food Premises- Class 1 & 2	Non Statutory	GST Free	\$348.00	\$360.00
Pre-Registration Application - Alterations- Food Premises- Class 1 & 2	Non Statutory	GST Free	\$174.00	\$180.00
Pre-Registration Application - New- Food Premises- Class 3	Non Statutory	GST Free	\$260.00	\$269.00
Pre-Registration Application - Alterations- Food Premises- Class 3	Non Statutory	GST Free	\$174.00	\$180.00
Pre-Registration Application -New- PHW Act- Registered Premises	Non Statutory	GST Free	\$218.00	\$225.00
Pre-Registration Application - Alterations- PHW Act- Registered Premises	Non Statutory	GST Free	\$86.00	\$0.00
Application/Permit Approval – New- Septic Tank	Non Statutory	GST Free	\$412.00	\$426.00
Application/Permit Approval – Alterations - Septic Tank	Non Statutory	GST Free	\$232.00	\$240.00
Pre Registration Application – Priority Service (Fee Doubled)	Non Statutory	GST Free	Various	Various
Food Act- New/ Renewal of registration- Class 1 & 2- Small	Non Statutory	GST Free	\$470.00	\$487.00
Food Act- New/ Renewal of registration- Class 1 & 2- Medium	Non Statutory	GST Free	\$643.00	\$666.00
Food Act- New/ Renewal of registration- Class 1 & 2- Large	Non Statutory	GST Free	\$984.00	\$1,020.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2	Non Statutory	GST Free	\$322.00	\$334.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2 (6 months)	Non Statutory	GST Free	\$161.00	\$167.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 1 & 2	Non Statutory	GST Free	\$162.00	\$168.00
Food Act- Temporary Food Premises Registration- Community Group- Class 1 & 2	Non Statutory	GST Free	\$81.00	\$84.00
Food Act- New/ Renewal of registration- Class 3- Small	Non Statutory	GST Free	\$406.00	\$421.00
Food Act- New/ Renewal of registration- Class 3- Medium	Non Statutory	GST Free	\$527.00	\$546.00
Food Act- New/ Renewal of registration- Class 3- Large	Non Statutory	GST Free	\$777.00	\$805.00
Food Act- New/ Renewal of registration- Community Group- Class 3	Non Statutory	GST Free	\$262.00	\$272.00
Food Act- New/ Renewal of registration- Community Group- Class 3 (6 months)	Non Statutory	GST Free	\$131.00	\$136.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 3	Non Statutory	GST Free	\$131.00	\$136.00
Food Act- Temporary Food Premises Registration- Community Group- Class 3	Non Statutory	GST Free	\$66.00	\$68.00
Food Act- Renewal of registration- Class 1 & 2- Small- 1 Star	Non Statutory	GST Free	\$706.00	\$731.00
Food Act- Renewal of registration- Class 1 & 2- Small- 2 Star	Non Statutory	GST Free	\$611.00	\$632.00
Food Act- Renewal of registration- Class 1 & 2- Small- 5 Star	Non Statutory	GST Free	\$424.00	\$439.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 1 Star	Non Statutory	GST Free	\$964.00	\$998.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 2 Star	Non Statutory	GST Free	\$835.00	\$864.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 5 Star	Non Statutory	GST Free	\$579.00	\$599.00
Food Act- Renewal of registration- Class 1 & 2- Large - 1 Star	Non Statutory	GST Free	\$1,476.00	\$1,528.00
Food Act- Renewal of registration- Class 1 & 2- Large - 2 Star	Non Statutory	GST Free	\$1,280.00	\$1,325.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
Food Act- Renewal of registration- Class 1 & 2- Large - 5 Star	Non Statutory	GST Free	\$886.00	\$918.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 1 Star	Non Statutory	GST Free	\$482.00	\$499.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 2 Star	Non Statutory	GST Free	\$418.00	\$433.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 5 Star	Non Statutory	GST Free	\$289.00	\$299.00
Food Act- Transfer of registration- Class 1 & 2- small	Non Statutory	GST Free	\$0.00	N/A
Food Act- Transfer of registration- Class 1 & 2- Medium	Non Statutory	GST Free	\$0.00	N/A
Food Act- Transfer of registration- Class 1 & 2- Large	Non Statutory	GST Free	\$0.00	N/A
Food Act- Transfer of registration- Class 3- Small	Non Statutory	GST Free	\$0.00	N/A
Food Act- Transfer of registration- Class 3- Medium	Non Statutory	GST Free	\$0.00	N/A
Food Act- Transfer of registration- Class 3- Large	Non Statutory	GST Free	\$0.00	N/A
Food Act- Transfer of registration- Community group- Class 1 & 2	Non Statutory	GST Free	\$0.00	N/A
Food Act- Transfer of registration- Community group- Class 3	Non Statutory	GST Free	\$0.00	N/A
PHW Act - New/ Renewal of registration– Accommodation 1-12 Persons	Non Statutory	GST Free	\$294.00	\$306.00
PHW Act - New/ Renewal of registration– Accommodation 13-40 Persons	Non Statutory	GST Free	\$438.00	\$454.00
PHW Act - New/ Renewal of registration– Accommodation 41+ Persons	Non Statutory	GST Free	\$578.00	\$600.00
PHW Act - New/Renewal of Registration - Aqua Facilities - Large	Non Statutory	GST Free	\$311.00	\$0.00
PHW Act - New/Renewal of Registration - Aqua Facilities - Small	Non Statutory	GST Free	\$208.00	\$0.00
PHW Act - Transfer of Registration– Accommodation 1- 12 Persons	Non Statutory	GST Free	\$147.00	\$153.00
PHW Act - Transfer of Registration– Accommodation 13- 40 Persons	Non Statutory	GST Free	\$219.00	\$227.00
PHW Act - Transfer of Registration– Accommodation 41+ Persons	Non Statutory	GST Free	\$289.00	\$300.00
PHW Act- New/ Renewal of Registration – Low Risk - Hairdressing and Low Risk Beauty	Non Statutory	GST Free	\$160.00	\$166.00
PHW Act- New/ Renewal of Registration – Medium Risk - Beauty Therapy	Non Statutory	GST Free	\$146.00	\$152.00
PHW Act- New/ Renewal of Registration – High Risk - Skin Penetration and Colonic Irrigation	Non Statutory	GST Free	\$177.00	\$184.00
PHW Act- Transfer of Registration – Medium Risk - Beauty Therapy	Non Statutory	GST Free	\$73.00	\$76.00
PHW Act- Transfer of Registration – High Risk - Skin Penetration and Colonic Irrigation	Non Statutory	GST Free	\$89.00	\$92.00
Food Act – Presale Inspection & Report	Non Statutory	GST Free	\$290.00	\$300.00
Food Act – Presale Inspection & Report- Priority Service	Non Statutory	GST Free	\$580.00	\$600.00
Food Act- Additional Follow Inspection- Performance	Non Statutory	GST Free	\$190.00	\$197.00
PHW Act – Presale Inspection & Report	Non Statutory	GST Free	\$262.00	\$272.00
PHW Act – Presale Inspection & Report- Priority Service	Non Statutory	GST Free	\$524.00	\$544.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
BOX HILL COMMUNITY ARTS CENTRE				
Course/Workshop Fees				
Course fees vary depending on session and term lengths.				
Fees for 2023/24 reflect the maximum course charge that will apply for the financial year.				
Adult Course Fees - Full Course - Ceramics - Maximum Charge	Non Statutory	Taxable	\$475.00	\$492.00
Adult Course Fees - Full Course - Craft - Maximum Charge	Non Statutory	Taxable	\$360.00	\$373.00
Adult Course Fees - Full Course - Performing Arts/Lifestyle - Maximum Charge	Non Statutory	Taxable	\$165.00	\$171.00
Adult Course Fees - Full Course - Visual Arts - Maximum Charge	Non Statutory	Taxable	\$360.00	\$373.00
Adult Course Fees - Workshops - Various	Non Statutory	Taxable	Various	Various
Arty Party - Clay Wheel Work - Maximum Charge	Non Statutory	Taxable	\$280.00	\$290.00
Arty Party - Clay/Painting/Craft - Maximum Charge	Non Statutory	Taxable	\$375.00	\$389.00
Arty Party - Kindy Clay/Craft - Maximum Charge	Non Statutory	Taxable	\$280.00	\$290.00
Children's Course Fee - Ceramics - Maximum Charge	Non Statutory	Taxable	\$230.00	\$238.00
Children's Course Fee - Cooking - Maximum Charge	Non Statutory	Taxable	\$245.00	\$254.00
Children's Course Fee - Kindy - Maximum Charge	Non Statutory	Taxable	\$115.00	\$120.00
Children's Course Fee - Performing - Maximum Charge	Non Statutory	Taxable	\$165.00	\$171.00
Children's Course Fee - Special Event Programs - Maximum Charge	Non Statutory	Taxable	\$20.00	\$21.00
Children's Course Fee - Visual Arts - Maximum Charge	Non Statutory	Taxable	\$215.00	\$225.52
School Holiday Program - Ceramics/Vis Arts/Cooking/Craft - Maximum Charge	Non Statutory	Taxable	\$40.00	\$42.00
School Holiday Program - Full Day Program - Maximum Charge	Non Statutory	Taxable	\$85.00	\$89.00
School Holiday Program - Kindy Program - Maximum Charge	Non Statutory	Taxable	\$32.00	\$34.00
School Holiday Program - Performing Arts - Maximum Charge	Non Statutory	Taxable	\$25.00	\$26.00
School Holiday Program – Special Event Programs - Maximum Charge	Non Statutory	Taxable	\$11.00	\$12.00
Youth Course Fee - School Holiday -Clay Wheel/Vis Arts - Maximum Charge	Non Statutory	Taxable	\$40.00	\$40.00
Youth Course Fee - Term - Clay Wheel/Vis Arts - Maximum Charge	Non Statutory	Taxable	\$320.00	\$332.00
Youth Course Fee - Term - Special Event Programs - Maximum Charge	Non Statutory	Taxable	\$20.00	\$21.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
Equipment Hire			Effective 1 Jul to 31 Dec 2022	Effective 1 Jul to 31 Dec 2023
Equipment Hire - (Firing Bisc & Glaze per kilo)	Non Statutory	Taxable	\$12.80	\$13.25
Equipment Hire - AV Projector & Screen	Non Statutory	Taxable	\$42.00	\$43.47
Equipment Hire - BBQ	Non Statutory	Taxable	\$45.00	\$45.00
Equipment Hire – Clay Type - LGH	Non Statutory	Taxable	\$23.00	\$23.80
Equipment Hire - Clay Type- Feeneys/BRT	Non Statutory	Taxable	\$28.00	\$28.98
Equipment Hire - Clay Type- White Raku	Non Statutory	Taxable	\$28.00	\$29.98
Equipment Hire - Clay Type- RGH	Non Statutory	Taxable	\$23.00	\$23.80
Equipment Hire – Glaze Firing only per kilo	Non Statutory	Taxable	\$7.00	\$7.24
Equipment Hire - Light/Sound Equipment Hire	Non Statutory	Taxable	\$125.00	\$129.38
Equipment Hire – Photocopying per sheet b/w	Non Statutory	Taxable	\$0.45	\$0.42
Equipment Hire – Photocopying per sheet colour	Non Statutory	Taxable	\$1.65	\$1.65
Equipment Hire - Portable Microphone	Non Statutory	Taxable	\$40.00	\$41.40
Equipment Hire - Print Press	Non Statutory	Taxable	\$74.00	\$77.00
Equipment Hire - Projector Screen	Non Statutory	Taxable	\$18.00	\$18.63
Equipment Hire -TV & Video	Non Statutory	Taxable	\$27.00	\$27.94
Venue Hire			Effective 1 Jan to 30 Jun 2023	Effective 1 Jan to 30 Jun 2024
Lease - Tenant 1	Non Statutory	Taxable	\$1,267.00	\$1,311.30
BHCAC Shed	Non Statutory	Taxable	\$6.00	\$0.00
Drycraft East or West – Casual	Non Statutory	Taxable	\$70.00	\$72.45
Drycraft East or West – Regular	Non Statutory	Taxable	\$32.00	\$33.12
Drycraft East or West Party Function Rate	Non Statutory	Taxable	\$350.00	\$362.25
Drycraft Studio (East & West) – Casual	Non Statutory	Taxable	\$100.00	\$103.50
Drycraft Studio (East & West) – Regular	Non Statutory	Taxable	\$64.00	\$66.24
Drycraft Studio (East & West) Party Function Rate	Non Statutory	Taxable	\$555.00	\$574.42
Exhibition Booking Cancellation Fee	Non Statutory	Taxable	\$0.00	\$130.00
Exhibition Foyer Hire	Non Statutory	Taxable	\$465.00	\$481.28
Exhibition Invitations (design and print of 30)	Non Statutory	Taxable	\$67.00	\$69.30
Public liability - Exhibitors	Non Statutory	Taxable	\$30.00	\$31.05
Meeting Room – Casual	Non Statutory	Taxable	\$44.00	\$45.54
Meeting Room – Regular	Non Statutory	Taxable	\$35.00	\$36.22
The Arbour Casual Arts Performance/Workshop	Non Statutory	Taxable	\$85.00	\$87.98
The Arbour Casual Function/Corporate	Non Statutory	Taxable	\$103.00	\$106.60
The Arbour – Regular	Non Statutory	Taxable	\$57.00	\$59.00
The Arbour Party Function Rate	Non Statutory	Taxable	\$700.00	\$724.50
The Lounge/Kitchen In addition to the Arbour	Non Statutory	Taxable	\$190.00	\$196.65
The Lounge/Kitchen Party Function Rate	Non Statutory	Taxable	\$465.00	\$481.28
The Lounge/Kitchen – Casual	Non Statutory	Taxable	\$80.00	\$82.80

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
The Lounge/Kitchen – Regular	Non Statutory	Taxable	\$47.00	\$48.64
Wetcraft Studio – Casual	Non Statutory	Taxable	\$72.00	\$74.52
Wetcraft Studio – Regular	Non Statutory	Taxable	\$57.00	\$59.00
Other Fees				
Ad Hoc Bookings - Ceramics	Non Statutory	Taxable	\$250.00	\$259.00
Ad Hoc Bookings - Recharge Program	Non Statutory	Taxable	\$650.00	\$850.00
Ad Hoc Bookings - School Program	Non Statutory	Taxable	\$1,250.00	\$1,294.00
Ad Hoc Bookings - Visual Arts	Non Statutory	Taxable	\$170.00	\$176.00
Fees & Charges - Public Liability	Non Statutory	Taxable	\$20.00	\$20.70
Fees & Charges - Security Guard	Non Statutory	Taxable	\$75.00	\$77.60
Fees & Charges - Tea and Coffee (per cup)	Non Statutory	Taxable	\$3.60	\$3.75
Fees & Charges - Testing & Tagging	Non Statutory	Taxable	\$10.00	\$11.50
Equipment Hire				
Equipment Hire - (Firing Bisc & Glaze per kilo)	Non Statutory	Taxable	\$12.80	\$13.25
Equipment Hire - AV Projector & Screen	Non Statutory	Taxable	\$42.00	\$43.47
Equipment Hire - BBQ	Non Statutory	Taxable	\$45.00	\$45.00
Equipment Hire – Clay Type - LGH	Non Statutory	Taxable	\$23.00	\$23.80
Equipment Hire - Clay Type- Feeneys/BRT	Non Statutory	Taxable	\$28.00	\$28.98
Equipment Hire - Clay Type- White Raku	Non Statutory	Taxable	\$28.00	\$29.98
Equipment Hire - Clay Type- RGH	Non Statutory	Taxable	\$23.00	\$23.80
Equipment Hire – Glaze Firing only per kilo	Non Statutory	Taxable	\$7.00	\$7.24
Equipment Hire - Light/Sound Equipment Hire	Non Statutory	Taxable	\$125.00	\$129.38
Equipment Hire – Photocopying per sheet b/w	Non Statutory	Taxable	\$0.45	\$0.42
Equipment Hire – Photocopying per sheet colour	Non Statutory	Taxable	\$1.65	\$1.65
Equipment Hire - Portable Microphone	Non Statutory	Taxable	\$40.00	\$41.40
Equipment Hire - Print Press	Non Statutory	Taxable	\$74.00	\$77.00
Equipment Hire - Projector Screen	Non Statutory	Taxable	\$18.00	\$18.63
Equipment Hire -TV & Video	Non Statutory	Taxable	\$27.00	\$27.94

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
			Effective 1 Jan to 30 Jun 2023	Effective 1 Jan to 30 Jun 2024
Venue Hire				
Lease - Tenant 1	Non Statutory	Taxable	\$1,267.00	\$1,311.30
BHCAC Shed	Non Statutory	Taxable	\$6.00	\$0.00
Drycraft East or West – Casual	Non Statutory	Taxable	\$70.00	\$72.45
Drycraft East or West – Regular	Non Statutory	Taxable	\$32.00	\$33.12
Drycraft East or West Party Function Rate	Non Statutory	Taxable	\$350.00	\$362.25
Drycraft Studio (East & West) – Casual	Non Statutory	Taxable	\$100.00	\$103.50
Drycraft Studio (East & West) – Regular	Non Statutory	Taxable	\$64.00	\$66.24
Drycraft Studio (East & West) Party Function Rate	Non Statutory	Taxable	\$555.00	\$574.42
Exhibition Booking Cancellation Fee	Non Statutory	Taxable	\$130.00	\$134.55
Exhibition Foyer Hire	Non Statutory	Taxable	\$465.00	\$481.28
Exhibition Invitations (design and print of 30)	Non Statutory	Taxable	\$67.00	\$69.30
Public liability - Exhibitors	Non Statutory	Taxable	\$30.00	\$31.05
Meeting Room – Casual	Non Statutory	Taxable	\$44.00	\$45.54
Meeting Room – Regular	Non Statutory	Taxable	\$35.00	\$36.22
The Arbour Casual Arts Performance/Workshop	Non Statutory	Taxable	\$85.00	\$87.98
The Arbour Casual Function/Corporate	Non Statutory	Taxable	\$103.00	\$106.60
The Arbour – Regular	Non Statutory	Taxable	\$57.00	\$59.00
The Arbour Party Function Rate	Non Statutory	Taxable	\$700.00	\$724.50
The Lounge/Kitchen In addition to the Arbour	Non Statutory	Taxable	\$190.00	\$196.65
The Lounge/Kitchen Party Function Rate	Non Statutory	Taxable	\$465.00	\$481.28
The Lounge/Kitchen – Casual	Non Statutory	Taxable	\$80.00	\$82.80
The Lounge/Kitchen – Regular	Non Statutory	Taxable	\$47.00	\$48.64
Wetcraft Studio – Casual	Non Statutory	Taxable	\$72.00	\$74.52
Wetcraft Studio – Regular	Non Statutory	Taxable	\$57.00	\$59.00
Other Fees				
Ad Hoc Bookings - Ceramics	Non Statutory	Taxable	\$250.00	\$259.00
Ad Hoc Bookings - Recharge Program	Non Statutory	Taxable	\$650.00	\$850.00
Ad Hoc Bookings - School Program	Non Statutory	Taxable	\$1,250.00	\$1,294.00
Ad Hoc Bookings - Visual Arts	Non Statutory	Taxable	\$170.00	\$176.00
Fees & Charges - Public Liability	Non Statutory	Taxable	\$20.00	\$20.70
Fees & Charges - Security Guard	Non Statutory	Taxable	\$75.00	\$77.62
Fees & Charges - Tea and Coffee (per cup)	Non Statutory	Taxable	\$3.60	\$3.75
Fees & Charges - Testing & Tagging	Non Statutory	Taxable	\$0.00	\$11.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
EVENTS				
Major Event - Fast Food Stalls	Non Statutory	GST Free	\$320.00	\$330.00
Major Event - Sweets and Drinks Stalls	Non Statutory	GST Free	\$220.00	\$230.00
Global Fiesta - Fast Food Stalls	Non Statutory	GST Free	\$155.00	\$160.00
Global Fiesta - Sweets and Drinks Stalls	Non Statutory	GST Free	\$105.00	\$110.00
3 x 3m Marquee Hire	Non Statutory	Taxable	\$185.00	\$192.00
Chair Hire	Non Statutory	Taxable	\$7.00	\$8.00
Display Board Hire	Non Statutory	Taxable	\$43.00	\$45.00
Fire Extinguisher Hire - On event day	Non Statutory	Taxable	\$58.00	\$60.00
Fire Extinguisher Hire - Pre-ordered	Non Statutory	Taxable	\$40.00	\$42.00
Trestle Table Hire	Non Statutory	Taxable	\$18.00	\$19.00
HERITAGE				
Adult Group Booking Fees	Non Statutory	Taxable	\$6.80	\$7.00
Student Group Booking Fees	Non Statutory	Taxable	\$4.70	\$5.00
STRATHDON HOUSE				
Course Fees	Non Statutory	Taxable	\$102.00	\$105.00
Hire clients: Tea and coffee service	Non Statutory	Taxable	\$0.00	\$2.60
Café site hire (per month)	Non Statutory	Taxable	\$260.00	\$270.00
Garden View Room - per hour (commercial)	Non Statutory	Taxable	\$36.00	\$37.00
Garden View Room - per hour (not for profit)	Non Statutory	Taxable	\$31.00	\$32.00
Mountain View Room - per hour (commercial)	Non Statutory	Taxable	\$51.00	\$53.00
Mountain View Room - per hour (not for profit)	Non Statutory	Taxable	\$46.00	\$48.00
Packing Shed (10am-12:30 or 1:30pm-4pm)	Non Statutory	Taxable	\$77.00	\$79.00
Packing Shed - per hour (Evening or weekend)	Non Statutory	Taxable	\$51.00	\$52.00
Data projector - 4 hours	Non Statutory	Taxable	\$51.00	\$52.00
Portable PA & Mic	Non Statutory	Taxable	\$51.00	\$52.00
Waste free party games kit	Non Statutory	Taxable	\$51.00	\$52.00
Waste free party kit (25 people)	Non Statutory	Taxable	\$41.00	\$42.00
Cleaning Levy (per event)	Non Statutory	Taxable	\$185.00	\$190.00
Facility Attendant - per hour (weekends/after hours)	Non Statutory	Taxable	\$93.00	\$95.00
Facility Attendant support - per hour (weekdays)	Non Statutory	Taxable	\$47.00	\$55.00
ART COLLECTION & PROGRAMS				
Cards - Pack of 10 / Exhibition Card	Non Statutory	Taxable	\$5.00	\$5.00
Cards - Single	Non Statutory	Taxable	\$0.55	\$0.50
On the Sheeps Back Catalogue	Non Statutory	Taxable	\$0.00	\$10.00
Prelude to Heidelberg	Non Statutory	Taxable	\$20.00	\$20.00
Suburban Heartland Book - Hard	Non Statutory	Taxable	\$45.00	\$0.00
Suburban Heartland Book - Soft	Non Statutory	Taxable	\$30.00	\$30.00
Art Space Foyer Hire	Non Statutory	Taxable	\$515.00	\$530.00
Exhibition Hire	Non Statutory	Taxable	\$1,000.00	\$1,000.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
BOX HILL TOWN HALL			Effective 1 Jan to 31 Dec 2023	Effective 1 Jan to 31 Dec 2024
Catering	Non Statutory	Taxable	Various	Various
Crockery	Non Statutory	Taxable	\$6.70	\$0.00
Cups & Saucers	Non Statutory	Taxable	\$1.75	\$0.00
Cutlery	Non Statutory	Taxable	\$4.60	\$0.00
Data Projector per hire	Non Statutory	Taxable	\$200.00	\$205.00
Full Table Service	Non Statutory	Taxable	\$13.50	\$13.90
Hire per Glass	Non Statutory	Taxable	\$1.65	\$1.70
Hire Per Table Cloth	Non Statutory	Taxable	\$14.50	\$15.00
Photo copying per copy	Non Statutory	Taxable	\$0.32	\$0.00
Booking Fee Function Rooms (Evening)	Non Statutory	Taxable	\$270.00	\$280.00
Booking Fee Function Rooms (Weekday)	Non Statutory	Taxable	\$154.00	\$159.00
Booking Fee Function Rooms (Weekend / Public Holiday)	Non Statutory	Taxable	\$485.00	\$500.00
Booking Fee Lower Hall	Non Statutory	Taxable	\$510.00	\$525.00
Booking Fee Lower Hall (Weekend)	Non Statutory	Taxable	\$955.00	\$965.00
Booking Fee Main Hall	Non Statutory	Taxable	\$510.00	\$525.00
Booking Fee Main Hall (Weekend)	Non Statutory	Taxable	\$955.00	\$965.00
Booking Fee Meeting Rooms (Anytime)	Non Statutory	Taxable	\$142.00	\$147.00
Hourly Rate Function Rooms (Evening / Weekend / Public Holiday)	Non Statutory	Taxable	\$138.00	\$142.00
Hourly Rate Function/Meeting Rooms (Weekdays only) and Small Meeting Rooms (Anytime)	Non Statutory	Taxable	\$56.00	\$58.00
Hourly Rate Lower Hall	Non Statutory	Taxable	\$280.00	\$290.00
Hourly Rate Main Hall	Non Statutory	Taxable	\$280.00	\$290.00
Hourly Rate Meeting Rooms (Evening / Weekend / Public Holiday)	Non Statutory	Taxable	\$128.00	\$132.00
Kitchen Hourly Rate	Non Statutory	Taxable	\$46.00	\$47.00
Set up Fee	Non Statutory	Taxable	\$128.00	\$132.00
Town Hall Exclusive Use	Non Statutory	Taxable	\$6,200.00	\$6,400.00
Bar Staff Hourly Rate	Non Statutory	Taxable	\$52.00	\$55.00
Kitchen Staff Hourly Rate	Non Statutory	Taxable	\$52.00	\$55.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
MINOR HALLS			Effective 1 Jan to 31 Dec 2023	Effective 1 Jan to 31 Dec 2024
East Burwood Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	\$78.00	\$80.00
East Burwood Hall (Hourly Rate) - Community	Non Statutory	Taxable	\$53.00	\$55.00
Eley Park (Hourly Rate) - Commercial	Non Statutory	Taxable	\$78.00	\$80.00
Eley Park (Hourly Rate) - Community	Non Statutory	Taxable	\$53.00	\$55.00
Forest Hill Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	\$78.00	\$80.00
Forest Hill Hall (Hourly Rate) - Community	Non Statutory	Taxable	\$53.00	\$55.00
Horticultural Centre Hire (Hourly Rate) - Commercial	Non Statutory	Taxable	\$78.00	\$80.00
Horticultural Centre Hire (Hourly Rate) - Community	Non Statutory	Taxable	\$53.00	\$55.00
Key Replacements	Non Statutory	Taxable	\$33.50	\$34.00
North Blackburn Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	\$78.00	\$80.00
North Blackburn Hall (Hourly Rate) - Community	Non Statutory	Taxable	\$53.00	\$55.00
Rentoul Hall Rental (Hourly Rate) - Commercial	Non Statutory	Taxable	\$78.00	\$80.00
Rentoul Hall Rental (Hourly Rate) - Community	Non Statutory	Taxable	\$53.00	\$55.00
Senior Citizens Centre Room Hire	Non Statutory	Taxable	\$4.50	\$5.00
South Blackburn Hall (Hourly Rate)	Non Statutory	Taxable	\$53.00	\$55.00
Strabane Ave Chapel Rental (Hourly Rate)	Non Statutory	Taxable	\$53.00	\$55.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
THE ROUND			Effective 1 Jan to 31 Dec 2023	Effective 1 Jan to 31 Dec 2024
THEATRE TICKET SALES				
Full - Main Theatre Show Price - up to maximum charge	Non Statutory	Taxable	\$98.00	\$98.00
Concession - Main Theatre Show Price - up to maximum charge	Non Statutory	Taxable	\$90.00	\$90.00
Full - Midweek Theatre Show Price - up to maximum charge	Non Statutory	Taxable	\$22.00	\$25.00
Group - Midweek Theatre Show Price - up to maximum charge	Non Statutory	Taxable	\$20.00	\$23.00
TICKET SALES COMMISSION				
Administration Fee	Non Statutory	Taxable	3.3% of value	3.3% of value
Booking Fee per Ticket Print - Not For Profit	Non Statutory	Taxable	\$0.85	\$1.00
Booking Fee per Ticket Sold - Not For Profit	Non Statutory	Taxable	\$2.00	\$2.50
Booking Fee per Ticket Sold - Commercial	Non Statutory	Taxable	\$0.00	\$5.00
Main Stage Season Fee per Ticket	Non Statutory	Taxable	\$3.80	\$4.50
Midweek Season fee per Ticket	Non Statutory	Taxable	\$1.85	\$2.50
VENUE HIRE FEES				
<i>* All venue hire fees for 2023/24 are up to a maximum charge.</i>				
ROOM HIRE *				
Willis Room - Commercial - 4 Hours	Non Statutory	Taxable	\$410.00	\$425.00
Willis Room - Commercial - 9 Hours	Non Statutory	Taxable	\$630.00	\$655.00
Willis Room - Not For Profit - 4 Hours	Non Statutory	Taxable	\$320.00	\$330.00
Willis Room - Not For Profit - 9 Hours	Non Statutory	Taxable	\$500.00	\$520.00
Meeting Room - Commercial - 4 hours	Non Statutory	Taxable	\$0.00	\$220.00
Meeting Room - Not For Profit -4 hours	Non Statutory	Taxable	\$0.00	\$125.00
FUNCTION CENTRE HIRE *				
Function Centre - Commercial - 4 Hours	Non Statutory	Taxable	\$0.00	\$1,500.00
Function Centre - Commercial - 8 Hours	Non Statutory	Taxable	\$0.00	\$2,200.00
Function Centre Room 1 - Commercial - 4 hours	Non Statutory	Taxable	\$0.00	\$650.00
Function Centre Room 1 - Commercial - 8 hours	Non Statutory	Taxable	\$0.00	\$900.00
Function Centre Room 2 - Commercial - 4 hours	Non Statutory	Taxable	\$0.00	\$900.00
Function Centre Room 2 - Commercial - 8 hours	Non Statutory	Taxable	\$0.00	\$1,400.00
Functions -Studio - Commercial - 4 hours	Non Statutory	Taxable	\$0.00	\$945.00
Function Centre - Not For Profit - 4 Hours	Non Statutory	Taxable	\$0.00	\$1,050.00
Function Centre - Not For Profit - 8 Hours	Non Statutory	Taxable	\$0.00	\$1,550.00
Function Centre Room 1 - Not for Profit - 4 hours	Non Statutory	Taxable	\$0.00	\$450.00
Function Centre Room 1 - Not for Profit - 8 hours	Non Statutory	Taxable	\$0.00	\$650.00
Function Centre Room 2 - Not for Profit - 4 hours	Non Statutory	Taxable	\$0.00	\$650.00
Function Centre Room 2 - Not for Profit - 8 hours	Non Statutory	Taxable	\$0.00	\$950.00
Functions - Studio - Not for Profit - 4 hours	Non Statutory	Taxable	\$0.00	\$660.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
CREATIVE SPACE HIRE *				
Creative Space - Commercial - 4 hours	Non Statutory	Taxable	\$0.00	\$500.00
Creative Space - Commercial - 8 hours	Non Statutory	Taxable	\$0.00	\$650.00
Creative Space - Not For Profit - 4 hours	Non Statutory	Taxable	\$0.00	\$350.00
Creative Space - Not For Profit - 8 hours	Non Statutory	Taxable	\$0.00	\$450.00
STUDIO HIRE *				
Studio - Performance fee - Commercial - minimum 5 hours	Non Statutory	Taxable	\$0.00	\$900.00
Studio - Performance fee - Commercial - additional hours	Non Statutory	Taxable	\$0.00	\$180.00
Studio - Bump in/out and Rehearsal rate per hour - Commercial	Non Statutory	Taxable	\$0.00	\$90.00
Studio - Performance fee - Not for Profit - minimum 5 hours	Non Statutory	Taxable	\$0.00	\$500.00
Studio - Performance fee - Not for Profit - additional hours	Non Statutory	Taxable	\$0.00	\$100.00
Studio - Bump in/out and Rehearsal rate per hour - Not for Profit	Non Statutory	Taxable	\$0.00	\$50.00
THEATRE HIRE *				
Theatre - Performance fee - Commercial - minimum 5 hours	Non Statutory	Taxable	\$0.00	\$2,000.00
Theatre - Performance fee - Commercial - additional hours	Non Statutory	Taxable	\$0.00	\$400.00
Theatre - Bump in/out and Rehearsal rate per hour - Commercial	Non Statutory	Taxable	\$0.00	\$200.00
Theatre - Daily Hold Out Rate - Commercial	Non Statutory	Taxable	\$0.00	\$450.00
Theatre - Performance fee - Not for Profit - minimum 5 hours	Non Statutory	Taxable	\$0.00	\$1,600.00
Theatre - Performance fee - Not for Profit - additional hours	Non Statutory	Taxable	\$0.00	\$320.00
Theatre - Bump in/out and Rehearsal rate per hour - Not for Profit	Non Statutory	Taxable	\$0.00	\$160.00
Theatre - Daily Hold out rate - Not for Profit	Non Statutory	Taxable	\$0.00	\$500.00
EQUIPMENT HIRE				
Corded microphone	Non Statutory	Taxable	\$0.00	\$20.00
Hazer/smoke machine	Non Statutory	Taxable	\$0.00	\$85.00
Star cloth	Non Statutory	Taxable	\$0.00	\$200.00
Wireless microphone	Non Statutory	Taxable	\$0.00	\$80.00
Blinders	Non Statutory	Taxable	\$0.00	\$50.00
Laptop	Non Statutory	Taxable	\$0.00	\$80.00
Lecturn with microphone	Non Statutory	Taxable	\$0.00	\$50.00
Staging/risers	Non Statutory	Taxable	\$0.00	\$100.00
Piano incl tune per day	Non Statutory	Taxable	\$0.00	\$450.00
Foldback monitor	Non Statutory	Taxable	\$0.00	\$50.00
Theatre projector	Non Statutory	Taxable	\$0.00	\$450.00
STAFF RECOVERY				
Duty Officer	Non Statutory	Taxable	\$54.00	\$59.00
Missed Meal break - technician	Non Statutory	Taxable	\$42.00	\$59.00
Supervising technician - per hour (4 hr minimum)	Non Statutory	Taxable	\$54.00	\$59.00
Technician - Second Technician on duty	Non Statutory	Taxable	\$47.00	\$48.00
Usher per Hour - (4 hour minimum)	Non Statutory	Taxable	\$47.00	\$48.00
CATERING				
Bar Sales	Non Statutory	Taxable	Various	Various
Catering	Non Statutory	Taxable	Various	Various

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
ARTS AND CULTURAL SERVICES				
COMMERCIAL STILL PHOTOGRAPHY				
First Day	Non Statutory	GST Free	\$326.00	\$340.00
Subsequent days to a full day	Non Statutory	GST Free	\$135.00	\$140.00
Half Day (4 hours)	Non Statutory	GST Free	\$200.00	\$210.00
MOTION PICTURE PHOTOGRAPHY				
First Day	Non Statutory	GST Free	\$660.00	\$690.00
Half Day (4 hours)	Non Statutory	GST Free	\$425.00	\$445.00
Subsequent days to a full day	Non Statutory	GST Free	\$164.00	\$170.00
Fremantle Media Regular Filming Block	Non Statutory	GST Free	\$245.00	\$265.00
Low Impact Filming	Non Statutory	GST Free	\$128.00	\$135.00
Unit Base on Council Land (Filming on private property)	Non Statutory	GST Free	\$225.00	\$235.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
ACTIVE COMMUNITIES			Effective 1 Jul to 31 Mar 2023	Effective 1 Jul to 31 Mar 2024
Finals – Sportsfield bookings	Non Statutory	Taxable	\$224.00	\$228.00
Turf Wicket maintenance	Non Statutory	Taxable	\$14,913.00	\$15,213.00
Centre Wicket Preparation Fees- Visiting internationals, state teams, exhibition matches	Non Statutory	Taxable	\$227.00	\$231.00
Simpson Park Community Facility- Casual Community Fee	Non Statutory	Taxable	\$24.00	\$24.00
Lost Pavilion Keys	Non Statutory	Taxable	\$23.00	\$23.00
Gentle exercise activities in Open Space	Non Statutory	Taxable	\$113.00	\$115.00
Personal Trainer Fee for use of Open Space	Non Statutory	Taxable	\$224.00	\$228.00
Casual use of Sportsfields – Commercial AA & A	Non Statutory	Taxable	\$454.00	\$464.00
Casual use of Sportsfields – Commercial B	Non Statutory	Taxable	\$339.00	\$345.00
Casual use of Sportsfields – Commercial C & D	Non Statutory	Taxable	\$224.00	\$228.00
Casual use of Sportsfields – Community AA & A	Non Statutory	Taxable	\$180.00	\$184.00
Casual use of Sportsfields – Community B	Non Statutory	Taxable	\$158.00	\$162.00
Casual use of Sportsfields – Community C & D	Non Statutory	Taxable	\$135.00	\$137.00
Casual use of Sportsfields – Schools ext AA & A	Non Statutory	Taxable	\$180.00	\$184.00
Casual use of Sportsfields – Schools ext B	Non Statutory	Taxable	\$158.00	\$162.00
Casual use of Sportsfields – Schools ext C & D	Non Statutory	Taxable	\$135.00	\$137.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ AA	Non Statutory	Taxable	\$14.00	\$14.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	\$11.00	\$11.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	\$8.00	\$8.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	\$6.00	\$6.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	\$4.00	\$4.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ AA	Non Statutory	Taxable	\$44.00	\$44.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ A	Non Statutory	Taxable	\$36.00	\$36.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ B	Non Statutory	Taxable	\$25.00	\$25.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ C	Non Statutory	Taxable	\$19.00	\$19.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ D	Non Statutory	Taxable	\$13.00	\$13.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ AA	Non Statutory	Taxable	\$30.00	\$30.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ A	Non Statutory	Taxable	\$22.00	\$22.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ B	Non Statutory	Taxable	\$17.00	\$17.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ C	Non Statutory	Taxable	\$13.00	\$13.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ D	Non Statutory	Taxable	\$8.00	\$8.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ AA	Non Statutory	Taxable	\$2,261.00	\$2,307.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	\$1,805.00	\$1,841.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	\$1,356.00	\$1,384.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	\$1,015.00	\$1,035.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	\$677.00	\$691.00
Ground Rentals (Sportsfields) – Senior & Junior Categ AA	Non Statutory	Taxable	\$6,775.00	\$6,911.00
Ground Rentals (Sportsfields) – Senior & Junior Categ A	Non Statutory	Taxable	\$5,419.00	\$5,528.00
Ground Rentals (Sportsfields) – Senior & Junior Categ B	Non Statutory	Taxable	\$4,065.00	\$4,147.00
Ground Rentals (Sportsfields) – Senior & Junior Categ C	Non Statutory	Taxable	\$3,049.00	\$3,110.00
Ground Rentals (Sportsfields) – Senior & Junior Categ D	Non Statutory	Taxable	\$2,032.00	\$2,073.00
Ground Rentals (Sportsfields) – Senior Only Categ AA	Non Statutory	Taxable	\$4,515.00	\$4,606.00
Ground Rentals (Sportsfields) – Senior Only Categ A	Non Statutory	Taxable	\$3,610.00	\$3,682.00
Ground Rentals (Sportsfields) – Senior Only Categ B	Non Statutory	Taxable	\$2,709.00	\$2,763.00
Ground Rentals (Sportsfields) – Senior Only Categ C	Non Statutory	Taxable	\$2,030.00	\$2,071.00
Ground Rentals (Sportsfields) – Senior Only Categ D	Non Statutory	Taxable	\$1,357.00	\$1,385.00
Seasonal Fees for Pavilions – Junior / Women's AA	Non Statutory	Taxable	\$397.00	\$405.00
Seasonal Fees for Pavilions – Junior / Women's A	Non Statutory	Taxable	\$339.00	\$345.00
Seasonal Fees for Pavilions – Junior / Women's B	Non Statutory	Taxable	\$283.00	\$289.00
Seasonal Fees for Pavilions – Junior / Women's C	Non Statutory	Taxable	\$226.00	\$230.00
Seasonal Fees for Pavilions – Senior & Junior / Women's AA	Non Statutory	Taxable	\$1,583.00	\$1,615.00
Seasonal Fees for Pavilions – Senior & Junior / Women's A	Non Statutory	Taxable	\$1,357.00	\$1,385.00
Seasonal Fees for Pavilions – Senior & Junior / Women's B	Non Statutory	Taxable	\$1,130.00	\$1,152.00
Seasonal Fees for Pavilions – Senior & Junior / Women's C	Non Statutory	Taxable	\$901.00	\$919.00
Seasonal Fees for Pavilions – Senior Only AA	Non Statutory	Taxable	\$1,186.00	\$1,210.00
Seasonal Fees for Pavilions – Senior Only A	Non Statutory	Taxable	\$1,015.00	\$1,035.00
Seasonal Fees for Pavilions – Senior Only B	Non Statutory	Taxable	\$847.00	\$864.00
Seasonal Fees for Pavilions – Senior Only C	Non Statutory	Taxable	\$677.00	\$691.00
Community Pavilion Hire - Utilities Fee	Non Statutory	Taxable	\$3.40	\$3.40
Pavilion Commercial Hourly Fee - Option 1	Non Statutory	Taxable	\$51.00	\$53.00
Pavilion Commercial Hourly Fee - Option 2	Non Statutory	Taxable	\$56.00	\$58.00
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$51.00	\$53.00
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$56.00	\$58.00
Pavilion Community Daily Fee - Option 1	Non Statutory	Taxable	\$142.00	\$144.00
Pavilion Community Daily Fee - Option 2	Non Statutory	Taxable	\$159.00	\$163.00
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$142.00	\$144.00
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$159.00	\$163.00
Pavilion Community Hourly Fee - Option 1	Non Statutory	Taxable	\$29.00	\$29.00
Pavilion Community Hourly Fee - Option 2	Non Statutory	Taxable	\$33.00	\$33.00
Pavilion Community Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$29.00	\$29.00
Pavilion Community Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$33.00	\$33.00
Pavilion Community School Term Fee (Hourly rate) - Option 1	Non Statutory	Taxable	\$254.00	\$260.00
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non Statutory	Taxable	\$288.00	\$294.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non Statutory	Taxable	\$254.00	\$260.00
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non Statutory	Taxable	\$288.00	\$294.00
Pavilion Schools Use Fee (Hourly rate) - Option 1	Non Statutory	Taxable	\$23.00	\$23.00
Pavilion Schools Use Fee (Hourly rate) - Option 2	Non Statutory	Taxable	\$29.00	\$29.00
Pavilion Schools Use Fee (Hourly rate) - Option 3	Non Statutory	Taxable	\$20.00	\$20.00
			Effective 1 Apr to 30 Jun 2023	Effective 1 Apr to 30 Jun 2024
Finals – Sportsfield bookings	Non Statutory	Taxable	\$228.00	\$236.20
Turf Wicket maintenance	Non Statutory	Taxable	\$15,213.00	\$15,745.00
Centre Wicket Preparation Fees- Visiting internationals, state teams, exhibition matches	Non Statutory	Taxable	\$231.00	\$239.40
Simpson Park Community Facility- Casual Community Fee	Non Statutory	Taxable	\$24.00	\$25.10
Lost Pavilion Keys	Non Statutory	Taxable	\$23.00	\$24.00
Gentle exercise activities in Open Space	Non Statutory	Taxable	\$115.00	\$119.20
Personal Trainer Fee for use of Open Space	Non Statutory	Taxable	\$228.00	\$236.20
Casual use of Sportsfields – Commercial AA & A	Non Statutory	Taxable	\$464.00	\$479.80
Casual use of Sportsfields – Commercial B	Non Statutory	Taxable	\$345.00	\$357.50
Casual use of Sportsfields – Commercial C & D	Non Statutory	Taxable	\$228.00	\$236.20
Casual use of Sportsfields – Community AA & A	Non Statutory	Taxable	\$184.00	\$190.20
Casual use of Sportsfields – Community B	Non Statutory	Taxable	\$162.00	\$167.30
Casual use of Sportsfields – Community C & D	Non Statutory	Taxable	\$137.00	\$142.00
Casual use of Sportsfields – Schools ext AA & A	Non Statutory	Taxable	\$184.00	\$190.20
Casual use of Sportsfields – Schools ext B	Non Statutory	Taxable	\$162.00	\$167.30
Casual use of Sportsfields – Schools ext C & D	Non Statutory	Taxable	\$137.00	\$142.20
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ AA	Non Statutory	Taxable	\$14.00	\$14.60
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	\$11.00	\$11.50
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	\$8.00	\$8.40
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	\$6.00	\$6.30
Casual use of Sportsfields - Tenant Club Pro-Rata – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	\$4.00	\$4.20
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ AA	Non Statutory	Taxable	\$44.00	\$46.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ A	Non Statutory	Taxable	\$36.00	\$37.60
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ B	Non Statutory	Taxable	\$25.00	\$26.10
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ C	Non Statutory	Taxable	\$19.00	\$19.90
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ D	Non Statutory	Taxable	\$13.00	\$13.60

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ AA	Non Statutory	Taxable	\$30.00	\$31.40
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ A	Non Statutory	Taxable	\$22.00	\$23.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ B	Non Statutory	Taxable	\$17.00	\$17.80
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ C	Non Statutory	Taxable	\$13.00	\$13.60
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior Only Categ D	Non Statutory	Taxable	\$8.00	\$8.40
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ AA	Non Statutory	Taxable	\$2,307.00	\$2,387.60
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	\$1,841.00	\$1,905.70
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	\$1,384.00	\$1,432.10
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	\$1,035.00	\$1,071.50
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	\$691.00	\$715.00
Ground Rentals (Sportsfields) – Senior & Junior Categ AA	Non Statutory	Taxable	\$6,911.00	\$7,153.30
Ground Rentals (Sportsfields) – Senior & Junior Categ A	Non Statutory	Taxable	\$5,528.00	\$5,721.20
Ground Rentals (Sportsfields) – Senior & Junior Categ B	Non Statutory	Taxable	\$4,147.00	\$4,292.20
Ground Rentals (Sportsfields) – Senior & Junior Categ C	Non Statutory	Taxable	\$3,110.00	\$3,218.60
Ground Rentals (Sportsfields) – Senior & Junior Categ D	Non Statutory	Taxable	\$2,073.00	\$2,145.10
Ground Rentals (Sportsfields) – Senior Only Categ AA	Non Statutory	Taxable	\$4,606.00	\$4,766.80
Ground Rentals (Sportsfields) – Senior Only Categ A	Non Statutory	Taxable	\$3,682.00	\$3,811.30
Ground Rentals (Sportsfields) – Senior Only Categ B	Non Statutory	Taxable	\$2,763.00	\$2,860.10
Ground Rentals (Sportsfields) – Senior Only Categ C	Non Statutory	Taxable	\$2,071.00	\$2,143.00
Ground Rentals (Sportsfields) – Senior Only Categ D	Non Statutory	Taxable	\$1,385.00	\$1,433.20
Seasonal Fees for Pavilions – Junior / Women's AA	Non Statutory	Taxable	\$405.00	\$419.20
Seasonal Fees for Pavilions – Junior / Women's A	Non Statutory	Taxable	\$345.00	\$357.50
Seasonal Fees for Pavilions – Junior / Women's B	Non Statutory	Taxable	\$289.00	\$299.00
Seasonal Fees for Pavilions – Junior / Women's C	Non Statutory	Taxable	\$230.00	\$238.30
Seasonal Fees for Pavilions – Senior & Junior / Women's AA	Non Statutory	Taxable	\$1,615.00	\$1,671.50
Seasonal Fees for Pavilions – Senior & Junior / Women's A	Non Statutory	Taxable	\$1,385.00	\$1,433.20
Seasonal Fees for Pavilions – Senior & Junior / Women's B	Non Statutory	Taxable	\$1,152.00	\$1,192.70
Seasonal Fees for Pavilions – Senior & Junior / Women's C	Non Statutory	Taxable	\$919.00	\$951.30
Seasonal Fees for Pavilions – Senior Only AA	Non Statutory	Taxable	\$1,210.00	\$1,252.30
Seasonal Fees for Pavilions – Senior Only A	Non Statutory	Taxable	\$1,035.00	\$1,071.50
Seasonal Fees for Pavilions – Senior Only B	Non Statutory	Taxable	\$864.00	\$893.80
Seasonal Fees for Pavilions – Senior Only C	Non Statutory	Taxable	\$691.00	\$715.00
Community Pavilion Hire - Utilities Fee	Non Statutory	Taxable	\$3.40	\$3.50
Pavilion Commercial Hourly Fee - Option 1	Non Statutory	Taxable	\$53.00	\$54.40
Pavilion Commercial Hourly Fee - Option 2	Non Statutory	Taxable	\$58.00	\$59.60
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$53.00	\$54.40
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$58.00	\$59.60
Pavilion Community Daily Fee - Option 1	Non Statutory	Taxable	\$144.00	\$149.50
Pavilion Community Daily Fee - Option 2	Non Statutory	Taxable	\$163.00	\$168.30
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$144.00	\$149.50

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$163.00	\$168.30
Pavilion Community Hourly Fee - Option 1	Non Statutory	Taxable	\$29.00	\$30.30
Pavilion Community Hourly Fee - Option 2	Non Statutory	Taxable	\$33.00	\$34.50
Pavilion Community Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$29.00	\$30.30
Pavilion Community Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$33.00	\$34.50
Pavilion Community School Term Fee (Hourly rate) - Option 1	Non Statutory	Taxable	\$260.00	\$268.60
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non Statutory	Taxable	\$294.00	\$304.20
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non Statutory	Taxable	\$260.00	\$268.65
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non Statutory	Taxable	\$294.00	\$304.20
Pavilion Schools Use Fee (Hourly rate) - Option 1	Non Statutory	Taxable	\$23.00	\$24.00
Pavilion Schools Use Fee (Hourly rate) - Option 2	Non Statutory	Taxable	\$29.00	\$30.30
Pavilion Schools Use Fee (Hourly rate) - Option 3	Non Statutory	Taxable	\$20.00	\$20.90
NUNAWADING COMMUNITY HUB				
Room Hire - Art/Yoga				
Art Studio 2 - Community Rate	Non Statutory	Taxable	\$14.50	\$15.00
Art Studio 2 - Seniors Rate	Non Statutory	Taxable	\$5.20	\$5.40
Art Studio 2 - Standard Rate	Non Statutory	Taxable	\$29.00	\$30.00
Art Studio 3 - Community Rate	Non Statutory	Taxable	\$11.95	\$12.40
Art Studio 3 - Seniors Rate	Non Statutory	Taxable	\$5.20	\$5.40
Art Studio 3 - Standard Rate	Non Statutory	Taxable	\$23.90	\$24.80
Art/Music Room - Community Rate	Non Statutory	Taxable	\$27.70	\$28.80
Art/Music Room - Seniors Rate	Non Statutory	Taxable	\$5.20	\$5.40
Art/Music Room - Standard Rate	Non Statutory	Taxable	\$55.40	\$57.40
Dance/Art Room - Community Rate	Non Statutory	Taxable	\$18.20	\$18.80
Dance/Art Room - Seniors Rate	Non Statutory	Taxable	\$5.20	\$5.40
Dance/Art Room - Standard Rate	Non Statutory	Taxable	\$36.40	\$37.80
Dance/Yoga Room - Community Rate	Non Statutory	Taxable	\$42.70	\$44.20
Dance/Yoga Room - Seniors Rate	Non Statutory	Taxable	\$5.20	\$5.40
Dance/Yoga Room - Standard Rate	Non Statutory	Taxable	\$85.40	\$88.40
Room Hire - Classrooms				
Classroom 1 - Community Rate	Non Statutory	Taxable	\$10.40	\$10.80
Classroom 1 - Seniors Rate	Non Statutory	Taxable	\$5.20	\$5.40
Classroom 1 - Standard Rate	Non Statutory	Taxable	\$20.75	\$21.60
Classroom 2 - Community Rate	Non Statutory	Taxable	\$10.40	\$10.80
Classroom 2 - Seniors Rate	Non Statutory	Taxable	\$5.20	\$5.40
Classroom 2 - Standard Rate	Non Statutory	Taxable	\$20.75	\$21.60
Classroom Small - Community Rate	Non Statutory	Taxable	\$10.40	\$10.80
Classroom Small - Seniors Rate	Non Statutory	Taxable	\$5.20	\$5.40
Classroom Small - Standard Rate	Non Statutory	Taxable	\$20.75	\$21.60

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
Room Hire - Meeting Rooms				
Meeting Room 1 - Community Rate	Non Statutory	Taxable	\$15.55	\$16.20
Meeting Room 1 - Seniors Rate	Non Statutory	Taxable	\$5.20	\$5.40
Meeting Room 1 - Standard Rate	Non Statutory	Taxable	\$31.10	\$32.20
Meeting Room 2 - Community Rate	Non Statutory	Taxable	\$15.55	\$16.20
Meeting Room 2 - Seniors Rate	Non Statutory	Taxable	\$5.20	\$5.40
Meeting Room 2 - Standard Rate	Non Statutory	Taxable	\$31.10	\$32.20
Meeting Room 3 - Community Rate	Non Statutory	Taxable	\$18.20	\$18.80
Meeting Room 3 - Seniors Rate	Non Statutory	Taxable	\$5.20	\$5.40
Meeting Room 3 - Standard Rate	Non Statutory	Taxable	\$36.40	\$37.80
Small Meeting room 1 - Community Rate	Non Statutory	Taxable	\$7.75	\$8.00
Small Meeting room 1 - Seniors Rate	Non Statutory	Taxable	\$5.20	\$5.40
Small Meeting room 1 - Standard Rate	Non Statutory	Taxable	\$15.55	\$16.20
Small Meeting room 2 - Community Rate	Non Statutory	Taxable	\$7.75	\$8.00
Small Meeting room 2 - Seniors Rate	Non Statutory	Taxable	\$5.20	\$5.40
Small Meeting room 2 - Standard Rate	Non Statutory	Taxable	\$15.55	\$16.20
Room Hire - Other				
Hall - Community Rate	Non Statutory	Taxable	\$51.80	\$53.60
Hall - Seniors Rate	Non Statutory	Taxable	\$5.20	\$5.40
Hall - Standard Rate	Non Statutory	Taxable	\$103.80	\$107.60
Hot Desk - Community Rate	Non Statutory	Taxable	\$6.55	\$0.00
Hot Desk - Seniors Rate	Non Statutory	Taxable	\$5.20	\$0.00
Hot Desk - Standard Rate	Non Statutory	Taxable	\$12.50	\$0.00
Kitchen - Community Rate	Non Statutory	Taxable	\$26.00	\$27.00
Kitchen - Seniors Rate	Non Statutory	Taxable	No charge	No charge
Kitchen - Standard Rate	Non Statutory	Taxable	\$52.00	\$54.00
Stadium Hire				
Badminton Court - Off Peak	Non Statutory	Taxable	\$16.40	\$17.00
Badminton Court - Peak	Non Statutory	Taxable	\$22.80	\$23.60
Casual Basketball Entry per person	Non Statutory	Taxable	\$5.70	\$6.00
Full Court - Off Peak	Non Statutory	Taxable	\$44.00	\$46.20
Full Court - Peak	Non Statutory	Taxable	\$59.60	\$62.00
Half Court - Off Peak	Non Statutory	Taxable	\$23.60	\$25.00
Half Court - Peak	Non Statutory	Taxable	\$32.00	\$33.20
SPORTLINK				
Merchandise	Non Statutory	Taxable	Various	Various
Casual Entry	Non Statutory	Taxable	\$5.70	\$6.00
Holiday Sports Camps - per session	Non Statutory	Taxable	\$8.42	N/A
Holiday Sports Camps Half day	Non Statutory	Taxable	\$0.00	\$7.00
Holiday Sports Camps Full Day	Non Statutory	Taxable	\$0.00	\$10.50
Social Basketball Program	Non Statutory	Taxable	\$12.50	\$13.00
Badminton Court - Off Peak	Non Statutory	Taxable	\$8.20	\$8.50
Badminton Court - Peak	Non Statutory	Taxable	\$11.40	\$11.80
Equipment Hire	Non Statutory	Taxable	\$3.60	\$4.00
Full Court - Off Peak	Non Statutory	Taxable	\$22.00	\$23.10
Full Court - Peak	Non Statutory	Taxable	\$29.80	\$31.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
Half Court - Off Peak	Non Statutory	Taxable	\$11.80	\$12.50
Half Court - Peak	Non Statutory	Taxable	\$16.00	\$16.60
Outdoor Court	Non Statutory	Taxable	\$7.90	\$9.50
Outdoor - Half Court Off Peak	Non Statutory	Taxable	\$0.00	\$4.40
Outdoor - Half Court Peak	Non Statutory	Taxable	\$0.00	\$5.25
Outdoor - Full Court Off Peak	Non Statutory	Taxable	\$0.00	\$7.90
Community Room - Commercial Rate	Non Statutory	Taxable	\$22.80	\$22.80
Community Room - Community Rate	Non Statutory	Taxable	\$15.30	\$15.30
Multi Purpose Room - Commercial Rate	Non Statutory	Taxable	\$22.80	\$22.80
Multi Purpose Room - Community Rate	Non Statutory	Taxable	\$15.30	\$15.30
Table Tennis - Off Peak	Non Statutory	Taxable	\$7.95	\$7.95
Table Tennis - Peak	Non Statutory	Taxable	\$10.00	\$10.00
AQUALINK NUNAWADING AQUATICS				
Adult	Non Statutory	Taxable	\$8.20	\$8.60
Child/Concession	Non Statutory	Taxable	\$6.30	\$6.30
Family	Non Statutory	Taxable	\$23.10	\$24.00
Scholars - until 31 Dec	Non Statutory	Taxable	\$4.25	\$4.41
Scholars - from 1 Jan	Non Statutory	Taxable	\$4.41	\$4.62
Squad	Non Statutory	Taxable	\$5.67	\$5.94
Aquatics - Adult	Non Statutory	Taxable	\$13.90	\$14.40
Aquatics - Concession	Non Statutory	Taxable	\$10.20	\$10.70
Aquatics - Upgrade	Non Statutory	Taxable	\$6.20	\$6.40
Multi Pass - Swim Adult	Non Statutory	Taxable	\$73.80	\$77.40
Multi Pass - Swim Concession/Child	Non Statutory	Taxable	\$56.70	\$59.40
Multi Pass - Family	Non Statutory	Taxable	\$207.90	\$216.00
Multi Pass - Aquatics	Non Statutory	Taxable	\$125.10	\$129.60
Multi Pass - Aquatics Concession	Non Statutory	Taxable	\$91.80	\$96.30
AQUALINK NUNAWADING GYM				
Gymnasium Peak - Adult	Non Statutory	Taxable	\$28.70	\$29.00
Gymnasium Peak - Concession	Non Statutory	Taxable	\$24.10	\$24.40
Gymnasium Off Peak - Adult	Non Statutory	Taxable	\$24.10	\$24.10
Gymnasium Off Peak - Concession	Non Statutory	Taxable	\$18.50	\$18.50
Health professional entry fee	Non Statutory	Taxable	\$15.00	\$15.00
Scanner Hire	Non Statutory	Taxable	\$0.00	\$110.00
Strong Body Strong Mind/ All fit	Non Statutory	Taxable	\$9.20	\$9.40
PT - 1 Hour	Non Statutory	Taxable	\$75.00	\$77.00
PT - 1 Hour Non Member	Non Statutory	Taxable	\$94.00	\$97.00
PT - 1 hour member DD	Non Statutory	Taxable	\$67.50	\$69.30
PT - 1/2 Hour	Non Statutory	Taxable	\$47.50	\$49.00
PT - 1/2 Hour Non Member	Non Statutory	Taxable	\$61.50	\$64.00
PT - 1/2 hour member DD	Non Statutory	Taxable	\$42.75	\$44.10
PT start up pack - 1/2 Hour	Non Statutory	Taxable	\$99.00	\$99.00
PT start up pack - 1 Hour	Non Statutory	Taxable		\$198.00
Small Group Training - 1 Hour	Non Statutory	Taxable	\$104.00	\$107.00
Small Group Training - 1/2 Hour	Non Statutory	Taxable	\$70.00	\$72.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
Multi Pass - Gym	Non Statutory	Taxable	\$258.30	\$261.00
Multi Pass - Gym Concession	Non Statutory	Taxable	\$216.90	\$219.60
Multi Pass - Gym Off Peak	Non Statutory	Taxable	\$216.90	\$216.90
Multi Pass - Gym Off Peak Concession	Non Statutory	Taxable	\$166.50	\$166.50
Multi Pass - Strong Body Strong Mind/ All fit	Non Statutory	Taxable	\$82.80	\$84.60
Multi Pass - PT 1/2 Hour	Non Statutory	Taxable	\$451.25	\$465.50
Multi Pass - PT 1 Hour	Non Statutory	Taxable	\$712.50	\$731.50
Multi Pass - PT non member 1/2 Hour	Non Statutory	Taxable		\$608.00
Multi Pass - PT non member 1 Hour	Non Statutory	Taxable		\$921.50
AQUALINK NUNAWADING FACILITY PROGRAMS				
Pool Parties - Table Hire	Non Statutory	Taxable	\$50.00	\$50.00
Lane Hire per Hour - 50m Pool	Non Statutory	Taxable	\$53.50	\$55.00
Duty Officer Hire	Non Statutory	Taxable	\$49.50	\$49.50
Lifeguard Hire	Non Statutory	Taxable	\$43.50	\$43.50
Carnival Hire - Day	Non Statutory	Taxable	\$500.00	\$500.00
Carnival Hire - Leisure Pool	Non Statutory	Taxable	\$190.00	\$0.00
NSC - Carnival Hire	Non Statutory	Taxable	\$425.00	\$425.00
NSC - Club Pool Hire	Non Statutory	Taxable	\$176.00	\$180.00
NSC - Inflatable Hire	Non Statutory	Taxable	\$57.00	\$57.00
Multi Purpose Room Hire - Courses	Non Statutory	Taxable	\$37.00	\$37.00
Multi Purpose Room Hire - Crèche	Non Statutory	Taxable	\$27.00	\$27.00
Multi Purpose Room Hire/Group Fitness Room Hire	Non Statutory	Taxable	\$37.00	\$37.00
AQUALINK NUNAWADING HEALTH & WELLNESS				
Group Fitness - Adult	Non Statutory	Taxable	\$19.50	\$20.00
Group Fitness - Concession	Non Statutory	Taxable	\$15.70	\$16.00
Group Fitness - Fab Living	Non Statutory	Taxable	\$10.80	\$11.00
Speciality Program	Non Statutory	Taxable	\$15.70	\$16.00
School Groups - Fitness Programs	Non Statutory	Taxable	\$105.00	\$110.00
30 min class	Non Statutory	Taxable	\$10.30	\$10.60
30 min class - Concession	Non Statutory	Taxable	\$8.30	\$8.50
Multi Pass - Group Fitness	Non Statutory	Taxable	\$175.50	\$180.00
Multi Pass - Group Fitness Concession	Non Statutory	Taxable	\$141.30	\$144.00
Multi Pass - Fab Living	Non Statutory	Taxable	\$97.20	\$99.00
Multipass - 30 min class	Non Statutory	Taxable	\$92.70	\$95.40
Multipass - 30 min class - Concession	Non Statutory	Taxable	\$74.70	\$76.30
AQUALINK NUNAWADING RETAIL				
Merchandise Sales	Non Statutory	Taxable	Various	Various

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
AQUALINK NUNAWADING MEMBERSHIPS				
Swim - Adult - 12 Months	Non Statutory	Taxable	\$703.00	\$735.00
Swim - Adult - 3 Months	Non Statutory	Taxable	\$229.00	\$239.00
Swim - Concession/Child - 12 Months	Non Statutory	Taxable	\$580.00	\$600.00
Swim - Concession/Child - 3 Months	Non Statutory	Taxable	\$197.00	\$204.00
Aquatics - 12 Months	Non Statutory	Taxable	\$807.00	\$846.00
Aquatics - 3 Months	Non Statutory	Taxable	\$254.00	\$266.00
Aquatics - Concession - 12 Months	Non Statutory	Taxable	\$727.00	\$753.00
Aquatics - Concession - 3 Months	Non Statutory	Taxable	\$234.00	\$242.00
Gym - 12 Months	Non Statutory	Taxable	\$1,147.00	\$1,199.00
Gym - 3 Months	Non Statutory	Taxable	\$392.00	\$410.00
Gym - Concession - 12 Months	Non Statutory	Taxable	\$1,068.00	\$1,110.00
Gym - Concession - 3 Months	Non Statutory	Taxable	\$372.00	\$392.00
Gym - Off Peak - 12 Months	Non Statutory	Taxable	\$899.00	\$912.00
Gym - Off Peak - 3 Months	Non Statutory	Taxable	\$278.00	\$282.00
Group Fitness - 12 Months	Non Statutory	Taxable	\$1,147.00	\$1,199.00
Group Fitness - 3 Months	Non Statutory	Taxable	\$392.00	\$411.00
Group Fitness - Concession - 12 Months	Non Statutory	Taxable	\$1,068.00	\$1,110.00
Group Fitness - Concession - 3 Months	Non Statutory	Taxable	\$372.00	\$387.00
Total Fitness - 12 Months	Non Statutory	Taxable	\$1,295.00	\$1,348.00
Total Fitness - 3 Months	Non Statutory	Taxable	\$429.00	\$447.00
Total Fitness - Concession - 12 Months	Non Statutory	Taxable	\$1,141.00	\$1,182.00
Total Fitness - Concession - 3 Months	Non Statutory	Taxable	\$391.00	\$405.00
Express Membership	Non Statutory	Taxable	\$99.00	\$99.00
Teen - 12 Months	Non Statutory	Taxable	\$739.00	\$772.00
Teen - 3 Months	Non Statutory	Taxable	\$237.00	\$248.00
Fab Living - 12 Months	Non Statutory	Taxable	\$960.00	\$993.00
Fab Living - 3 Months	Non Statutory	Taxable	\$293.00	\$303.00
Fab Living - 1 Month	Non Statutory	Taxable	\$74.00	\$76.50
Direct Debit - Swim	Non Statutory	Taxable	\$52.60	\$55.40
Direct Debit - Swim - Concession/Child	Non Statutory	Taxable	\$42.50	\$44.50
Direct Debit - Aquatics	Non Statutory	Taxable	\$61.50	\$65.00
Direct Debit - Aquatics - Concession	Non Statutory	Taxable	\$54.80	\$57.00
Direct Debit - Gym	Non Statutory	Taxable	\$84.00	\$87.80
Direct Debit - Gym - Concession	Non Statutory	Taxable	\$77.00	\$80.00
Direct Debit - Gym - Off Peak	Non Statutory	Taxable	\$69.00	\$70.00
Direct Debit - Group Fitness	Non Statutory	Taxable	\$84.00	\$87.80
Direct Debit - Group Fitness - Concession	Non Statutory	Taxable	\$77.00	\$80.00
Direct Debit - Total Fitness	Non Statutory	Taxable	\$96.10	\$99.90
Direct Debit - Total Fitness - Concession	Non Statutory	Taxable	\$83.40	\$86.00
Direct Debit - Teen Fit	Non Statutory	Taxable	\$55.60	\$58.50
Direct Debit - Fab Living	Non Statutory	Taxable	\$74.00	\$76.50
Direct Debit Family - Swim	Non Statutory	Taxable	\$47.35	\$49.86
Direct Debit Family - Aquatics	Non Statutory	Taxable	\$55.35	\$58.50
Direct Debit Family - Gym	Non Statutory	Taxable	\$75.60	\$79.02
Direct Debit Family - Group Fitness	Non Statutory	Taxable	\$75.60	\$79.02
Direct Debit Family - Total Fitness	Non Statutory	Taxable	\$86.50	\$89.91
Direct Debit Family - Teen	Non Statutory	Taxable	\$50.05	\$52.65
Direct Debit Family - Fab Living	Non Statutory	Taxable	\$66.60	\$68.85

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
DD Joining Fee - Aquatics/Swim	Non Statutory	Taxable	\$59.00	\$49.00
DD Joining Fee - Teen Fit/Off Peak	Non Statutory	Taxable	\$59.00	\$49.00
DD Joining Fee - Total / Gym / GF	Non Statutory	Taxable	\$99.00	\$49.00
Cancellation Fee	Non Statutory	Taxable	\$60.00	\$60.00
Card Replacement	Non Statutory	Taxable	\$10.00	\$10.00
AQUALINK BOX HILL AQUATICS				
Adult	Non Statutory	Taxable	\$8.20	\$8.60
Child/Concession	Non Statutory	Taxable	\$6.30	\$6.60
Family	Non Statutory	Taxable	\$23.10	\$24.00
Scholars - til 31 Dec	Non Statutory	Taxable	\$4.25	\$4.41
Scholars - post 1 Jan	Non Statutory	Taxable	\$4.41	\$4.62
Squad	Non Statutory	Taxable	\$5.67	\$5.94
Aquatics - Adult	Non Statutory	Taxable	\$13.90	\$14.40
Aquatics - Concession	Non Statutory	Taxable	\$10.20	\$10.70
Aquatics - Upgrade	Non Statutory	Taxable	\$6.20	\$6.40
Multi Pass - Swim Adult	Non Statutory	Taxable	\$73.80	\$77.40
Multi Pass - Swim Concession/Child	Non Statutory	Taxable	\$56.70	\$59.40
Multi Pass - Family	Non Statutory	Taxable	\$207.90	\$216.00
Multi Pass - Aquatics	0	Taxable	\$125.10	\$129.60
Multi Pass - Aquatics Concession	Non Statutory	Taxable	\$91.80	\$96.30
AQUALINK BOX HILL GYM				
Gymnasium Peak - Adult	Non Statutory	Taxable	\$28.70	\$29.00
Gymnasium Peak - Concession	Non Statutory	Taxable	\$24.10	\$24.40
Gymnasium Off Peak - Adult	Non Statutory	Taxable	\$24.10	\$24.10
Gymnasium Off Peak - Concession	Non Statutory	Taxable	\$18.50	\$18.50
Physio/Health Professional Entry	Non Statutory	Taxable	\$15.00	\$15.00
ALL FIT	Non Statutory	Taxable	\$9.20	\$9.40
AQ30	Non Statutory	Taxable	\$0.00	\$0.00
Lifestyle Consultation/ Program Show	Non Statutory	Taxable	\$0.00	\$0.00
PT - 1 Hour	Non Statutory	Taxable	\$75.00	\$77.00
PT - 1 Hour Non Member	Non Statutory	Taxable	\$94.00	\$97.00
PT DD 60 mins (10% off member fee)	Non Statutory	Taxable	\$67.50	\$69.30
PT - 1/2 Hour	Non Statutory	Taxable	\$47.50	\$49.00
PT - 1/2 Hour Non Member	Non Statutory	Taxable	\$61.50	\$64.00
PT DD 30mins (10% off member fee)	Non Statutory	Taxable	\$42.75	\$44.10
PT Start up Pack	Non Statutory	Taxable	\$99.00	\$99.00
Small Group Training - 1 hour	Non Statutory	Taxable	\$104.00	\$107.00
Small Group Training - 1/2 hour	Non Statutory	Taxable	\$70.00	\$72.00
Multi Pass - Gym Adult	Non Statutory	Taxable	\$258.30	\$261.00
Multi Pass - Gym Adult Off Peak	Non Statutory	Taxable	\$216.90	\$216.90
Multi Pass - Gym Concession	Non Statutory	Taxable	\$216.90	\$219.60
Multi Pass - Gym Concession Off Peak	Non Statutory	Taxable	\$166.50	\$166.50
Multi Pass - ALLFIT	Non Statutory	Taxable	\$82.80	\$84.60
Multi Pass PT 1 Hour	Non Statutory	Taxable	\$712.50	\$731.50
Multi Pass PT 1/2 Hour	Non Statutory	Taxable	\$451.25	\$465.50

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
AQUALINK BOX HILL FACILITY PROGRAMS				
Lane Hire extra fee per person	Non Statutory	Taxable	\$4.41	\$4.62
Lane Hire per Hour - 25m	Non Statutory	Taxable	\$37.00	\$38.00
Duty Officer Hire	Non Statutory	Taxable	\$49.50	\$49.50
Lifeguard Hire	Non Statutory	Taxable	\$43.50	\$43.50
Carnival Rate - All Outdoor Areas per hour	Non Statutory	Taxable	\$330.00	\$340.00
Warm Water Pool - per hour	Non Statutory	Taxable	\$69.00	\$70.00
Dive Pool Hire per Hour	Non Statutory	Taxable	\$69.00	\$70.00
LTS inflatable hire	Non Statutory	Taxable	\$59.00	\$60.00
Party Room Hire	Non Statutory	Taxable	\$55.00	\$57.00
Pavilion - Daily	Non Statutory	Taxable	\$250.00	\$260.00
Pavilion Meeting Room - Hourly	Non Statutory	Taxable	\$50.00	\$55.00
Crèche/Wellness room Room Hire	Non Statutory	Taxable	\$50.00	\$50.00
Group Fitness Room Hire	Non Statutory	Taxable	\$60.00	\$60.00
Equipment Hire	Non Statutory	Taxable	\$3.60	\$4.00
Badminton Court - Off Peak	Non Statutory	Taxable	\$16.40	\$17.00
Badminton Court - Peak	Non Statutory	Taxable	\$22.80	\$23.60
Casual Basketball Shooting	Non Statutory	Taxable	\$5.70	\$6.00
Hot Streak Basketball	Non Statutory	Taxable	\$12.50	\$12.70
Full Court - Peak	Non Statutory	Taxable	\$59.60	\$62.00
Full Court- Off Peak	Non Statutory	Taxable	\$44.00	\$46.20
Half Court- Off Peak	Non Statutory	Taxable	\$23.60	\$25.00
Half Court- Peak	Non Statutory	Taxable	\$32.00	\$33.20
Social Badminton program	Non Statutory	Taxable	\$14.50	\$0.00
Table Tennis - Peak	Non Statutory	Taxable	\$20.00	\$20.60
Table Tennis - Off Peak	Non Statutory	Taxable	\$15.90	\$16.20
Tennis/Soccer Court - Day - Off Peak	Non Statutory	Taxable	\$29.00	\$29.00
Tennis/Soccer Court - Day - Peak	Non Statutory	Taxable	\$35.00	\$35.00
AQUALINK BOX HILL HEALTH & WELLNESS				
Group Fitness - Adult	Non Statutory	Taxable	\$19.50	\$20.00
Group Fitness - Concession	Non Statutory	Taxable	\$15.70	\$16.00
Group Fitness - Fab Living	Non Statutory	Taxable	\$10.80	\$11.00
School Groups - Fitness Programs	Non Statutory	Taxable	\$105.00	\$110.00
Postnatal	Non Statutory	Taxable	\$15.70	\$16.00
Virtual Fitness - Adult	Non Statutory	Taxable	\$10.30	\$10.50
Virtual Fitness - Concession	Non Statutory	Taxable	\$7.70	\$7.80
30 min class	Non Statutory	Taxable	\$10.30	\$10.60
30 min class - Concession	Non Statutory	Taxable	\$8.30	\$8.50
Multi Pass - Group Fitness	Non Statutory	Taxable	\$175.50	\$180.00
Multi Pass - Group Fitness Concession	Non Statutory	Taxable	\$141.30	\$144.00
Multi Pass - Fab Living	Non Statutory	Taxable	\$97.20	\$99.00
Multipass - 30 min class	Non Statutory	Taxable	\$92.70	\$95.40

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
Multipass - 30 min class Concession	Non Statutory	Taxable	\$74.70	\$76.30
AQUALINK BOX HILL RETAIL				
Merchandise Sales	Non Statutory	Taxable	Various	Various
AQUALINK BOX HILL MEMBERSHIPS				
Swim - Adult - 12 Months	Non Statutory	Taxable	\$703.00	\$735.00
Swim - Adult - 3 Months	Non Statutory	Taxable	\$229.00	\$239.00
Swim Child Concession - 3 Months	Non Statutory	Taxable	\$198.00	\$204.00
Swim Child/Concession - 12 Months	Non Statutory	Taxable	\$580.00	\$600.00
Aquatics - 12 Months	Non Statutory	Taxable	\$807.00	\$846.00
Aquatics - 3 Months	Non Statutory	Taxable	\$254.00	\$266.00
Aquatics - Concession - 12 Months	Non Statutory	Taxable	\$727.00	\$753.00
Aquatics - Concession - 3 Months	Non Statutory	Taxable	\$234.00	\$242.00
Gym - 12 Months	Non Statutory	Taxable	\$1,147.00	\$1,199.00
Gym - 3 Months	Non Statutory	Taxable	\$392.00	\$410.00
Gym - Concession - 12 Months	Non Statutory	Taxable	\$1,068.00	\$1,110.00
Gym - Concession - 3 Months	Non Statutory	Taxable	\$372.00	\$387.00
Off Peak - 12 Months	Non Statutory	Taxable	\$899.00	\$912.00
Off Peak - 3 Months	Non Statutory	Taxable	\$278.00	\$282.00
Group Fitness - 12 Months	Non Statutory	Taxable	\$1,147.00	\$1,199.00
Group Fitness - 3 Months	Non Statutory	Taxable	\$392.00	\$411.00
Group Fitness - Concession - 12 Months	Non Statutory	Taxable	\$1,068.00	\$1,110.00
Group Fitness - Concession - 3 Months	Non Statutory	Taxable	\$372.00	\$387.00
Total Fitness - 12 Months	Non Statutory	Taxable	\$1,295.00	\$1,348.00
Total Fitness - 3 Months	Non Statutory	Taxable	\$429.00	\$447.00
Total Fitness - Concession - 12 Months	Non Statutory	Taxable	\$1,141.00	\$1,182.00
Total Fitness - Concession - 3 Months	Non Statutory	Taxable	\$391.00	\$405.00
Teen Fitness - 12 Months	Non Statutory	Taxable	\$739.00	\$772.00
Teen Fitness - 3 Months	Non Statutory	Taxable	\$237.00	\$248.00
Express membership	Non Statutory	Taxable	\$99.00	\$99.00
Fab Living - 12 Months	Non Statutory	Taxable	\$960.00	\$993.00
Fab Living - 3 Months	Non Statutory	Taxable	\$293.00	\$303.00
Fab Living - Monthly over counter	Non Statutory	Taxable	\$74.00	\$76.50
Direct Debit - Swim	Non Statutory	Taxable	\$52.60	\$55.40
Direct Debit - Swim Child/Concession	Non Statutory	Taxable	\$42.50	\$44.50
Direct Debit - Aquatics	Non Statutory	Taxable	\$61.50	\$65.00
Direct Debit - Aquatics - Concession	Non Statutory	Taxable	\$54.80	\$57.00
Direct Debit - Gym	Non Statutory	Taxable	\$84.00	\$87.80
Direct Debit - Gym - Concession	Non Statutory	Taxable	\$77.00	\$80.00
Direct Debit - Off Peak	Non Statutory	Taxable	\$69.00	\$70.00
Direct Debit - Group Fitness	Non Statutory	Taxable	\$84.00	\$87.80
Direct Debit - Group Fitness - Concession	Non Statutory	Taxable	\$77.00	\$80.00
Direct Debit - Total Fitness	Non Statutory	Taxable	\$96.10	\$99.90
Direct Debit - Total Fitness - Concession	Non Statutory	Taxable	\$83.40	\$86.00
Direct Debit - Teen Fitness	Non Statutory	Taxable	\$55.60	\$58.50
Direct Debit - Fab Living	Non Statutory	Taxable	\$74.00	\$76.50
Direct Debit - Swim - Family	Non Statutory	Taxable	\$47.35	\$49.85
Direct Debit - Aquatics - Family	Non Statutory	Taxable	\$55.35	\$58.50
Direct Debit - Gym - Family	Non Statutory	Taxable	\$75.60	\$79.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
Direct Debit - Group Fitness - Family	Non Statutory	Taxable	\$75.60	\$79.00
Direct Debit - Total Fitness - Family	Non Statutory	Taxable	\$86.50	\$89.90
Direct Debit - Teen - Family	Non Statutory	Taxable	\$50.05	\$52.65
Direct Debit - Fab Living - Family	Non Statutory	Taxable	\$66.60	\$68.85
Direct Debit Joining Fee - Aquatics/Swim	Non Statutory	Taxable	\$59.00	\$49.00
Direct Debit Joining Fee - Teen Fit/Off Peak	Non Statutory	Taxable	\$59.00	\$49.00
Direct Debit Joining Fee - Total / Gym / Group Fitness	Non Statutory	Taxable	\$99.00	\$49.00
Cancellation Fee	Non Statutory	Taxable	\$60.00	\$60.00
Card replacement	Non Statutory	Taxable	\$10.00	\$10.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
INFRASTRUCTURE				
ARBOR				
Tree Amenity Valuation	Non Statutory	GST Free	Quotation	Quotation
RECYCLING AND WASTE CENTRE				
ACCOUNT CUSTOMERS				
Commercial Account Customers (per tonne)	Non Statutory	Taxable	\$285.00	\$295.00
Large Commercial Account Customers (per tonne)	Non Statutory	Taxable	\$280.00	N/A
RUBBISH				
External Tipping Fees - Car Boot Load	Non Statutory	Taxable	\$40.00	\$45.00
External Tipping Fees - Station Wagon/Car Load	Non Statutory	Taxable	\$50.00	\$55.00
External Tipping Fees - Utes, Vans, Trailers, or Trucks - disposal up to 300kg (minimum charge)	Non Statutory	Taxable	\$80.00	\$85.00
External Tipping Fees - Bulk (per tonne) - disposal greater than 300kg	Non Statutory	Taxable	\$295.00	\$305.00
CLEAN GREEN WASTE				
Clean Green - disposal up to 400kg (minimum charge)	Non Statutory	Taxable	\$55.00	\$60.00
Clean Green - Bulk (per tonne) - disposal greater than 400kg	Non Statutory	Taxable	\$132.00	\$137.00
CLEAN CONCRETE				
Concrete - disposal up to 500kg (minimum charge)	Non Statutory	Taxable	\$48.00	\$50.00
Concrete - Bulk (per tonne) - disposal greater than 500kg	Non Statutory	Taxable	\$103.00	\$107.00
WASTE ENGINE OIL				
Oil - up to 5 litres	Non Statutory	Taxable	\$0.00	\$0.00
Oil - greater than 5 litres (per litre)	Non Statutory	Taxable	\$0.50	\$0.60
OTHER RECYCLABLES				
BBQ Gas Bottles (up to 9kg)	Non Statutory	Taxable	\$17.00	\$18.00
Mattresses and Bases	Non Statutory	Taxable	\$32.00	\$35.00
Tyre and Rim - Passenger Vehicles	Non Statutory	Taxable	\$19.00	\$27.00
Tyre and Rim - Four Wheel Drives	Non Statutory	Taxable	\$38.00	\$40.00
Tyres - Four Wheel Drives	Non Statutory	Taxable	\$19.00	\$25.00
Tyres - Passenger Vehicles	Non Statutory	Taxable	\$15.00	\$17.00

Fees and Charges	Fee Type	GST Status	2022/23 Fee (incl GST) \$	2023/24 Fee (incl GST) \$
SUSTAINABILITY, WASTE & RECYCLING				
WASTE MANAGEMENT SERVICES				
Kerbside Waste Service Charge (1 x 80 litre garbage bin and 1 x recycling bin)	Non Statutory	GST Free	N/A	\$184.80
Public Waste Service Charge	Non Statutory	GST Free	N/A	\$67.85
SUPPLEMENTARY BIN FEES				
GARBAGE				
80 litre initial garbage bin (one per premises)	Non Statutory	GST Free	No charge	Part of Kerbside waste service charge
120 litre initial garbage bin (instead of 80 litre)	Non Statutory	GST Free	\$63.00	\$67.00
240 litre initial garbage bin (instead of 80 litre)	Non Statutory	GST Free	\$330.00	\$350.00
Additional garbage bins (per 120 litre increase in capacity)	Non Statutory	GST Free	\$267.00	\$280.00
RECYCLING				
Additional recycling bin (240 litre) - per bin	Non Statutory	GST Free	N/A	\$60.00
FOOD AND GARDEN ORGANICS (FOGO)				
New User (first year) 140 Litre FOGO Bin	Non Statutory	GST Free	\$38.00	N/A
New User (first year) 240 Litre FOGO Bin	Non Statutory	GST Free	\$58.00	N/A
140 Litre FOGO Bin	Non Statutory	GST Free	\$63.00	\$66.00
240 Litre FOGO Bin	Non Statutory	GST Free	\$83.00	\$87.00
EXEMPTIONS				
Additional bin capacity due to medical or disability	Non Statutory	GST Free	No charge	No charge

Appendix B – Glossary of terms

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

Financial year	means the period of 12 months ending on 30 June each year
Forecast	means the predicted outcome for the financial year based on available information as at 31 January 2023
Heritage asset	means an asset with historic, artistic, scientific, technological, geographical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture and this purpose is central to the objectives of the entity holding it
Initiative	means an action which is one-off in nature and/or leads to improvements in service performance or service levels.
Integrated Strategic Planning and Reporting framework	means the key statutory planning and reporting documents that are required to be prepared by councils to support strategic decision making and ensure accountability to local communities in the performance of functions and exercise of powers under the Act
Major Initiative	means a significant initiative that the Council has identified as a priority and that directly contributes to the achievement of the <i>Council Plan</i> during the current financial year and has a major focus in the budget.
Minister	means the Minister for Local Government
Performance statement	means a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the annual report
Planning and Reporting framework	means the key statutory planning and reporting documents that are required to be prepared by councils to ensure accountability to local communities in the performance of functions and exercise of powers under the Act
Principal accounting officer	means the person designated by a council to be responsible for the financial management of the council
Regulations	means the <i>Local Government (Planning and Reporting) Regulations 2020</i>
Report of operations	means a report containing a description of the operations of the council during the financial year and included in the annual report
Specialised assets	means assets designed for a specific limited purpose. Specialised assets include buildings such as schools, hospitals, court houses, emergency services buildings (police, fire, ambulance and emergency services), specialised buildings to house infrastructure (pump stations, etc.), some heritage properties and most infrastructure assets

Appendix C – Service Performance Outcome Indicators Measurement

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement)	[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]
Statutory planning	Timeliness	Planning applications decided within required time frames. (The percentage of regular and VicSmart planning application decisions made within legislated time frames)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads maintained to condition standards. (The percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal.)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (The percentage of resident municipal population who are registered library members)	[Number of registered library members / Municipal population] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population)	[Number of visits to aquatic facilities / Municipal population]

Service	Indicator	Performance Measure	Computation
Animal Management	Health and safety	Animal management prosecutions. (Percentage of successful animal management prosecutions)	$[\text{Number of successful animal management prosecutions} / \text{Number of animal management prosecutions}] \times 100$
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council)	$[\text{Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up} / \text{Number of critical non-compliance notifications and major non-compliance notifications about food premises}] \times 100$
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service) Participation in MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	$[\text{Number of children who attend the MCH service at least once (in the year)} / \text{Number of children enrolled in the MCH service}] \times 100$ $[\text{Number of Aboriginal children who attend the MCH service at least once (in the year)} / \text{Number of Aboriginal children enrolled in the MCH service}] \times 100$

Appendix D – Council reserve governing principles

Principles for application of Financial Reserves for Capital improvement projects

The following sets out Council's amended reserve principles to be applicable to the 2022/23 financial year and 2023/24 onwards. The 2023/24 Budget + 3 years (including 2022/23 Full Year Forecast) included in this document reflects the reserve principles outlined below.

Public Open Space Reserve

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

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

Whitehorse City Council recognises statutory public open space contributions as income under the income statement category "Contributions – monetary".

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

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

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

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

The Open Space Strategy, Recreation Plan and associated action plans will identify opportunities to respond to the changing demand on the public open space network. Council will from time to time, review and update these documents to ensure funded projects align with changes in demographic data and area growth within the municipality.

All determinations in respect of the allocation of public open space reserves to fund eligible works will be made either: (a) by Council through the formal annual Budget adoption process; (b) by Council through the formal resolution to adopt an annual report and progress reports or (c) by a formal Council resolution after having considered a comprehensive report from a relevant Council Officer.

Development Reserve

Whitehorse City Council by Council resolution maintains a funding reserve named the Development Reserve. The Development Reserve receives funds from sales of assets no longer required by Council.

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

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

All determinations in respect of the allocation of development reserves to fund eligible works will be made either: (a) by Council through the formal annual Budget adoption process; (b) by Council through the formal resolution to adopt an annual report and progress reports or (c) by a formal Council resolution after having considered a comprehensive report from a relevant Council Officer.

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

Principles for application

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

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

Open Space Improvements – Improvements to existing open space where the improvement will provide for a new or improved open space / recreation outcome or increase the capacity / utilisation of existing open space / recreation outcomes beyond their original design capacity or service potential. Provision of asset situated in open space to support a new or improved recreation outcome or increase the capacity / utilisation of existing recreation outcomes in line with Council's Recreation Plan objectives.

- Sportsfield surface or infrastructure upgrades to improve capacity to manage increased use and participation.
- Creation or upgrade of cycling/walking paths within open space to improve access and opportunities for recreation outcomes.

- Upgrades to play spaces where the footprint and/or play experience has been expanded or upgraded.
- Installation of complementary assets in open space such as seating; spectator cover; public toilets; landscape improvements or BBQ facilities.
- Outdoor Sports Court
- Adult Fitness Equipment station

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

- Facility Feasibility Plan
- Design costs for open space and recreation assets

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

- Aquatic Leisure Centre
- Indoor Sports Courts / Stadium

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

- Performing Arts Centre
- Civic Centre / Community Centre

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

- Sports Pavilion Upgrade
- Sports Lighting

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

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

*The above Open Space Contributions split requirements replace the previous 60%/40% application of reserves.

** Funding splits are based on an “up to percentage” and may vary depending on the capital improvement project.



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.

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