



WHITEHORSE

Quarterly Performance Report 2024/25

July – September 2024





Acknowledgement of Traditional Owners

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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QUARTERLY HIGHLIGHTS - JULY TO SEPTEMBER 2024



THE ROUND

This quarter, The Round hosted performances by Sydney Theatre Company, Opera Australia, Melbourne Theatre Company, Marcia Hines, and Dave O'Neil. In July, The Round joined Open House Melbourne with tours and a design panel and continues to welcome hirers. In September, The Round launched its daytime 2025 Midweek Matinee season.



Membership in the Aqualink Fab Living Program grew by 32, from 1,146 in July to 1,178 in September. During the Paris Olympics, older adults joined 'come and try' sessions for powerlifting, fencing, badminton, table tennis, aqua aerobics, and stretching.



From 1 July 2024, the range of products offered under the Solar Savers program was expanded from solar PV and batteries to include hot water heat pumps and split air conditioning units.



Heritage Week

Heritage Week spotlighted our community over 15-22 September with the theme 'Whitehorse on Stage' and featured 16 events. Council's venues came alive with exhibitions, live performances of song and dance. New songs were created by music students from Box Hill Institute who were inspired by historic images from Box Hill Historical Society.



100% Renewable Electricity



As of 1 July 2024, all Council-owned community assets, including street lighting, buildings, and BBQs, are now powered entirely by renewable electricity. This marks an important step towards our net zero emissions goal for 2032 and aligns with the **Climate Response Strategy 2023-2030**. This shift is expected to lower Council's greenhouse gas emissions by over 20% from the 2022/23 levels.



Photo taken by Henry Ridgway

WHITEHORSE



On 4 August, the Whitehorse Youth Representative Committee held its Annual Youth Forum at Box Hill Town Hall. The event addressed mental health, racial discrimination, career pathways, and substance abuse, with a keynote from Abraham Khol of the Centre for Multicultural Youth. Mayor Denise Massoud opened the free, fully catered event, which featured workshops and a lunchtime expo attended by local schools.



QUARTERLY HIGHLIGHTS - JULY TO SEPTEMBER 2024

Melbourne Moon Festival

Box Hill Town Hall hosted the 2024 Melbourne Moon Festival on 7 September by the Melbourne Taiwanese Chamber of Commerce, drawing over 15,000 attendees!



Strathdon House & Orchard Precinct

Strathdon House & Orchard Precinct is thrilled to announce the installation of new accessible self-watering planter boxes, made possible by a generous \$3,167 donation from the Box Hill Central Rotary Club. This contribution has allowed the replacement of the aging wicking beds with modern, user-friendly alternatives that are now fully installed and in use. Council is excited to see the positive impact these new additions will have on our community garden.

Plastic Free July 2024

Plastic Free July 2024 took place this quarter, with Council hosting various events throughout the month, including workshops on eco-shopping bags, rag roping, beeswax wraps, and more. On 23 July, The Round held a Plastic Free Forum featuring Rebecca Prince-Ruiz, founder of Plastic Free July, author, and changemaker, who spoke to community leaders and environmental group members.



National Student Volunteer Week

During National Student Volunteer Week, 5 - 11 August, all Council's student volunteers were recognised and celebrated, including members of the Whitehorse Youth Representative Committee and the Whitehorse FReeZa Committee. Council thanked the wonderful volunteers and the great work they do to enhance our community.



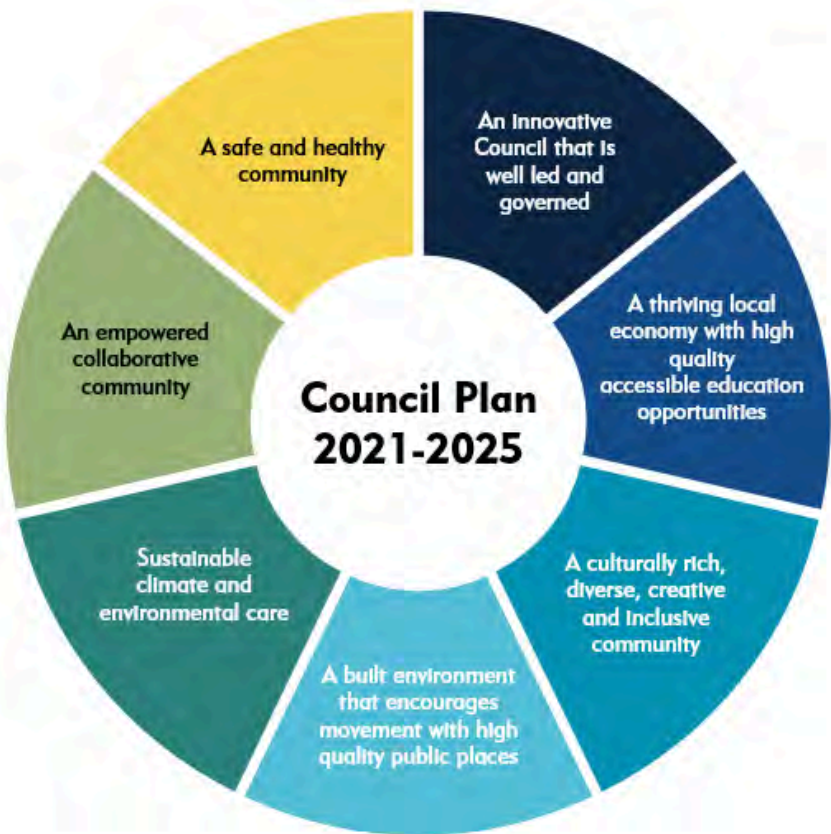
How to Become a Council Supplier Workshop

The Investment and Economic Development Unit in collaboration with the Procurement team hosted two "How to Become a Council Supplier" workshops. There were over 100 local business owners registered. The session outlined relevant information on how businesses can explore Council contracts and possibly becoming a supplier.

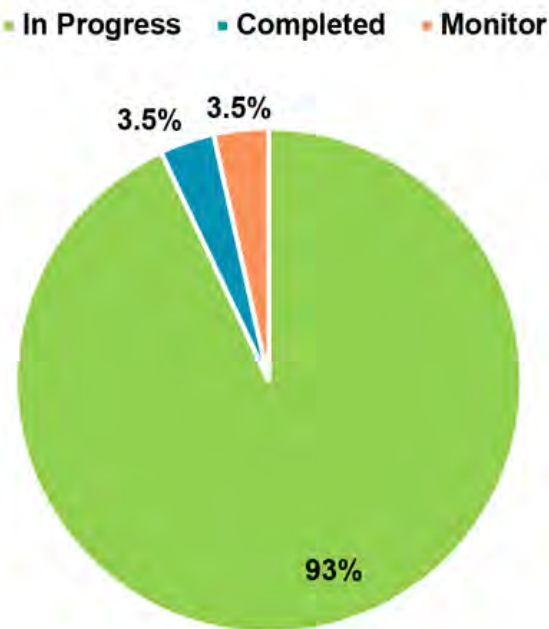
PERFORMANCE AGAINST OUR COUNCIL PLAN 2021-2025

Our Council Plan 2021–2025 outlines the seven (7) strategic directions and related objectives for Council to work towards over the next four years to achieve the Whitehorse 2040 Community Vision.

The Quarterly Performance Report provides transparency to our community by providing an update on Council’s activities and performance the quarter.



PROGRESS STATUS OF ACTIONS



Council will report on 29 actions for the 2024/25 financial year that directly contributes to the achievement of the objectives in the Council Plan 2021-2025

This quarter reported:

Completed:	1
In Progress:	27
Monitor (at risk of/or is falling behind):	1
On Hold:	0
Not Started:	0
Closed:	0



THE MUNICIPAL PUBLIC HEALTH & WELLBEING PLAN 2021-2025 HIGHLIGHTS

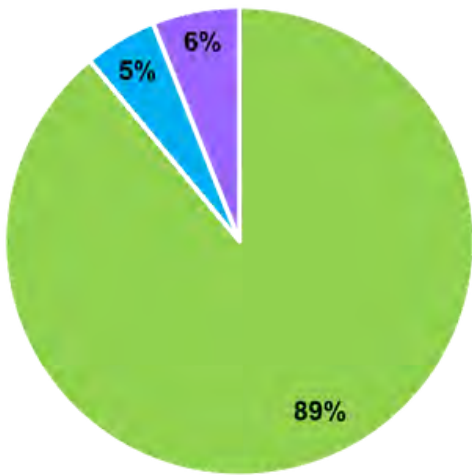
Mental Wellbeing



- Nunawading Community Hub hosted an event with information stalls and guest speakers to support those affected by dementia. Council collaborates with the Umbrella Dementia Café and Eastern Health to promote the wellbeing of people with dementia and their carers.

The Whitehorse Health and Wellbeing Plan 2021-2025 outlines the objectives and key strategies to improve the health and wellbeing of people in the municipality. Each year an Annual Action Plan details the activities Council, and partner organisations, will undertake over the 12 months towards these objectives. The Annual Action Plan also includes prevention and early intervention measures to respond to family violence, including elder abuse. For more information visit Council's [Health and Wellbeing page](#).

■ In Progress ■ Completed ■ Not Started or Deferred



In the 2024/25 Financial Year, Council will be reporting on 84 Actions.

This quarter reported:

Completed:	4
In Progress:	74
Deferred:	1
Not Started:	4
Ongoing:	1

Social Inclusion



- Council is collaborating with Whitehorse Friends for Reconciliation to apply Aboriginal artwork to seven traffic signal boxes.
- In partnership with Access Health and other LGAs, Council supported four clubs in completing the Inclusive Clubs program and developing inclusion action plans this quarter.

Physical Activity



- Pickleball participation grew this quarter at Council facilities, drawing participants of all ages and abilities for its mental and physical health benefits.

Climate Change Mitigation



- Billboards in three Whitehorse locations are encouraging residents to join the Food Organics Garden Organics program, in partnership with Sustainability Victoria and the Statewide campaign.

Actions Taken To Prevent Family Violence and Violence Against Women



- Council is collaborating with Inner East Metro Councils to seek State funding for the Inner East MABELS (Mothers and Babies Engaging & Living Safely) program.
- To combat ageism related to elder abuse, Council facilitated three workshops with the Australian Human Rights Commission's Joanna Maxwell, attended by 58 participants, in partnership with the Eastern Elder Abuse Network, Eastern Community Legal Centre, Knox, and Maroondah Councils.
- Council partnered with other Councils to deliver health and wellbeing seminars for families. Two sessions focused on equality and respect: 'Impacts of Gender Stereotypes' by Whitehorse Council reached 43 attendees, while 'Body Safety and Consent' by Yarra Ranges had 84 attendees from Whitehorse.
- Council partnered with SALT (Sport and Life Training) and the Freemasons to fund eight Allies for Change programs addressing family violence and promoting gender equality in community clubs.



COUNCIL TRANSFORMATION

In response to a changing environment, Council is undertaking a whole of organisation transformation to ensure we continue to meet the needs and expectations of our community.

The external environment is continually changing and Council must adjust how we respond to and manage change in response.







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



The Transformation Program is supported by six functions, our Technology Transformation Program improving technologies, Service Excellence reviewing our services and providing recommendations for the future, Customer and Human Experience prioritising the needs of customer into process and technologies and Enterprise Change Management ensuring the changes we make are sustainable. The Strategic Property is also underway.

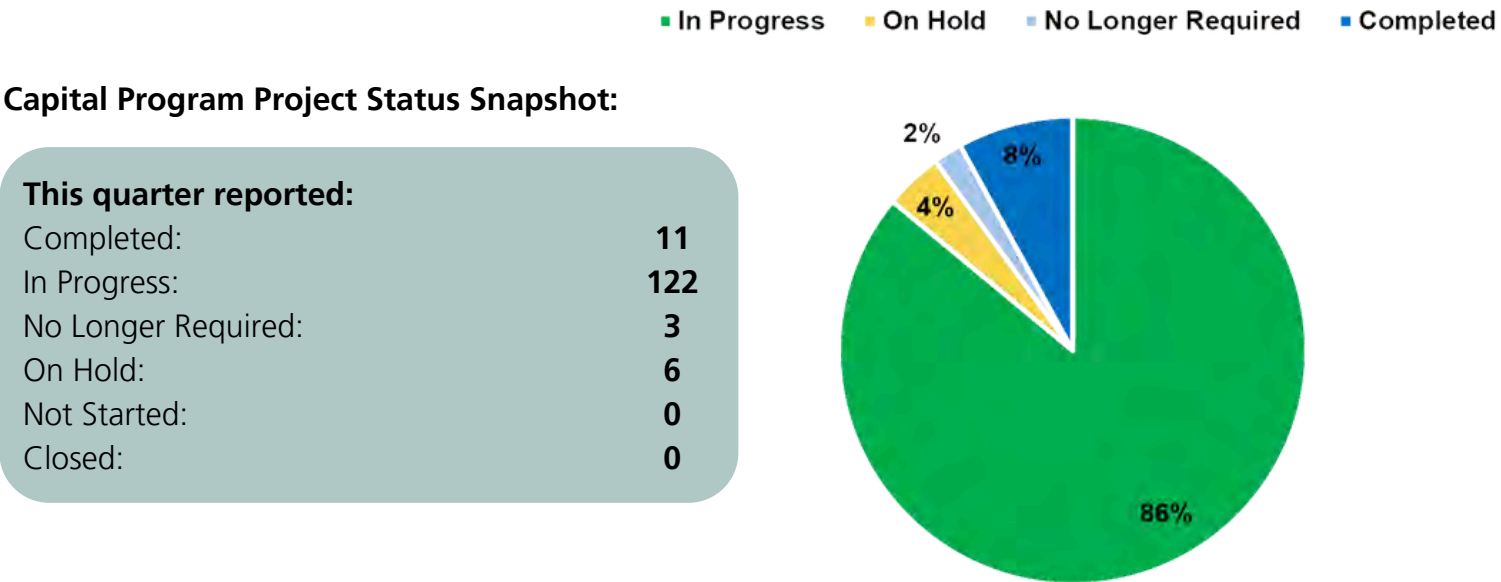
The Continuous Improvement Program is focused on delivering training to existing staff to apply improvements to what and how we work that have reportable benefits for our community. The existing 43 Whitehorse improvement champions have an active ongoing commitment to our Continuous Improvement Program to identify and improve processes, embed the technology made available through the Digital Technologies, increase capacity through hours saved and overall improve the customer experience.

The Transformation Program of work encompasses projects, initiatives and program streams across the organisation which range in size, scale, and impact. A summary of the improvement benefits is outlined in the table below.

Improving Customer Experience		Easier / Faster Processes	Financial Benefits
			
5,027 Days Improved Customer Responses		683 Hours Saved	Dollar Benefits from improvement activities
			\$117,361 Embedded in Budget: Cost Reduction Increased Revenue
Customer Satisfaction Rating ☆☆☆☆☆ Post Call Survey 4.56/5 Stars Snap/Send/Solve 4.20/5 Stars		Increased capacity	\$1,611,775 Not in Budget: Cost Avoidance Cost Recovery
			
6,387 Snap/Send/Solve requests received			

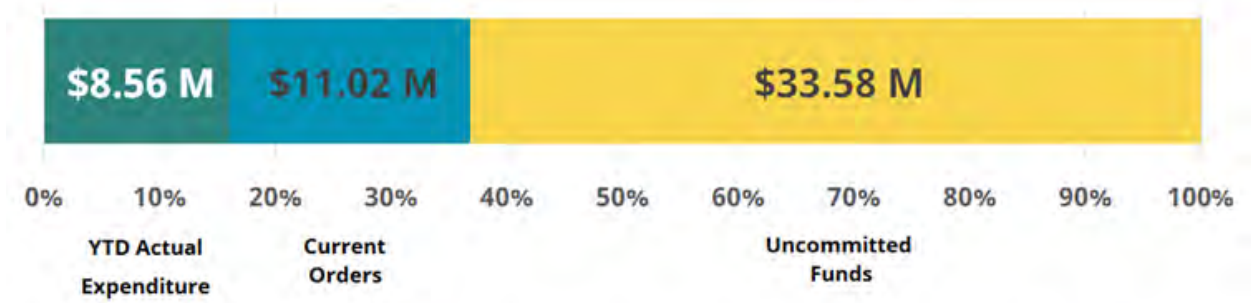
CAPITAL WORKS

The 2024/25 Capital Works Program includes 142 projects and programs to be delivered over the financial year with an adopted budget of \$45.90M. As at 30 September, the forecast capital expenditure for 2024/25 has been adjusted to \$53.16M following the inclusion of funding from 2023/24 carry forward projects (\$4.36M), increased grants and contributions (\$1.79M), increased public open space reserve funding (\$1.12M) and additional funding approved through Council resolution (\$50k). These increases are partly offset by reductions due to funds transferred to the operational budget (\$30k) and surplus funds that have been identified as no longer required (\$32k).



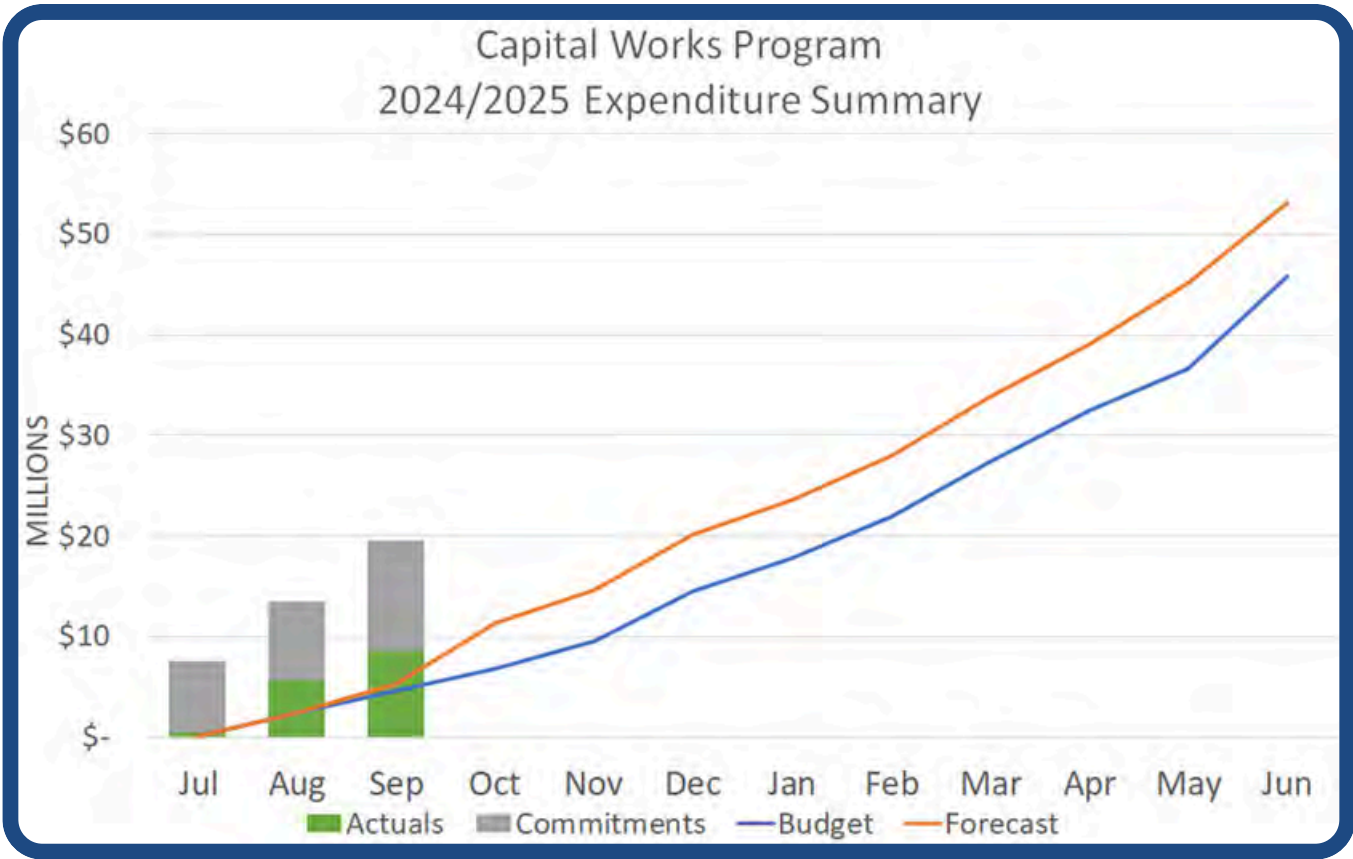
Capital Program Expenditure Snapshot:

	At 30 September 2024
YTD Actual Expenditure	\$8.56M (16.1%)
Current Orders	\$11.02M (20.7%)
Remaining funding for commitment / expenditure	\$33.58M (63.2%)



Capital Expenditure

As at 30 September, year to date expenditure was \$8.56M, which was \$3.97M ahead of the budgeted expenditure of \$4.59M. This variance is predominantly due to settlement of the Hay Street, Box Hill South open space purchase in August (\$3.02M), and smaller variances across several projects funded by additional grants/contributions or unspent funding carried forward from 2023/24. There was \$19.58M in project commitments at the end of the first quarter, as shown by the September column in the graph below.



The blue line indicates the cumulative adopted budget expenditure for the year, totalling \$45.90M. The orange line indicates the cumulative revised forecast expenditure of \$53.16M.

Capital Expenditure by Asset Category

ASSET CATEGORY	YTD ACTUAL 000's	YTD BUDGET 000's	YTD VARIANCE 000's	ANNUAL BUDGET 000's	NEW ANNUAL FORECAST 000's	Q1 FORECAST CHANGE 000's	NOTES
PROPERTY							
Land	4,118	1,100	(3,018)	3,000	4,118	1,118	1
Buildings	500	576	76	4,457	6,466	2,009	2
Buildings Improvements	483	702	219	3,211	3,631	420	3
TOTAL PROPERTY	5,101	2,378	(2,723)	10,668	14,216	3,548	

PLANT & EQUIPMENT							
Plant, Machinery and Equipment	222	-	(222)	5,295	6,141	846	4
Fixtures, Fittings and Furniture	116	52	(64)	721	791	70	
Computers and Telecommunications	206	251	45	1,314	1,284	(30)	
TOTAL PLANT & EQUIPMENT	544	303	(241)	7,330	8,216	886	

INFRASTRUCTURE							
Roads	357	133	(224)	6,764	7,968	1,204	5
Footpaths and Cycleways	712	479	(233)	5,125	5,523	398	6
Drainage	372	367	(5)	2,473	2,534	61	
Recreational, Leisure and Community Facilities	513	321	(191)	9,439	10,051	612	7
Parks, Open Space and Streetscapes	554	588	34	3,766	3,854	88	
Off Street Car Parks	411	22	(389)	338	796	458	8
TOTAL INFRASTRUCTURE	2,918	1,910	(1,008)	27,904	30,726	2,822	

TOTAL	8,563	4,590	(3,973)	45,902	53,158	7,256	
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Notes:

(1.) Land expenditure was \$3.02M higher than YTD budget reflecting property settlement costs of Council's open space land acquisition in Hay Street, Box Hill South. Community consultation on the development of the new open space site is planned for the second quarter.

The Land expenditure full year forecast was increased by \$1.12M during the first quarter to reflect the additional draw down required from the Public Open Space reserve to fund the Hay Street, Box Hill South acquisition.

Capital Expenditure by Asset Category (cont.)

(2.) Buildings expenditure was \$76k lower than YTD budget mainly due to timing differences on the Box Hill City Oval Redevelopment (\$105k), East Burwood Reserve South Pavilion (\$54k) and Mirrabooka Reserve Pavilion (\$43k) projects, partly offset by a \$134k increase for post-completion works on The Round, which are funded through carried forward budget from 2023/24.

The Buildings expenditure full year forecast increased by \$2.01M during the first quarter primarily reflecting the carry forward of 2023/24 funding for several multi-year projects, including \$701k for post-completion works on The Round, \$250k for Sportlink redevelopment post-completion works, \$233k for Mirrabooka Reserve Pavilion, \$228k for Mahoney's Reserve Pavilion, and \$186k for East Burwood Reserve Pavilion.

(3.) Building Improvements expenditure was \$219k lower than YTD budget mainly reflecting timing differences in the Mechanical Plant Renewal Program (\$158k) and Buildings Refurbishment and Component Renewal Program (\$125k).

The Building Improvements full year forecast was increased by \$420k during the first quarter mainly reflecting the carry forward of 2023/24 funding for the Civic Centre Renewal Program (\$190k), Advocacy Fund for Future Project Designs (\$122k) and Old Mont Albert Station Fit Out Program (\$100k).

(4.) Plant, Machinery and Equipment expenditure was \$222k higher than YTD budget reflecting delivery of three vehicles through the Heavy Plant Renewal Program which were ordered in 2023/24 but not delivered due to delays in supply chains.

The Plant, Machinery and Equipment expenditure full year forecast increased by \$846k during the first quarter mainly reflecting \$940k funding carried forward from 2023/24 for the Passenger Vehicle Changeover Renewal Program. These funds will be used to catch up on vehicle changeovers with the program being on hold while Council's Fleet Policy was being reviewed and updated.

(5.) Roads expenditure was \$224k higher than YTD budget reflecting \$121k of unbudgeted kerb and channel renewal expenditure in Bonview Crescent and Barilla Court in Burwood East, funded by Local Roads and Community Infrastructure Phase 4 funding. Other variances are due to timing differences resulting from earlier works across other projects including Landscaping at Traffic Management Devices (\$50k) and the Kerb and Channel Renewal Program (\$34k).

The Roads expenditure full year forecast increased by \$1.20M during the first quarter reflecting \$873k of Roads to Recovery funding to help fund Council's 2024/25 road reconstruction projects, and \$334k of Local Roads and Community Infrastructure funding to complete kerb and channel renewal works at three locations.

(6.) Footpaths and Cycleways expenditure was \$233k above YTD budget primarily reflecting earlier than planned Footpath Renewal Program works (\$231k).

The Footpaths and Cycleways expenditure full year forecast increased by \$398k during the first quarter reflecting \$340k of Local Roads and Community Infrastructure funding to complete pathway and accessibility improvements at two locations, and \$58k of funding reallocated from the Recreation, Leisure and Community Facilities asset category to complete priority sites in the Gravel Paths in Parks Renewal Program.

Capital Expenditure by Asset Category (cont.)

(7.) Recreation, Leisure and Community Facilities expenditure was \$191k above YTD budget mainly reflecting additional projects funded by grants and contributions including the NELP funded Elgar Park North West Cricket Relocation (\$140k) and State Government funded Springfield Park Multipurpose Courts (\$44k).

The Recreation, Leisure and Community Facilities expenditure full year forecast increased by \$612k during the first quarter reflecting the additional NELP funded Elgar Park North West Cricket Relocation project noted above (\$181k) and the carry forward of unspent 2023/24 funding for several projects, most significantly the Elgar Park South Sports Field Lighting (\$153k), Elgar Park North East Sports Field Surface Upgrade (\$132k) and Ballyshannassy Reserve Sports Field Lighting (\$123k) projects.

(8.) Off Street Car Park expenditure was \$389k higher than YTD budget primarily due to carried forward expenditure from 2023/24 to complete the new car park on the old Box Hill Bowls Site (\$398k) at 835 Whitehorse Road, Box Hill, which is now open for use by the public.

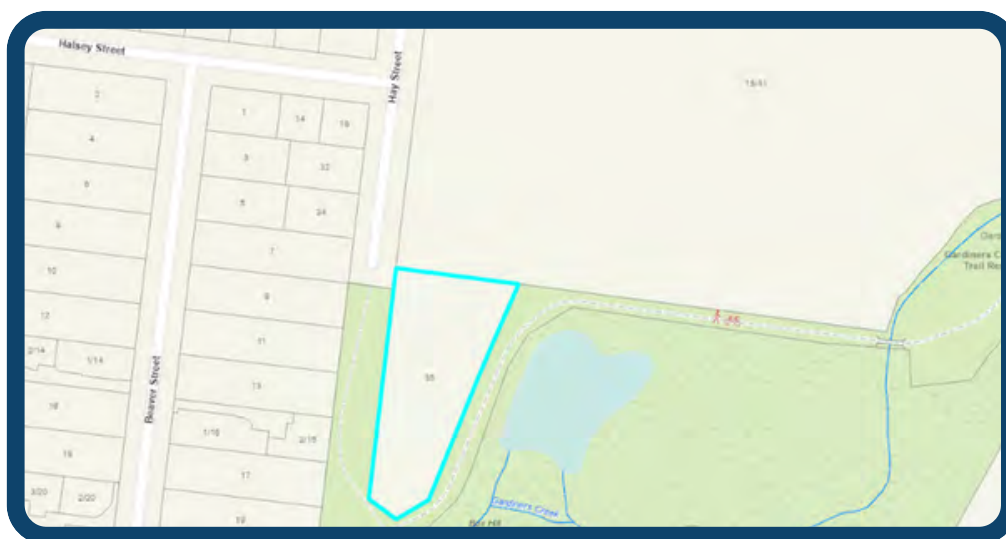
The Off Street Car Park expenditure full year forecast increased by \$458k during the first quarter to reflect the carry forward of funding from 2023/24 for the Box Hill Bowls Site Car Park.

Quarter 1 Capital Program Highlights

Open Space Land Acquisition – 35 Hay Street, Box Hill South

Council's acquisition of a vacant property at 35 Hay Street, Box Hill South was settled in August for a total cost of \$4.52M. Adjacent to the Gardiners Creek Trail Reserve near the north-west side of the Box Hill Golf Club, the site will be converted into a public open space and is funded from Council's Public Open Space reserve. Community consultation on the development of the new open space site is planned for the second quarter of 2024/25.

Site location:



Stephens Reserve Drainage Improvements

Drainage improvements were undertaken near the play space in Stephens Reserve, Vermont during September for a total cost of \$23k. Works included installation of two new storm water pits, upgrade of 140 linear metres of gravel path, and installation of a new integrated water management garden bed.

New path and garden bed



New storm pit



Quarter 1 Capital Program Highlights (cont.)

New Car Park – 835 Whitehorse Road, Box Hill

A new car park has been constructed at 835 Whitehorse Road, Box Hill. The vacant former Box Hill Bowls Club site has been converted into an asphalt off street car park providing 88 spaces, including 2 accessible parking spaces. The car park was completed and opened to the public (parking fees payable) in early September and is accessed from Poplar Street. The project budget was \$605k (across two financial years).

Before



After



Old Mont Albert Station Platform Signage Initiative

The old Mont Albert railway station platform sign, which was removed during the Mont Albert and Surrey Hills Level Crossing Removal Project, has been installed on the side of the relocated station building, accompanied by an information sign for a cost of \$3k. This addressed requests from the local community to display the signs to provide a permanent history for visitors.



Quarter 1 Capital Program Highlights (cont.)

Troy Court, Forest Hill Road Reconstruction

A road reconstruction of Troy Court, Forest Hill (from Glebe Street to the end of the court) was completed in July. The project costs to date at 30 September 2024 were \$222k (across two financial years). The scope of works included:

- removal and replacement of the concrete kerb and channel,
- replacement of the concrete vehicle crossing ramps,
- provision of new underground stormwater drainage,
- new asphalt surface, and
- reinstatement works.

In Progress



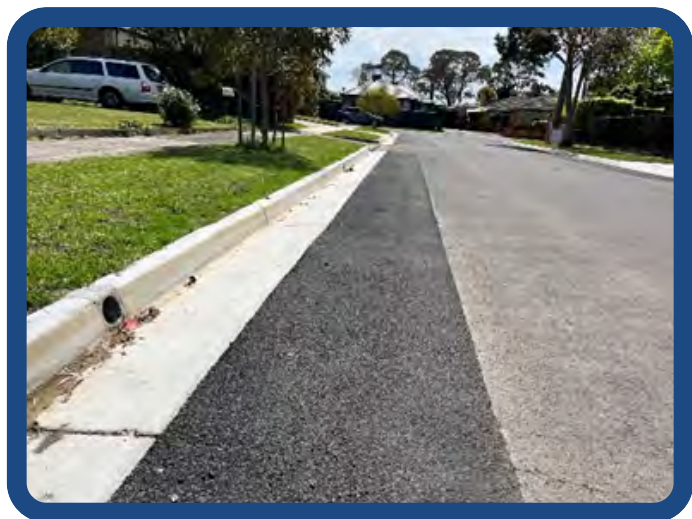
After



Barilla Court, Burwood East Kerb, Channel and Footpath Renewal

Renewal of sections of footpath and kerb and channel in Barilla Court, Burwood East, (off Saxton Street) was completed in September. This unbudgeted project was funded through the Federal Government Local Roads and Community Infrastructure Phase 4 funding. Works included replacing approximately 180 metres of kerb and channel and approximately 20 metres of footpath and cost \$67k.

Completed



Quarter 1 Capital Program Highlights (cont.)

Road Safety Improvements - Strabane Ave pram crossings

Two new pram crossings were constructed on Strabane Avenue, Mont Albert North (just west of Tyrell Street) to create a safer road crossing from the pathway through Ashmole Reserve. Works were undertaken through the Road Safety Improvements Program and were completed in September for a total project budget of \$47k. The scope of works included:

- construction of two pram crossings,
- removal and reconstruction of a section of the internal path in Ashmole Reserve for improved alignment, and
- signage and reinstatement works.

Before



After





FINANCIAL REPORT

FINANCIAL ANALYSIS

For the period ending 30 September 2024

Executive Summary

The year to date (YTD) financial result as of 30 September 2024 was a surplus of \$119.75m, \$5.05m favourable to the YTD Adopted Budget. The YTD surplus result per the budget is due to the striking of full year annual rates in August 2024, which will reduce over the course of the year as Council delivers services to the community.

Income was \$3.43m higher than budget primarily reflecting higher than budgeted rates and charges (\$793k), interest income (\$769k), user fees (\$677k), statutory fees and fines (\$644k) and other income (\$398k). Expenditure was \$1.63m less than budget mainly relating to lower materials and services expenditure (\$2.77m), partly offset by higher employee costs (\$1.01m). Further explanations of significant variances are detailed in the report.

Council revised the 2024/25 annual forecast in August to reflect final carry forward of unspent funds from 2023/24 into 2024/25. After adjusting for carry forwards, the revised full year forecast in August 2024 was a surplus of \$15.22m, \$501k favourable compared to the \$14.72m annual Adopted Budget.

A subsequent review of the annual forecast was completed in September 2024, projecting a year-end surplus result of \$14.74m, \$485k unfavourable to the August forecast and \$17k favourable to the 2024/25 Adopted Budget.

Year to date result

As outlined in the above Executive Summary, the actual year to date (YTD) result at 30 September 2024 was a surplus of \$119.75m, \$5.05m favourable to YTD Adopted Budget. The significant variances were:

(1.) Rates and charges were \$793k above budget, reflecting higher than expected supplementary rates to date (\$551k; timing) and higher waste service charge income (\$238k) as a result of changes in bin numbers and an increase in properties utilising FOGO (note this increase will be offset by a corresponding increase in collection and processing costs for waste and recycling services).

(2.) Statutory fees and fines were \$644k more than YTD budget, mainly reflecting increased parking infringement income (\$495k) driven by the full complement of resources (both in-house parking officers and after-hour contractors) issuing higher than expected infringements to date, and increased temporary road closure permits (\$164k) in relation to the Suburban Rail Loop (SRL) project in Box Hill and Burwood.

(3.) User fees were \$677k above YTD budget mainly related to the following variances:

- The Round was \$323k higher than budget, with higher than budgeted staff cost recoveries (\$92k), retail sales (\$78k), catering income (\$54k), booking fees (\$48k) and ticket sales (\$38k) mainly as a result of strong ticket sales related to Council's curated programmes and high demand for theatre and venue hire; and
- Community Safety was \$306k higher than budget driven mainly by increased user fee income within Parking Services (\$302k), largely related to higher parking bay hire fees (\$227k) as a result of increased occupancy of on-street parking bays by the SRL projects and private development building works.

(4.) Operating Grant income was \$320k above budget, primarily reflecting the finalisation of the 2024/25 Victorian Local Government Grants Commission (VLGGC) funding allocation (\$228k) and higher than budgeted childcare subsidies (\$62k).

(5.) Capital Grant income was \$245k less than budget, mainly reflecting a timing delay in the receipt of grants associated with the redevelopment of Box Hill City Oval (\$235k).

(6.) Contributions – monetary was \$108k higher than budget primarily relating to higher public open space contributions to date.

(7.) Interest on investments was \$769k higher than budget due to higher than budgeted investment balances and higher interest rates on investments to date.

(8.) Other income was \$398k favourable to budget, mainly reflecting a timing difference in the receipt of reimbursement income for Major Transport Projects from Suburban Rail Loop / Level Crossing Removal Project (\$186k) and the 2024/25 arterial roads maintenance reimbursement from VicRoads (\$106k).

Year to date result (cont.)

(9.) Employee costs were \$1.01m unfavourable to YTD budget primarily reflecting higher salaries (\$1.21m), offset partly by lower training and development expenditure to date (\$184k; timing). The most significant variances relate to:

- *Health and Family Services* was \$219k over budget driven mainly by Whitehorse Early Learning Services (WELS) (\$180k) due to increased agency costs (\$265k) to backfill vacant positions and staff on extended leave (impact of such resulting in a reduction of \$85k compared to budget). Further, employee costs within Environmental Health were \$29k more than budget mainly driven by temporary increased casual supports during the recent busy immunisation period.
- *Arts and Culture Services* were \$179k over budget largely related to The Round (\$170k), driven mainly by increased casual supports for venue technicians, function attendants and front of house attendants to service strong theatre and venue hire and attendances at Council's curated programmes. Note – this salaries increase is offset by increased user fees (\$301k).
- *Recreation Services* was \$158k over budget primarily related to Recreation & Open Space team (\$117k higher than budget) due to an increase in temporary resources to support the delivery of the Open Space Masterplans project, plus unbudgeted staff departure costs (\$28k) and increased agency salaries (\$28k) to backfill staff vacancies.
- *Parks and Natural Environment* were \$110k over budget predominantly driven by higher than budgeted overtime expenses associated with the use of internal resources rather than external contractors to complete additional maintenance works, with a reduction in materials and services expenditure expected as a result.
- *Strategic Marketing and Communications* were \$101k over budget primarily related to unbudgeted staff departure costs (\$76k) and backfilling of staff on extended leave (\$21k).
- *Project Delivery and Assets* were \$86k over budget, mainly driven by the timing of capitalised salaries compared to budget.
- *Engineering and Investment* were \$82k over budget predominantly due to additional resources required to deliver administrative functions.

(10.) Materials and services expenditure was \$2.77m lower than budget, with the most significant variances being:

- *Technology Transformation* initiatives were \$898k below budget primarily reflecting timing differences against planned budget phasing, with key project activities expected to commence in the second quarter of this financial year.
- *Parks and Natural Environment* were \$662k below budget largely related to reduced expenditure with the Arbor program (\$448k), reflecting less tree pruning activities in the first quarter (\$635k; timing related, with works to be caught up in remainder of the year), partly offset by higher street tree planting costs (\$213k) due to timing difference against budget phasing.
- *Organisational Technology* were \$238k lower than budget, mainly driven by lower software, licences, support and hosting expenditure to date, which is mostly timing related.
- *Leisure Services* were \$225k lower than budget mainly relating to Leisure Facilities (\$104k) driven primarily by lower project costs to date for the Aquatics Service Review (\$74k), and Aqualink Box Hill (\$97k) driven by lower cleaning costs, general maintenance and marketing costs due to timing.

Year to date result (cont.)

- *Finance* was \$199k below budget primarily related to Rating (\$146k) driven by the timing of distribution of annual rates notices (distributed in early September) with lower postage and courier costs (\$44k), printing costs (\$31k), and bank charges to date as a result (largely timing related).
- *Engineering and Investment* were \$199k below budget mainly reflecting lower consultancy and legal costs (\$108k) to date in Major Transport Projects due to timing, plus a number of smaller variances in other programs across the department.

(11.) Depreciation and amortisation was \$276k over budget, impacted by drainage and parks open space revaluation increments and higher than budgeted depreciation on the recently capitalised The Round and Morack Public Golf major redevelopment projects completed in the previous year. Revised full year estimates have been reflected in the September forecast.

(12.) Other expenses were \$188k below budget, driven predominantly by a timing difference related to payment of the fire services property levy for council owned properties (\$66k), lower Community Grants expenses (\$42k) due to timing and decreased internal audit costs (\$37k).

Projected year-end result

Council adopted the 2024/25 budget at its Ordinary Meeting held on 24 June 2024, projecting a surplus of \$14.72m for the year.

Council revised the annual forecast in August 2024 to include the approved carry-forward of unspent funds from 2023/24 into 2024/25, resulting in a revised surplus result for 2024/25 of \$15.22m. Carry forward income related to unspent funds was comprised of capital grants (\$1.02m), operating grants (\$196k) and proceeds on sale of vehicles (\$114k), offset by carry forward operating expenditures of \$832k, resulting in an overall net positive impact of \$501k.

The projected year-end result was further reviewed in September 2024 to reflect any anticipated material impacts since the 2024/25 Budget was developed. A surplus of \$14.74m is predicted, \$485k unfavourable to the previous forecast in August and \$17k favourable to the adopted budget.

The significant movements in the September forecast are:

(13.) Rates and charges are projected to increase by \$358k compared to the August forecast, reflecting increased waste management charges (\$248k) and supplementary rates (\$110k) based on actuals to date.

(14.) User fees are \$583k higher than the August forecast, primarily reflecting the increase from The Round (\$482k) associated with the strong ticket sales and high demand for theatre and venue hire, and Parking Services (\$182k) for the increased parking bay hire fees in relation to the SRL projects and private development building works.

Projected year-end result (cont.)

(15.) Operating grants are forecast to increase by \$474k compared to the August forecast, reflecting the finalisation of the 2024/25 VLGGC funding allocation (\$311k) and an increase in grant income related to the Pre School and Inclusion Support Program (\$160k).

(16.) Interest income is \$1.0m more than August forecast, reflecting higher year to date return on investments.

(17.) Other income is \$199k above August forecast, mainly reflecting additional reimbursement income within the Waste Reduction and Recycling program related to Small Acts Big Impacts Sustainability Victoria grant (\$98k), increased debt and legal cost recovery within Statutory Planning (\$39k) based on actuals to date, and a number of smaller increases across various programs.

(18.) Employee costs are \$813k more than August forecast predominantly reflecting increased salaries expenditure to date (\$898k), as described in the year to date variance analysis (Section 9) of this report.

The most significant adjustments to Employee Cost estimates are related to:

- Recreation Services (\$285k) for additional agency costs (\$156k) and extra salaries (\$110k) transferred from materials and services expenditure for the Open Space Masterplans project,
- Parks and Natural Environment (\$140k) to factor in extra salaries based on current approach of utilising internal staff resources instead of external contractors,
- Organisational Technology (\$130k) to incorporate unbudgeted salaries for ERP support (scheduled to conclude in the current year),
- Engineering and Investment (\$120k) for additional engineering administration support,
- Arts and Cultural Services (\$110k) for increased casual workforce to support strong theatre patronage and high demand for theatre and venue hire, and
- Health and Family Services (\$75k) mainly for additional staff resources at Whitehorse Early Learning Services.

(19.) Materials and services expenditure is expected to increase by \$698k more than August forecast, primarily relating to:

- The Round (\$366k, offset by increased income) for additional materials and services expenditure associated with increased service demand,
- Higher gas costs across the organisation (\$189k, largely in Aqualink Aquatics \$156k) to reflect the increased gas price based on the recent tender outcome of the retail gas contract.
- Higher expenditure within the Pre School and Inclusion Support Program (\$138k), reflecting the expending of grant income, and

(20.) Depreciation and amortisation are \$1.59m above August forecast, reflecting the impact of revaluation increments processed at 30th June 2024 and higher than budgeted depreciation on the recently capitalised The Round and Morack Public Golf major redevelopment projects completed in the previous year.

Cash Position

Total cash and investments (including other financial assets) totalled \$191.08m at the end of September 2024, representing a \$5.86m increase since the start of the financial year.

Debtors

Council has collected \$16.62m or 11.18% of 2024/25 rate debtors as at 30 September 2024.

Sundry debtors outstanding at 30 September 2024 total \$3.02m, including \$493k outstanding over 90 days.

Income Statement

For the period ending 30 September 2024

	YEAR-TO-DATE					FULL YEAR				
	Actual	Budget	Variance	Variance	Note	Budget	August	September	Forecast	Note
	\$'000	\$'000	\$'000	%		\$'000	Forecast \$'000	Forecast \$'000	Change \$'000	
Income										
Rates and charges	148,641	147,848	793	1%	1	148,643	148,643	149,001	358	13
Statutory fees and fines	3,815	3,171	644	20%	2	12,685	12,685	12,822	138	
User fees	9,374	8,697	677	8%	3	36,866	36,866	37,449	583	14
Grants Operating	7,144	6,824	320	5%	4	13,045	13,241	13,715	474	15
Grants Capital	244	488	(245)	(50%)	5	5,918	6,941	6,941	-	
Contributions - monetary	1,483	1,375	108	8%	6	5,500	5,500	5,500	-	
Interest Income	2,519	1,750	769	44%	7	7,000	7,000	8,000	1,000	16
Net gain/(loss) on disposal of assets	2	40	(38)	(96%)		310	424	260	(164)	
Other income	1,722	1,324	398	30%	8	6,375	6,375	6,574	199	17
TOTAL INCOME	174,943	171,517	3,425	2%		236,341	237,674	240,263	2,589	
Expenditure										
Employee costs	(23,005)	(21,999)	(1,005)	(5%)	9	(84,658)	(84,713)	(85,526)	(813)	18
Materials and services	(19,133)	(21,908)	2,774	13%	10	(85,815)	(86,632)	(87,329)	(698)	19
Depreciation and amortisation	(10,518)	(10,242)	(276)	(3%)	11	(40,968)	(40,968)	(42,559)	(1,591)	20
Allowance for impairment losses*	(413)	(354)	(58)	(17%)		(1,418)	(1,418)	(1,418)	-	
Contributions - Whitehorse Manningham	(1,501)	(1,506)	5	0%		(6,025)	(6,025)	(6,003)	22	
Regional Library Corporation										
Finance costs - leases	(32)	(30)	(2)	(6%)		(120)	(120)	(120)	-	
Other expenses	(595)	(783)	188	24%	12	(2,616)	(2,576)	(2,568)	7	
TOTAL EXPENDITURE	(55,196)	(56,822)	1,626	3%		(221,619)	(222,451)	(225,525)	(3,073)	
NET SURPLUS / (DEFICIT) FOR THE YEAR	119,747	114,695	5,052	4%		14,722	15,223	14,738	(485)	

*Note: The line item "Bad and doubtful debts" has been changed to "Allowance for impairment losses" to better reflect the terminology in AASB 9 Financial Instruments.

Balance Sheet

For the period ending 30 September 2024

	2024/25 30-Sep-24 \$'000	2023/24 30-Jun-24 \$'000
ASSETS		
Current assets		
Cash and cash equivalents	27,608	15,188
Trade and other receivables	147,430	17,097
Other financial assets	163,467	170,030
Other assets	4,382	15,720
Non-current assets held for sale	2,414	2,414
Total current assets	345,301	220,449
Non-current assets		
Trade and other receivables	279	327
Investments in associates	6,468	6,468
Property, infrastructure, plant & equipment	4,304,831	4,306,380
Right-of-use assets	8,142	8,466
Intangible assets	643	726
Total non-current assets	4,320,363	4,322,367
Total assets	4,665,664	4,542,816
LIABILITIES		
Current liabilities		
Trade and other payables	10,642	10,858
Trust funds and deposits	17,724	15,234
Contract and other liabilities	6,782	5,677
Provisions	16,091	16,052
Lease liabilities	1,257	1,255
Total current liabilities	52,496	49,076
Non-current liabilities		
Provisions	1,612	1,612
Provision for investments in joint operation accounted for using the equity method	2,992	2,992
Lease liabilities	7,088	7,404
Total non-current liabilities	11,692	12,008
Total liabilities	64,188	61,084
Net assets	4,601,476	4,481,732
EQUITY		
Accumulated surplus	1,669,659	1,549,915
Reserves	2,931,817	2,931,817
Total equity	4,601,476	4,481,732

Cash Flow Statement

For the period ending 30 September 2024

	30-Sep-24 \$'000	Full Year Actual 30-Jun-24 \$'000
GST inclusive	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities		
Rates and charges	19,325	139,901
Statutory fees and fines	3,259	10,291
User fees	10,285	39,201
Grants - operating	8,075	8,754
Grants - capital	1,558	1,273
Contributions - monetary	1,906	8,006
Interest received	2,344	7,051
Other receipts	2,486	6,387
Net GST refund	10,792	11,348
Employee costs	(24,619)	(90,457)
Materials and services	(28,730)	(93,687)
Contribution expense - Whitehorse Manningham Library	(1,501)	(5,843)
Net trust funds taken/(repaid) ¹	2,490	81
Other payments	(912)	(2,735)
Net cash provided by (used in) operating activities	6,759	39,571
Cash flows from investing activities		
Payments for property, infrastructure, plant and equipment	(10,088)	(50,804)
Proceeds from sale of property, infrastructure, plant and equipment ²	9,532	1,253
Payments of loans and advances	-	3
Payment for investments		
Net proceeds/(payments) for Investments	6,563	(2,445)
Net cash provided by (used in) investing activities	6,007	(51,993)
Cash flows from financing activities		
Interest paid - lease liability	(32)	(139)
Repayment of lease liabilities	(314)	(1,282)
Net cash provided by (used in) financing activities	(346)	(1,421)
Net increase (decrease) in cash and cash equivalents	12,420	(13,843)
Cash and cash equivalents at beginning of the financial year	15,188	29,031
Cash and cash equivalents at end of the financial year	27,608	15,188

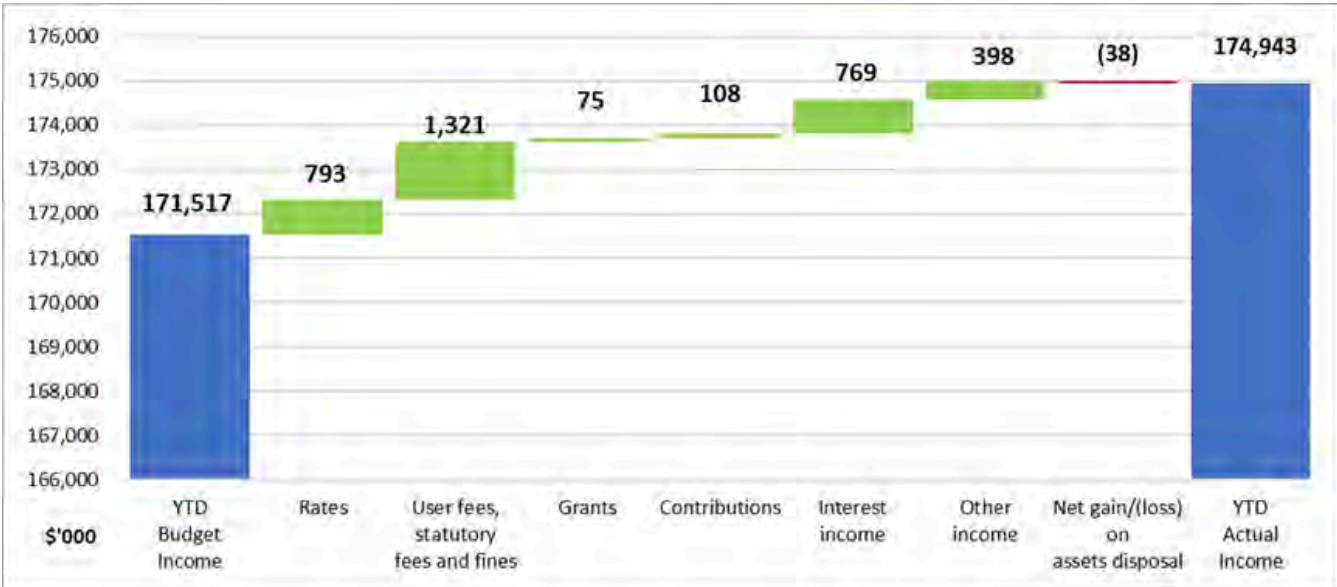
Note:

1. Trust funds and deposits includes the fire services property levy received which relates to the timing of fire services property levy and levy interest amounts received and subsequently remitted to the State Revenue Office over four payments.
2. Proceeds from sale of property, infrastructure, plant and equipment reflects the receipt of income for Sinnott Reserve (received early July \$9.53m)

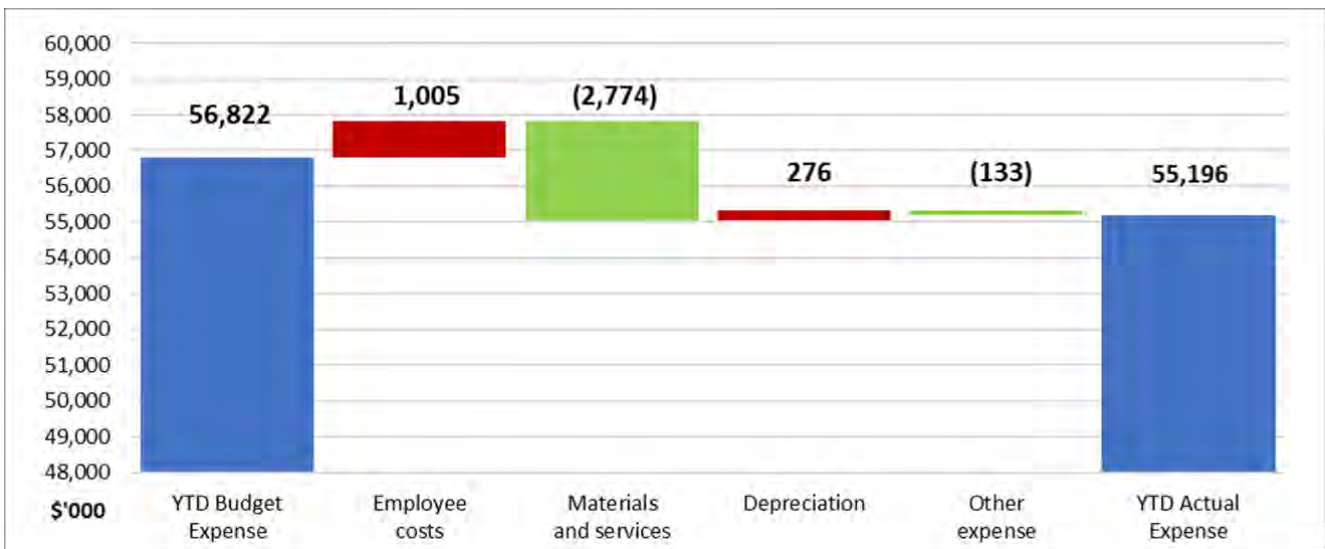
Operating Income and Expenditure

For the period ending 30 September 2024

Graph 1.1: Year to Date Operating Income Variance



Graph 1.2: Year to Date Operating Expenditure Variance



Cash and Investments

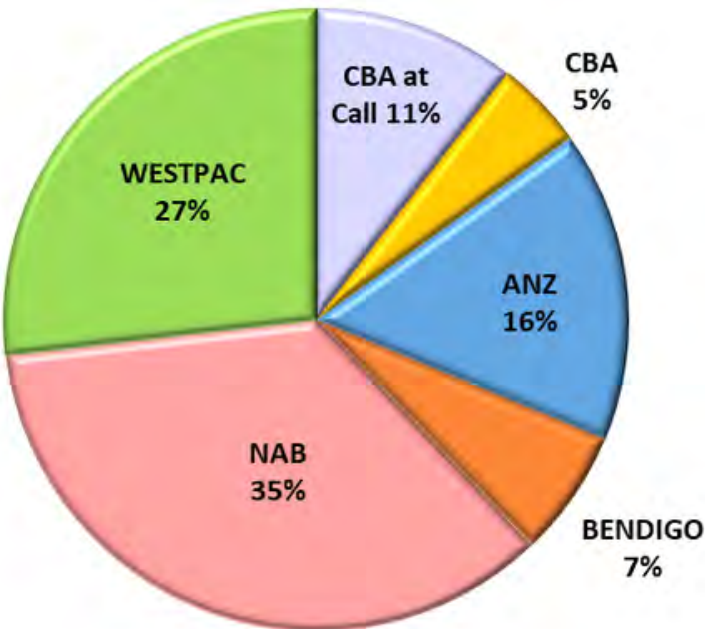
For the period ending 30 September 2024

Graph 2.1: Cash Flow Comparison



Note: Restricted Funds include cash that is subject to external restrictions such as trust funds and deposits, public open space reserve and the car parking in lieu reserve. It also includes funds allocated for specific future purposes such as the community development reserve, waste management reserve, art collection reserve, and the Development Contributions Plan (DCP) reserves.

Graph 3.1: Investment by Institution



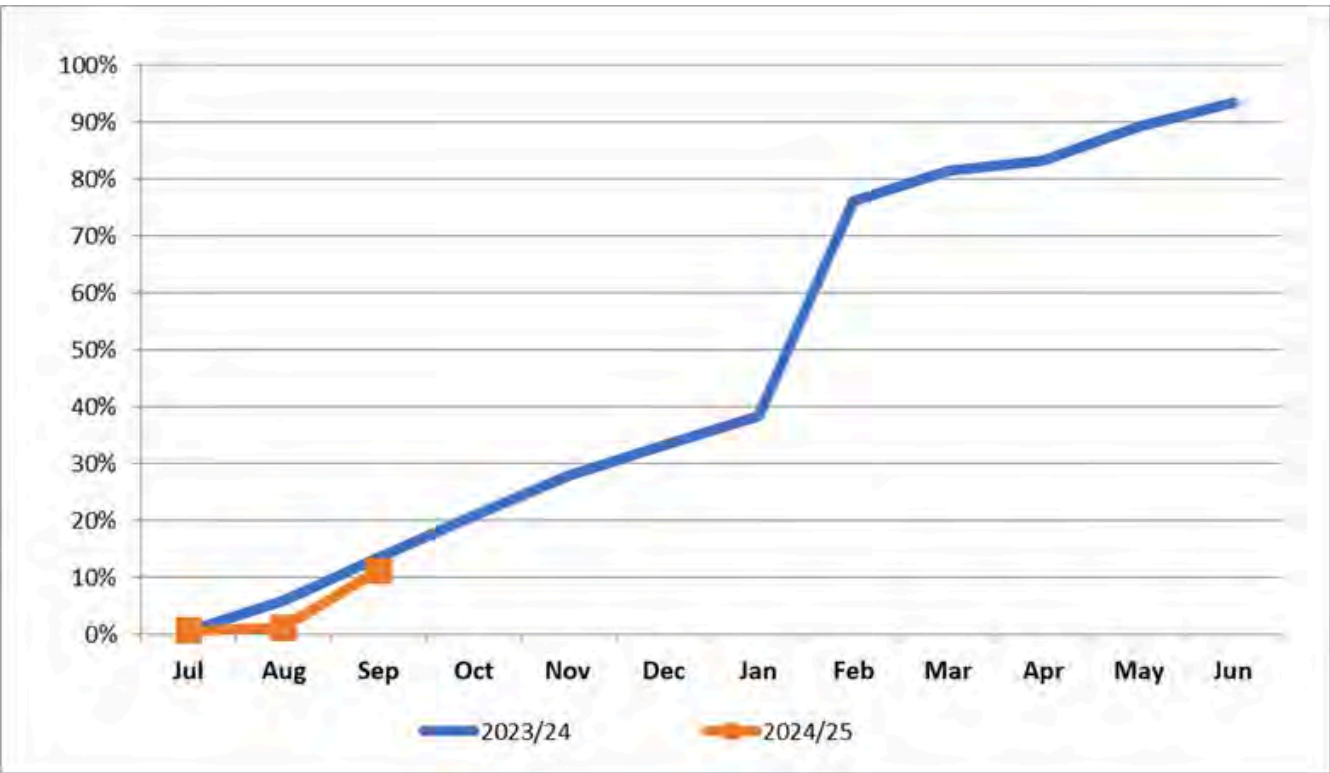
Rate Debtors

For the period ending 30 September 2024

Table 4.1: Current Rate Debtors

Rates Collection	30-Sep-24	30-Sep-23	31-Aug-24
YTD Current Rates Collected (\$'000)	16,623	21,531	1,749
Current Rates Collected (%)	11.18%	13.62%	1.18%

Graph 4.2: Percentage of Current Rates Collected



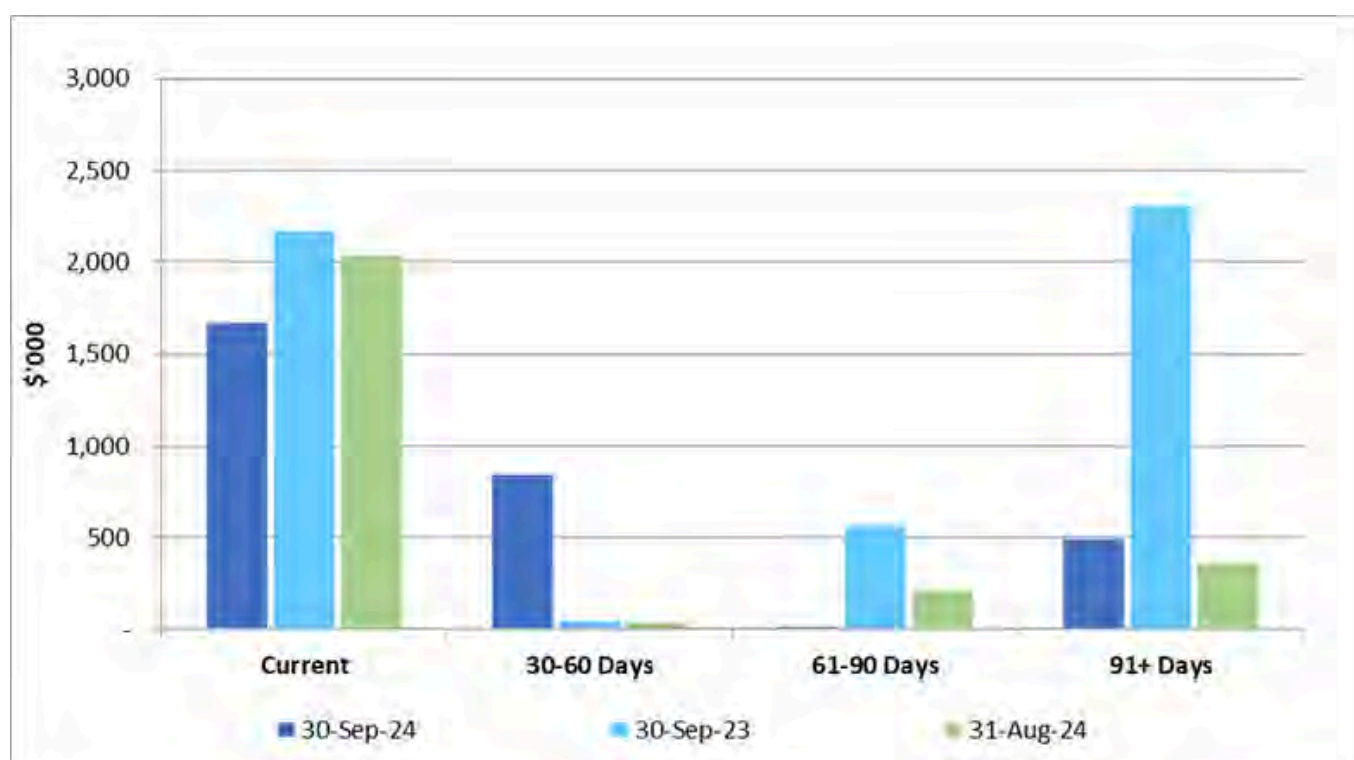
Sundry Debtors

For the period ending 30 September 2024

Table 4.3: General and Sundry Debtors

	30-Sep-24 \$'000	30-Sep-23 \$'000	31-Aug-24 \$'000
Current	1,670	2,168	2,032
30-60 Days	842	42	37
61-90 Days	12	563	212
91+ Days	493	2,306	357
Total Owing	3,017	5,078	2,638
Total over 60 days	506	2,869	569
% over 60 days	16.8%	56.5%	21.6%
Total over 90 days	493	2,306	357
% over 90 days	16.4%	45.4%	13.5%

Graph 4.4: General and Sundry Debtors – Aged Comparison



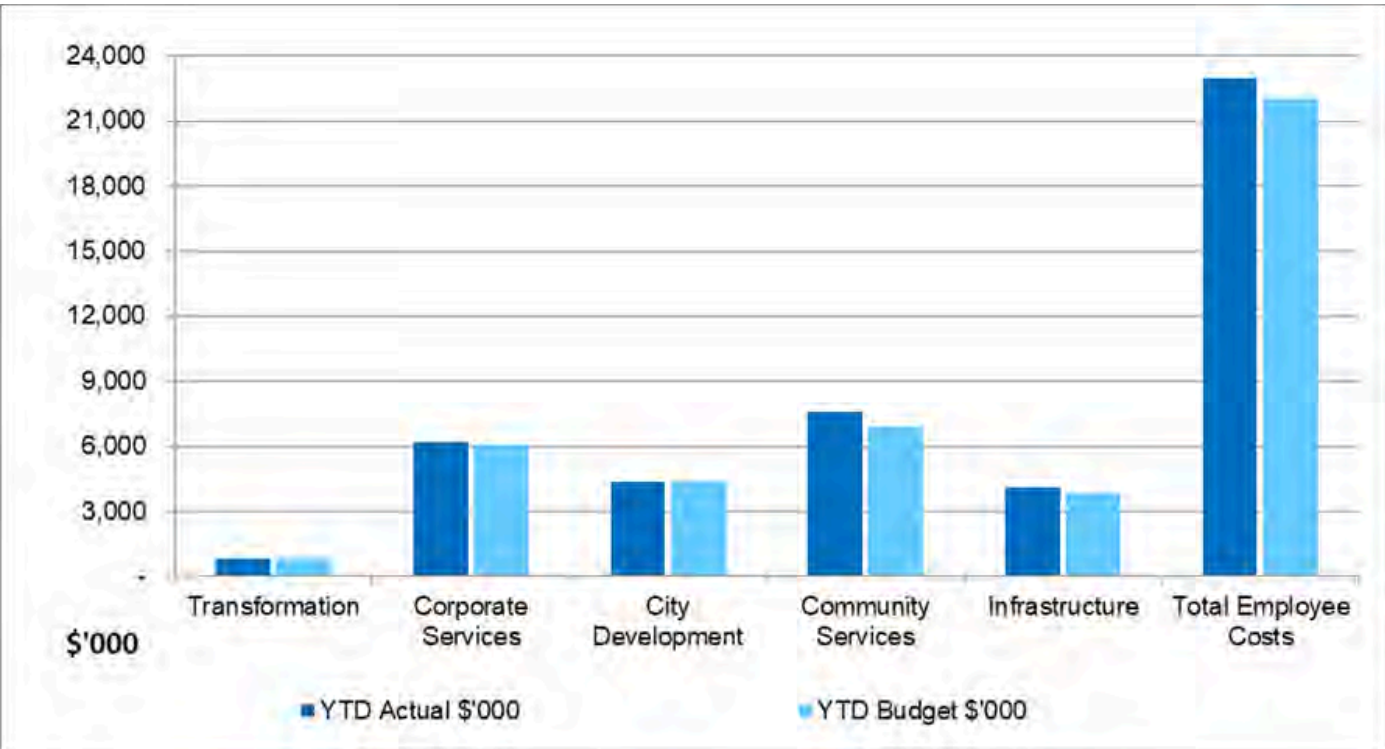
Employee Costs

For the period ending 30 September 2024

Table 5.1: Employee Costs by Directorate

Directorate	YTD Actual \$'000	YTD Budget \$'000	YTD Variance \$'000	2024/25 Budget \$'000
Transformation	805	824	19	3,293
Corporate Services	6,179	6,045	(134)	20,050
City Development	4,342	4,383	40	17,616
Community Services	7,569	6,911	(658)	27,934
Infrastructure	4,109	3,837	(272)	15,765
Total Employee Costs	23,005	21,999	(1,005)	84,658

Graph 5.2: Employee Costs – Actual to Budget Comparison





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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