



WHITEHORSE CITY COUNCIL

# Adopted Budget 2022/2023



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## Mayor's introduction

On behalf of Whitehorse City Council, I am pleased to present our Budget 2022/23 to the Whitehorse community.

Council's \$216 million Budget is a strong and strategic budget, and one that can give the community considerable optimism about the future of Whitehorse.

The 2021/22 financial year was designed to respond to the impact of COVID-19. The 2022/23 Budget reflects a renewed focus and commitment to growth, renewal, and the delivery of projects and services, all while continuing to support our city through its post-pandemic recovery.

Looking ahead, we remain steadfast in our commitment to balancing financial responsibility while meeting Council priorities of essential services, public safety, sound infrastructure, environmental sustainability, and enriching community programs.

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 second year of its four year Council Plan 2021-2025. Together, the Plan and the Budget establish our key directions and priority actions and set out how they will be achieved.

### Budget highlights

The \$216 million Budget outlines the services, initiatives and the significant Capital Works Program that Council plans to deliver in 2022/23 and the funding and resources required. Key highlights for 2022/23 include:

- **\$182 million** for the continued delivery of a wide range of services to the community including sustainability, waste and recycling, home and community services, recreation and leisure, health and family services, arts and cultural services, libraries and maintenance of sports fields, parks and gardens, footpaths, drains and roads.
- **\$98 million** Capital Works Program including \$44.06 million to continue the Whitehorse Performing Arts Centre redevelopment, \$5.71 million for redevelopment of Sportlink, \$2.51 million for continued development at Morack Golf Course Pavilion, Driving Range and Mini Golf Facility, \$1.65 million towards the extension of Vermont South Club Pavilion and \$1.22 million for the redevelopment of Mahoneys Reserve Pavilion

Council will also continue significant investment in a number of key projects as part of the Transformation Program for 2022/23. Key projects underway include:

- Implementation of the new Enterprise Resource Planning project which is replacing legacy Finance, Procurement, Human Resource and Payroll systems and additionally introducing a Cloud Integration Platform.
- Foundational IT updates which are required to ensure IT systems support service delivery;

- Continued work towards the possible introduction of a Waste Services Charge
- Increased focus on review, planning and continuous improvement in service delivery

Other significant operational initiatives for 2022/23 include:

- Invest in a foundational capability for Council to communicate and engage with, and effectively serve our Chinese language communities.
- Strengthen our Community Engagement capability to support the new requirements under the *Local Government Act 2020*
- Develop a new Sustainability Strategy 2030 and Climate Response Plan 2030 to guide Council's journey towards the Whitehorse 2040 Community Vision sustainability objectives.
- Develop of a new Structure Plan for Tally Ho to outline a shared vision for the centre that will guide land use and development in the activity centre for the next 10 to 15 years
- Implement the Gender Equality Action Plan (GEAP) and Workforce Plan in accordance with the *Local Government Act 2020*

Like all councils and all tiers of Government, Whitehorse's financial position has been heavily impacted by COVID-19. Council necessarily closed many community and leisure facilities during various stages of the pandemic. These closures contributed to an estimated cumulative loss of approximately \$20 million across the 2020/21 and 2021/22 financial years.

A projected average rate increase of 1.75% 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.

Council has taken every opportunity with this year's Budget to build and strengthen the Whitehorse way of life, enabling the community to get back to using Council facilities and services, and helping our local economy move towards recovery.

**Cr Tina Liu**  
**Whitehorse Mayor**

## CEO's overview

It's a pleasure to present the 2022/2023 Budget to the Whitehorse City community for comment. The Budget forms an integral part of Council's integrated strategic planning and reporting framework.

While the 2021/22 financial year was designed to respond to the impacts of COVID-19, the 2022/2023 budget reflects a renewed focus and commitment to growth, renewal, and the delivery of projects and services, all while continuing to support our City through its post-pandemic recovery.

The 2022/2023 Budget has been developed with an aim to continue Council's commitment to invest in high quality services and infrastructure in a financially responsible way and most importantly to recover and revive in a post COVID-19 environment.

Council is required to prepare and adopt a budget for the next four financial years by 30 June each year under the *Local Government Act 2020*. This 2022/2023 Budget provides information about the anticipated financial performance and position of Council for the next four years and includes detailed information about the services, initiatives and capital works projects that Council plans to deliver in the 2022/23 financial year. It includes information to help readers understand how this Budget has been developed including details of rates and charges to be levied, the capital works program to be undertaken and how it will be funded, the human resources required, and a range of external and internal influences expected to impact on Council's financial result.

The Budget 2022/2023 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 2022/2023 are highlighted below.

### Operational Budget

**An operational budget that provides \$182 million for the delivery of services to the community including:**

- \$22.41 million Kerbside Waste Services (including waste services charge initiative)
- \$16.84 million Home and Community Services
- \$14.60 million Leisure and Recreation Services
- \$14.21 million Parks and Natural Environment (maintenance of sports fields, parks and gardens)
- \$11.21 million Health and Family Services
- \$10.15 million Transformation (excluding waste services charge)
- \$9.79 million Whitehorse Recycling and Waste Centre (waste transfer station)
- \$9.49 million City Services (maintenance of footpaths, drains and roads, sustainability and depot operations)
- \$9.11 million Community Safety (Community Laws, parking, school crossings and emergency management)
- \$8.52 million City Planning and Development
- \$6.20 million Engineering and Investment

- \$5.69 million Libraries
- \$5.52 million Arts and Cultural Services
- \$5.09 million Project Delivery and Assets
- \$2.71 million Community Engagement and Development
- \$1.00 million Pandemic Response
- \$0.59 million Major Projects

### Capital Works Program

COVID-19 and geo-political events created a fast-evolving significant challenge to businesses, households, and the global economy. We're seeing impacts on the building and construction industry leading to persistent supply chain disruptions, leading to a shortage of materials, an increase in the cost of materials, or both. This has presented challenges in accurately predicting costs for the 2022/23 Capital works program. The capital budget is based on estimated costs known at the time of budget development and continues to be monitored. The value of the capital expenditure financial undertaking is not anticipated to change and officers are establishing potential construction exposures and developing mitigation strategies prior to the end of the June 2022 financial year.

#### **The \$98 million Capital Works Program includes:**

- \$67.79 million for land, buildings and building improvements
- \$8.04 million for plant and equipment
- \$5.84 million for roads, bridges and off street car parks
- \$5.03 million for parks, open space and streetscapes
- \$3.67 million for drainage improvements
- \$3.65 million for footpaths and cycleways
- \$3.60 million for recreational, leisure and community facilities

### New Operational Budget Initiatives

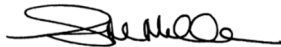
Council commenced its Transformation Program last year. The 2022/2023 Budget continues with significant investment in transformation initiatives that will improve efficiencies, enhance customer experience and ensure long term financial sustainability of Council. The first key initiatives continue in 2022/2023 and include implementation of the Enterprise Resource Planning System, Council's IT foundational improvements, further work undertaken on the possible introduction of a Waste Services Charge and focus on review, planning and continuous improvement in service delivery.

More information about the Major Initiatives and other Featured Initiatives for 2022/2023 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.

## Summary

The Budget 2022/2023 is a responsible budget. It strikes a good balance between ensuring Council continues to provide services and support to the community, and capital spending to support job growth, business and suppliers to help our local economy recover from the impacts of the pandemic.

For more information about Council's Budget 2022/2023 visit [www.whitehorse.vic.gov.au/budget](http://www.whitehorse.vic.gov.au/budget)

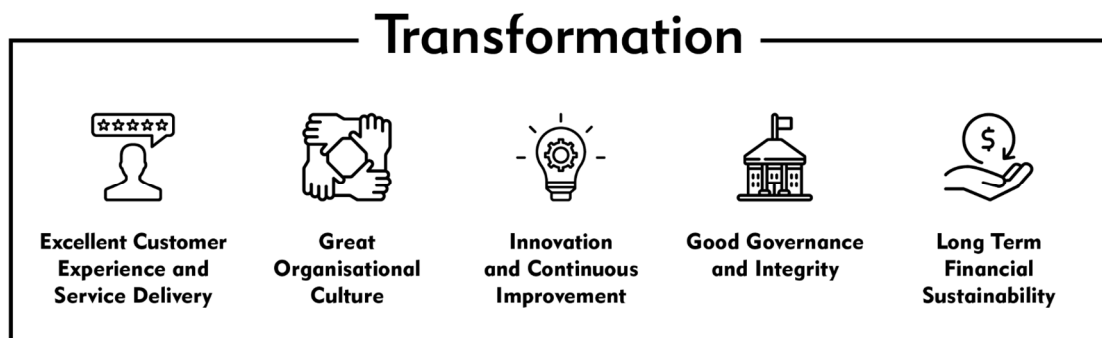


**Simon McMillan**  
Chief Executive Officer

## Council Transformation

The operating environment for Victorian Local Government continues to change significantly and in response, Whitehorse City Council is undertaking a whole of organisation transformation to ensure we continue to meet the needs and expectations of our community.

In early 2020, Council commenced a strategic organisational review to identify opportunities to transform from 'good' to 'great'. Five core principles focus our organisational transformation program, projects and efforts.



Council's Transformation Program will build on past success and create an organisation that delivers on enhanced engagement with the community, improved service quality, increased customer satisfaction, strengthened economic sustainability and innovation and development.

The Transformation Program will include:

- Making measured adjustments to ensure financial sustainability
- Systematically reviewing all our services over time
- Expanding our continuous improvement program and approach
- Investing in technology and systems
- Focusing on great organisational culture



## Transformation Implementation

In December 2020, Council established a Transformation division to manage the strategic functions and transformation capability of Council, including the design and delivery of an agile and sustainable transformation strategy.

The below summary details the priorities of Council's transformation journey for 2022/23, included within this Budget.

## Service Excellence

During 2021/22, Council approved three new resources to establish a dedicated Service Excellence Team to facilitate Service Reviews and improve Service Planning.

Service reviews are strategic evaluations of the services Council deliver and will examine how and why we currently do what we do, then make recommendations for how we should do things in the future. The Service Review and Continuous Improvement functions will work closely together to help identify opportunities for review and improvement. Service Planning is a robust process where we consider the current and future needs of the community and identify the resources required to achieve the desired level and quality of service.

## Information Technology

This budget includes an additional \$8.19 million in 2022/23 to continue implementation of the first phase of Council's *IT Strategy 2020-2025* and a new Enterprise Resource Planning (ERP) system as part of Council's technology transformation. This requires a significant injection of resources for 2021/22 through to 2023/24 totalling \$15.70 million and will provide benefits to Council in the longer term.

In 2022/23 initiatives will focus on building the IT foundational capabilities that will enable Council's technology transformation. This includes improvement to IT infrastructure, systems and resourcing which is required to deliver both organisational efficiencies and enhanced customer experience, and will enable future uplift to new technologies.

The ERP project will initially focus on replacement of Council's finance, procurement, human resources and payroll systems while implementing an integration platform to connect other Council systems to each other.

Transformation investment and benefits in subsequent phases of Council's technology transformation will be outlined in future budget processes.

## Waste services charge

In 2021/22, Council committed \$4.00 million over the next three years for the continuation of preparations and implementation of the waste services charge project. Whitehorse is one of only a few Victorian local councils that does not currently have a waste service charge in place. The introduction of a waste service charge was supported by the recent external strategic review.

A waste services charge aims to create a fair and equitable charge of distributing waste costs to the users of those services. Waste services charges are based on the actual cost of the waste and recycling services. Waste services charges are not based on property value and all properties are charged based on the actual services provided. The value of a property does not impact on the amount a property is charged for the service. A waste services charge will enable ratepayers to see the real cost of waste and recycling services and ensure that increasing waste and recycling costs do not erode Council's ability to deliver other vital services in the future.

The waste services charge project has been reassessed following the external strategic review. Funds are included in this budget for further foundational work towards a waste services charge, with an expected timeline of August 2023 for proposed implementation. This includes community consultation and engagement, further bin auditing, database cleansing and change management processes.

## Food and garden organics

From 1 July 2022, a food and garden waste collection service will commence within Whitehorse. Space in landfill is limited and the costs of sending waste to landfill is ever-increasing. This optional service will allow for food and garden waste to be recycled in the kerbside garden organics bin.

Prior to the implementation, kitchen caddies, compostable liners and information will be distributed to households. This will ensure that the community has all of the required tools and information to successfully commence using the food and garden organics service.

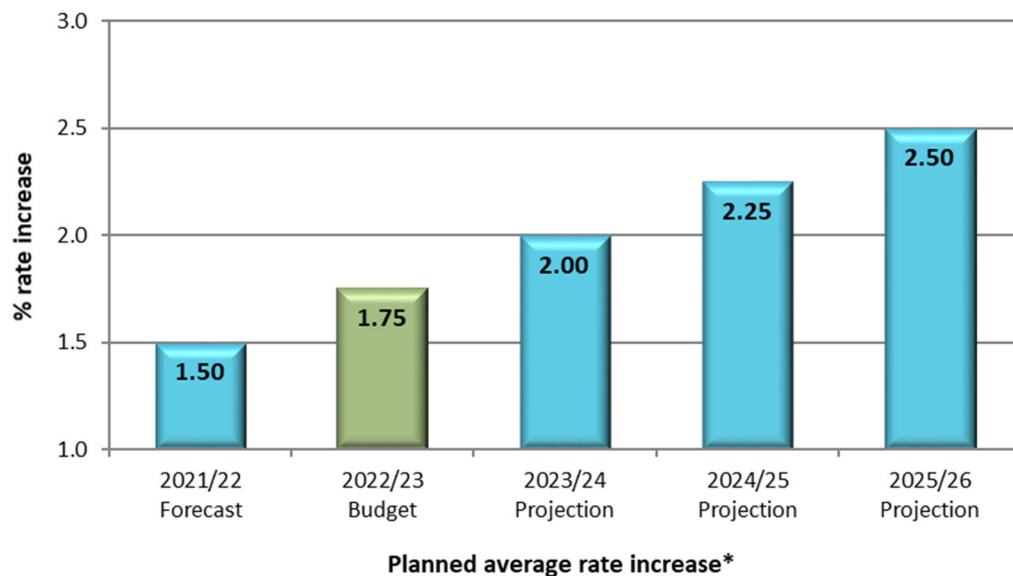
## Strategic land & property management

Funding is also included in the 2022/23 budget to continue internal work to help improve Council's financial sustainability by developing strategic outcomes for a select number of Council landholdings.

## Budget summary

Council has prepared a Budget for the 2022/23 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

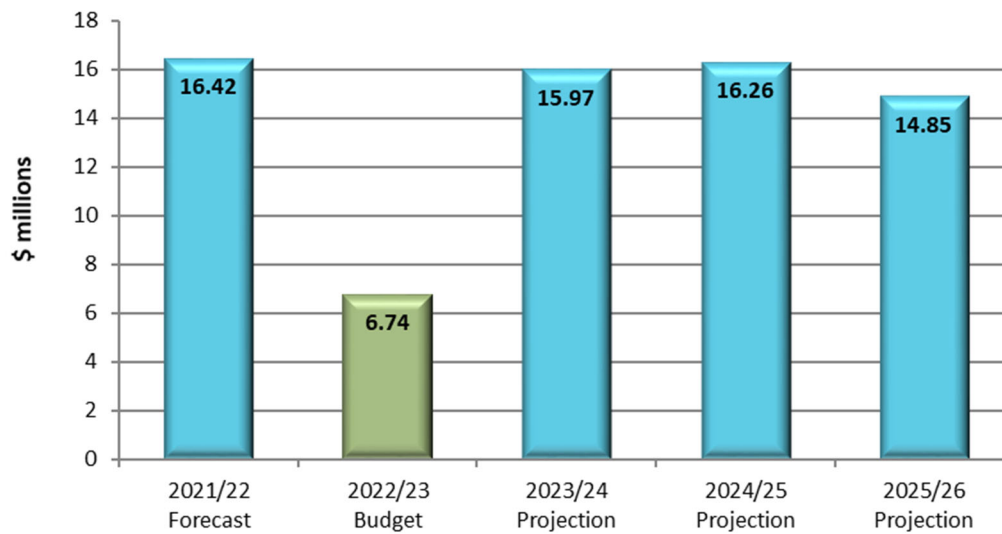


\* Note – the planned average rate increase excludes supplementary rates and interest on overdue rates and is subject to future year rate cap determinations by the Minister for Local Government.

The average rate will increase by 1.75% for the 2022/23 year. Total rate income for 2022/23 is budgeted to be \$130.54 million and includes \$1.08 million supplementary rate income expected to be generated from new property developments. Refer to section 6.2.1 Rates and charges for more information.

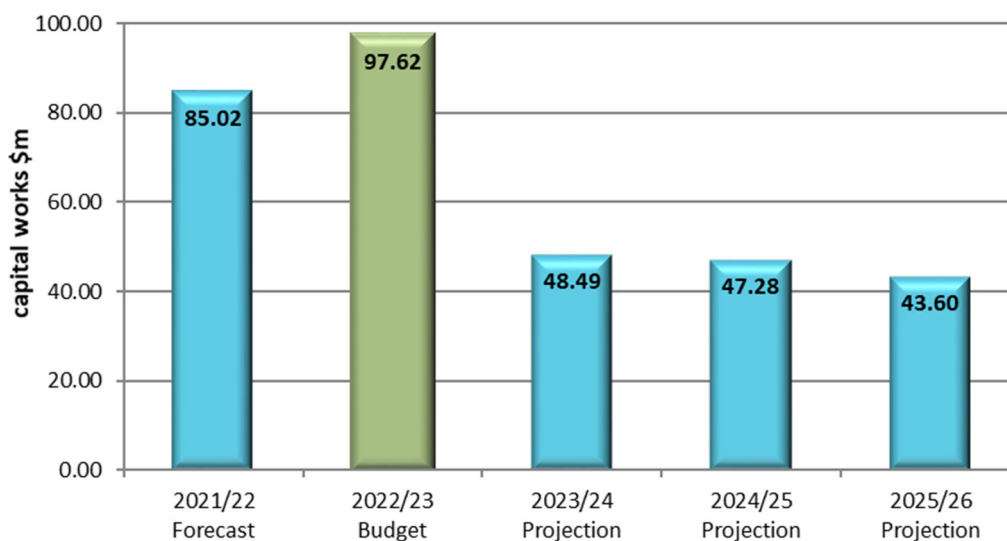
Future average rate increases are forecast to be between 2.0% and 2.5% and are based on predicted future CPI increases, however this does not commit Council to any predetermined increase. The Long Term Financial Plan is reviewed annually as part of Council's budget deliberations and future rate increases 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 2022/23 year is a surplus of \$6.74 million, which is \$9.68 million lower than the 2021/22 forecast. This is primarily due to the 75% of the Victorian Local Government Grants Commission funding allocation being brought forward and included in 2021/22 year income. This Budget also assumes demand for Council services will largely return to normal levels following the COVID-19 pandemic.

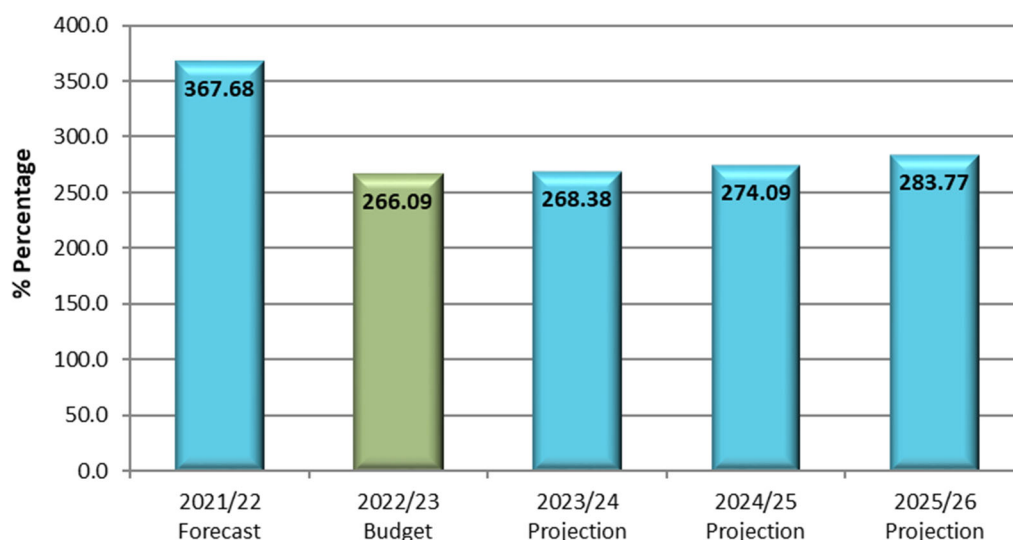
## Capital works



The 2022/23 Capital Works Program is budgeted to be \$97.62 million, which includes \$46.31 million to renew and upgrade the city’s existing \$3.68 billion community assets and \$51.31 million for new and expanded assets. Of this total Capital Budget, \$38.32

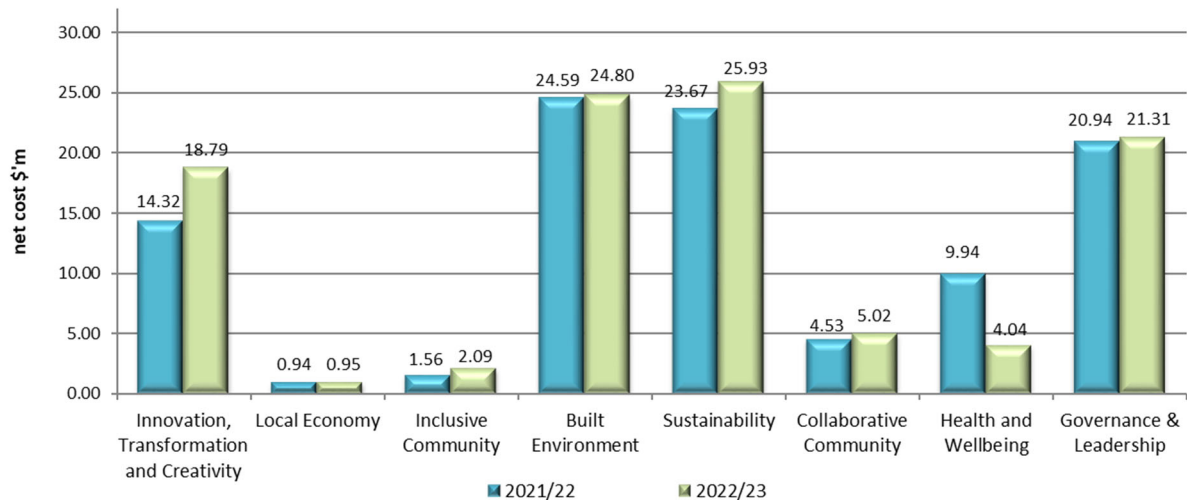
million will be funded from reserves, \$4.56 million from external grants and contributions, and \$1.65 million from plant and motor vehicle sales. The increase in planned expenditure from 2021/22 primarily relates to the Whitehorse Performing Arts Centre redevelopment with \$44.06 million budgeted to be spent in 2022/23. Refer to Section 3 for the Budgeted Capital Works Statement and Section 10 for an analysis of the 2022/23 Capital Works Program.

## Financial position (working capital)



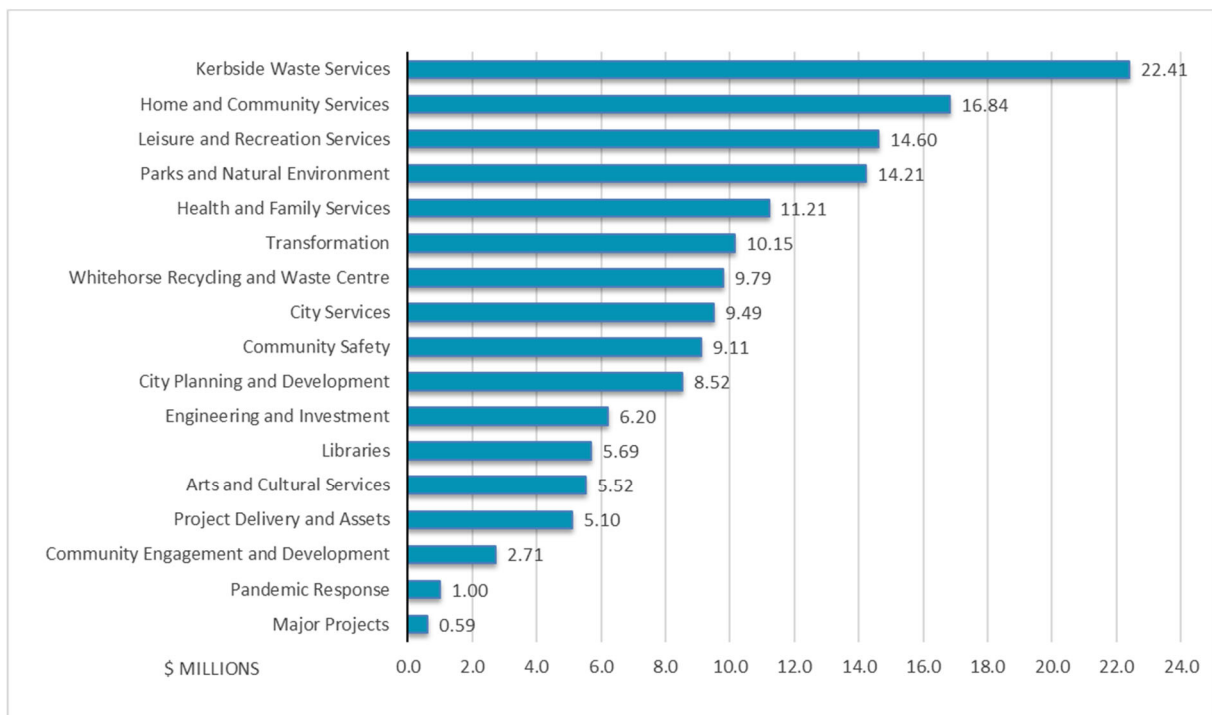
The working capital is expected to decrease mainly due to a \$55.80 million decrease in current assets to \$166.87 million as at 30 June 2023. This primarily reflects a reduction in cash assets due to the planned use of reserves to fund the 2022/23 Capital Works Program, including the Whitehorse Performing Arts Centre redevelopment. 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 2022/23 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.

## 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 2022/23 financial year. It shows the amount of direct costs allocated to each service area.

*Note: 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.*

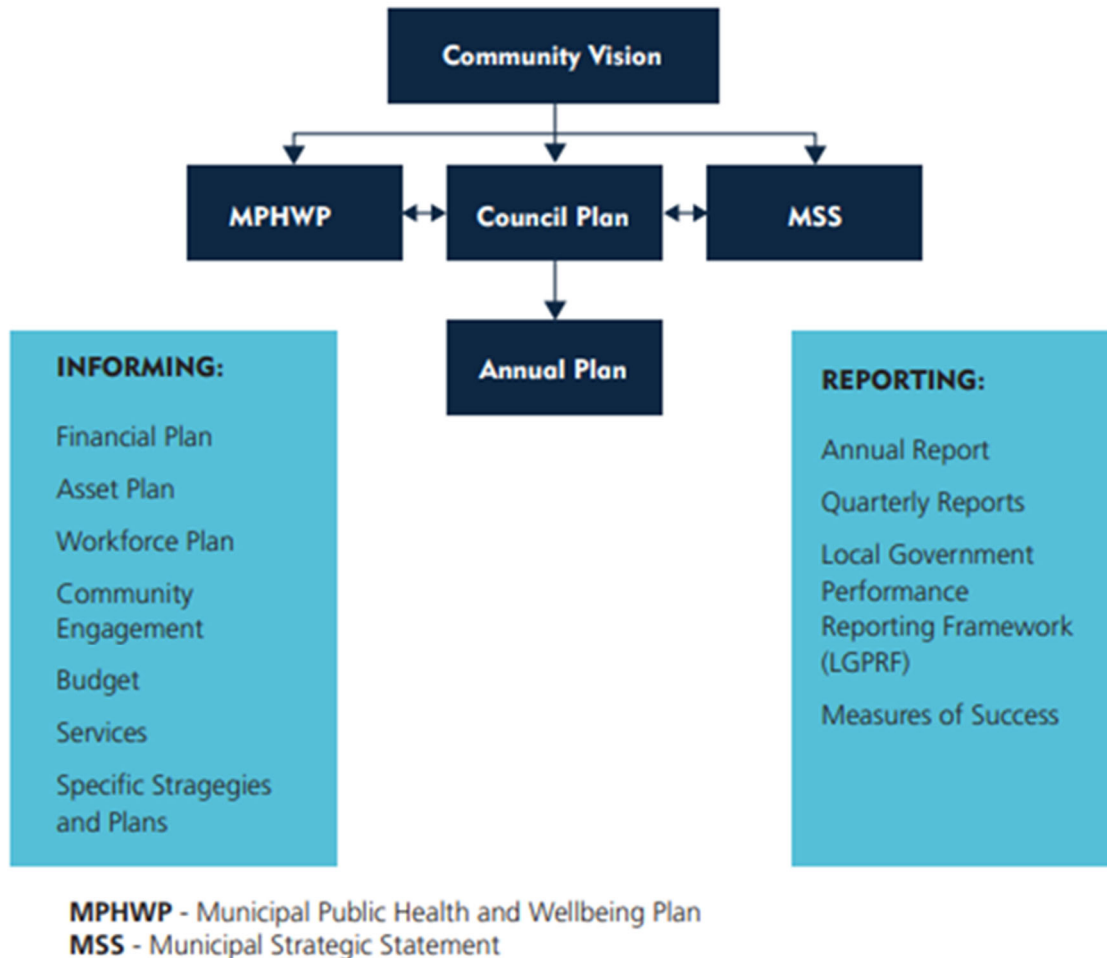
## Budget reports

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) received Royal Assent on 24 March 2020 with proclamation to occur in stages. Part 4 of the Act addresses planning and financial management requirements including development of strategic planning, budgeting and annual reporting documents, and this section came into operation on 24 October 2020. The *Local Government (Planning and Reporting) Regulations 2020* (the regulations) also came into operation on 24 October 2020.

Council is in the process of refreshing its integrated strategic planning and reporting framework, which will be a principles based approach and is being developed during 2021/22. Once developed, the framework will assist Council to implement an



enhanced integrated approach to planning, implementing, monitoring and performance reporting.

The newly developed framework will assist Council to:

- Establish clear strategic directions for adapting and responding to change that is within Councils remit;
- Consider the financial resources that are required - inform long-term financial planning, sustainability and resource capability;
- Consider and implement Council's Community Engagement Policy;
- Identify priorities projects and services that will deliver the best outcomes;
- Provide a line of sight between the Council Plan and individual work plans;
- Support a future-focused approach and effectively measure Council's Performance against this.

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 2022/23 Budget will be conducted in accordance with *Council's Community Engagement Policy*. The budget will also be made available for public comment during April/May, this process replaces the Section 223 submission process previously required under the *1989 Local Government Act*.

A review of community engagement activities will be undertaken for future budgets in line with policy and Council's commitment in engaging with the community.

## 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.

Council's Strategic Priorities				Organisational Strategy				
 Innovation, Transformation and Creativity	 An Empowered Collaborative Community	 Our Diverse & Inclusive Community	 Sustainable Climate & Environmental Care	 Excellent Customer Experience and Service Delivery	 Great Organisational Culture	 Innovation and Continuous Improvement	 Good Governance and Integrity	 Long Term Financial Sustainability
 Our Built Environment	 A Thriving Local Economy	 Health and Wellbeing	 Governance and Leadership					

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.

# CREAT

Community is at the heart of everything we do.

### Collaboration

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

### Respect

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

### Excellence

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

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

### Accountability

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

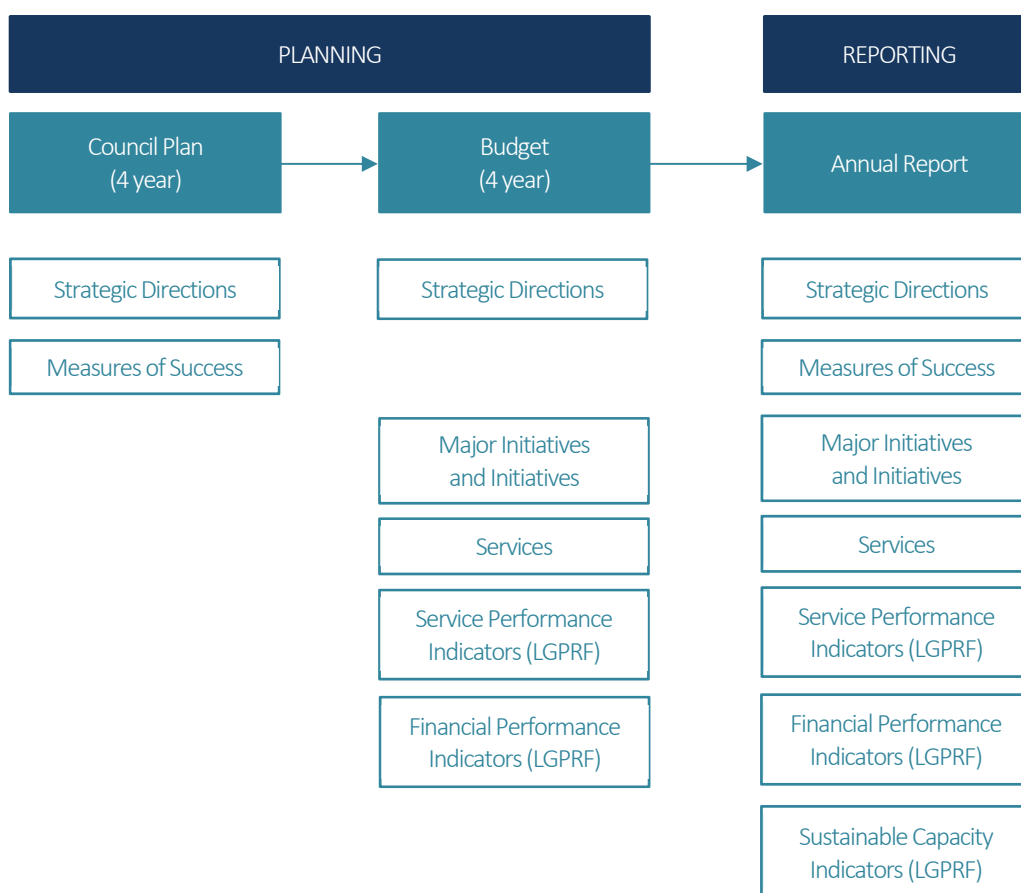
### Trust

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

## 2 | Services and initiatives

This section provides a description of services and initiatives to be funded in the Budget for the 2022/23 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: Innovation, Transformation and Creativity

### Objectives:

Embrace transformation.

Embrace technology and innovative service provision.

Facilitate and encourage creativity and innovation within the community.

Support improved information, better information sharing and delivery for users.

### Major initiatives

#### Implementation of the Enterprise Resource Planning Project

*\$6.50 million in 2022/23 Operational Budget (year two of three year initiative)*

Commencing implementation of the new Enterprise Resource Planning System to improve Council's capability to better serve the community.

### Other featured initiatives

#### Development of Transformation Strategy

*Funded within operational budget*

Development and implementation of the Transformation Strategy to assist Council in continuing to improve performance.

#### Undertake Organisational Service Planning and Review

*Funded within 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.

#### Undertake Continuous Improvement Program

*Funded within operational budget*

Council's Continuous Improvement Program has continued and expanded to achieve greater business improvements, improved customer experience and increased financial benefits.

## Services

Service area		Actual 2020/21 \$'000	Forecast 2021/22 \$'000	Budget 2022/23 \$'000
<b>Transformation</b>				
	<i>Rev</i>	-	-	-
This new service area has been implemented with a focus on transforming Council from good to great. It includes new resources for service planning and review and continuous improvement.	<i>Exp</i>	(267)	(812)	(1,616)
	<b>NET</b>	<b>(267)</b>	<b>(812)</b>	<b>(1,616)</b>
<hr/>				
<b>Digital &amp; Business Technology</b>				
	<i>Rev</i>	-	-	-
This service is responsible for the implementation of Council's IT Strategy and a new Enterprise Resource Planning System that commenced in 2021/22 and is scheduled to go-live in March 2023.	<i>Exp</i>	(1,021)	(5,511)	(8,942)
	<b>NET</b>	<b>(1,021)</b>	<b>(5,511)</b>	<b>(8,942)</b>
<hr/>				
<b>Arts &amp; Cultural Services</b>				
	<i>Rev</i>	654	797	1,917
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.	<i>Exp</i>	(2,962)	(3,238)	(4,521)
	<b>NET</b>	<b>(2,308)</b>	<b>(2,441)</b>	<b>(2,604)</b>
<hr/>				
<b>Libraries</b>				
	<i>Rev</i>	85	68	68
This service represents Council's contribution to the Whitehorse Manningham Regional Library Corporation which provides public library services at four locations within the municipality.	<i>Exp</i>	(5,575)	(5,623)	(5,691)
	<b>NET</b>	<b>(5,490)</b>	<b>(5,555)</b>	<b>(5,623)</b>

## Strategic Direction Two: A Thriving Local Economy: Business, Employment, Education & Skill

### Objectives:

Job creation and providing facilities to support local business and attract new business investment and innovation.

Facilitate equal opportunity for worker skill development including for employees and the self-employed.

Support high-quality, accessible, and affordable education within the municipality

### Major initiatives

#### **Pandemic Community Support**

*\$1.00 million in 2022/23 Operational Budget (carried forward from 2021/22)*

Continued pandemic support will be provided to the Whitehorse community in 2022/23 through support to local businesses, sporting and community organisations to assist them to recover and get back to usual activities.

### Other featured initiatives

#### **Whitehorse Activity Hubs**

*Funded within operational budget*

Review and devise a plan for post-pandemic support to help revitalise the Whitehorse economy and promote the municipality.

## Services

Service area		Actual	Forecast	Budget
		2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
<b>Investment and Economic Development</b>	<i>Rev</i>	125	1,257	104
This service works in partnership with a range of organisations to support a local economic environment that attracts investment.	<i>Exp</i>	(949)	(2,200)	(1,059)
	<b>NET</b>	<b>(824)</b>	<b>(943)</b>	<b>(955)</b>
<b>Box Hill multi-deck carparks</b>	<i>Rev</i>	1,137	1,214	1,278
This service provides multi-level car parking facilities in Watts Street and Harrow Street, Box Hill.	<i>Exp</i>	(190)	(236)	(275)
	<b>NET</b>	<b>947</b>	<b>978</b>	<b>1,003</b>
<b>Council Pandemic Response</b>	<i>Rev</i>	75	(42)	-
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. Excluded from this is further hardship support to be provided through reduced interest on rates which will continue in 2022/23.	<i>Exp</i>	(2,186)	(928)	(1,000)
	<b>NET</b>	<b>(2,111)</b>	<b>(970)</b>	<b>(1,000)</b>



## Strategic Direction Three: Development of Our Diverse and Inclusive Community

### Objectives:

Increase social inclusion, community participation and access to community services.

Celebrate difference and lead the community towards greater cohesion.

Celebrate our Wurundjeri Woi Wurrung heritage.

Advocate for greater housing diversity including affordable and social housing.

### Major initiatives

#### Whitehorse Gender Equity Action Plan

*Funded within operational budget*

Development and Implementation of the new Gender Equality Act 2020 including a workplace gender audit, development of a gender equality action plan and preparation of gender impact assessments for new plans, policies and services. Also included in this budget is an additional resource (Gender Equality, Diversity, Inclusion & Child Safety Advisor).

### Other featured initiatives

#### 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.

#### 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
		2020/21	2021/22	2022/23
		\$'000	\$'000	\$'000
<b>Community Development</b>	<i>Rev</i>	138	143	21
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.	<i>Exp</i>	(1,144)	(1,349)	(1,373)
	<i>NET</i>	<b>(1,006)</b>	<b>(1,206)</b>	<b>(1,352)</b>
<b>Events</b>	<i>Rev</i>	2	5	25
This program develops and delivers Council festivals and events that encourage community participation and connection.	<i>Exp</i>	(234)	(361)	(763)
	<i>NET</i>	<b>(232)</b>	<b>(356)</b>	<b>(738)</b>

## Strategic Direction Four: Our Built Environment; Movement, and Public Places

### Objectives:

Assets, facilities and urban design of a quality that provides the highest levels of utility and enhances the connection between the built, natural, heritage and social environments.

Foster development that has access to a range of facilities, services and amenities to meet future community needs.

Facilitate opportunities for the community to interact and immerse with natural and built environments.

Whitehorse will support provision of effective, sustainable and inclusive transport services.

### Major initiatives

#### Whitehorse Performing Arts Centre

*\$44.06 million in 2022/23 Capital Works Program (multi-year project to be completed 2023/24)*

Continue the redevelopment of the Whitehorse Performing Arts Centre to upgrade and expand 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.

#### Redevelopment of Sportlink

*\$5.71 million in 2022/23 Capital Works Program*

Continue with the redevelopment of the outdoor courts at Sportlink, allowing play during all weather and basketball on two of the outdoor courts.

#### Redevelopment of Morack Golf Course

*\$2.51 million in 2022/23 Capital Works Program*

Redevelopment of Morack Golf Course Pavilion, Driving Range and Mini Golf Facility Construction.

## Other featured initiatives

### **Pavilion Redevelopments**

*\$5.85 million in 2022/23 Capital Works Program*

Continue with the redevelopments of Heatherdale Reserve Pavilion, Mahoneys Reserve Pavilion, East Burwood Reserve South Pavilion, and Vermont South Club Pavilion.

### **Play Space Renewal Program**

*\$1.95 million in 2022/23 Capital Works Program*

Continue with the renewal and upgrade to various play spaces across the municipality including Thatcher Reserve, Blacks Walk, Cootamundra Walk, Hurter-Finch and Billabong Park play space.

### **Major Transport Projects advocacy**

*\$0.79 million in 2022/23 Operational Budget*

Council intends 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.

### **Development of Open Space Strategy 2022 - 2037**

*Funded within operational budget*

Commence preparation of a new Open Space Strategy to guide the planning design and management of open space for the next 15 years. The Open Space Strategy will guide the future provision, planning, design and management of publicly owned land that is set aside for open space, recreation and nature conservation purposes.

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

*Funded within operational budget*

Progress Phase 2 of the Nunawading / Megamile West and Mitcham Activity Centres Structure Plan review.

### **East Burwood Reserve Master plan**

*Funded within operational budget*

Continue preparation of a master plan for East Burwood Reserve to guide Council investment at this site into the future. The masterplan will consider the existing location and functionality of current facilities and explore what new opportunities may be introduced while enhancing the existing qualities of the site that the community value. This master plan will be prepared following wide stakeholder and community engagement.

## Services

Service area		Actual	Forecast	Budget
		2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
<b>Assets, Building Projects and Capital Works</b>	<i>Rev</i>	-	-	-
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>	(1,136)	(1,203)	(1,618)
	<i>NET</i>	<b>(1,136)</b>	<b>(1,203)</b>	<b>(1,618)</b>
	<hr/>			
<b>Major Projects</b>	<i>Rev</i>	-	-	-
This service is responsible for the project management of capital building projects and the facilitation of major projects.	<i>Exp</i>	(539)	(562)	(588)
	<i>NET</i>	<b>(539)</b>	<b>(562)</b>	<b>(588)</b>
	<hr/>			
<b>Engineering Services</b>	<i>Rev</i>	1,505	2,392	2,326
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>	(4,368)	(5,199)	(4,202)
	<i>NET</i>	<b>(2,863)</b>	<b>(2,807)</b>	<b>(1,876)</b>
	<hr/>			
<b>Public Street Lighting</b>	<i>Rev</i>	-	1,190	-
This service provides street lighting throughout Whitehorse.	<i>Exp</i>	(1,628)	(2,233)	(1,173)
	<i>NET</i>	<b>(1,628)</b>	<b>(1,043)</b>	<b>(1,173)</b>
	<hr/>			
<b>City Works</b>	<i>Rev</i>	127	144	114
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>	(7,609)	(7,786)	(7,781)
	<i>NET</i>	<b>(7,482)</b>	<b>(7,642)</b>	<b>(7,667)</b>
	<hr/>			
<b>Fleet &amp; Workshop</b>	<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>	(1,829)	(1,682)	(1,708)
	<i>NET</i>	<b>(1,829)</b>	<b>(1,682)</b>	<b>(1,708)</b>
	<hr/>			
<b>Facilities Maintenance</b>	<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>	(2,875)	(3,172)	(3,245)
	<i>NET</i>	<b>(2,875)</b>	<b>(3,172)</b>	<b>(3,245)</b>
	<hr/>			
<b>Sports Fields</b>	<i>Rev</i>	-	2	-
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>	(1,384)	(1,567)	(1,590)
	<i>NET</i>	<b>(1,384)</b>	<b>(1,565)</b>	<b>(1,590)</b>
	<hr/>			
<b>Property</b>	<i>Rev</i>	397	405	398
This service manages Council properties, conducts property valuations, and maintains the Geographic Information System.	<i>Exp</i>	(1,624)	(1,791)	(1,711)
	<i>NET</i>	<b>(1,227)</b>	<b>(1,386)</b>	<b>(1,313)</b>
	<hr/>			
<b>Planning</b>	<i>Rev</i>	3,306	4,116	4,497
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>	(6,643)	(7,642)	(8,521)
	<i>NET</i>	<b>(3,337)</b>	<b>(3,526)</b>	<b>(4,024)</b>
	<hr/>			

## Strategic Direction Five: Sustainable Climate & Environmental Care

### Objectives:

Take a leadership role in tackling climate change

Consider our natural environment when making decisions including creeks, wetlands, lakes, bushlands, flora and fauna.

Enable and build capacity for the community to reduce, reuse, and recycle using circular waste principles.

### Major initiatives

#### **Undertake a Waste Services Charge review**

*\$2.10 million funded within operational budget*

Continue preparatory work for the potential introduction of a waste services charge aiming to create a fair and equitable charge of distributing waste costs to the users of those services. Implementation will be subject to Council approval, and any changes will be in full compliance with a review by the Essential Services Commission and will follow community consultation and engagement.

#### **Implementation of a food and garden waste service**

*Funded within Operational Budget*

Continue planning and preparation for the food and garden waste service due to commence in July 2022.

### Other featured initiatives

#### **Development of the Climate Response Plan 2030**

*Funded within Operational Budget*

Development of phase two of the Climate Response Plan 2030 to support Council in taking a leadership role in climate action.

#### **Development of the Sustainability Strategy**

*Funded within Operational Budget*

Development of the Sustainability strategy which identified priority environmental sustainability outcomes and key targets Council will work towards in the short to medium term.

## Services

Service area		Actual	Forecast	Budget
		2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
<b>Whitehorse Recycling &amp; Waste Centre</b>	<i>Rev</i>	9,336	12,111	13,074
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>Exp</i>	(6,652)	(9,049)	(9,789)
	<i>NET</i>	<b>2,684</b>	<b>3,062</b>	<b>3,285</b>
<b>Sustainability, Waste and Recycling</b>	<i>Rev</i>	4,485	5,141	5,715
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.	<i>Exp</i>	(15,915)	(19,732)	(22,414)
	<i>NET</i>	<b>(11,430)</b>	<b>(14,591)</b>	<b>(16,699)</b>
<b>Open Space Maintenance</b>	<i>Rev</i>	141	202	108
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>Exp</i>	(5,438)	(6,177)	(6,537)
	<i>NET</i>	<b>(5,297)</b>	<b>(5,975)</b>	<b>(6,429)</b>
<b>Tree Management</b>	<i>Rev</i>	186	120	170
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>Exp</i>	(4,907)	(6,061)	(6,083)
	<i>NET</i>	<b>(4,721)</b>	<b>(5,941)</b>	<b>(5,913)</b>
<b>Strathdon House and Orchard Precinct</b>	<i>Rev</i>	-	9	69
Strathdon hosts educational programs in environment, sustainability, health and wellbeing.	<i>Exp</i>	(68)	(235)	(240)
	<i>NET</i>	<b>(68)</b>	<b>(226)</b>	<b>(171)</b>

## Strategic Direction Six: An Empowered Collaborative Community

### Objectives:

Engage with the community collaboratively and in partnership to hear their views on what needs to be done.

Create opportunities for every person in the community to be listened to and included in community decision-making processes.

Excellent customer experience and service delivery.

### Major initiatives

#### **Creation of a dedicated Community Engagement function**

*\$0.14 million funded within operational budget*

Creation of a dedicated Community Engagement Officer role to strengthen and support a coordinated approach to engagement across the organisation, including the development and implementation of the Whitehorse Community Engagement Handbook to ensure we continue to effectively engage with the community.

### Other featured initiatives

#### **Development of Council's Feedback or Complaints policy**

*Funded within operational budget*

Develop Council's Complaints and Feedback Policy to ensure our community get a consistently great experience when contacting Council.



## Services

Service area		Actual	Forecast	Budget
		2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
<b>Strategic Marketing and Communications</b>	<i>Rev</i>	31	-	-
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>	(1,685)	(2,127)	(2,221)
	<i>NET</i>	<b>(1,654)</b>	<b>(2,127)</b>	<b>(2,221)</b>
<b>Community Engagement</b>	<i>Rev</i>	10	13	11
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>	(596)	(759)	(1,071)
	<i>NET</i>	<b>(586)</b>	<b>(746)</b>	<b>(1,060)</b>
<b>Customer Service</b>	<i>Rev</i>	-	-	-
This service delivers the provision of customer service at Council's three service centres in Box Hill, Forest Hill and Nunawading.	<i>Exp</i>	(1,313)	(1,660)	(1,737)
	<i>NET</i>	<b>(1,313)</b>	<b>(1,660)</b>	<b>(1,737)</b>

## Strategic Direction Seven: Health and Wellbeing

### Objectives:

Address the inequalities in health outcomes through advocacy and offering affordable options in programs and services, services tailored to the individual and easily accessible information about services available in our neighbourhoods.

Educate the community to maximise their access to healthy lifestyles, encompassing mind, body and spirit.

Enhance social connection within the community by facilitating social support groups for those in need, and provide opportunities for participation and community involvement.

Seek to protect, improve and promote public health and wellbeing within the municipal district.

Prevent, prepare, respond to and recover from emergencies and natural disasters.

### Major initiatives

#### **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.

### Other featured initiatives

#### **Activate Whitehorse**

*Funded within operational budget*

Activate Whitehorse is a Council placemaking initiative that encourages people to work together to activate places in Whitehorse. Activated precincts that are vibrant, welcoming and utilised are essential to support the local economy and build connectedness in the community.

## Services

Service area		Actual	Forecast	Budget
		2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
<b>Leisure and Recreation Management</b>	<i>Rev</i>	329	339	547
This program represents costs relating to the overall management of the Leisure and Recreation Services Department including administration and project support.	<i>Exp</i>	(1,272)	(1,503)	(1,589)
	<i>NET</i>	<b>(943)</b>	<b>(1,164)</b>	<b>(1,042)</b>
<b>Leisure Facilities</b>	<i>Rev</i>	5,832	7,777	11,710
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>	(9,527)	(11,612)	(13,007)
	<i>NET</i>	<b>(3,695)</b>	<b>(3,835)</b>	<b>(1,297)</b>
<b>Home and Community Services</b>	<i>Rev</i>	13,409	13,219	13,248
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>	(14,900)	(16,461)	(16,842)
	<i>NET</i>	<b>(1,491)</b>	<b>(3,242)</b>	<b>(3,594)</b>
<b>Family Services</b>	<i>Rev</i>	8,808	9,086	9,203
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>	(10,252)	(11,037)	(11,209)
	<i>NET</i>	<b>(1,444)</b>	<b>(1,951)</b>	<b>(2,006)</b>
<b>Community Development</b>	<i>Rev</i>	3	1	-
This service focuses on the development and implementation of policies, strategies, programs and initiatives to respond to community wellbeing needs.	<i>Exp</i>	(230)	(273)	(262)
	<i>NET</i>	<b>(227)</b>	<b>(272)</b>	<b>(262)</b>
<b>Community Safety</b>	<i>Rev</i>	6,541	6,845	13,272
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>	(5,882)	(6,131)	(8,922)
	<i>NET</i>	<b>659</b>	<b>714</b>	<b>4,350</b>
<b>Emergency Management and Business Continuity</b>	<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>	(198)	(185)	(185)
	<i>NET</i>	<b>(198)</b>	<b>(185)</b>	<b>(185)</b>

## Strategic Direction Eight: Governance and Leadership

### Objectives:

Strategic leadership and Great Organisational Culture.

Provide responsible financial management and business planning

Good Governance and Integrity.

### Major initiatives

#### Development of the Integrated Strategic Planning and Reporting Framework

*Funded within operational budget*

Continue development of the Integrated Strategic Planning and Reporting Framework.

### Other featured initiatives

#### Implementation of the Workforce Plan

*Funded within operational budget*

Implement Council's Workforce Plan to ensure Council's workforce is aligned to the Transformation Program and Council Plan over a four year period.

## Services

Service area		Actual	Forecast	Budget
		2020/21 \$'000	2021/22 \$'000	2022/23 \$'000
<b>Executive Management</b>	<i>Rev</i>	-	-	-
Includes the cost to Council of the offices of the Chief Executive Officer and General Managers. It includes the associated staff costs and the costs of delivery of projects.	<i>Exp</i>	(2,050)	(2,258)	(2,035)
	<i>NET</i>	<b>(2,050)</b>	<b>(2,258)</b>	<b>(2,035)</b>
	<hr/>			
<b>Finance and Corporate Performance</b>	<i>Rev</i>	(28)	-	-
This service manages Council's corporate planning and reporting, continuous improvement, financial management, payroll, and procurement, tendering and contract administration.	<i>Exp</i>	(4,394)	(3,575)	(3,570)
	<i>NET</i>	<b>(4,422)</b>	<b>(3,575)</b>	<b>(3,570)</b>
	<hr/>			
<b>Governance Integrity</b>	<i>Rev</i>	355	533	392
This service includes customer service provision at Council's three service centres and governance services; fostering international relations; and cleaning and maintaining the municipal offices.	<i>Exp</i>	(5,226)	(5,807)	(5,975)
	<i>NET</i>	<b>(4,871)</b>	<b>(5,274)</b>	<b>(5,583)</b>
	<hr/>			
<b>Information Technology</b>	<i>Rev</i>	1	-	-
This service manages and maintains Council's computer systems and networks.	<i>Exp</i>	(3,928)	(5,517)	(6,609)
	<i>NET</i>	<b>(3,927)</b>	<b>(5,517)</b>	<b>(6,609)</b>
	<hr/>			
<b>Rates</b>	<i>Rev</i>	252	281	606
This service undertakes rate revenues and Fire Services Property Levy collection.	<i>Exp</i>	(1,366)	(1,427)	(1,702)
	<i>NET</i>	<b>(1,114)</b>	<b>(1,146)</b>	<b>(1,096)</b>
	<hr/>			
<b>People and Culture</b>	<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>	(3,422)	(3,795)	(3,935)
	<i>NET</i>	<b>(3,422)</b>	<b>(3,789)</b>	<b>(3,935)</b>
	<hr/>			
<b>Property</b>	<i>Rev</i>	208	56	100
This service manages Council properties, conducts property valuations, and maintains the Geographic Information System.	<i>Exp</i>	(55)	(20)	(40)
	<i>NET</i>	<b>153</b>	<b>36</b>	<b>60</b>
	<hr/>			
<b>Lease accounting</b>	<i>Rev</i>	262	228	249
This program holds the centralised accounting adjustments for lease liabilities and in kind revenue and expenditure relating to volunteer services recognised for the first time under new accounting standards.	<i>Exp</i>	568	356	1,214
	<i>NET</i>	<b>830</b>	<b>584</b>	<b>1,463</b>
	<hr/>			

## Service performance outcome indicators

Service	Indicator	Performance Measure	Strategic Direction	2020/21 Actual	2021/22 Forecast	2022/23 Budget Target
<b>Animal Management</b>	Health and safety	Animal management prosecutions	7	100.0%	100.0%	100.0%
<b>Aquatic Facilities</b>	Utilisation	Utilisation of aquatic facilities	7	6.00	7.00	9.00
<b>Food safety</b>	Health and safety	Critical and major non-compliance notifications	7	100.0%	100.0%	100.0%
<b>Libraries</b>	Participation	Active library borrowers	7	13.6%	14.0%	14.0%
<b>Maternal and Child Health</b>	Participation	Participation in the MCH service	7	80.2%	80.0%	80.0%
		Participation in MCH service by Aboriginal children	7	79.6%	80.0%	80.0%
<b>Statutory Planning</b>	Decision Making	Council planning decisions upheld at VCAT	4	52.4%	50.0%	50.0%
<b>Roads</b>	Satisfaction	Satisfaction with sealed local roads	4	69	72	72
<b>Waste Collection</b>	Waste diversion	Kerbside collection waste diverted from landfill	5	53.0%	50.0%	55.0%
<b>Governance</b>	Satisfaction	Satisfaction with Council decisions	8	61	60	60

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

## Performance statement

The service performance indicators detailed in the preceding page will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 98 of the Act and included in Council's 2022/23 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 4) and sustainable capacity, which are not included in this budget report. The prescribed performance indicators will be audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

## Reconciliation with budgeted operating result

	Net Revenue / (Cost) \$'000	Revenue \$'000	Expenditure \$'000
<b>Strategic Direction One:</b> Innovation, Transformation and Creativity	(18,785)	1,985	(20,770)
<b>Strategic Direction Two:</b> A Thriving Local Economy; Business, Employment, Education and Skill Development	(952)	1,382	(2,334)
<b>Strategic Direction Three:</b> Our Diverse and Inclusive Community	(2,090)	46	(2,136)
<b>Strategic Direction Four:</b> Our Built Environment; Movement, and Public Places	(24,803)	7,335	(32,139)
<b>Strategic Direction Five:</b> Sustainable Climate & Environmental Care	(25,927)	19,136	(45,063)
<b>Strategic Direction Six:</b> An Empowered Collaborative Community	(5,018)	11	(5,029)
<b>Strategic Direction Seven:</b> Health and Wellbeing	(4,036)	47,980	(52,016)
<b>Strategic Direction Eight:</b> Governance and Leadership	(21,305)	1,347	(22,652)
<b>Total services and initiatives</b>	<b>(102,916)</b>	<b>79,222</b>	<b>(182,139)</b>
<b>Other non-attributable expenses</b>			
Depreciation	(31,930)		
Amortisation - intangible assets	(470)		
Amortisation - right of use assets	(1,514)		
<b>Deficit before funding sources</b>	<b>(136,830)</b>		
<b>Funding sources</b>			
Rates		130,538	
Victorian Local Government Grants Commission		1,163	
Interest income		1,523	
Grants - capital		4,391	
Contributions - monetary		5,670	
Net gain on disposal of property, infrastructure, plant and equipment		282	
<b>Operating surplus/(deficit) for the year</b>		<b>6,737</b>	



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## 3 | Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2022/23 has been supplemented with projections to 2025/26.

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 2026

	Notes	Forecast	Budget	Projections		
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Income</b>						
Rates and charges	6.2.1	126,889	130,538	140,209	144,827	149,849
Statutory fees and fines	6.2.2	7,712	13,300	13,566	13,871	14,218
User fees	6.2.3	35,324	44,465	39,788	41,866	43,150
Grants - operating	6.2.4	26,928	17,922	22,210	22,560	22,916
Grants - capital	6.2.4	7,875	4,391	2,587	1,401	90
Contributions - monetary	6.2.5	5,290	5,670	5,500	5,500	5,500
Net gain/(loss) on disposal of assets		100	382	150	160	165
Other income	6.2.6	5,447	6,118	4,933	5,845	6,049
<b>Total income</b>		<b>215,565</b>	<b>222,786</b>	<b>228,942</b>	<b>236,031</b>	<b>241,937</b>
<b>Expenses</b>						
Employee costs	6.3.1	84,135	90,014	90,681	94,363	97,991
Materials and services	6.3.2	75,009	82,540	75,795	77,932	80,636
Depreciation	6.3.3	29,932	31,930	34,710	35,481	36,227
Amortisation - intangible assets	6.3.4	470	470	470	470	470
Amortisation - right of use assets	6.3.5	607	1,514	1,553	1,550	1,558
Bad and doubtful debts	6.3.6	771	1,271	1,296	1,329	1,362
Finance costs - leases	6.3.7	33	131	122	107	91
Contribution expense - Whitehorse Manningham Library	6.3.8	5,568	5,666	5,779	5,909	6,057
Other expenses	6.3.9	2,623	2,513	2,563	2,627	2,693
<b>Total expenses</b>		<b>199,148</b>	<b>216,049</b>	<b>212,969</b>	<b>219,768</b>	<b>227,085</b>
<b>Surplus/(Deficit) for the year</b>		<b>16,417</b>	<b>6,737</b>	<b>15,974</b>	<b>16,262</b>	<b>14,852</b>
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation increment/(decrement)		-	-	-	-	-
Share of other comprehensive income of associates and joint ventures		-	-	-	-	-
<b>Items that may be reclassified to surplus or deficit in future periods</b>						
Other		-	-	-	-	-
<b>Total comprehensive result</b>		<b>16,417</b>	<b>6,737</b>	<b>15,974</b>	<b>16,262</b>	<b>14,852</b>

## Budgeted Balance Sheet

For the four years ending 30 June 2026

	Notes	Forecast	Budget	Projections		
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Current assets</b>						
Cash and cash equivalents		206,885	151,091	156,538	164,580	175,838
Trade and other receivables		14,556	14,556	14,556	14,556	14,556
Other assets		1,223	1,223	1,223	1,223	1,223
<b>Total current assets</b>	7.1	<b>222,664</b>	<b>166,870</b>	<b>172,317</b>	<b>180,359</b>	<b>191,617</b>
<b>Non-current assets</b>						
Trade and other receivables		475	475	475	475	475
Investments in associates		6,361	6,361	6,361	6,361	6,361
Property, infrastructure, plant and equipment		3,617,177	3,681,028	3,692,991	3,702,877	3,708,297
Right-of-use assets		1,519	10,931	9,735	8,377	7,117
Intangible assets		774	774	774	774	774
<b>Total non-current assets</b>	7.1	<b>3,626,306</b>	<b>3,699,569</b>	<b>3,710,336</b>	<b>3,718,864</b>	<b>3,723,024</b>
<b>Total assets</b>		<b>3,848,970</b>	<b>3,866,440</b>	<b>3,882,653</b>	<b>3,899,224</b>	<b>3,914,642</b>
<b>Current liabilities</b>						
Trade and other payables		19,548	19,890	20,288	20,744	21,263
Unearned revenue		7,000	7,000	7,000	7,000	7,000
Trust funds and deposits		14,070	14,316	14,603	14,931	15,304
Provisions		19,508	20,117	20,791	21,581	22,412
Lease liabilities		434	1,389	1,524	1,547	1,546
<b>Total current liabilities</b>	7.2	<b>60,560</b>	<b>62,713</b>	<b>64,206</b>	<b>65,803</b>	<b>67,526</b>
<b>Non-current liabilities</b>						
Provisions		1,820	1,891	1,968	2,058	2,148
Lease liabilities		1,118	9,626	8,295	6,917	5,670
Other liabilities		2,697	2,697	2,697	2,697	2,697
<b>Total non-current liabilities</b>	7.2	<b>5,635</b>	<b>14,214</b>	<b>12,960</b>	<b>11,672</b>	<b>10,515</b>
<b>Total liabilities</b>		<b>66,195</b>	<b>76,927</b>	<b>77,166</b>	<b>77,475</b>	<b>78,041</b>
<b>Net assets</b>		<b>3,782,775</b>	<b>3,789,513</b>	<b>3,805,487</b>	<b>3,821,749</b>	<b>3,836,601</b>
<b>Equity</b>						
Accumulated surplus		1,497,715	1,534,592	1,550,139	1,562,757	1,573,871
Reserves		2,156,036	2,156,036	2,156,036	2,156,036	2,156,036
Other reserves		129,024	98,885	99,312	102,956	106,694
<b>Total equity</b>		<b>3,782,775</b>	<b>3,789,513</b>	<b>3,805,487</b>	<b>3,821,750</b>	<b>3,836,601</b>

## Budgeted Statement of Changes in Equity

For the four years ending 30 June 2026

	Total \$'000	Accumulated surplus \$'000	Revaluation reserve \$'000	Other reserves
<b>2022 FORECAST ACTUAL</b>				
Balance at beginning of the financial year	3,766,358	1,473,874	2,156,036	136,448
Surplus (deficit) for the year	16,417	16,417	-	-
Net asset revaluation increment (decrement)	-	-	-	-
Transfer to other reserves	-	(8,145)	-	8,145
Transfer from other reserves	-	15,569	-	(15,569)
<b>Balance at end of the financial year</b>	<b>3,782,775</b>	<b>1,497,715</b>	<b>2,156,036</b>	<b>129,024</b>
<b>2023</b>				
Balance at beginning of the financial year	3,782,775	1,497,715	2,156,036	129,024
Surplus (deficit) for the year	6,737	6,737	-	-
Net asset revaluation increment (decrement)	-	-	-	-
Transfer to other reserves	-	(8,329)	-	8,329
Transfer from other reserves	-	38,468	-	(38,468)
<b>Balance at end of the financial year</b>	<b>3,789,513</b>	<b>1,534,592</b>	<b>2,156,036</b>	<b>98,885</b>
<b>2024</b>				
Balance at beginning of the financial year	3,789,513	1,534,592	2,156,036	98,885
Surplus (deficit) for the year	15,974	15,974	-	-
Net asset revaluation increment (decrement)	-	-	-	-
Transfer to other reserves	-	(8,376)	-	8,376
Transfer from other reserves	-	7,949	-	(7,949)
<b>Balance at end of the financial year</b>	<b>3,805,487</b>	<b>1,550,139</b>	<b>2,156,036</b>	<b>99,312</b>
<b>2025</b>				
Balance at beginning of the financial year	3,805,487	1,550,139	2,156,036	99,312
Surplus (deficit) for the year	16,262	16,262	-	-
Net asset revaluation increment (decrement)	-	-	-	-
Transfer to other reserves	-	(8,869)	-	8,869
Transfer from other reserves	-	5,225	-	(5,225)
<b>Balance at end of the financial year</b>	<b>3,821,749</b>	<b>1,562,757</b>	<b>2,156,036</b>	<b>102,956</b>
<b>2026</b>				
Balance at beginning of the financial year	3,821,749	1,562,757	2,156,036	102,956
Surplus (deficit) for the year	14,852	14,852	-	-
Net asset revaluation increment (decrement)	-	-	-	-
Transfer to other reserves	-	(8,920)	-	8,920
Transfer from other reserves	-	5,182	-	(5,182)
<b>Balance at end of the financial year</b>	<b>3,836,601</b>	<b>1,573,871</b>	<b>2,156,036</b>	<b>106,694</b>

## Budgeted Statement of Cash Flows

For the four years ending 30 June 2026

GST Inclusive	Notes	Forecast	Budget	Projections		
		2021/22	2022/23	2023/24	2024/25	2025/26
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		128,007	130,538	140,209	144,827	149,849
Statutory fees and fines		6,941	12,029	12,270	12,542	12,856
User fees		38,631	48,605	43,454	45,733	47,137
Grants - operating		28,971	19,598	23,917	24,296	24,683
Grants - capital		412	4,391	2,587	1,401	90
Contributions - monetary		5,290	5,670	5,500	5,500	5,500
Interest received		1,316	1,523	1,360	2,192	2,304
Trust fund and deposits taken		23,176	24,540	24,580	24,623	24,667
Other receipts		4,695	5,230	4,080	4,179	4,284
Net GST refund /(payment)		10,968	12,530	7,538	7,401	7,160
Employee costs		(83,391)	(89,334)	(89,928)	(93,483)	(97,070)
Materials and services		(90,783)	(100,360)	(87,981)	(90,151)	(92,696)
Trust fund and deposits repaid		(24,294)	(24,294)	(24,294)	(24,294)	(24,294)
Other payments		(9,010)	(8,997)	(9,177)	(9,390)	(9,625)
<b>Net cash provided by operating activities</b>	9.1	<b>40,929</b>	<b>41,669</b>	<b>54,115</b>	<b>55,375</b>	<b>54,846</b>
<b>Cash flows from investing activities</b>						
Payments for property, plant and equipment		(85,018)	(97,619)	(48,493)	(47,279)	(43,601)
Proceeds from sale of property, plant and equipment		1,506	1,750	1,500	1,600	1,650
Payment of loans and advances		(1)	-	-	-	-
<b>Net cash provided by/(used in) investing activities</b>	9.2	<b>(83,513)</b>	<b>(95,869)</b>	<b>(46,993)</b>	<b>(45,679)</b>	<b>(41,951)</b>
<b>Cash flows from financing activities</b>						
Interest paid - lease liability		(33)	(131)	(122)	(107)	(91)
Repayment of lease liabilities		(602)	(1,463)	(1,553)	(1,547)	(1,546)
<b>Net cash provided by/(used in) financing activities</b>	9.3	<b>(635)</b>	<b>(1,594)</b>	<b>(1,675)</b>	<b>(1,654)</b>	<b>(1,637)</b>
Net increase (decrease) in cash and cash equivalents		(43,219)	(55,793)	5,446	8,043	11,258
Cash and cash equivalents at beginning of year	9.4	250,103	206,885	151,091	156,538	164,580
<b>Cash and cash equivalents at end of year</b>		<b>206,885</b>	<b>151,091</b>	<b>156,538</b>	<b>164,580</b>	<b>175,838</b>

## Budgeted Statement of Capital Works

For the four years ending 30 June 2026

	Notes	Forecast	Budget	Projections		
		2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
<b>Property</b>						
Land		3,000	3,000	3,000	3,000	3,000
Buildings		38,874	58,951	9,613	5,313	3,609
Building improvements		6,650	5,841	6,536	7,471	5,721
<b>Total property</b>	10.1.1	<b>48,524</b>	<b>67,792</b>	<b>19,149</b>	<b>15,784</b>	<b>12,330</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		3,836	4,560	3,978	4,358	4,650
Fixtures, fittings and furniture		421	604	590	616	551
Computers and telecommunications		1,689	2,876	1,390	1,465	1,970
<b>Total plant and equipment</b>	10.1.2	<b>5,946</b>	<b>8,040</b>	<b>5,958</b>	<b>6,439</b>	<b>7,171</b>
<b>Infrastructure</b>						
Roads		6,536	5,348	5,475	6,060	5,915
Bridges		1,556	50	50	70	-
Footpaths and cycleways		4,869	3,651	4,509	5,512	5,212
Drainage		2,902	3,674	4,463	4,551	4,712
Recreational, leisure and community facilities		5,099	3,598	3,918	3,918	2,838
Parks, open space and streetscapes		7,839	5,026	4,651	4,605	5,093
Waste management		120	-	-	-	-
Off street car parks		1,557	440	320	340	330
Other infrastructure		70	-	-	-	-
<b>Total infrastructure</b>	10.1.3	<b>30,478</b>	<b>21,787</b>	<b>23,386</b>	<b>25,056</b>	<b>24,100</b>
<b>Total capital works expenditure</b>		<b>85,018</b>	<b>97,619</b>	<b>48,493</b>	<b>47,279</b>	<b>43,601</b>
<b>Represented by:</b>						
New asset expenditure		14,037	13,580	4,222	4,290	4,756
Asset renewal expenditure		45,338	42,412	37,020	39,685	35,393
Asset upgrade expenditure		4,907	3,899	2,219	3,037	3,165
Asset expansion expenditure		20,736	37,728	5,033	268	288
<b>Total capital works expenditure</b>		<b>85,018</b>	<b>97,619</b>	<b>48,493</b>	<b>47,279</b>	<b>43,601</b>
<b>Funding Sources represented by:</b>						
Grants	10.2.1	7,875	4,391	2,587	1,401	90
Contributions	10.2.2	290	170	-	-	-
Asset Sales	10.2.3	1,450	1,650	1,500	1,600	1,650
Council Cash	10.2.3	60,140	53,090	36,607	39,203	36,829
Reserves	10.2.3	15,263	38,318	7,799	5,075	5,032
<b>Total capital works expenditure</b>		<b>85,018</b>	<b>97,619</b>	<b>48,493</b>	<b>47,279</b>	<b>43,601</b>

## Budgeted Statement of Human Resources

For the four years ending 30 June 2026

	Forecast	Budget	Projections		
	2021/22	2022/23	2023/24	2024/25	2025-26
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	84,135	<b>90,014</b>	90,680	94,363	97,991
Employee costs - capital	3,021	<b>3,196</b>	3,279	3,379	3,491
<b>Total staff expenditure</b>	<b>87,156</b>	<b>93,210</b>	<b>93,959</b>	<b>97,742</b>	<b>101,482</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	830	<b>834</b>	822	831	838
Total staff numbers	830	<b>834</b>	822	831	838

\* Future employee numbers are predicted to grow by up to 1.5% to support compliance, community service and strategic initiatives. Increases are subject to formal Council assessment and approval.

\* 2021/22 forecast employee numbers represent the approved substantive positions per the 2021/22 budget. FTE as at 31-Mar-2022 of 793.3 is lower than substantive staffing levels due to the impact of COVID-19 restrictions.

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

Department	Comprises:				
	Budget 2022/23 \$'000	Full Time \$'000	Permanent Part time \$'000	Casual \$'000	Temporary \$'000
Transformation	3,456	900	-	155	2,401
City Development	15,737	10,132	1,434	1,724	2,447
Infrastructure	15,049	12,681	328	784	1,256
Corporate Services	13,728	9,522	2,350	305	1,551
Community Services	35,598	11,799	11,578	8,313	3,908
Total permanent staff expenditure	<b>83,568</b>	45,034	15,690	11,281	11,563
Other employee related expenditure	6,445				
Capitalised labour costs	3,196				
<b>Total expenditure</b>	<b>93,210</b>				

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

Department	Comprises:				
	Budget 2022/23	Full Time	Permanent Part time	Casual	Temporary
Transformation	26	6	-	1	19
City Development	144	89	15	18	23
Infrastructure	171	144	6	7	13
Corporate Services	116	77	24	3	11
Community Services	376	107	141	86	42
<b>Total staff</b>	<b>834</b>	424	186	115	109

## Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2026

	2022/23	2023/24	2024/25	2025/26
	\$'000	\$'000	\$'000	\$'000
<b>TRANSFORMATION</b>				
Permanent - Full time	900	941	989	1,041
Women	422	442	464	489
Men	222	232	244	257
Vacant positions	255	267	280	295
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
Vacant positions	0	0	0	0
Persons of self-described gender	0	0	0	0
Casual and temporary staff	2,556	1,223	1,289	1,235
<b>TOTAL TRANSFORMATION</b>	<b>3,456</b>	<b>2,164</b>	<b>2,278</b>	<b>2,277</b>
<b>CITY DEVELOPMENT</b>				
Permanent - Full time	10,132	10,600	11,138	11,731
Women	4,024	4,210	4,424	4,659
Men	5,383	5,632	5,917	6,232
Vacant positions	725	759	797	840
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,434	1,501	1,577	1,661
Women	1,339	1,401	1,472	1,550
Men	0	0	0	0
Vacant positions	95	100	105	110
Persons of self-described gender	0	0	0	0
Casual and temporary staff	4,171	3,750	3,815	3,993
<b>TOTAL CITY DEVELOPMENT</b>	<b>15,737</b>	<b>15,851</b>	<b>16,530</b>	<b>17,385</b>
<b>INFRASTRUCTURE</b>				
Permanent - Full time	12,681	13,267	13,940	14,682
Women	2,252	2,356	2,476	2,608
Men	9,344	9,775	10,271	10,818
Vacant positions	1,085	1,135	1,192	1,256
Persons of self-described gender	0	0	0	0
Permanent - Part time	328	343	361	380
Women	184	192	202	212
Men	127	133	140	147
Vacant positions	18	18	19	20
Persons of self-described gender	0	0	0	0
Casual and temporary staff	2,040	963	907	917
<i>Capitalised labour</i>	3,196	3,344	3,514	3,701
<b>TOTAL INFRASTRUCTURE</b>	<b>18,245</b>	<b>17,917</b>	<b>18,722</b>	<b>19,680</b>



## Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2026

	2022/23	2023/24	2024/25	2025/26
	\$'000	\$'000	\$'000	\$'000
<b>CORPORATE SERVICES</b>				
Permanent - Full time	9,522	9,962	10,467	11,024
Women	4,692	4,908	5,157	5,432
Men	3,860	4,039	4,244	4,470
Vacant positions	970	1,015	1,066	1,123
Persons of self-described gender	0	0	0	0
Permanent - Part time	2,350	2,458	2,583	2,720
Women	1,870	1,956	2,055	2,165
Men	241	252	265	279
Vacant positions	239	250	262	276
Persons of self-described gender	0	0	0	0
Casual and temporary staff	1,857	1,911	1,642	1,034
<b>TOTAL CORPORATE SERVICES</b>	<b>13,728</b>	<b>14,331</b>	<b>14,692</b>	<b>14,779</b>
<b>COMMUNITY SERVICES</b>				
Permanent - Full time	11,799	12,345	12,971	13,661
Women	7,278	7,614	8,001	8,426
Men	3,418	3,576	3,757	3,957
Vacant positions	1,104	1,155	1,213	1,278
Persons of self-described gender	0	0	0	0
Permanent - Part time	11,517	12,049	12,660	13,334
Women	8,275	8,658	9,097	9,581
Men	1,393	1,457	1,531	1,612
Vacant positions	1,849	1,934	2,032	2,140
Persons of self-described gender	0	0	0	0
Casual and temporary staff	12,282	12,760	13,161	13,575
<b>TOTAL COMMUNITY SERVICES</b>	<b>35,598</b>	<b>37,153</b>	<b>38,792</b>	<b>40,570</b>
<b>Other employee related expenditure</b>	<b>6,445</b>	<b>6,543</b>	<b>6,729</b>	<b>6,792</b>
<b>Total staff expenditure</b>	<b>93,210</b>	<b>93,959</b>	<b>97,742</b>	<b>101,482</b>

## Summary of Planned Human Resources FTE

For the four years ending 30 June 2026

	2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE
<b>TRANSFORMATION</b>				
Permanent - Full time	5.9	6.0	6.1	6.1
Women	2.9	3.0	3.0	3.1
Men	1.0	1.0	1.0	1.0
Vacant positions	2.0	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
Vacant positions	0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Casual and temporary staff	20.3	8.0	8.2	7.3
<b>TOTAL TRANSFORMATION</b>	<b>26.2</b>	<b>14.0</b>	<b>14.2</b>	<b>13.4</b>
<b>CITY DEVELOPMENT</b>				
Permanent - Full time	88.6	89.9	91.3	92.6
Women	35.7	36.2	36.8	37.3
Men	45.1	45.8	46.4	47.1
Vacant positions	7.8	8.0	8.1	8.2
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	14.6	14.8	15.0	15.2
Women	13.6	13.8	14.0	14.2
Men	0.0	0.0	0.0	0.0
Vacant positions	1.0	1.0	1.0	1.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Casual and temporary staff	41.1	36.7	37.2	37.8
<b>TOTAL CITY DEVELOPMENT</b>	<b>144.2</b>	<b>141.4</b>	<b>143.5</b>	<b>145.7</b>
<b>INFRASTRUCTURE</b>				
Permanent - Full time	123.5	125.4	127.2	129.1
Women	21.6	21.9	22.2	22.5
Men	93.1	94.5	95.9	97.4
Vacant positions	8.8	9.0	9.1	9.2
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	3.9	4.0	4.0	4.1
Women	2.4	2.4	2.4	2.5
Men	1.4	1.4	1.4	1.5
Vacant positions	0.2	0.2	0.2	0.2
Persons of self-described gender	0.0	0.0	0.0	0.0
Casual and temporary staff	19.0	12.3	12.5	12.7
<i>Capitalised labour</i>	24.7	25.1	25.4	25.8
<b>TOTAL INFRASTRUCTURE</b>	<b>171.1</b>	<b>166.7</b>	<b>169.2</b>	<b>171.7</b>

## Summary of Planned Human Resources FTE

For the four years ending 30 June 2026

	2022/23	2023/24	2024/25	2025/26
	FTE	FTE	FTE	FTE
<b>CORPORATE SERVICES</b>				
Permanent - Full time	77.5	78.6	79.8	81.0
Women	40.2	40.8	41.4	42.0
Men	28.4	28.8	29.3	29.7
Vacant positions	8.9	9.0	9.1	9.3
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	24.4	24.7	25.1	25.5
Women	19.6	19.9	20.2	20.5
Men	2.8	2.9	2.9	2.9
Vacant positions	2.0	2.0	2.0	2.1
Persons of self-described gender	0.0	0.0	0.0	0.0
Casual and temporary staff	14.4	14.6	12.9	9.0
<b>TOTAL CORPORATE SERVICES</b>	<b>116.3</b>	<b>118.0</b>	<b>117.8</b>	<b>115.5</b>
<b>COMMUNITY SERVICES</b>				
Permanent - Full time	107.3	108.9	110.6	112.2
Women	67.7	68.8	69.8	70.8
Men	29.4	29.8	30.3	30.7
Vacant positions	10.2	10.3	10.5	10.7
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	140.4	142.5	144.6	146.8
Women	97.8	99.2	100.7	102.2
Men	19.0	19.3	19.6	19.9
Vacant positions	23.6	24.0	24.3	24.7
Persons of self-described gender	0.0	0.0	0.0	0.0
Casual and temporary staff	128.5	130.4	131.4	132.8
<b>TOTAL COMMUNITY SERVICES</b>	<b>376.2</b>	<b>381.8</b>	<b>386.6</b>	<b>391.8</b>
<b>Total staff numbers</b>	<b>833.9</b>	<b>821.9</b>	<b>831.2</b>	<b>838.2</b>

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

## 4 | 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 used in the context of the organisation's objectives.

Indicator	Measure	Notes	Actual 2020-21	Forecast 2021-22	Budget 2022-23	Projections			Trend +/-
						2023-24	2024-25	2025-26	
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	10.86%	1.93%	-1.24%	3.86%	4.09%	3.92%	-
<b>Liquidity</b>									
Working capital	Current assets / current liabilities	2	390.84%	367.7%	266.09%	268.38%	274.09%	283.77%	o
Unrestricted cash	Unrestricted cash / current liabilities	3	214.18%	234.9%	134.84%	138.00%	144.82%	155.65%	o
<b>Obligations</b>									
Loans and borrowings compared to rates	Interest-bearing loans and borrowings / rate revenue	4	0.0%	0.0%	0.00%	0.0%	0.0%	0.0%	o
Loans and borrowings repayments compared to rates	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	4	0.0%	0.0%	0.00%	0.0%	0.0%	0.0%	o
Indebtedness	Non-current liabilities / own source revenue	5	3.36%	3.2%	7.30%	6.52%	5.65%	4.93%	+
Asset renewal and upgrade	Asset renewal and upgrade expense / Asset depreciation	6	151.6%	167.9%	145.04%	113.0%	120.4%	106.4%	o
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	62.89%	62.49%	61.17%	63.29%	63.21%	63.40%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality	8	0.17%	0.17%	0.17%	0.16%	0.14%	0.14%	o
<b>Efficiency</b>									
Expenditure level	Total expenses / number of property assessments	9	\$2,278	\$2,591	\$2,776	\$2,701	\$2,753	\$2,809	o
Revenue level	Total rate revenue / Number of property assessments	10	\$1,607	\$1,651	\$1,674	\$1,495	\$1,521	\$1,551	-

### 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 Indicators

1. **Adjusted underlying result** – An underlying surplus should be generated in the ordinary course of business to continue to provide core services and to provide funding for capital works. The result for 2020-21 is due to actual and estimated impacts of COVID-19 on Council's revenue and expenditure streams. The 2022/23 forecast result is primarily due to the 75% of the Victorian Local Government Grants Commission funding allocation being brought forward and included in 2021/22 year income. From 2023-24 the underlying result forecasts improvement over the four year projections.
2. **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.
3. **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.
4. **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.
5. **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 increase in 2022-23 relates to contract lease payments for waste services and reduces over the four year projections as lease payments are made.
6. **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.
7. **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.
8. **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. The slight decrease from 2023-24 onwards reflects adjustments to rate revenue as a result of a possible implementation of a Waste Services Charge.
9. **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.
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 slight decrease in 2023-24 onwards reflects adjustments to rate revenue as a result of possible implementation of a Waste Services Charge (not included in rate revenue).

## Budget analysis

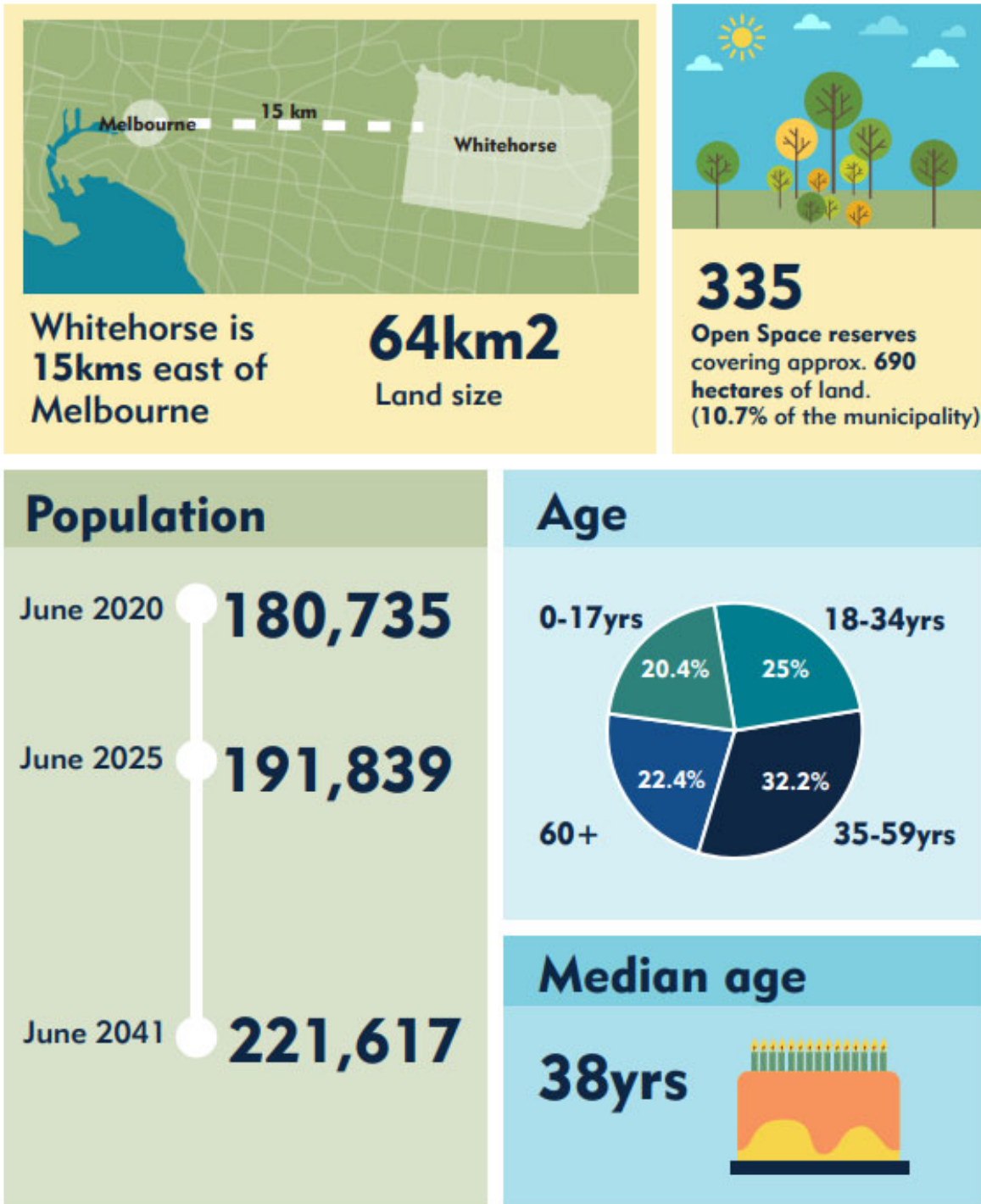
This part includes the following analysis to provide thorough explanation of the budget influences and to all the financial statements.

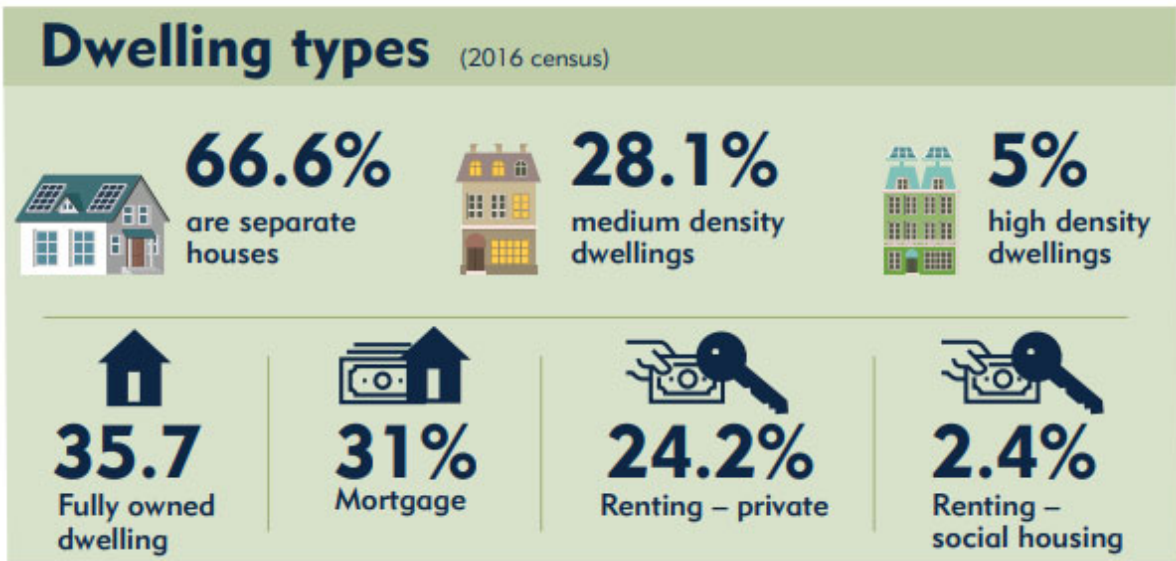
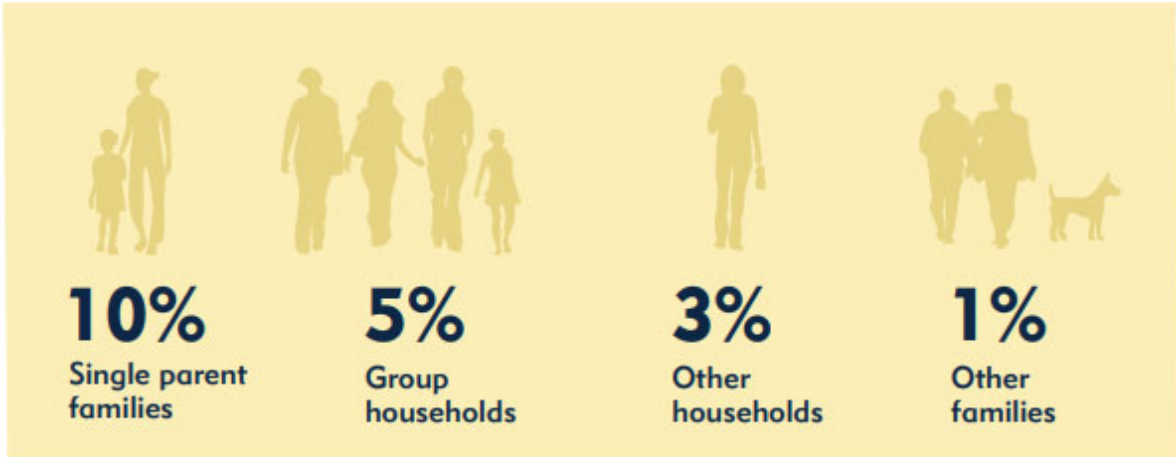
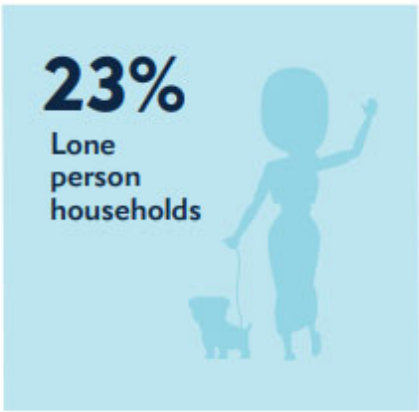
5. Budget influences
6. Analysis of Income Statement
7. Analysis of Balance Sheet
8. Analysis of Statement of Changes in Equity
9. Analysis of Cash Flow Statement
10. Analysis of Capital Works Statement

## 5 | Budget influences

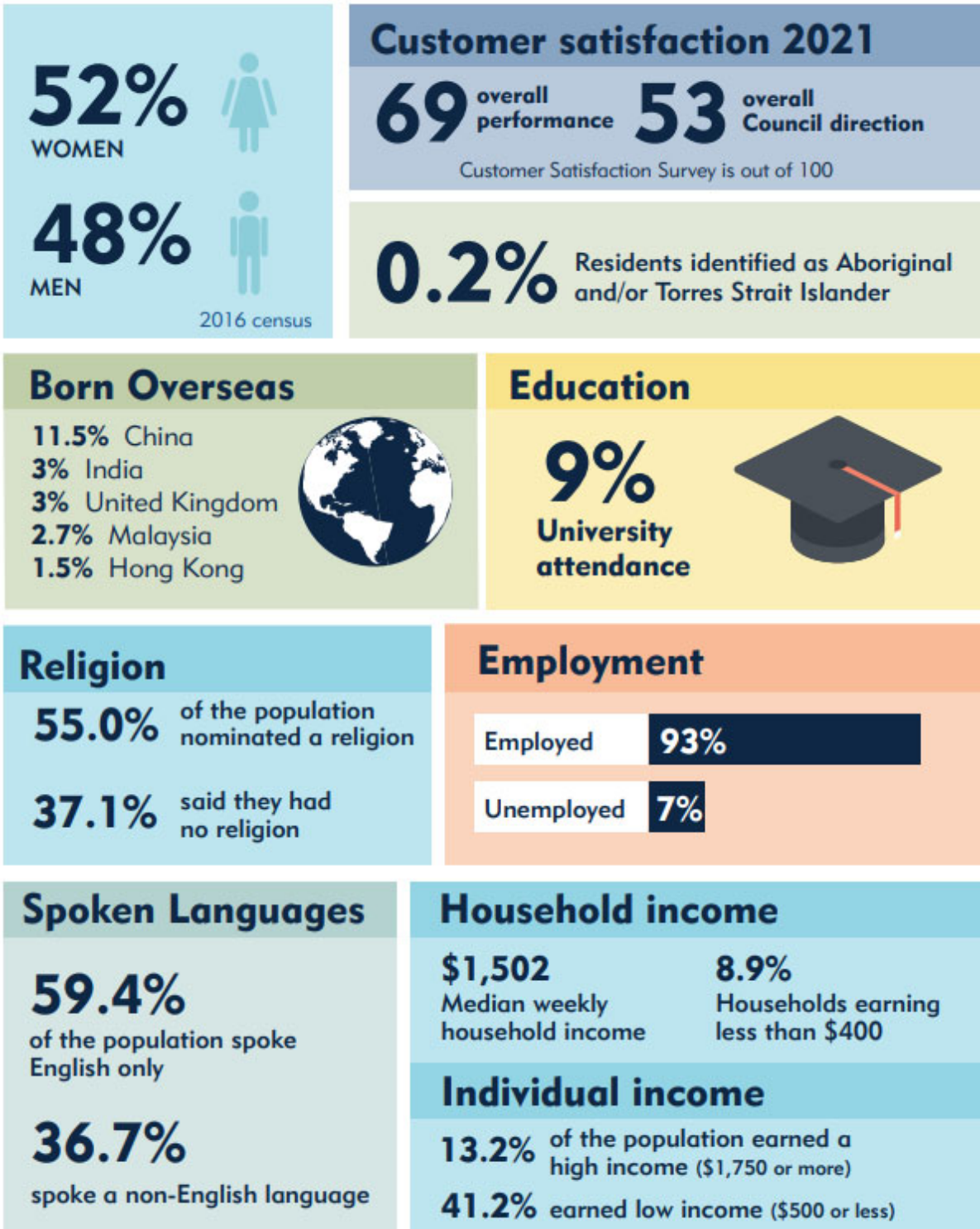
This section sets out the key budget influences, arising from the internal and external environment within which Council operates, budget principles that Council has established, as well as the long-term Strategies which impacts on the budget preparation.

### 5.1 About the City of Whitehorse









## 5.2 External influences

In preparing the Budget 2022/23, 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 1.75% in 2022/23 under the *Fair Go Rates System*.
- An expected \$20.00 per metric tonne increase in the State Government landfill levy has been assumed in the Budget effective from 1 July 2022. The landfill levy is charged by the state government for every tonne of waste that goes to landfill, including kerbside waste collections, street cleaning, and non-recyclable waste collected at the Whitehorse Recycling and Waste Centre. The state landfill levy is expected to increase from \$105.90 per tonne in 2021/22 to \$125.90 per tonne in 2022/23. This represents a 1298.88% increase in the levy over the past 12 years from the \$9.00 charge in 2009/10.
- This budget has been prepared under the premise that the majority of Council services and demand for these services will return to normal levels in 2022/23 following the significant impact of the COVID-19 pandemic in 2020/21 and 2021/22. There is still an element of unknown as to whether any ongoing impacts will be seen and continues to be monitored.
- In addition to the above, COVID-19 and geo-political events has created a fast-evolving significant challenge to businesses, households, and the economy worldwide including the impacts on the building and construction industry leading to persistent supply chain disruptions in many markets, leading to a shortage of materials, an increase in the cost of materials, or both. This has presented challenges in accurately predicting costs for the 2022/23 Capital works program. The capital budget is based on estimated costs known at the time of budget development and continues to be monitored. The value of the capital expenditure financial undertaking is not anticipated to change and officers are establishing potential construction financial exposures and developing mitigation strategies prior to the end of the June 2022 financial year.
- The current increase in fuel prices are expected to continue in 2022/23. An allowance has been made in the budget primarily relating to the delivery of Council's waste service contract.
- 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, library services and Home and Community Services.
- Continuing pressure on recycling and landfill costs as a result of the impact of China's importation ban on recyclable materials and increasing demand and limitations of capacity of Victorian landfill sites.
- 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 continue to be at low levels in the short to medium-term restricting Council's ability to generate earnings on cash and investments – albeit we have budgeted for a modest increase in the cash rate.

### 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 2022/23. 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.
- An increased sustainable level of funding allocated to the renewal of major community infrastructure and facilities.
- Council's Enterprise Agreement expired in August 2021 and a new agreement is currently in progress. The 2022/23 Budget allows for an annual increment in line with the 2022/23 rate cap. The compulsory Superannuation Guarantee Scheme (SGC) will also increase from 10.00% to 10.50%.
- Council's Transformation process continues in 2022/23 which includes increased focus on service planning and reviews and continuous improvement, continuation of Council's IT Strategy implementation and a new Enterprise Resource Planning System.

### 5.4 Budget principles

The following budget principles were established to guide the 2022/23 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 maintain 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 increase of between 2.0% to 2.5% 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 0.65% - 1.40% 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
- A Capital Works Program of \$745 million 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

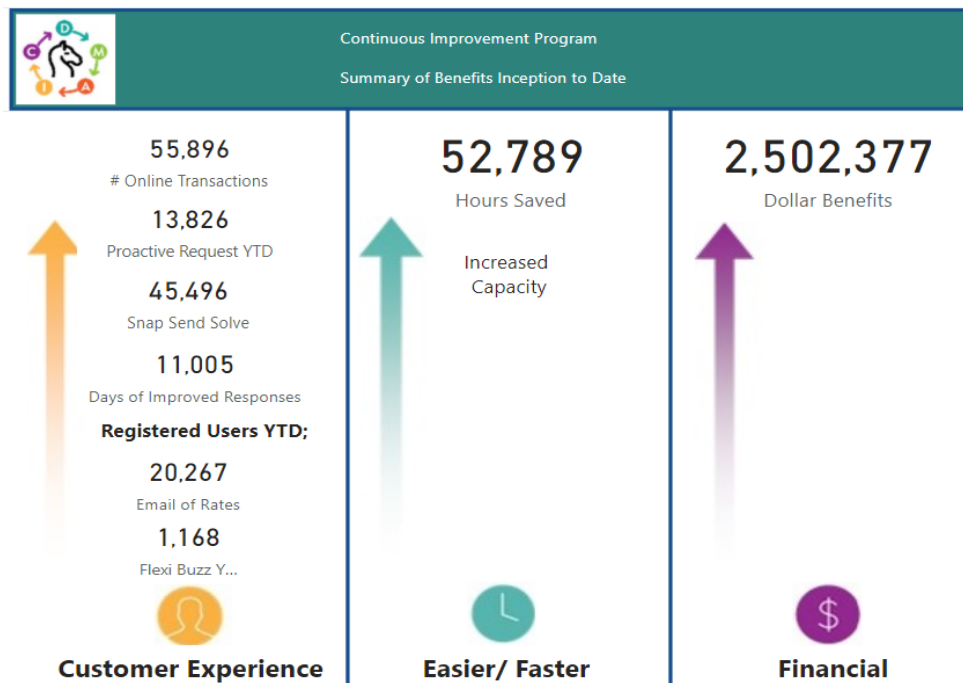
Council’s Continuous Improvement Program aims to support the transformation our organisation through the provision of a consistent customised methodology enhancing our organisational culture of continuous improvement with reportable benefits for our Community.

Council’s Continuous Improvement Program continues to increase its capacity and capability to support the diversity of services across Council through the customised training of 28 staff in becoming Whitehorse Improvement Champions, supporting opportunities for efficiency gains within our business and the services we deliver for our community in a consistent framework.

In 2022 and beyond, the Continuous Improvement Program will continue to deliver business improvements, reviewing processes to make them faster and easier both for staff and customers whilst supporting the organisation on a journey of transformation into the future working in collaboration with key programs and strategies.

The two recently appointed Continuous Improvement Project Specialists are working on 4 large scale projects with further project opportunities prioritised through an Organisational Continuous Improvement project pipeline.

Improvement projects implemented have resulted in positive reportable realised benefits which have enhanced the customer experience, increased staff capacity to meet customer needs and achieved dollar benefits in excess of \$2.5 million since the commencement of the program. COVID-19 has impacted the realised financial benefits of projections (reduced) due to service restrictions and closure, this has now stabilised.



Continuous Improvement Projects by Status 2020/2021	
Projects in progress 2021/22	31
Projects completed inception to date	81

Projects by status are outlined in the following table:

CONTINUOUS IMPROVEMENT PROJECTS STATUS	
<b>Index:</b> ★ Improvement Champion    🟡 Customer Experience    🟢 Easier/Faster    💜 Financial	
<b>31 PROJECTS IN PROGRESS 2021/2022</b>	
1.	Merchant Fees – Black Belt Project 💜
2.	Construction Permit Process Review ★ 🟡
3.	Asset Protection Process Review ★ 🟡 🟢
4.	Attendance Registers Process ★ 🟢 (transferred to ERP)
5.	Procurement Vendor Process Review ★ 🟢
6.	Parking Optimisation – Black Belt Project ★ 🟡 💜
7.	Intelligent Invoice Processing ★ 🟢 💜
8.	Utilities Invoices 🟢 💜
9.	Bonds Refund Process ★ 🟡 🟢
10.	Improved First Call Resolution ★ 🟡 🟢
11.	Optimise Senior Citizen Engagement Process ★ 🟡
12.	Debt Collection for Rates Arrears ★ 🟢 💜
13.	Early Childhood Services WELS software program ★ 🟡 🟢 (on hold)
14.	Club Request for Works Process Review ★ 🟡 🟢
15.	Postage Cost Process Review ★ 💜
16.	Better Approval Process ★ 🟡 🟢 💜 (on hold)
17.	Childhood Immunisation Process Review ★ 🟡 🟢 (on hold)
18.	Shared Fencing Project ★ 🟡 🟢 (on hold)
19.	Reduce Organization’s Corporate Catering Cost ★ 💜
20.	Review Process for Seasonal Allocation Grounds and Pavilions ★ 🟡 🟢
21.	Residential Parking Permits Overall Review ★ 🟢
22.	Project Business Case Template Review ★ 🟢 💜
23.	Aqualink Membership On-boarding and Retention ★ 🟡 🟢 💜
24.	Whitehorse Centre Online Subscriptions ★ 🟡 🟢
25.	Building data for inspections and works on-site ★ 🟡 🟢
26.	Project Management Dashboard ★ 🟡 🟢
27.	Improve Digital Asset Management Process ★ 🟡 🟢 💜
28.	Fees Review – Processing forms (WH Home & Community Service) ★ 🟢
29.	Insurance Review and Optimisation (Large) 💜
30.	Procurement Contracts Process Review and Optimisation (Large) 💜 🟡
31.	Temporary Workforce Review and Optimisation (Large) 💜
<b>10 COMPLETED PROJECTS 2021/2022</b>	
01.	Optimise Projects Benefits Reporting Process ★ 🟢
02.	Optimise Aqualink Membership Consultant Process ★ 🟡 💜
03.	Online Planning Pre-app Process ★ 🟡 🟢
04.	Online Forms and Payments – Planning Department ★ 🟡
05.	15 Online Forms and Payments – Community Safety Department ★ 🟡
06.	Meals on wheels service – Online documents ★ 💜 🟢
07.	Merchant Fees – Stage I ★ 💜 (80%)
08.	Standardized Pre Start Vehicle Plant Inspections ★ 🟢
09.	Optimise Staff on Boarding Process ★ 🟢
10.	Transport Applications Project ★ 🟡 🟢

## 6 | Analysis of Income Statement

This section presents detailed information on the significant components of the 2022/23 budgeted financial statements.

### 6.1 Adjusted underlying result

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
Total income	215,565	222,786	7,221	3.3%
Total expenses	199,148	216,049	16,901	8.5%
Surplus/(deficit) for the year	16,417	6,737	(9,680)	(59.0%)
Grants - capital (non-recurrent)	7,204	3,720	(3,484)	(48.4%)
Contributions - capital and monetary	5,290	5,670	380	7.2%
<b>Adjusted underlying surplus / (deficit)</b>	<b>3,923</b>	<b>(2,653)</b>	<b>(6,576)</b>	<b>100.0%</b>

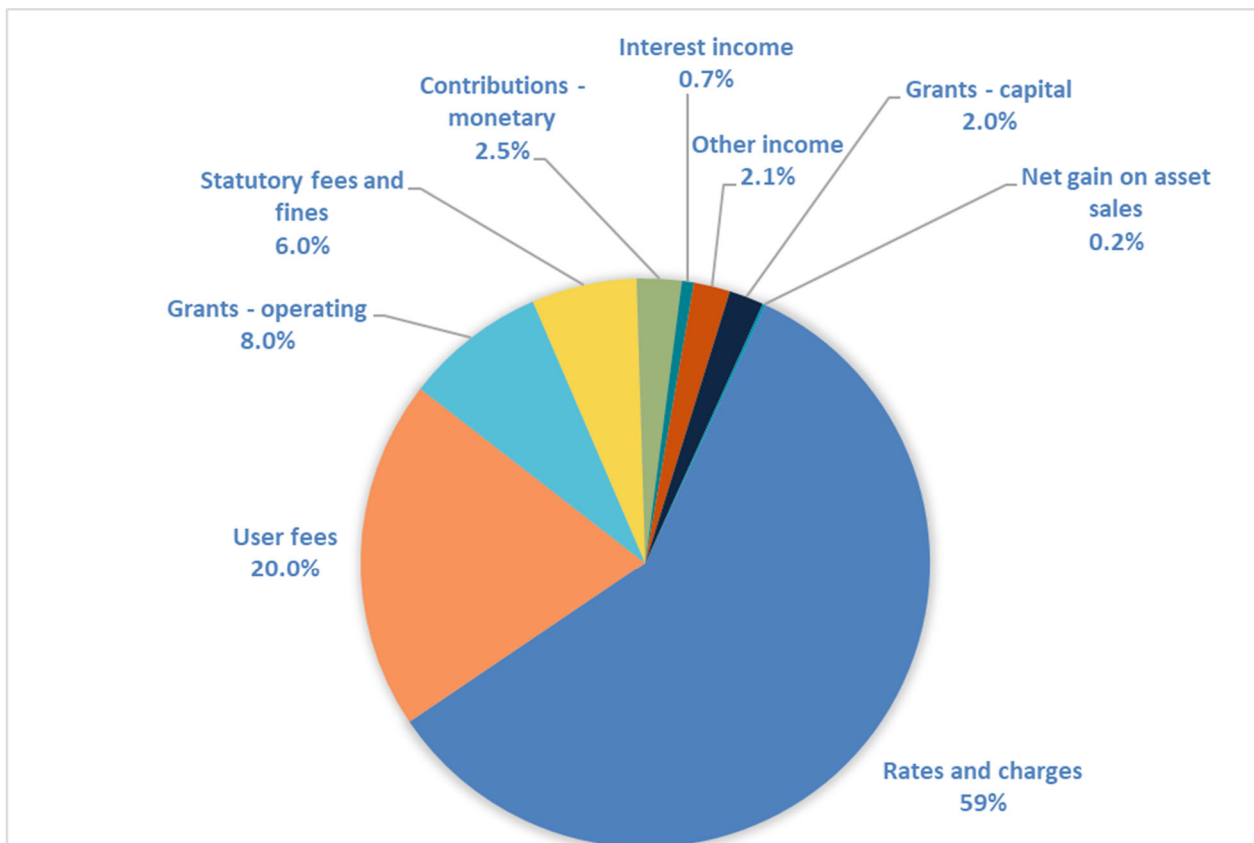
The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary asset contributions, and capital contributions (including open space contributions) from other sources. It is a measure of financial sustainability and Council's ability to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

The adjusted underlying result for the 2022/23 year is a deficit of \$2.65 million, which is \$6.58 million lower than the 2021/22 forecast. This is primarily due to the 75% of the Victoria Local Government Grants Commission funding allocation being brought forward and included in 2021/22 year income.

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 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	Change %
Rates and charges	6.2.1	126,889	130,538	3,649	2.9%
Statutory fees and fines	6.2.2	7,712	13,300	5,588	72.5%
User fees	6.2.3	35,324	44,465	9,141	25.9%
Grants - Operating	6.2.4	26,928	17,922	(9,006)	(33.4%)
Grants - Capital	6.2.4	7,875	4,391	(3,484)	(44.2%)
Contributions - monetary	6.2.5	5,290	5,670	380	7.2%
Contributions - non-monetary					
Interest income	6.2.6	1,316	1,523	207	15.7%
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	6.2.7	100	382	282	282.0%
Other income	6.2.8	4,131	4,595	464	11.2%
<b>Total income</b>		<b>215,565</b>	<b>222,786</b>	<b>7,221</b>	<b>3.3%</b>



### 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 59.0% of the total revenue received by Council annually. Planning for future rate increases has therefore been an important component of the Budget and Long Term Financial Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2022/23, the FGRS cap has been set at 1.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

In order to achieve Council's strategic objectives including maintaining service levels and continuing a strong capital expenditure program focusing on the renewal of community infrastructure and facilities, the average general rate will increase by 1.75% in 2022/23 and is in line with the FGRS cap of 1.75%. Total rate income for 2022/23 is budgeted to be \$130.54 million and includes \$129.46 million raised from general rates and \$1.08 million generated from supplementary rate income expected from new property developments.



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

	Forecast 2021/22	Budget 2022/23	Change \$	Change %
General rates	125,777,812	129,246,141	3,468,329	2.76%
Supplementary rates and rate adjustments	1,075,000	1,075,000	-	0.00%
Cultural Recreation charges	42,558	43,302	744	1.75%
Interest on rates and charges	(6,753)	173,499	180,252	100.00%
<b>Total rates and charges</b>	<b>126,888,617</b>	<b>130,537,942</b>	<b>3,649,325</b>	<b>2.88%</b>

\* General rates for 2021/22 budget includes annualised prior year supplementary rates.

**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 2021/22 cents/\$CIV	Budget 2022/23 cents/\$CIV	Change
General rate for rateable residential properties	0.172044	0.153777	(10.6%)
General rate for rateable commercial properties	0.172044	0.153777	(10.6%)
General rate for rateable industrial properties	0.172044	0.153777	(10.6%)
Rate concession for rateable recreational properties	0.046373	0.043800	(5.5%)

\* Cultural and Recreation 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 2021/22 \$	Annualised rates levied 2021/22 \$	Budget 2022/23 \$	Change from annualised rates levied 2021/22	
				\$	%
Residential	112,856,714	114,162,907	116,836,317	2,673,410	2.34%
Commercial	9,790,871	9,776,593	9,195,462	(581,131)	(5.94%)
Industrial	3,130,227	3,085,167	3,214,362	129,195	4.19%
<b>Total amount to be raised by general rates</b>	<b>125,777,812</b>	<b>127,024,667</b>	<b>129,246,141</b>	<b>2,221,474</b>	<b>1.75%</b>

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

**6.2.1 (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 2021/22 Number	Budget 2022/23 Number	Change Number	Change %
Residential	71,346	72,321	975	1.4%
Commercial	3,782	3,797	15	0.4%
Industrial	1,695	1,690	(5)	(0.3%)
Cultural and Recreational	33	33	-	0.0%
<b>Total number of assessments</b>	<b>76,856</b>	<b>77,841</b>	<b>985</b>	<b>1.3%</b>

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

**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 2021/22	Budget 2022/23	Change	%
Residential	65,597,588,000	<b>75,977,758,000</b>	10,380,170,000	15.82%
Commercial	5,690,911,000	<b>5,979,738,000</b>	288,827,000	5.08%
Industrial	1,819,434,000	<b>2,090,275,000</b>	270,841,000	14.89%
Cultural and Recreational	91,772,000	<b>98,863,000</b>	7,091,000	7.73%
<b>Total value of land</b>	<b>73,199,705,000</b>	<b>84,146,634,000</b>	<b>10,946,929,000</b>	<b>14.95%</b>

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

	Budget 2021/22	Budget	Change	%
	\$	\$	\$	%
Rates and Charges	126,888,617	<b>130,537,942</b>	3,649,325	2.88%

\* Total amount to be raised in the 2021/22 base above excludes \$1.08 million of annualised Supplementary Rates income expected to be raised during 2021/22. When annualised Supplementary Rates for 2021/22 are included in the base (per the legislated State Government rate cap formula), the total % change for 2022/23 is 1.75% as shown in Section 6.2.1 (c).

**6.2.1 (h) 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 2021/22	Budget 2022/23
Total Budgeted Rates Revenue	\$125,777,812	<b>\$129,246,141</b>
Number of rateable properties	76,823	<b>77,808</b>
Base Average Rate	\$1,613.72	<b>\$1,632.54</b>
Maximum Rate Increase (set by the State Government)	1.50%	<b>1.75%</b>
Capped Average Rate	\$1,637.24	<b>\$1,661.09</b>
Maximum General Rates Revenue	\$125,830,331	<b>\$129,247,598</b>
Budgeted General Rates Revenue	\$125,777,812	<b>\$129,246,141</b>
Budgeted Supplementary Rates	\$1,075,000	<b>\$1,075,000</b>
Budgeted Interest on Rates	(\$6,753)	<b>\$173,499</b>
Budgeted Total Rates Revenue	\$126,846,059	<b>\$130,494,640</b>

\* The above excludes Cultural and Recreational properties

**6.2.1 (i) 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 (2022/23: estimated \$1.08 million, 2021/22: \$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 (j) 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 existing rating structure comprises a general rate, 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 or a waste service charge.

Council’s Rating Strategy is included within the *Revenue and Rating Plan 2021-2025*. The Rating Strategy contains expanded information on Council's rating structure and the reasons behind its choices in applying the rating mechanisms it has used. The *Revenue and Rating Plan* is available on Council’s website.

### 6.2.1 (k) 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*. Previously, Council was required to conduct a revaluation of all rateable assessments every two years. The revaluation is undertaken in accordance with the *2021 Valuations Best Practice Specifications Guidelines*.

While Council proposes an average rate increase that is in line with the 1.75% cap, the actual rate movement experienced by individual ratepayers may be different due to this being a property revaluation year. The average rate increase is 1.75%. Rate increases are impacted by both the average rate increase of 1.75% and the property valuation movement of individual properties relative to the average across the municipality. If the valuation of a property increased by more than the average property value movement across the municipality, the rates for that property will increase by more than 1.75%, while if the valuation of a property increased by less than the average property value movement across the municipality, the rates for that property will increase by less than 1.75% (and may in fact reduce from the previous year). It is important to note that a revaluation does not provide Council with any additional rate revenue but can significantly realign how rates are distributed between ratepayers based on individual property valuations.

A revaluation of all properties within the municipality was carried out based on the property market as at 1 January 2022 and will apply from 1 July 2022 for the 2022/23 year. Overall, CIV property valuations across the municipal district have increased by 13.83%. Of this change, on average residential properties have increased by 14.50%, commercial properties have increased by 5.23%, industrial properties have increased by 16.56% and cultural and recreational properties have increased by 7.73%.

In aggregate, average rates per assessment will increase by 1.75% compared to 2021/22 in line with the rate cap set by the Minister for Local Government of 1.75%. This will be achieved by decreasing the rate in the dollar by 10.6% in conjunction with the average 13.83% increase in property valuations across the municipal district following the general revaluation.

The valuations have been certified for use by the Valuer-General.

**6.2.1 (l) Average valuation and average rate movements by category**

The table below summarises the valuation changes between the 2021 and 2022 general revaluations by category. Overall, average property values have increased by 13.83% and average rates will increase by 1.75%.

	<b>Valuation Increase (Decrease)</b>	<b>Rate increase Increase (Decrease)</b>
Total average	<b>13.83%</b>	<b>1.75%</b>
Average residential	14.50%	2.34%
Average commercial	5.23%	(5.94%)
Average industrial	16.56%	4.19%
Average cultural and recreational	7.73%	1.75%

**6.2.1 (m) Average residential valuation and average residential rate movements by suburb**

The table below summarises the valuation changes between the 2021 and 2022 general revaluations for residential properties by suburb, together with the rating changes between the 2021/22 and 2022/23 years based on a 1.75% average rate increase and the valuation movements listed.

<b>Residential by suburb</b>	<b>Valuation Increase (Decrease)</b>	<b>Rate increase Increase (Decrease)</b>
Balwyn North	18.30%	5.74%
Blackburn	11.35%	(0.48%)
Blackburn North	18.29%	5.73%
Blackburn South	18.73%	6.13%
Box Hill	3.55%	(7.44%)
Box Hill North	12.38%	0.44%
Box Hill South	16.82%	4.41%
Burwood	13.77%	1.69%
Burwood East	16.56%	4.18%
Forest Hill	16.43%	4.07%
Mitcham	15.72%	3.43%
Mont Albert	16.16%	3.82%
Mont Albert North	16.91%	4.50%
Nunawading	13.27%	1.24%
Surrey Hills	12.18%	0.27%
Vermont	19.21%	6.55%
Vermont South	18.59%	6.00%
Average residential	14.50%	2.34%

\* Note the valuation and rates income percentage movements detailed in the tables above differ slightly to those detailed in the preceding statutory disclosure tables. The movements above include supplementary valuations undertaken during 2021/22 in the base, whilst the valuation percentage movements detailed in the previous tables do not include supplementary valuations undertaken during 2021/22 in the base.

## 6.2.2 Statutory fees and fines

	Forecast	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Infringements and costs	3,194	8,757	5,562	174.1%
Court recoveries	30	18	(12)	(38.5%)
Town planning	2,528	2,637	108	4.3%
Land information certificates	160	173	13	8.1%
Building services	1,035	907	(128)	(12.3%)
Permits	765	808	43	5.7%
<b>Total statutory fees and fines</b>	<b>7,712</b>	<b>13,300</b>	<b>5,588</b>	<b>72.4%</b>

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

Statutory fees and fines are budgeted to increase by \$5.59 million or 72.4% compared to 2021/22. This increase primarily reflects a \$5.56 million increase in infringement income. Statutory fees and fines are expected return to normal activity levels in 2022/23 following the extended COVID-19 restrictions. A detailed listing of Council's fees and charges is included in Appendix A.

## 6.2.3 User fees

	Forecast	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Aged and health services	2,373	2,610	237	10.0%
Arts and culture	662	1,788	1,126	170.2%
Leisure centres and recreation	7,302	10,793	3,491	47.8%
Child care/ children's programs	2,253	3,064	811	36.0%
Parking	2,880	3,334	454	15.8%
Registrations and other permits	2,148	2,390	242	11.3%
Building services	56	313	257	458.5%
Waste management services	16,348	18,292	1,944	11.9%
Other fees and charges	1,301	1,880	579	44.5%
<b>Total user fees</b>	<b>35,324</b>	<b>44,465</b>	<b>9,141</b>	<b>25.9%</b>

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

User fees are projected to increase by \$9.14 million or 25.9% from the 2021/22 year. Significant variations in the 2022/23 budgeted user fees are:

- \$3.49 million increase in leisure and recreation income primarily reflecting an expected return to normal service levels for the Aqualink leisure centres, Sportlink and other facilities which were significantly impacted by the COVID-19 restrictions in 2021/22,
- \$1.94 million increase in waste management services primarily reflecting increases in the Recycling and Waste Centre relating to the account customer income (\$1.06m) with the expectation of returning to normal demand, which was impacted

by the COVID-19 restrictions in 2021/22 and recovery of increased landfill levy costs,

- \$1.13 million increase in arts and culture income, predominantly reflecting in the Box Hill Community Arts Centre (\$367k), Whitehorse Performing Arts Centre (\$268k), Box Hill Town Hall (\$255k) and Minor Halls (\$154k), with the anticipation of services recovery from COVID,
- \$0.81 million increase in childcare centre income with all centres budgeted to return to normal utilisation levels after COVID-19, and
- \$0.45 million increase in parking income reflecting an expected increase in demand as more vehicles return to the roads after the COVID-19 restrictions during 2021/22.

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

## 6.2.4 Grants

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
<b>Grants were received in respect of:</b>				
<b>Summary of grants</b>				
Commonwealth funded grants	25,699	17,803	(7,896)	(30.7%)
State funded grants	8,558	4,511	(4,047)	(47.3%)
<b>Total grants received</b>	<b>34,257</b>	<b>22,314</b>	<b>(11,944)</b>	<b>(34.9%)</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Aged and disability services	7,367	7,287	(81)	(1.1%)
Family and children	3,461	3,144	(317)	(9.2%)
General home care	2,219	2,191	(28)	(1.3%)
Victorian Local Government Grants Commission	6,493	1,163	(5,331)	(82.1%)
Other	47	47	-	0.0%
<b>Recurrent - State Government</b>				
Aged and disability services	1,298	1,250	(47)	(3.6%)
Community safety	159	125	(33)	(21.1%)
Family and children	862	749	(113)	(13.1%)
Maternal and child health	1,311	1,215	(96)	(7.3%)
School crossing supervisors	666	666	-	0.0%
Other	21	21	-	0.0%
<b>Total recurrent grants</b>	<b>23,905</b>	<b>17,858</b>	<b>(6,047)</b>	<b>(25.3%)</b>
<b>Non-recurrent - Commonwealth Government</b>				
Family and children	246	0	(246)	(100.0%)
Street lighting	1,190	0	(1,190)	100.0%
Other	3	0		
<b>Non-recurrent - State Government</b>				
Family and children	119	0	(119)	(100.0%)
Community Planning	100	0	(100)	100.0%
Other	1,364	64	(1,301)	(95.3%)
<b>Total non-recurrent grants</b>	<b>3,023</b>	<b>64</b>	<b>(2,959)</b>	<b>(97.9%)</b>
<b>Total operating grants</b>	<b>26,928</b>	<b>17,922</b>	<b>(9,006)</b>	<b>(33.4%)</b>

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	671	671	0	0.1%
<b>Total recurrent grants</b>	<b>671</b>	<b>671</b>	<b>0</b>	<b>0.1%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Bridges	1,506		(1,506)	(100.0%)
Buildings	500	3,300	2,800	560.0%
Footpaths & Cycleways	853	0	(853)	(100.0%)
Recreational, Leisure and Community Facilities	17	0	(17)	(100.0%)
Roads	1,125	0	(1,125)	(100.0%)
<b>Non-recurrent - State Government</b>				
Buildings	546	0		
Parks, Open Space and Streetscapes	696	340	(356)	100.0%
Off Street Car Parks	250	0	(250)	(100.0%)
Recreational, Leisure and Community Facilities	1,711	80	(1,631)	0.0%
<b>Total non-recurrent grants</b>	<b>7,204</b>	<b>3,720</b>	<b>(3,484)</b>	<b>(48.4%)</b>
<b>Total capital grants</b>	<b>7,875</b>	<b>4,391</b>	<b>(3,483)</b>	<b>(44.2%)</b>
<b>Total Grants</b>	<b>34,803</b>	<b>22,314</b>	<b>(12,489)</b>	<b>(35.9%)</b>

## Grants - operating

Operating grants and subsidies include all operating monies received from state and federal sources for the purposes of funding the delivery of Council's services. Overall the level of operating grants is estimated to decrease by \$9.00 million or 33% compared to 2021/22, primarily reflecting the follows:

- \$1.30 million decrease in other non-recurrent State Government grants, predominantly relating to the cease of the Working for Victorian program in 2021/22 (\$0.97 million),
- \$1.19 million decrease in non-recurrent Commonwealth Government grants due to the completion of Energy Efficiency Changeover project for the street lighting,
- \$0.92 million decrease in overall operating grants in relation to family and children, aged and disability services based on the assumption of no additional COVID-19 support funding will be available for 2022/23, and
- Victorian Local Government Grants Commission funding shows a decrease of \$5.33 million. This is due to 75% of the 2022/23 funding allocation being brought forward by the funding body and included in 2021/22 year income, resulting in only a quarter of the year's funding allocation to be recognised in 2022/23.

## 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 \$4.39 million of capital grants in 2022/23, including \$3.30 million from the federal government for the refurbishment and upgrade of multiple sports pavilions within the municipality, \$0.67 million in Federal Roads to Recovery funding for road reconstruction works, and \$0.30 million in state government funding for a new open space development in Scott Grove, Burwood. Refer to section 10.2 for further details of funding for 2022/23 capital works projects.

## 6.2.5 Contributions

	Forecast	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Monetary	5,290	5,670	380	7.2%
Non-monetary	0	0	-	0.0%
<b>Total contributions</b>	<b>5,290</b>	<b>5,670</b>	<b>380</b>	<b>7.2%</b>

### Contributions - monetary

Contributions - monetary include monies contributed by developers, sporting clubs or residents towards development of public open space, drainage, roads, recreational facilities and other assets. The 2022/23 budget of \$5.67 million reflects \$5.50 million contributions towards the development of public open space which is expected to be \$0.5 million higher than in 2021/22, and \$0.17 million contributions for the Vermont South Pavilion Extension project.

### 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 2022/2023.

## 6.2.6 Interest income

Interest income reflects interest earned on Council's cash investments. Interest income is budgeted to increase by \$0.21 million or 15.7% compared to 2021/22, which is primarily attributed to an anticipated rise in interest rates available for investments for 2022/23.

## 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 \$1.75 million for 2022/23 and reflects the planned cyclical replacement of part of the plant and vehicle fleet (\$1.65 million) and sale of rights-of-way throughout the municipality (\$0.10 million). The written down value of assets sold is budgeted to be \$1.37 million.

## 6.2.8 Other income

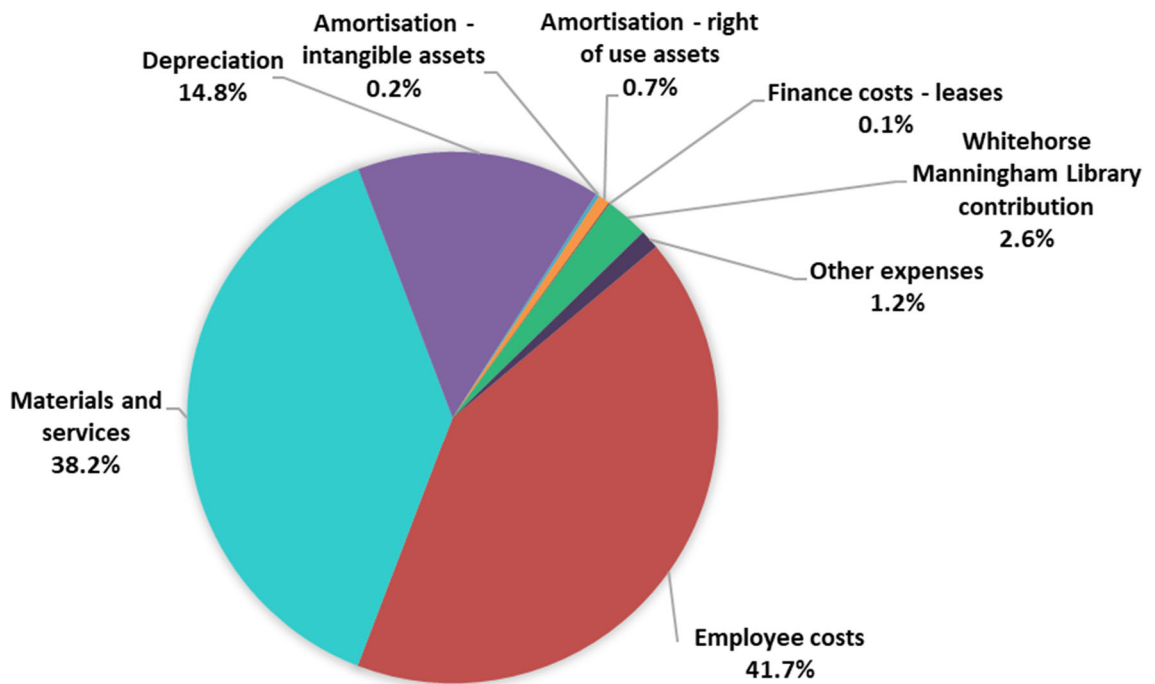
	Forecast	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Cost recovery income	258	567	309	119.9%
Recycling income	360	300	(60)	(16.7%)
Rent	628	776	148	23.6%
Swim school income	625	1,157	531	85.0%
Other	2,260	1,796	(465)	(20.6%)
<b>Total other income</b>	<b>4,131</b>	<b>4,595</b>	<b>464</b>	<b>11.2%</b>

Other income includes swim school income, rent income of Council properties, cost recoveries and other miscellaneous external income. Other income is budgeted to increase by \$0.46 million or 11.2% in 2022/23, mainly reflecting an improvement of \$0.53 million in swim school income with the budget assuming a return to normal operations.



## 6.3 Total expenses

	Reference	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
Employee costs	6.3.1	84,135	90,014	5,879	7.0%
Materials and services	6.3.2	75,009	82,540	7,531	10.0%
Depreciation	6.3.3	29,932	31,930	1,998	6.7%
Amortisation - intangible assets	6.3.4	470	470	0	0.0%
Amortisation - right of use assets	6.3.5	607	1,514	907	149.4%
Bad and doubtful debts	6.3.6	771	1,271	500	64.9%
Finance costs - leases	6.3.7	33	131	98	297.0%
Contributions expense - Whitehorse Manningham Library	6.3.8	5,568	5,666	98	1.8%
Other expenses	6.3.9	2,623	2,513	(110)	(4.2%)
<b>Total expenses</b>		<b>199,148</b>	<b>216,049</b>	<b>16,901</b>	<b>8.5%</b>



### 6.3.1 Employee costs

	Forecast	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	75,341	80,710	5,369	7.1%
Superannuation	6,035	6,424	389	6.4%
Fringe benefits tax	818	850	32	3.9%
Staff development	1,198	1,175	(23)	(1.9%)
WorkCover	743	855	112	15.0%
<b>Total employee costs</b>	<b>84,135</b>	<b>90,014</b>	<b>5,879</b>	<b>7.0%</b>

Employee costs include all labour related expenditure such as wages and salaries, on-costs such as allowances, leave entitlements, employer superannuation and WorkCover insurance, as well as staff development and training costs. Employee costs in total are budgeted to be \$90.01 million, \$5.88 million or 7.0% increase compared to 2021/22. \$5.37 million of the increase relates to wages and salaries and superannuation. The main variances include:

- \$4.72 million increase reflecting a return to normal operations after the COVID-19 impacts and estimated increase from the Enterprise Bargaining Agreement and banding increments,
- \$0.55 million for the implementation of Council approved initiatives in 2022/23, including \$0.39 million for the implementation of Waste Service Charge project, \$0.12 million for workforce planning and \$0.11 million for implementation of Whitehorse Development Contributions Plan,
- \$0.39m in superannuation as a result of FTE increases based on the anticipation of return to normal business after COVID-19 and legislation requiring the Super Guarantee Charge increase from 10% to 10.5%.

### 6.3.2 Materials and services

	Forecast	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Arts & recreation contracts	2,704	3,229	525	19.4%
City works contracts	4,115	4,279	164	4.0%
Park and trees contracts	6,165	6,300	135	2.2%
Waste collection contracts	9,337	8,742	(596)	(6.4%)
Recycling & waste contracts	13,874	15,934	2,060	14.8%
Other contract payments	5,772	9,013	3,241	56.1%
Council election	82	0	(82)	(100.0%)
Building maintenance	2,262	2,337	75	3.3%
General maintenance	1,427	1,474	47	3.3%
Utilities	3,721	4,125	404	10.9%
Office administration	2,395	3,231	836	34.9%
Information technology	6,613	8,544	1,932	29.2%
Insurance	2,063	1,981	(82)	(4.0%)
Legal expenses	1,457	1,513	56	3.8%
Consultants	1,082	488	(593)	(54.9%)
Materials and supplies	3,443	3,886	443	12.9%
Other services	8,497	7,463	(1,034)	(12.2%)
<b>Total materials and services</b>	<b>75,009</b>	<b>82,540</b>	<b>7,530</b>	<b>10.0%</b>

Materials and services expenditure is budgeted to increase by \$7.53 million or 10.0% compared to 2021/22. Significant variations in the 2022/23 budget are:

- \$3.24 million increase in other contract payments across various departments predominantly due to an expectation of return to business as usual post COVID-19 impacts, most significantly reflecting \$0.99 million for implementation of Council's IT Strategy, \$0.80 million for requirement of Essential-8 IT security upgrade and \$0.27 million for in-ground parking sensors,
- \$2.06 million increase for recycling and waste contracts mainly reflecting increases in green waste disposal costs (\$0.96 million), garbage disposal costs (\$0.34 million) and tipping fees (\$0.68 million), due to a combination of the anticipated \$20 per tonne increase in landfill levy effective from 1 July 2022, higher green waste disposal costs as a result of introducing the food organics and garden organics (FOGO) bins, together with the expectation of return to normal service levels following a reduction in demand in 2021/22 due to COVID-19 impacts,
- \$1.93 million increase in information technology primarily relating to the continuous implementation of Enterprise Resource Planning system (\$1.76 million) started from early 2021/22,
- \$0.84 million increase in office administration largely due to increase in Fines Vic lodgement fees (\$0.66 million) based on the anticipation of return to normal service level post COVID-19,
- These are partly offset by a \$1.03 million decrease in other services primarily related to the completion of the Local Roads and Community Infrastructure (LRCI) funded Energy Efficiency Changeover project in 2021/22 (\$1.19 million), reduced project costs for Suburban Rail Loop (\$0.70 million), partly offset by the increased New Business Initiative costs for Waste Service Charge project (\$0.41 million), Silver Grove Small Building Demolition (\$0.15 million) and change room facilities for Mirabooka Reserve.

### 6.3.3 Depreciation

	Forecast	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Property	8,062	8,569	507	6.3%
Plant & equipment	4,014	4,242	229	5.7%
Infrastructure	17,856	19,118	1,262	7.1%
<b>Total depreciation</b>	<b>29,932</b>	<b>31,930</b>	<b>1,998</b>	<b>6.7%</b>

Depreciation relates to the usage of Council's property, plant and equipment, and infrastructure assets such as roads and drains. Depreciation expense is budgeted to be \$31.93 million for 2022/23, \$2.00 million or 6.7% increase compared to 2021/22.

### 6.3.4 Amortisation – intangible assets

	Forecast	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Intangibles	470	470	-	0.0%
<b>Total amortisation - intangible assets</b>	<b>470</b>	<b>470</b>	<b>-</b>	<b>0.0%</b>

Amortisation – intangible assets relates to the usage of Council's intangible assets, primarily being software, and is budgeted to be \$0.47 million in 2022/23.

### 6.3.5 Amortisation – right of use assets

	Forecast	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Right of use assets	607	1,514	907	149.4%
<b>Total amortisation - right of use assets</b>	<b>607</b>	<b>1,514</b>	<b>907</b>	<b>149.4%</b>

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 the new accounting standard *AASB 16 Leases*. Amortisation – right of use assets is budgeted to be \$1.51 million in 2022/23, up from the 2021/22 forecast by \$0.91 million primarily due right of use assets associated with the new waste contract effective from 1 July 2022.

### 6.3.6 Bad and doubtful debts

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 2022/23.

### 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 \$0.13 million in 2022/23.

### 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 2022/23 is budgeted to a total \$5.67 million.

## 6.3.9 Other expenses

	Forecast	Budget	Change	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Community grants	979	1,037	58	5.9%
Pandemic stimulus grants	225	0	(225)	100.0%
Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	76	78	2	2.6%
Auditor's remuneration - Internal	94	94	-	0.0%
Councillor's allowances	458	510	52	11.4%
Operating lease rentals	78	66	(12)	(15.6%)
Fire services property levy	222	235	13	5.9%
Other expenses	490	493	3	0.7%
<b>Total other expenses</b>	<b>2,623</b>	<b>2,513</b>	<b>(109)</b>	<b>(4.2%)</b>

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 decrease by \$0.11 million or 4.2% in 2022/23. The major variance is reflecting a \$0.25 million reduction in COVID-19 pandemic response stimulus grants.

## 7 | Analysis of Balance Sheet

	Notes	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000	%
<b>Current assets</b>					
Cash and cash equivalents		206,885	151,091	(55,794)	(27.0%)
Trade and other receivables		14,556	14,556	-	0.0%
Other assets		1,223	1,223	-	0.0%
<b>Total current assets</b>	7.1	<b>222,664</b>	<b>166,870</b>	<b>(55,794)</b>	<b>(25.1%)</b>
<b>Non-current assets</b>					
Trade and other receivables		475	475	-	0.0%
Investments in associates		6,361	6,361	-	0.0%
Property, infrastructure, plant and equipment		3,617,177	3,681,028	63,850	1.8%
Right-of-use assets		1,519	10,931	9,412	619.7%
Intangible assets		774	774	-	0.0%
<b>Total non-current assets</b>	7.1	<b>3,626,306</b>	<b>3,699,569</b>	<b>73,262</b>	<b>2.0%</b>
<b>Total assets</b>		<b>3,848,970</b>	<b>3,866,440</b>	<b>17,468</b>	<b>0.5%</b>
<b>Current liabilities</b>					
Trade and other payables		19,548	19,890	342	1.7%
Unearned revenue		7,000	7,000	-	0.0%
Trust funds and deposits		14,070	14,316	246	1.7%
Provisions		19,508	20,117	609	3.1%
Lease liabilities		434	1,389	955	220.0%
<b>Total current liabilities</b>	7.2	<b>60,560</b>	<b>62,713</b>	<b>2,152</b>	<b>3.6%</b>
<b>Non-current liabilities</b>					
Provisions		1,820	1,891	71	3.9%
Lease liabilities		1,118	9,626	8,508	761.0%
Other liabilities		2,697	2,697	-	0.0%
<b>Total non-current liabilities</b>	7.2	<b>5,635</b>	<b>14,214</b>	<b>8,579</b>	<b>152.2%</b>
<b>Total liabilities</b>		<b>66,195</b>	<b>76,927</b>	<b>10,731</b>	<b>16.2%</b>
<b>Net assets</b>		<b>3,782,775</b>	<b>3,789,513</b>	<b>6,737</b>	<b>0.2%</b>
<b>Equity</b>					
Accumulated surplus		1,497,715	1,534,592	36,876	2.5%
Reserves		2,156,036	2,156,036	-	0.0%
Other reserves		129,024	98,885	(30,139)	(23.4%)
<b>Total equity</b>		<b>3,782,775</b>	<b>3,789,513</b>	<b>6,737</b>	<b>0.2%</b>

### 7.1 Current and non-current assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities. These balances are projected to decrease by \$55.79 million during 2022/23, primarily reflecting the use of Council reserves to help fund the planned Capital Works Program, including the continuous redevelopment of the Whitehorse Performing Arts Centre.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles and equipment which has been built up by Council over many years. The increase of \$63.85 million in this balance is attributable to the net result of the Capital Works Program.

## 7.2 Current and non-current liabilities

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

Provisions include accrued annual leave and long service leave. These employee entitlements are expected to increase as a result of the provisions contained within the Enterprise Bargaining Agreement.

Lease liabilities include operating leases and liabilities associated with assets that Council is deemed to have a right of use over in accordance with the new accounting standard *AASB16 Leases*. The lease liability is split between lease liabilities expected to be repaid within the next twelve months and those expected to be repaid beyond the next year. The increase in lease liabilities for 2022/23 primarily relates to leases associated with the new waste contract effective from 1 July 2022.

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 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000
Current assets	222,664	<b>166,870</b>	(55,793)
Current liabilities	60,560	<b>62,713</b>	2,153
<b>Working capital</b>	162,104	<b>104,158</b>	(57,946)
Restricted cash and investment current assets			
- Statutory reserves	50,548	<b>52,211</b>	1,664
<b>Unrestricted working capital</b>	<b>111,556</b>	<b>51,947</b>	<b>(59,610)</b>

In addition to the restricted cash shown above, Council also projects to hold \$46.67 million in discretionary reserves at 30 June 2023. 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 2022/23.

## 7.5 Leases

As a result of the introduction of AASB 16 Leases in 2019, 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.

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 1.03%.

### 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 leases trigger Section 115 of the *Local Government Act 2020*:

**Tenant:** Melbourne Cricket Club Foundation Limited & Melbourne Cricket Club Baseball Section

**Property Address:** 23 Surrey Drive, Box Hill

**Term:** Ten (10) years with no further terms

**Commencement Date:** 1 January 2023

**Expiry Date:** 31 December 2032

**Commencement Rent:** \$4,360 exclusive of GST

**Permitted Use:** Sporting Clubrooms

**Tenant:** To be determined by an Expression of Interest (EOI) process

**Property:** Morack Golf Course

**Property Address:** Corner Morack Road and East Road, Vermont South

**Term:** Fifteen (15) Years with a further option of five (5) years

**Commencement Date:** At the completion of redevelopment construction

**Expiry Date:** As per the contract terms

**Commencement Rent:** \$500,000 exclusive of GST

**Permitted Use:** Operation of a Golf Business



## 7.6 Key assumptions

In preparing the Budgeted Balance Sheet for the year ending 30 June 2023 it was necessary to make a number of assumptions about assets, liabilities and equity balances. The key assumptions are as follows:

- Trade receivables collections will remain at similar levels to 2021/22.
- Other receivables will remain consistent with 2021/22 levels.
- Employee entitlements will increase according to Enterprise Bargaining Agreement obligations.
- No new borrowings planned for 2022/23.
- Total capital expenditure for 2022/23 to be \$97.62 million.
- Total of \$38.32 million to be transferred from reserves to accumulated surplus primarily reflecting internal funding of the Capital Works Program for the 2022/23 year.

## 8 | Analysis of Statement of Changes in Equity

### 8.1 Statement of Reserves

	Forecast 2021/22 \$'000	Budget 2022/23 \$'000	Change	
			\$'000	%
<b>Statutory</b>				
Public open space reserve	50,548	<b>52,211</b>	1,664	3.3%
<b>Total statutory reserves</b>	<b>50,548</b>	<b>52,211</b>	<b>1,664</b>	<b>3.3%</b>
<b>Discretionary</b>				
Council development reserve	76,958	<b>45,156</b>	(31,802)	(41.3%)
Waste management reserve	1,080	<b>1,080</b>	-	0.0%
Energy fund reserve	438	<b>438</b>	-	0.0%
<b>Total discretionary reserves</b>	<b>78,476</b>	<b>46,674</b>	<b>(31,802)</b>	<b>(40.5%)</b>
<b>Total other reserves</b>	<b>129,024</b>	<b>98,885</b>	<b>(30,139)</b>	<b>(23.4%)</b>

\* Note that Discretionary Reserves are formally governed by Council resolution 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 2022/23, Council plans to transfer \$5.83 million funds into the Public Open Space Reserve, reflecting anticipated contributions and interest earnings for the year, and transfer \$4.17 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 2022/23, Council plans to transfer \$2.50 million into the Development Reserve and transfer \$34.30 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 2022/23.

## Energy Fund Reserve

This reserve has been established in 2018/19 after the decision was made by Council to cease purchase of green power and undertake other sustainability measures to reduce Council's carbon footprint. It is intended to use the savings from this decision for reinvestment in achieving sustainability improvements in Whitehorse, and this will include a mix of capital works and operational initiatives.

## 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

	Actual 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000 %	
<b>Cash flows from operating activities</b>				
Rates and charges	128,007	130,538	2,531	2.0%
Statutory fees and fines	6,941	12,029	5,088	73.3%
User fees	38,631	48,605	9,974	25.8%
Grants - operating	28,971	19,598	(9,373)	(32.4%)
Grants - capital	412	4,391	3,979	965.8%
Contributions - monetary	5,290	5,670	380	7.2%
Interest received	1,316	1,523	207	15.7%
Trust fund and deposits taken	23,176	24,540	1,364	5.9%
Other receipts	4,695	5,230	535	11.4%
Net GST refund /(payment)	10,968	12,530	1,562	14.2%
Employee costs	(83,391)	(89,334)	(5,943)	7.1%
Materials and services	(90,783)	(100,360)	(9,577)	10.5%
Trust fund and deposits repaid	(24,294)	(24,294)	-	0.0%
Other payments	(9,010)	(8,997)	13	(0.1%)
<b>Net cash provided by/(used in) operating activities</b>	<b>40,929</b>	<b>41,669</b>	<b>740</b>	<b>1.8%</b>
<b>Cash flows from investing activities</b>				
Payments for property, plant and equipment	(85,018)	(97,619)	(12,601)	14.8%
Proceeds from sale of property, plant and equipment	1,506	1,750	244	16.2%
Payment of loans and advances	(1)	-	1	(133.3%)
<b>Net cash provided by/(used in) investing activities</b>	<b>(83,513)</b>	<b>(95,869)</b>	<b>(12,356)</b>	<b>14.8%</b>
<b>Cash flows from financing activities</b>				
Interest paid - lease liability	(33)	(131)	(98)	299.0%
Repayment of lease liabilities	(602)	(1,463)	(861)	143.0%
<b>Net cash provided by/(used in) financing activities</b>	<b>(635)</b>	<b>(1,594)</b>	<b>(959)</b>	<b>151.1%</b>
Net increase (decrease) in cash and cash equivalents	(43,219)	(55,793)	(12,574)	29.1%
Cash and cash equivalents at beginning of year	250,103	206,885	(43,218)	(17.3%)
<b>Cash and cash equivalents at end of year</b>	<b>206,885</b>	<b>151,091</b>	<b>(55,794)</b>	<b>(27.0%)</b>

Budgeting cash flows for Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure Council can sustain with or without using existing cash reserves or taking on external debt. This section analyses the expected cash flows for the 2022/23 year, based on three main categories of cash flows:

## 9.1 Operating activities

The \$2.53 million increase in rates and charges income reflects a 1.75% increase in the average general rate and \$1.08 million of supplementary rate income expected from new developments in 2022/23, offset by increasing costs of service delivery and a reduction in monetary contributions and capital grants.

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	
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
<b>Surplus/(deficit) for the year</b>	<b>16,417</b>	<b>6,737</b>	(9,680)	(59.0%)
Depreciation	29,932	31,930	1,998	6.7%
Amortisation - intangible assets	470	470	-	0.0%
Amortisation - right of use assets	607	1,514	907	149.4%
Finance costs - leases	33	131	98	298.2%
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	(100)	(382)	(282)	282.0%
Change in assets and liabilities	(6,430)	1,269	7,699	(119.7%)
<b>Cash flows available from operating activities</b>	<b>40,929</b>	<b>41,669</b>	<b>740</b>	<b>1.8%</b>

\* The decrease in assets and liabilities for 2021/22 primarily relates to revenue transferred out of Unearned revenue (liabilities) as performance obligations have been met in 2021/22.

## 9.2 Investing activities

The increase in net cash used in investing activities is primarily due to a \$12.60 million increase in the Capital Works Program when compared to the 2021/22. This increase relates mainly to the redevelopment of the Whitehorse Performing Arts Centre (\$44.01 million) continuing in 2022/23. Other significant projects included in the 2022/23 Capital Works Program are \$2.51 million for the Morack Golf Course Pavilion, Driving Range and Mini Golf Facility and \$2.73 million for Heatherdale Reserve Pavilion.

## 9.3 Financing activities

Council has budgeted for a \$0.96 million increase in net cash used in financing activities relating to a reduction in Council's lease liability expected at the end of 2022/23.

## 9.4 Cash and cash equivalents at end of year

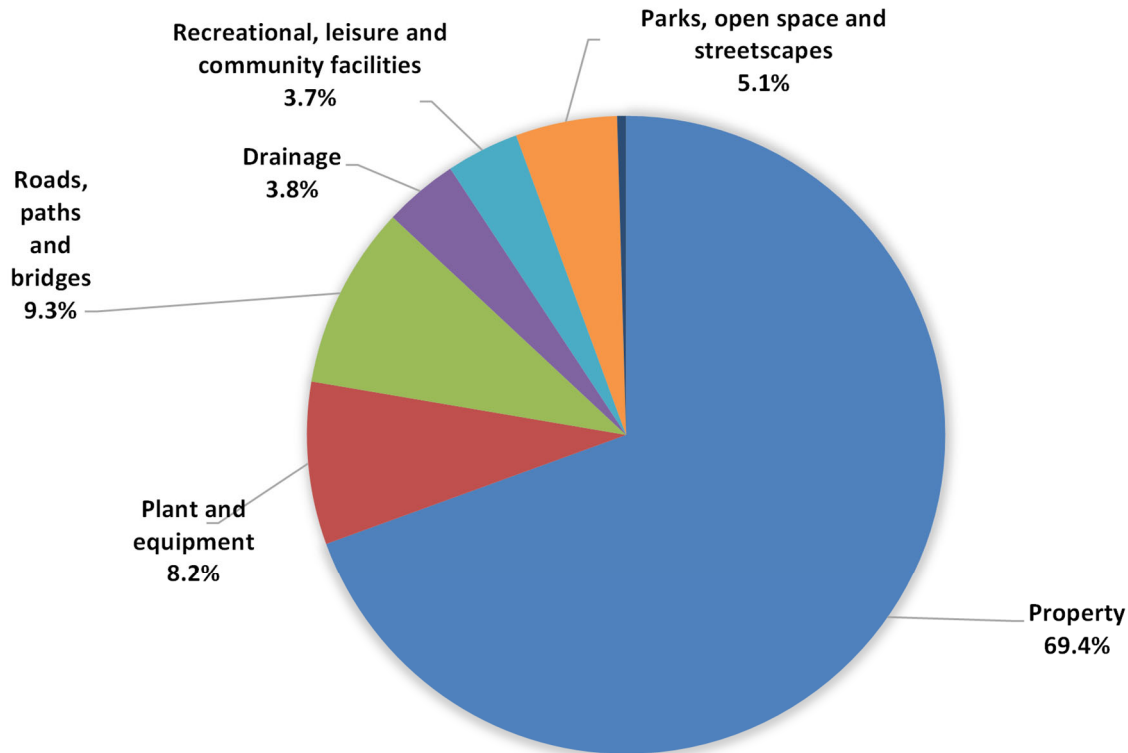
Overall, total cash and investments are forecast to decrease by \$55.79 million to \$151.09 million as at 30 June 2023.

## 10 | Analysis of Capital Works Statement

This section presents a listing of the capital works projects that will be undertaken for the 2022/23 year, classified by expenditure type and funding source.

### 10.1 Capital works expenditure

	Notes	Forecast	Budget	Change	
		2021/22 \$'000	2022/23 \$'000	\$'000	%
<b>Property</b>					
Land		3,000	3,000	-	0.0%
Buildings		38,874	58,951	20,077	51.6%
Building improvements		6,650	5,841	(809)	(12.2%)
<b>Total property</b>	10.1.1	<b>48,524</b>	<b>67,792</b>	<b>19,268</b>	<b>39.7%</b>
<b>Plant and equipment</b>					
Plant, machinery and equipment		3,836	4,560	724	18.9%
Fixtures, fittings and furniture		421	604	183	43.5%
Computers and telecommunications		1,689	2,876	1,187	70.3%
<b>Total plant and equipment</b>	10.1.2	<b>5,946</b>	<b>8,040</b>	<b>2,094</b>	<b>35.2%</b>
<b>Infrastructure</b>					
Roads		6,536	5,348	(1,188)	(18.2%)
Bridges		1,556	50	(1,506)	(96.8%)
Footpaths and cycleways		4,869	3,651	(1,218)	(25.0%)
Drainage		2,902	3,674	772	26.6%
Recreational, leisure and community facilities		5,099	3,598	(1,501)	(29.4%)
Parks, open space and streetscapes		7,839	5,026	(2,813)	(35.9%)
Waste management		120	-	(120)	(100.0%)
Off street car parks		1,557	440	(1,117)	(71.7%)
Other infrastructure		70	-	(70)	(100.0%)
<b>Total infrastructure</b>	10.1.3	<b>30,478</b>	<b>21,787</b>	<b>(8,691)</b>	<b>(28.5%)</b>
<b>Total capital works expenditure</b>		<b>85,018</b>	<b>97,619</b>	<b>12,601</b>	<b>14.8%</b>
<b>Represented by:</b>					
New asset expenditure		14,037	13,580	(457)	(3.3%)
Asset renewal expenditure		45,338	42,412	(2,926)	(6.5%)
Asset upgrade expenditure		4,907	3,899	(1,008)	(20.5%)
Asset expansion expenditure		20,736	37,728	16,992	81.9%
<b>Total capital works expenditure</b>		<b>85,018</b>	<b>97,619</b>	<b>12,601</b>	<b>14.8%</b>



### 10.1.1 Property

The property class comprises land, buildings and building improvements. For 2022/23, \$67.79 million is planned to be spent on improvements, including the following significant projects:

- \$44.06 million to continue the major redevelopment of the Whitehorse Performing Arts Centre
- \$5.71 million for the redevelopment of Sportlink
- \$2.73 million carried forward for the refurbishment of the Heatherdale Reserve pavilion
- \$2.51 million for the redevelopment of the Morack Golf Course Pavilion and Driving Range and construction of a new Mini Golf Facility
- \$1.65 million towards the extension of Vermont South Club Pavilion
- \$1.22 million for the redevelopment of Mahoneys Reserve Pavilion
- \$0.66 million for the upgrade of the Yarran Dheran Reserve Information Centre

### 10.1.2 Plant and equipment

Plant and equipment comprises plant, machinery, equipment, fixtures, fittings, furniture, and computer and telecommunication assets. For the 2022/23 year, \$8.04 million is budgeted to be spent on plant and equipment, including \$4.08 million for the cyclical replacement of Council's plant and vehicle fleet, \$2.88 million for the upgrade and replacement of computers and telecommunication equipment and \$0.60 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 2022/23 Capital Works Program includes \$21.79 million for the improvement of Whitehorse community infrastructure including the following significant projects:

#### **\$13.16 million for roads, paths, bridges, car parks and drainage**

- \$3.67 million for drainage works
- \$2.70 million footpath renewal program
- \$2.70 million road resurfacing program and \$0.65 million to renew kerbs and channels
- \$1.33 million for road reconstruction works
- \$0.44 million for implementation of the Box Hill Integrated Transport Strategy
- \$0.25 million for road safety improvements
- \$0.21 million to continue progress on the Easy Ride routes
- \$0.15 million for traffic improvements in Alwyn Street, Mitcham
- \$0.12 million for construction of the Strathdon House car park

#### **\$5.03 million for parks, open space and streetscapes**

- \$1.95 million playground renewal and upgrade program
- \$1.28 million for streetscape renewals including \$0.50 million for Blackburn Station Village and \$0.28 million for the Box Hill Central Activities Area
- \$0.54 million park furniture renewal program
- \$0.30 million for a new open space development in Scott Grove, Burwood
- \$0.09 million for installation of new compactor bins across Box Hill and Mitcham

#### **\$3.60 million for recreational, leisure and community facilities**

- \$1.34 million for the renewal of Sportsfield infrastructure including floodlighting, training nets and cricket wickets
- \$1.11 million for the Sportsfield Ground Renewal Program including surface, drainage and irrigation improvements
- \$0.50 million for Sportsfield Lighting at Ballyshannassy Reserve
- \$0.08 million for the design for a new synthetic sportsfield at RHL Sparks Reserve Upper
- \$0.08 million for the design for improvements to the Elgar Park North East Oval

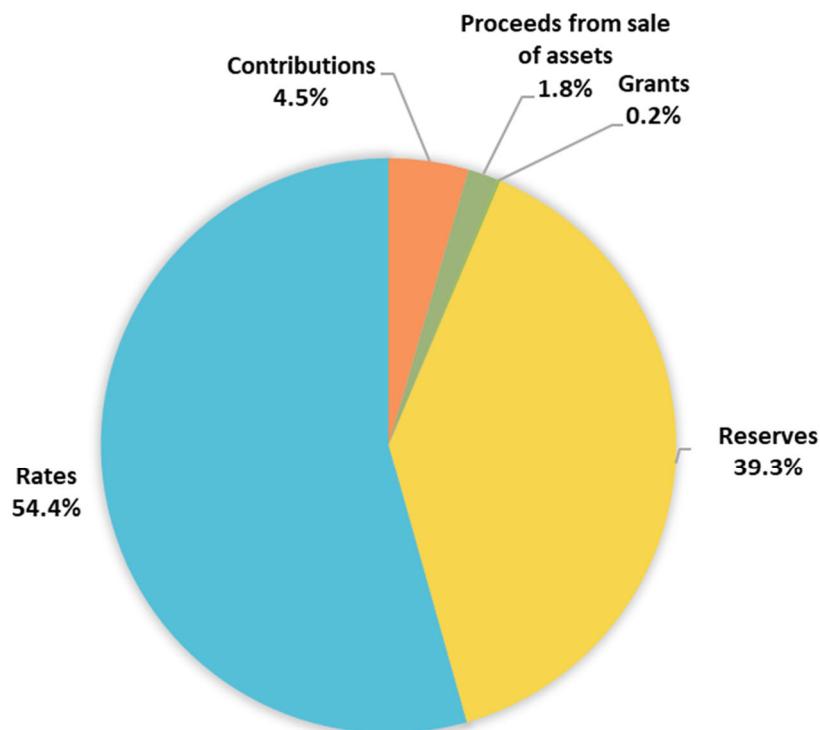
### 10.1.4 Asset renewal, asset upgrade, new assets and expansion

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 2021/22 \$'000	Budget 2022/23 \$'000	Change \$'000
Grants	290	170	(120)
Contributions	7,875	4,391	(3,484)
Council cash			
- operations	60,140	53,090	(7,050)
- proceeds from sale of assets	1,450	1,650	200
- reserves	15,263	38,318	23,055
<b>Total funding sources</b>	<b>85,018</b>	<b>97,619</b>	<b>12,601</b>



### 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 \$4.39 million of capital grants in 2022/23 including:

- \$1.50 million federal government funding towards the Heatherdale Reserve pavilion redevelopment
- \$1.50 million federal government funding towards the Sportlink redevelopment
- \$0.67 million Roads to Recovery funding for road reconstruction works,
- \$0.30 million federal government funding for the Vermont South Club pavilion extension, and
- \$0.30 million state government funding for a new open space development in Scott Grove, Burwood.

### 10.2.2 Contributions

Capital contributions may include monies contributed by developers, community groups or residents towards specific capital works projects. There are \$0.17 million of contributions expected in 2022/23 comprising club contributions towards the Vermont South Club pavilion extension (\$0.15 million) and athletic track terracing improvements at Hagenauer Reserve (\$0.02 million).

### 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 \$53.09 million will be generated from operations to fund the 2022/23 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 2022/23, \$34.30 million from discretionary reserves and \$4.02 million of POS contributions will be used to part fund qualifying capital works project.

Project Number	Project title	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants & Contrib \$'000	Asset sales \$'000	Reserves \$'000	Council cash \$'000
<b>Property</b>											
<b>Land</b>											
2014-227	Open Space Strategy and Strategic Land Acquisition	3,000	3,000	-	-	-	3,000	-	-	3,000	-
	<b>Total Land</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>
<b>Buildings</b>											
2014-113	Upgrade Program Building Redevelopment - Whitehorse Centre	44,060	6,609	8,812	-	28,639	44,060	-	-	34,303	9,757
2014-115	Nunawading Community Hub	161	-	161	-	0	160	-	-	-	160
2016-318	Upgrade Program Pavilion - Heatherdale Reserve (carry forward)	2,727	-	1,091	-	1,636	2,727	1,500	-	-	1,227
2016-319	Upgrade Program Pavilion - Mahoneys Reserve	1,217	-	608	-	609	1,217	-	-	-	1,217
2016-346	Upgrade Program Pavilion - Morack Golf Course	2,514	704	1,006	50	754	2,514	-	-	-	2,514
2017-401	Upgrade Program Building Redevelopment - Yarran Dheran Reserve Information Centre	660	-	330	330	-	660	-	-	-	660
2018-461	Upgrade Program Pavilion - East Burwood Reserve South	258	-	258	-	-	258	-	-	-	258
2020-559	Upgrade Program - Sportlink Multi Purpose Facility Redevelopment	5,705	1,141	571	571	3,423	5,705	1,500	-	-	4,205
2020-572	Upgrade Program Pavilion (Extension) - Vermont South Club	1,650	-	-	330	1,320	1,650	450	-	-	1,200
	<b>Total Buildings</b>	<b>58,951</b>	<b>8,454</b>	<b>12,836</b>	<b>1,281</b>	<b>36,381</b>	<b>58,951</b>	<b>3,450</b>	<b>-</b>	<b>34,303</b>	<b>21,198</b>
<b>Building improvements</b>											
2014-126	Renewal Program Sand and Tanbark - WELS	14	-	14	-	-	14	-	-	-	14
2014-127	Upgrade Program Pre School Refurbishment	250	-	250	-	-	250	-	-	-	250
2014-128	Renewal Program Electrical and Plumbing Works	220	-	220	-	-	220	-	-	-	220
2014-130	Renewal Program Essential Services Compliance	70	-	70	-	-	70	-	-	-	70
2014-132	Renewal Program Post Completion Building Works	25	-	25	-	-	25	-	-	-	25
2014-133	Renewal Program Hazardous Material Removal and Replacement	200	-	200	-	-	200	-	-	-	200
2014-135	Renewal Program Mechanical Plant Replacement	420	-	420	-	-	420	-	-	-	420
2016-271	Upgrade Program Sauna Refurbishment - Aqualink Box Hill	12	-	12	-	-	12	-	-	-	12
2016-328	Renewal Program Renewal Provision - Box Hill Town Hall	181	-	181	-	-	181	-	-	-	181
2016-335	Renewal Program Renewal Provisions - Civic Centre	207	-	207	-	-	207	-	-	-	207
2016-337	Renewal Program Renewal Provision - Private Buildings	1,300	-	1,300	-	-	1,300	-	-	-	1,300
2017-355	Upgrade Program Building Access Control Systems	150	-	-	150	-	150	-	-	-	150
2018-449	Upgrade Program Building Accessibility	200	-	100	100	-	200	-	-	-	200
2019-533	Renewal Program Buildings Refurbishment & Component Renewal	942	-	942	-	-	942	-	-	-	942
2020-556	Renewal Program Tile Rectification - Aqualink Box Hill	850	-	850	-	-	850	-	-	-	850
2020-592	New Initiative Project Advocacy Fund for Future Designs	500	500	-	-	-	500	-	-	-	500
2020-597	Upgrade Program for Interim Climate Response Plan	300	-	-	300	-	300	-	-	-	300
	<b>Total Building improvements</b>	<b>5,841</b>	<b>500</b>	<b>4,791</b>	<b>550</b>	<b>-</b>	<b>5,841</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,841</b>
	<b>TOTAL PROPERTY</b>	<b>67,792</b>	<b>11,954</b>	<b>17,627</b>	<b>1,831</b>	<b>36,381</b>	<b>67,792</b>	<b>3,450</b>	<b>-</b>	<b>37,303</b>	<b>27,039</b>

Project Number	Project title	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants & Contrib \$'000	Asset sales \$'000	Reserves \$'000	Council cash \$'000
<b>Plant an Equipment</b>											
<b>Plant, machinery and equipment</b>											
2014-259	Renewal Program Change Over of Passenger Vehicles	2,050	-	2,050	-	-	2,050	-	1,300	-	750
2016-347	Additional Heavy Plant	60	60	-	-	-	60	-	-	-	60
2017-363	Renewal Program Plant - Aqualink Box Hill	83	-	83	-	-	83	-	-	-	83
2017-366	Renewal Program Plant - Aqualink Nunawading	294	-	294	-	-	294	-	-	-	294
2019-536	Renewal Program Minor Plant	82	-	82	-	-	82	-	-	-	82
2019-537	Renewal Program Heavy Plant	1,950	-	1,950	-	-	1,950	-	350	-	1600
2021-601	Community Safety Officer Body Worn Cameras	41	-	41	-	-	41	-	-	-	41
<b>Total Plant, machinery and equipment</b>		<b>4,560</b>	<b>60</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>4,560</b>	<b>-</b>	<b>1,650</b>	<b>-</b>	<b>2,910</b>
<b>Fixtures, Fittings and Furniture</b>											
2014-193	Renewal Program Furniture and Equipment - Sportlink	15	-	15	-	-	15	-	-	-	15
2014-205	Renewal Program Parking Meters	20	-	20	-	-	20	-	-	-	20
2014-212	Renewal Program Furniture and Equipment - Morack Golf Course	15	-	15	-	-	15	-	-	-	15
2014-214	Renewal Program Furniture - Health and Family Service Facilities	45	-	45	-	-	45	-	-	-	45
2014-220	Renewal Program Furniture and Equipment - Operations Centre Facility	75	-	75	-	-	75	-	-	-	75
2014-223	Renewal Program Furniture and Equipment - WELS	100	-	100	-	-	100	-	-	-	100
2014-226	Renewal Program Equipment - Aqualink Nunawading	90	-	90	-	-	90	-	-	-	90
2014-229	Renewal Program Furniture - Box Hill Community Arts Centre	12	-	12	-	-	12	-	-	-	12
2014-232	Box Hill Town Hall & Minor Halls - Furniture and Equipment Program	12	-	12	-	-	12	-	-	-	12
2014-249	New Initiative Art Acquisition Program	60	60	-	-	-	60	-	-	-	60
2016-278	Upgrade Program CCTV	50	-	13	-	38	50	-	-	-	50
2017-377	Renewal Program Equipment - Aqualink Box Hill	110	-	55	55	-	110	-	-	-	110
<b>Total Fixtures, Fittings and Furniture</b>		<b>604</b>	<b>60</b>	<b>452</b>	<b>55</b>	<b>38</b>	<b>604</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>604</b>
<b>Computers and Telecommunications</b>											
2014-231	New Initiative IT Disaster Recovery Hardware and Software (incl \$900k carry forward)	970	-	-	-	970	970	-	-	-	970
2014-250	Upgrade Program Geographic Information System	105	-	-	105	-	105	-	-	-	105
2014-251	Upgrade Program Asset Management Strategy and Systems	80	-	80	-	-	80	-	-	-	80
2014-252	Upgrade Program Software Licenses	190	-	-	-	190	190	-	-	-	190
2014-254	Renewal Program End User Devices	528	-	528	-	-	528	-	-	-	528
2014-258	Upgrade Program IT Infrastructure	780	-	390	390	-	780	-	-	-	780
2016-308	Renewal Program Colour Copiers - Council Printroom	20	-	20	-	-	20	-	-	-	20
2018-419	Renewal Program Mobile Devices	203	20	183	-	-	203	-	-	-	203
<b>Total Computers and Telecommunications</b>		<b>2,876</b>	<b>20</b>	<b>1,201</b>	<b>495</b>	<b>1,160</b>	<b>2,876</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,876</b>
<b>TOTAL PLANT, MACHINERY AND EQUIPMENT</b>		<b>8,040</b>	<b>140</b>	<b>6,152</b>	<b>550</b>	<b>1,198</b>	<b>8,040</b>	<b>-</b>	<b>1,650</b>	<b>-</b>	<b>6,390</b>

Project Number	Project title	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants & Contrib \$'000	Asset sales \$'000	Reserves \$'000	Council cash \$'000
<b>Infrastructure</b>											
<b>Roads</b>											
2014-27	Renewal Program Design for Future Roads Reconstructions	80	-	80	-	-	80	-	-	-	80
2014-28	Renewal Program Local Roads Rehabilitation	2,700	-	2,700	-	-	2,700	-	-	-	2,700
2014-29	Renewal Program Road Reconstruction Minor Works	65	-	65	-	-	65	-	-	-	65
2014-31	Upgrade Program Safe Turning for Waste Trucks	15	-	10	5	-	15	-	-	-	15
2014-32	Renewal Program Street Signage	60	-	60	-	-	60	-	-	-	60
2014-43	Renewal Program Landscaping at Traffic Management Devices	50	-	-	50	-	50	-	-	-	50
2014-56	Upgrade Program Road Safety Improvements	250	100	-	150	-	250	-	-	-	250
2014-8	Renewal Program Kerb & Channel	650	-	650	-	-	650	-	-	-	650
2016-325	Renewal Program Road Reconstruction	1,328	-	1,328	-	-	1,328	671	-	-	657
2021-608	New Initiative - Alwyn Street, Mitcham Traffic Improvements	150	150	-	-	-	150	-	-	-	150
<b>Total Roads</b>		<b>5,348</b>	<b>250</b>	<b>4,893</b>	<b>205</b>	<b>-</b>	<b>5,348</b>	<b>671</b>	<b>-</b>	<b>-</b>	<b>4,677</b>
<b>Bridges</b>											
2014-14	Renewal Program Road Bridges	50	-	50	-	-	50	-	-	-	50
<b>Total Bridges</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Footpaths and Cycleways</b>											
2014-180	Upgrade Program Bicycle Facilities	51	51	-	-	-	51	-	-	-	51
2014-35	Renewal Program Footbridge and Path Structures in Parks	60	-	60	-	-	60	-	-	60	-
2014-42	Renewal Program Gravel Paths in Parks	20	-	20	-	-	20	-	-	-	20
2014-44	Renewal Program Footpaths	2,700	-	2,700	-	-	2,700	-	-	-	2,700
2014-53	Renewal Program Constructed Pathways in Parks	125	-	125	-	-	125	-	-	-	125
2017-402	Upgrade Program School Crossing Improvements	50	50	-	-	-	50	-	-	-	50
2018-426	Upgrade Program Easy Ride Routes	210	-	-	210	-	210	-	-	-	210
2020-553	New Initiative Box Hill Integrated Transport Strategy (BHITS) Implementation	435	-	-	435	-	435	-	-	-	435
<b>Total Footpaths and Cycleways</b>		<b>3,651</b>	<b>101</b>	<b>2,905</b>	<b>645</b>	<b>-</b>	<b>3,651</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>3,591</b>
<b>Drainage</b>											
2014-185	Stormwater Drainage Network - Development Contributions	45	45	-	-	-	45	-	-	-	45
2014-61	Renewal Program Drainage Pit Lids	200	-	200	-	-	200	-	-	-	200
2014-62	Drainage Network Assets - Field Survey	80	-	80	-	-	80	-	-	-	80
2014-63	Upgrade Program Design Drainage Works	80	-	80	-	-	80	-	-	-	80
2014-64	Renewal Program Drainage Reactive Works	60	-	60	-	-	60	-	-	-	60
2014-65	Renewal Program Stormwater Drainage Network	2,729	-	2,729	-	-	2,729	-	-	-	2,729
2014-66	Upgrade Program Drainage Works	400	-	200	200	-	400	-	-	-	400
2014-67	Renewal Program Drainage Reactive Works - CCTV Investigations	80	-	80	-	-	80	-	-	-	80
<b>Total Drainage</b>		<b>3,674</b>	<b>45</b>	<b>3,429</b>	<b>200</b>	<b>-</b>	<b>3,674</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,674</b>

Project Number	Project title	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants & Contrib \$'000	Asset sales \$'000	Reserves \$'000	Council cash \$'000
<b>Recreational, leisure and community facilities</b>											
2014-105	Renewal Program Sportsfield Floodlighting	620	-	620	-	-	620	-	-	-	620
2014-150	Renewal Program Sportsfield Infrastructure	143	-	143	-	-	143	-	-	-	143
2014-151	Renewal Program Sportsfield Training Nets	397	-	397	-	-	397	-	-	-	397
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	-	-	-	75
2014-84	Sportsfield Ground Renewal Program - One site per year	1,105	-	1,105	-	-	1,105	-	-	-	1,105
2019-545	Renewal Program Sports Courts	173	-	173	-	-	173	-	-	-	173
2020-561	Upgrade Program Sportsfield - Elgar Park North East	80	-	80	-	-	80	80	-	-	-
2020-588	New Initiative Sportsfield Lighting - Ballyshannassy Reserve	500	500	-	-	-	500	-	-	-	500
2020-589	New Initiative Design for Synthetic Sportsfield - RHL Sparks Reserve Upper	80	80	-	-	-	80	-	-	-	80
2021-604	Hagenauer Reserve - Athletics Track Terracing	58	-	58	-	-	58	20	-	-	38
2021-606	New Initiative - Drinking Fountain - Springfield Park	5	5	-	-	-	5	-	-	-	5
2021-609	Upgrade Program On-Demand Lighting Springfield Park Western Oval	20	-	-	20	-	20	-	-	-	20
<b>Total Recreational, leisure and community facilities</b>		<b>3,598</b>	<b>585</b>	<b>2,923</b>	<b>90</b>	<b>-</b>	<b>3,598</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>3,498</b>
<b>Parks, open space and streetscapes</b>											
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	1,950	-	1,755	195	-	1,950	-	-	-	1,950
2014-178	Renewal Program BBQs in Parks	25	-	25	-	-	25	-	-	25	-
2014-262	Upgrade Program Interpretive Structures and Signage in Parks	27	-	27	-	-	27	-	-	-	27
2014-48	Upgrade Program Streetscape - Blackburn Station Village	500	-	500	-	-	500	-	-	-	500
2014-49	Upgrade Program Streetscape - Box Hill Central Activities Area	275	-	220	55	-	275	-	-	-	275
2014-51	Upgrade Program Streetscapes - Landscape Treatments	96	-	48	48	-	95	-	-	-	95
2014-52	Renewal Program Christmas Decorations on Main Roads	31	-	31	-	-	31	-	-	-	31
2014-55	Upgrade Program Landscaping at Street Intersections	55	-	-	55	-	55	-	-	-	55
2014-79	Upgrade Program Storm Proof Pathways in Parks	85	-	64	21	-	85	-	-	85	-
2016-326	Upgrade Program Streetscapes	500	-	500	-	-	500	-	-	-	500
2019-500	Upgrade Program Dog Information Signs	30	-	-	-	30	30	-	-	-	30
2019-529	New Initiative Compactor Bins - Box Hill and Mitcham	90	90	-	-	-	90	-	-	-	90
2019-542	Renewal Program Sculpture and Monuments	18	-	18	-	-	18	-	-	-	18

Project Number	Project title	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants & Contrib \$'000	Asset sales \$'000	Reserves \$'000	Council cash \$'000
2019-548	Renewal Program Retaining Walls in Parks	50	-	50	-	-	50	-	-	-	50
2020-564	New Initiative Irrigation - Slater Reserve Community Gardens	40	40	-	-	-	40	40	-	-	-
2020-582	New Initiative Community Planting Program	25	25	-	-	-	25	-	-	-	25
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	-
2021-605	Open Space Development - Scott Grove, Burwood	300	300	-	-	-	300	300	-	-	-
2021-607	New Initiative - Mont Albert Reserve Accessibility Improvements	30	30	-	-	-	30	-	-	-	30
<b>Total Parks, open space and streetscapes</b>		<b>5,026</b>	<b>505</b>	<b>4,112</b>	<b>379</b>	<b>30</b>	<b>5,026</b>	<b>340</b>	<b>-</b>	<b>955</b>	<b>3,731</b>
<b>Off street car parks</b>											
2014-34	Renewal Program Minor Carpark Works	70	-	70	-	-	70	-	-	-	70
2016-285	Renewal Program Sealed Carpark Works	250	-	250	-	-	250	-	-	-	250
2020-569	New Initiative Carpark - Strathdon House	120	-	-	-	120	120	-	-	-	120
<b>Total Off street car parks</b>		<b>440</b>	<b>-</b>	<b>320</b>	<b>-</b>	<b>120</b>	<b>440</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>440</b>
<b>TOTAL INFRASTRUCTURE</b>		<b>21,787</b>	<b>1,486</b>	<b>18,632</b>	<b>1,519</b>	<b>150</b>	<b>21,787</b>	<b>1,111</b>	<b>-</b>	<b>1,015</b>	<b>19,661</b>
<b>TOTAL CAPITAL WORKS</b>		<b>97,619</b>	<b>13,580</b>	<b>42,412</b>	<b>3,899</b>	<b>37,729</b>	<b>97,619</b>	<b>4,561</b>	<b>1,650</b>	<b>38,318</b>	<b>53,090</b>

## Summary of Planned Capital Works Expenditure

For the year ending 30 June 2023	Asset expenditure types					Funding sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants & Contrib \$'000	Asset sales \$'000	Reserves \$'000	Council cash \$'000
<b>Property</b>										
Land	3,000	3,000	-	-	-	3,000	-	-	3,000	-
Buildings	58,951	8,454	12,836	1,280	36,381	58,951	3,450	-	34,303	21,198
Building improvements	5,841	500	4,791	550	-	5,841	-	-	-	5,841
<b>Total buildings</b>	<b>67,792</b>	<b>11,954</b>	<b>17,627</b>	<b>1,830</b>	<b>36,381</b>	<b>67,792</b>	<b>3,450</b>	-	<b>37,303</b>	<b>27,039</b>
<b>Total property</b>	<b>67,792</b>	<b>11,954</b>	<b>17,627</b>	<b>1,830</b>	<b>36,381</b>	<b>67,792</b>	<b>3,450</b>	-	<b>37,303</b>	<b>27,039</b>
<b>Plant and equipment</b>										
Plant, machinery and equipment	4,560	60	4,500	-	-	4,560	-	1,650	-	2,910
Fixtures, fittings and furniture	605	60	452	55	38	605	-	-	-	605
Computers and telecommunications	2,875	20	1,200	495	1,160	2,875	-	-	-	2,875
<b>Total plant and equipment</b>	<b>8,040</b>	<b>140</b>	<b>6,152</b>	<b>550</b>	<b>1,198</b>	<b>8,040</b>	-	<b>1,650</b>	-	<b>6,390</b>
<b>Infrastructure</b>										
Roads	5,348	250	4,893	205	-	5,348	671	-	-	4,677
Bridges	50	-	50	-	-	50	-	-	-	50
Footpaths and cycleways	3,651	101	2,905	645	-	3,651	-	-	60	3,591
Drainage	3,674	45	3,429	200	-	3,674	-	-	-	3,674
Recreational, leisure and community facilities	3,598	585	2,923	90	-	3,598	100	-	-	3,498
Parks, open space and streetscapes	5,026	505	4,112	379	30	5,026	340	-	955	3,731
Off street car parks	440	-	320	-	120	440	-	-	-	440
<b>Total infrastructure</b>	<b>21,787</b>	<b>1,486</b>	<b>18,633</b>	<b>1,519</b>	<b>150</b>	<b>21,787</b>	<b>1,111</b>	-	<b>1,015</b>	<b>19,661</b>
<b>Total capital works expenditure</b>	<b>97,619</b>	<b>13,580</b>	<b>42,412</b>	<b>3,899</b>	<b>37,729</b>	<b>97,619</b>	<b>4,561</b>	<b>1,650</b>	<b>38,318</b>	<b>53,090</b>



## Summary of Planned Capital Works Expenditure

For the year ending 30 June 2024	Asset expenditure types					Funding sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants & Contrib. \$'000	Asset sales \$'000	Reserves \$'000	Council cash \$'000
<b>Property</b>										
Land	3,000	3,000	-	-	-	3,000	-	-	3,000	-
Buildings	9,613	571	4,287	-	4,755	9,613	-	-	3,099	6,514
Building improvements	6,536	-	6,236	300	-	6,536	-	-	-	6,536
<b>Total land &amp; buildings</b>	<b>19,149</b>	<b>3,571</b>	<b>10,523</b>	<b>300</b>	<b>4,755</b>	<b>19,149</b>	-	-	<b>6,099</b>	<b>13,050</b>
<b>Total property</b>	<b>19,149</b>	<b>3,571</b>	<b>10,523</b>	<b>300</b>	<b>4,755</b>	<b>19,149</b>	-	-	<b>6,099</b>	<b>13,050</b>
<b>Plant and equipment</b>										
Plant, machinery and equipment	3,978	-	3,978	-	-	3,978	-	1,500	-	2,478
Fixtures, fittings and furniture	590	60	442	50	38	590	-	-	-	590
Computers and telecommunications	1,390	20	978	182	210	1,390	-	-	-	1,390
<b>Total plant and equipment</b>	<b>5,958</b>	<b>80</b>	<b>5,398</b>	<b>232</b>	<b>248</b>	<b>5,958</b>	-	<b>1,500</b>	-	<b>4,458</b>
<b>Infrastructure</b>										
Roads	5,475	100	5,165	210	-	5,475	671	-	-	4,804
Bridges	50	-	50	-	-	50	-	-	-	50
Footpaths and cycleways	4,509	381	3,310	818	-	4,509	84	-	765	3,660
Drainage	4,463	45	4,218	200	-	4,463	-	-	-	4,463
Recreational, leisure and community facilities	3,918	-	3,848	70	-	3,918	1,085	-	-	2,833
Parks, open space and streetscapes	4,651	45	4,187	389	30	4,651	747	-	935	2,969
Off street car parks	320	-	320	-	-	320	-	-	-	320
<b>Total infrastructure</b>	<b>23,386</b>	<b>571</b>	<b>21,098</b>	<b>1,687</b>	<b>30</b>	<b>23,386</b>	<b>2,587</b>	-	-	<b>19,099</b>
<b>Total capital works expenditure</b>	<b>48,493</b>	<b>4,222</b>	<b>37,019</b>	<b>2,219</b>	<b>5,033</b>	<b>48,493</b>	<b>2,587</b>	<b>1,500</b>	<b>7,799</b>	<b>36,607</b>

## Summary of Planned Capital Works Expenditure

For the year ending 30 June 2025	Asset expenditure types					Funding sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants & Contrib. \$'000	Asset sales \$'000	Reserves \$'000	Council cash \$'000
<b>Property</b>										
Land	3,000	3,000	-	-	-	3,000	-	-	3,000	-
Buildings	5,313	-	5,095	218	-	5,313	-	-	-	5,313
Building improvements	7,471	-	7,271	200	-	7,471	-	-	-	7,471
<b>Total land &amp; buildings</b>	<b>15,784</b>	<b>3,000</b>	<b>12,366</b>	<b>418</b>	<b>-</b>	<b>15,784</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>12,784</b>
<b>Total property</b>	<b>15,784</b>	<b>3,000</b>	<b>12,366</b>	<b>418</b>	<b>-</b>	<b>15,784</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>12,784</b>
<b>Plant and equipment</b>										
Plant, machinery and equipment	4,358	-	4,358	-	-	4,358	-	1,600	-	2,758
Fixtures, fittings and furniture	616	65	434	80	38	616	-	-	-	616
Computers and telecommunications	1,465	20	985	230	230	1,465	-	-	-	1,465
<b>Total plant and equipment</b>	<b>6,439</b>	<b>85</b>	<b>5,777</b>	<b>310</b>	<b>268</b>	<b>6,439</b>	<b>-</b>	<b>1,600</b>	<b>-</b>	<b>4,839</b>
<b>Infrastructure</b>										
Roads	6,060	104	5,740	216	-	6,060	-	-	-	6,060
Bridges	70	-	70	-	-	70	-	-	-	70
Footpaths and cycleways	5,512	951	3,120	1,441	-	5,512	316	-	1,050	4,146
Drainage	4,551	45	4,306	200	-	4,551	-	-	-	4,551
Recreational, leisure and community facilities	3,918	-	3,848	70	-	3,918	1,085	-	-	2,833
Parks, open space and streetscapes	4,605	105	4,118	382	-	4,605	-	-	1,025	3,580
Off street car parks	340	-	340	-	-	340	-	-	-	340
<b>Total infrastructure</b>	<b>25,056</b>	<b>1,205</b>	<b>21,542</b>	<b>2,309</b>	<b>-</b>	<b>25,056</b>	<b>1,401</b>	<b>-</b>	<b>-</b>	<b>21,580</b>
<b>Total capital works expenditure</b>	<b>47,279</b>	<b>4,290</b>	<b>39,685</b>	<b>3,037</b>	<b>268</b>	<b>47,279</b>	<b>1,401</b>	<b>1,600</b>	<b>5,075</b>	<b>39,203</b>

## Summary of Planned Capital Works Expenditure

For the year ending 30 June 2026	Asset expenditure types					Funding sources				
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Total \$'000	Grants & Contrib. \$'000	Asset sales \$'000	Reserves \$'000	Council cash \$'000
<b>Property</b>										
Land	3,000	3,000	-	-	-	3,000	-	-	3,000	-
Buildings	3,609	164	3,374	71	-	3,609	-	-	-	3,609
Building improvements	5,721	-	5,521	200	-	5,721	-	-	-	5,721
<b>Total land &amp; buildings</b>	<b>9,330</b>	<b>3,164</b>	<b>8,895</b>	<b>271</b>	<b>-</b>	<b>12,330</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>9,330</b>
<b>Total property</b>	<b>12,330</b>	<b>3,164</b>	<b>8,895</b>	<b>271</b>	<b>-</b>	<b>12,330</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>9,330</b>
<b>Plant and equipment</b>										
Plant, machinery and equipment	4,650	-	4,650	-	-	4,650	-	1,650	-	3,000
Fixtures, fittings and furniture	551	65	398	50	38	551	-	-	-	551
Computers and telecommunications	1,970	22	1,313	385	250	1,970	-	-	-	1,970
<b>Total plant and equipment</b>	<b>7,171</b>	<b>87</b>	<b>6,361</b>	<b>435</b>	<b>288</b>	<b>7,171</b>	<b>-</b>	<b>1,650</b>	<b>-</b>	<b>5,521</b>
<b>Infrastructure</b>										
Roads	5,915	104	5,593	218	-	5,915	-	-	-	5,915
Footpaths and cycleways	5,212	616	3,200	1,396	-	5,212	-	-	795	4,417
Drainage	4,712	545	3,942	225	-	4,712	-	-	-	4,712
Recreational, leisure and community facilities	2,838	-	2,768	70	-	2,838	-	-	-	2,838
Parks, open space and streetscapes	5,093	240	4,303	550	-	5,093	90	-	1,237	3,766
Off street car parks	330	-	330	-	-	330	-	-	-	330
<b>Total infrastructure</b>	<b>24,100</b>	<b>1,505</b>	<b>20,137</b>	<b>2,459</b>	<b>-</b>	<b>24,100</b>	<b>90</b>	<b>-</b>	<b>2,032</b>	<b>21,978</b>
<b>Total capital works expenditure</b>	<b>43,601</b>	<b>4,756</b>	<b>35,393</b>	<b>3,165</b>	<b>288</b>	<b>43,601</b>	<b>90</b>	<b>1,650</b>	<b>5,032</b>	<b>36,829</b>

## Appendix A - Fees and charges schedule

This appendix presents the fees and charges of a Statutory and Non Statutory nature which will be charged in respect to various goods and services provided during the 2022/23 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	2021/22 Fee (incl GST) \$	2022/23 Fee (incl GST) \$
<b>CREDIT CARD SURCHARGE*</b>				
Debit/Prepaid/EFTPOS	Non Statutory	Taxable	No charge	No charge
Mastercard/Visa	Non Statutory	Taxable	0.60%	0.60%
Union Pay	Non Statutory	Taxable	2.20%	2.20%
*Surcharge fees may change upon annual review of Council's actual cost of acceptance				
<b>INVESTMENT &amp; ECONOMIC DEVELOPMENT</b>				
Business Seminars (General)	Non Statutory	Taxable	No charge	No charge
Business Seminars (Workshops)	Non Statutory	Taxable	No charge	No charge
Business Week Registrations (Lunches)	Non Statutory	Taxable	\$55.00	\$55.00
Business Week Registrations (Women in Business)	Non Statutory	Taxable	\$65.00	\$0.00
<b>COUNCIL PROPERTIES</b>				
YVW Supplementary Valuation Data Fees	Non Statutory	GST Free	\$33.30	\$33.30
<b>WATTS STREET PARKING</b>				
Watts Street Parking Fees – Hourly Rate	Non Statutory	Taxable	\$3.20	\$3.20
Watts Street Parking Fees – Daily Rate	Non Statutory	Taxable	\$8.50	\$8.50
Watts Street Parking Fees - Pre-Booking Discount Rate	Non Statutory	Taxable	\$7.50	\$7.50
Watts Street Parking Fees - Weekends/Public Holidays	Non Statutory	Taxable	\$3.00	\$3.00
Watts Street Parking Fees – Entry after 1pm	Non Statutory	Taxable	\$5.00	\$5.00
Watts Street Parking Fees – Overnight	Non Statutory	Taxable	\$17.00	\$17.00
Watts Street Parking Fees – Monthly Permanent Rate	Non Statutory	Taxable	\$175.00	\$175.00
Watts Street Parking Fees – Lost ticket	Non Statutory	Taxable	\$8.50	\$8.50
<b>HARROW STREET CARPARK</b>				
Harrow Street Parking Fees – Hourly Rate	Non Statutory	Taxable	\$3.20	\$3.20
Harrow Street Parking Fees – Daily Rate	Non Statutory	Taxable	\$8.50	\$8.50
Harrow Street Parking Fees - Pre-Booking Discount Rate	Non Statutory	Taxable	\$7.50	\$7.50
Harrow Street Parking Fees - Weekends/Public Holidays	Non Statutory	Taxable	\$3.00	\$3.00
Harrow Street Parking Fees – Entry after 1pm	Non Statutory	Taxable	\$5.00	\$5.00
Harrow Street Parking Fees – Overnight	Non Statutory	Taxable	\$17.00	\$17.00
Harrow Street Parking Fees – Monthly Permanent Rate	Non Statutory	Taxable	\$175.00	\$175.00
Harrow Street Parking Fees – Lost ticket	Non Statutory	Taxable	\$8.50	\$8.50

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>PARKING SERVICES</b>				
Meter Money Collections- Hourly Rate	Non Statutory	Taxable	\$2.80	\$2.80
Meter Money Collections- Daily Rate	Non Statutory	Taxable	\$8.40	\$8.40
Parking Bay Hire - Metered Area - per day	Non Statutory	Taxable	\$40.00	\$40.00
Parking Bay Hire - Non Metered Area - per day	Non Statutory	Taxable	\$8.50	\$8.50
Parking Bay Hire Administration Fee	Non Statutory	Taxable	\$95.00	\$95.00
Parking Agreement Fees	Non Statutory	Taxable	\$810.00	\$810.00
Trader Parking Permits - Blackburn	Non Statutory	GST Free	\$320.00	\$320.00
Parking Permits - first permit (per dwelling) * Note - Pensioners receive first permit for free	Non Statutory	GST Free	\$14.00	\$14.00
Parking Permits - second permit (per dwelling) *	Non Statutory	GST Free	\$62.00	\$62.00
Parking Permits - third permit (per dwelling) *	Non Statutory	GST Free	\$118.00	\$118.00
* Note. The maximum number of parking permits depends on the number of residential dwellings per lot.				
<b>Residential Dwellings per Lot</b>	<b>Maximum</b>			
<b>Number</b>	<b>of Permits</b>			
<i>(incl. class 1A and 1B properties)</i>				
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 available	Permits not			
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
<b>ANIMAL MANAGEMENT</b>				
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	\$110.00	\$112.00
Multiple Animal Permits - more than number allowed (Pensioners Rate)	Non Statutory	GST Free	\$51.00	\$52.00
1 – Cat Registration – Entire Cat	Non Statutory	GST Free	\$114.00	\$117.00
2 – Cat Registration – Reduced Fee	Non Statutory	GST Free	\$42.00	\$43.00
3 – Cat Registration – Pensioner - Entire Cat	Non Statutory	GST Free	\$56.00	\$57.00
4 – Cat Registration – Pensioner - Reduced Fee	Non Statutory	GST Free	\$12.00	\$13.00
D – Declared Breeds	Non Statutory	GST Free	\$310.00	\$318.00
G – Dog Registration – Guide Dog - Exempt	Non Statutory	GST Free	No charge	No charge
N – Dog Registration – Entire Dog	Non Statutory	GST Free	\$210.00	\$216.00
P - Dog Registration – Pensioner - Entire Dog	Non Statutory	GST Free	\$105.00	\$108.00
Q - Dog Registration – Reduced fee	Non Statutory	GST Free	\$64.00	\$66.00
Z - Dog Registration – Pensioner - Reduced fee	Non Statutory	GST Free	\$20.00	\$22.00
Animal Business Registration	Non Statutory	GST Free	\$275.00	\$282.00
Animal Pound Fees - Cats	Non Statutory	GST Free	\$42.00	\$43.00
Animal Pound Fees - Dogs	Non Statutory	GST Free	\$180.00	\$185.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>COMMUNITY LAWS</b>				
Box Hill Mall Permits (per square metre)	Non Statutory	GST Free	\$550.00	\$565.00
Busking Permit	Non Statutory	GST Free	\$50.00	\$52.00
Real Estate Agent Advertising Permit	Non Statutory	GST Free	\$530.00	\$545.00
Skip Bins/ Hopper Permits	Non Statutory	GST Free	\$108.00	\$112.00
Fire Hazard Clearance Charges	Non Statutory	GST Free	Cost recovery + \$500	Cost recovery + \$500
Impounded Aboard Release Fees	Non Statutory	GST Free	\$165.00	\$169.00
Impounded Vehicle Release Fee	Non Statutory	GST Free	\$530.00	\$545.00
Shopping Trolley Release Fees	Non Statutory	GST Free	\$100.00	\$80.00
Unightly Property Clearance Fees	Non Statutory	GST Free	Cost recovery + \$500	Cost recovery + \$500
<b>TEMPORARY USE OF COUNCIL LAND PERMITS</b>				
Temporary Use of Council Land Permits (aboards, barriers, goods on display, plants, tables, chairs and umbrellas)	Non Statutory	GST Free	\$155.00	\$160.00
Combination of any 2 Categories	Non Statutory	GST Free	\$275.00	\$282.00
Combination of any 3 Categories	Non Statutory	GST Free	\$390.00	\$400.00
Combination of any 4 Categories	Non Statutory	GST Free	\$500.00	\$512.00
Combination of any 5 Categories	Non Statutory	GST Free	\$600.00	\$615.00
Local Law Infringement Notices-Local Law Category 1	Non Statutory	GST Free	\$305.00	\$312.00
Local Law Infringement Notices - Local Law Category 2	Non Statutory	GST Free	\$1,620.00	\$1,660.00
Local Law Infringement Notices - Local Law Category 3	Non Statutory	GST Free	\$575.00	\$590.00
Local Law Infringements - MFB (statutory)	Statutory	GST Free	\$1,817.00	\$1,817.00
<b>ENGINEERING SERVICES - TRANSPORT</b>				
Parking Bay Occupation Daily Fee - (per non-metered parking bay)	Non Statutory	Taxable	\$8.50	\$0.00
Parking Bay Occupation- Administration Fee	Non Statutory	Taxable	\$95.00	\$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	\$51.00	\$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	2021/22 Fee (incl GST) \$	2022/23 Fee (incl GST) \$
<b>ENGINEERING SERVICES - ASSETS APPROVAL</b>				
After Hours Driveway Inspections	Non Statutory	GST Free	\$303.00	\$310.00
Asset Protection Permits - carports, pools, garages, restumping, internal renovations	Non Statutory	GST Free	\$354.00	\$362.00
Asset Protection Permits - Demolitions only. House additions, Single Dwellings, Dual Occupancy or Multi-Unit Developments (excl. apartment buildings)	Non Statutory	GST Free	\$505.00	\$517.00
Asset Protection Permits - Multi-storey developments and developments requiring Construction Management Plan	Non Statutory	GST Free	\$707.00	\$724.00
Additional inspections for various permits	Non Statutory	Taxable	\$303.00	\$310.00
Build over Easements (statutory)	Statutory	GST Free	\$294.70	\$294.70
Flood Level Information (statutory)	Statutory	GST Free	\$294.70	\$294.70
Legal Points of Discharge (statutory)	Statutory	GST Free	\$146.80	\$146.80
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	\$218.00	\$223.00
Plan checking fee for 4 - 9 Lot developments with common property	Non Statutory	GST Free	\$545.00	\$558.00
Plan checking fee for 10+ developments with common property	Non Statutory	GST Free	\$815.00	\$835.00
Plan checking fee for apartment buildings	Non Statutory	GST Free	\$271.00	\$277.00
Plan checking fee for small commercial developments <500 m2 and single - 5 industrial/ factory/ warehouse developments	Non Statutory	GST Free	\$218.00	\$223.00
Plan checking fee for medium and large commercial developments >500 m 2 and 5+ industrial/ factory/ warehouse developments	Non Statutory	GST Free	\$435.00	\$445.00
Plan checking fee for outfall drains - single dwellings and any structures that require building permits	Non Statutory	GST Free	\$164.00	\$168.00
Construction of outfall drain in road reserve - Local Roads	Statutory	GST Free	\$353.20	\$353.20
Drainage (minor) works in road reserve - Local Roads	Statutory	GST Free	\$353.20	\$353.20
Drainage works in easement - not extending to road reserve	Statutory	GST Free	\$353.20	\$353.20
Drainage works in easement - extending to road reserve - Local Roads	Statutory	GST Free	\$353.20	\$353.20
Service Connections and Service Authority - Minor works <8.5m2 - Local Collector & Link Roads	Statutory	GST Free	\$0.00	\$0.00
Service Connections and Service Authority - Major works >8.5m2 - Local Roads	Statutory	GST Free	\$353.20	\$353.20
Vehicle crossings or any other works that require permits - Local Roads	Statutory	GST Free	\$353.20	\$353.20

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>STATUTORY PLANNING</b>				
<b>PERMIT APPLICATION FEES</b>				
<b>CHANGE OF USE</b>				
Class 1 - Use only	Statutory	GST Free	\$1,337.70	\$1,337.70
<b>SINGLE DWELLING</b>				
Class 2 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$10,000 or less	Statutory	GST Free	\$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
<b>VICSMART</b>				
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
<b>OTHER DEVELOPMENT</b>				
Class 11 - To develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,000 or less	Statutory	GST Free	\$1,164.80	\$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



<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
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
<b>SUBDIVISION</b>				
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
<b>SECTION 72 AMENDMENT FEES</b>				
<b>CHANGE OF USE</b>				
S.72 Class 1 - An amendment for change of use or new use	Statutory	GST Free	\$1,337.70	\$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
<b>SINGLE DWELLING</b>				
S.72 Class 3 - Amendment re: develop land for a single dwelling per lot or use and develop land for a single dwelling per lot or undertake development ancillary to the use of land for a single dwelling per lot included in the application - \$10,000 or less	Statutory	GST Free	\$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

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>VICSMART</b>				
S.72 Class 7 - An amendment to a VicSmart permit if the estimated cost of development is \$10,000 or less	Statutory	GST Free	\$202.90	\$202.90
S.72 Class 8 - An amendment 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
<b>OTHER DEVELOPMENT</b>				
S.72 Class 11 - An amendment to a permit issued to develop land (other than a single dwelling on a lot, VicSmart or to subdivide or consolidate land) including removal of trees and signs - \$100,000 or less	Statutory	GST Free	\$1,164.80	\$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
<b>SUBDIVISION</b>				
S.72 Class 14 - An amendment to a permit issued to subdivide an existing building (other than a class 9 permit)	Statutory	GST Free	\$1,337.70	\$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
<b>SECONDARY CONSENT FEES</b>				
Multi dwellings (10+) including apartments	Non Statutory	Taxable	\$0.00	\$1,600.00
Multi dwellings (3-10) and other commercial / industrial development	Non Statutory	Taxable	\$0.00	\$1,200.00
Single dwellings and 2 dwellings on a lot (All secondary consent including consent under a S173 Agreement)	Non Statutory	Taxable	\$0.00	\$600.00
All Secondary Consent (including consent under a S173 Agreement)	Non Statutory	Taxable	\$150.00	\$0.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>OTHER PLANNING FEES</b>				
<b>AMEND AN APPLICATION PRIOR TO DECISION</b>				
Amend a current application for permit under S.57A after notice (prior to decision being made)	Statutory	GST Free	40% of the application fee	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
<b>ADVERTISING FEES</b>				
Additional letters	Non Statutory	GST Free	\$7.00	\$7.00
Advertising (includes up to 10 letters - additional letters \$7.00 each)	Non Statutory	GST Free	\$175.00	\$175.00
Advertising by applicant	Non Statutory	Taxable	\$175.00	\$175.00
<b>ENDORSEMENT FEES</b>				
Construction Management Plan	Non Statutory	GST Free	\$250.00	\$255.00
Condition 1 Plan - each additional review	Non Statutory	GST Free	\$150.00	\$155.00
<b>SUBDIVISIONS</b>				
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
<b>SECTION 173 AGREEMENTS</b>				
Section 173 - amending or ending an agreement under Section 178A	Statutory	GST Free	\$668.80	\$668.80
<b>CONSTRUCTION MANAGEMENT PLAN - ROAD OCCUPATION</b>				
Construction Zone Inspection Fee (per week)	Non Statutory	Taxable	\$100.00	\$100.00
Construction Zone Installation of Construction Zone	Non Statutory	Taxable	\$500.00	\$500.00
Construction Zone Per Square Metre (per week)	Non Statutory	Taxable	\$5.00	\$5.00
Construction Zone Permit Fee	Non Statutory	Taxable	\$1,000.00	\$1,000.00
Crane Occupation Inspection Fee (per day)	Non Statutory	Taxable	\$100.00	\$100.00
Crane Occupation Out of Hours Inspection	Non Statutory	Taxable	\$300.00	\$300.00
Crane Occupation Permit Fee (per day)	Non Statutory	Taxable	\$150.00	\$150.00
Crane Occupation Road Closure (per day)	Non Statutory	Taxable	\$300.00	\$300.00
Hoarding and Gantry Inspection Fee (min 2)	Non Statutory	Taxable	\$100.00	\$100.00
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	\$100.00
Plant and Equipment out of Hours Inspection	Non Statutory	Taxable	\$300.00	\$300.00
Plant and Equipment Road Closure (per day)	Non Statutory	Taxable	\$300.00	\$300.00
Shipping Container Permit Fee (per day)	Non Statutory	Taxable	\$120.00	\$120.00
Work Area Inspection Fee	Non Statutory	Taxable	\$100.00	\$100.00
Work Area Out of Hours Inspection	Non Statutory	Taxable	\$300.00	\$300.00
Work Area Per Square Meter (per week)	Non Statutory	Taxable	\$5.00	\$5.00
Work Area Permit Fee	Non Statutory	Taxable	\$250.00	\$250.00
Work Zone Inspection Fee x 2	Non Statutory	Taxable	\$100.00	\$100.00
Work Zone Installation of Work Zone	Non Statutory	Taxable	\$500.00	\$500.00
Work Zone Per Square Metre (per week)	Non Statutory	Taxable	\$5.00	\$5.00
Work Zone Permit Fee	Non Statutory	Taxable	\$1,000.00	\$1,000.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>OTHER CONSTRUCTION MANAGEMENT PLAN FEES</b>				
Construction Management Plan 10+ Storeys	Non Statutory	Taxable	\$1,200.00	\$1,300.00
Construction Management Plan 3-9 Storeys	Non Statutory	Taxable	\$500.00	\$600.00
Out of Hours Permit Fee	Non Statutory	Taxable	\$150.00	\$150.00
Out of Hours Permit Inspection Fee	Non Statutory	Taxable	\$300.00	\$300.00
Permanent Vehicle Crossing Inspection Fee x 4	Non Statutory	Taxable	\$100.00	\$100.00
Permanent Vehicle Crossing Out of Hours	Non Statutory	Taxable	\$300.00	\$300.00
Permanent Vehicle Crossing Permit Fee	Non Statutory	Taxable	\$150.00	\$150.00
Road / Footpath Opening - Consent Requirements Inspection Fee (min 3)	Non Statutory	Taxable	\$100.00	\$100.00
Road / Footpath Opening - Consent Requirements Out of Hours Inspection	Non Statutory	Taxable	\$300.00	\$300.00
Temporary Vehicle Crossing Inspection Fee (min 2 plus 1 per month)	Non Statutory	Taxable	\$100.00	\$100.00
Temporary Vehicle Crossing Permit Fee	Non Statutory	Taxable	\$150.00	\$150.00
<b>OTHER FEES</b>				
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	\$250.00	\$275.00
Advice regarding need for permit, planning scheme requirements or approval details	Non Statutory	Taxable	\$180.00	\$200.00
Provide a copy of planning permit and endorsed plans	Non Statutory	GST Free	\$200.00	\$210.00
Copying plans while planning permit application is on notice - Per sheet for A1 to A0	Non Statutory	GST Free	\$33.00	\$35.00
Electronic copy of planning permit and endorsed plans	Non Statutory	Taxable	\$150.00	\$155.00
Extension of time request for a planning permit	Non Statutory	GST Free	\$330.00	\$340.00
Retrospective planning fee	Non Statutory	GST Free	\$500.00	\$520.00
On site compliance checks	Non Statutory	GST Free	\$250.00	\$250.00
<b>INFRINGEMENTS</b>				
Planning infringement notice - corporation	Statutory	GST Free	\$1,817.40	\$1,817.40
Planning infringement notice - individual	Statutory	GST Free	\$908.70	\$908.70
<b>STRATEGIC PLANNING</b>				
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

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
To consider 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel. Refer to Note 2	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. Refer to Note 2	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>				
<b>BUILDING</b>				
<b>RESIDENTIAL DEWELLING AND OUT BUILDINGS</b>				
<b>BUILDING PERMIT FEES</b>				
Works estimated up to \$10,000 - Minor Building Works, Small front timber fences - Plus statutory lodgement fee	Non Statutory	Taxable	\$500.00	\$500.00
Works estimated between \$10,000 - \$25,000 - Plus levy cost x .0016 & statutory lodgement fee	Non Statutory	Taxable	\$1,150.00	\$1,150.00
Works estimated between \$25,000 - \$50,000 - Plus levy cost x .0016 & statutory lodgement fee	Non Statutory	Taxable	\$1,650.00	\$1,650.00
Works estimated between \$50,000 - \$100,000 - Plus levy cost x .0016	Non Statutory	Taxable	\$2,260.00	\$2,260.00
Works estimated between \$100,000 - \$200,000 - Plus levy cost x .0016	Non Statutory	Taxable	\$2,590.00	\$2,590.00
Works estimated between \$200,000 - \$400,000 - Plus levy cost x .0016	Non Statutory	Taxable	\$3,131.00	\$3,135.00
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	\$2,210.00
Change of use/combined allotment Statements	Non Statutory	Taxable	\$737.30	\$740.00
Owner Builder Special Charge - Fees can be discounted with MBS approval	Non Statutory	Taxable	\$320.00	\$330.00
Additional Mandatory inspections	Non Statutory	Taxable	\$187.00	\$190.00
<b>COMMERCIAL BUILDINGS</b>				
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

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>PERMIT APPLICATIONS OUTSIDE MUNICIPALITY</b>				
Place of Public Entertainment - Occupancy Permit (where fee for entry events ) to be quoted with MBS approval	Non Statutory	Taxable	Quotation	Quotation
<b>PUBLIC ENTERTAINMENT PERMITS - TEMPORARY OCCUPANCY</b>				
1 Structure	Non Statutory	Taxable	\$900.00	\$900.00
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	\$187.00	\$190.00
Additional Fees - may be applicable - to be quoted on application	Non Statutory	Taxable	Quotation	Quotation
<b>PUBLIC PROTECTION FEES</b>				
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
<b>OTHER CHARGES</b>				
Application for Council Report and Consent/Delegate Dispensations	Statutory	GST Free	\$294.70	\$294.70
Amended Plans/Building Permits	Non Statutory	Taxable	\$300.00	\$300.00
Lapsed/Expired building permits	Non Statutory	Taxable	\$400.00	\$400.00
Special Inspection (house removals) and report/consultancy - To be quoted and invoiced - hourly rate	Non Statutory	Taxable	\$187.00	\$190.00
Building inspections for Private Building Surveyors	Non Statutory	Taxable	\$187.00	\$190.00
Solicitors Requests- Building Certificates - Per Reg. 51 (1)	Statutory	GST Free	\$47.90	\$47.20
Property Information - per Reg. 51(2)	Statutory	GST Free	\$47.90	\$47.20
Detailed Building Certificate (inc inspections- as Per Reg 51(3))	Statutory	GST Free	\$47.90	\$47.20
Building Property Information Request (PIR) - for advice on Building Permits for sites	Non Statutory	Taxable	\$136.00	\$136.00
Copies of Plans & Other building approval documents - Electronic copy of plans and other building approval documents - Charge is per Building Permit	Non Statutory	Taxable	\$150.00	\$185.00
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	\$200.00	\$250.00
Swimming Pool Recertification of existing - WITHIN MUNICIPALITY ONLY	Non Statutory	Taxable	\$390.00	\$390.00
Report only - Where a Report and Consent has not been issued	Non Statutory	Taxable	\$550.00	\$600.00
Report and Consent Advertising - Per Property Charge	Non Statutory	Taxable	\$70.00	\$75.00
Report and Consent - Amendment Fee	Non Statutory	Taxable	\$150.00	\$175.00
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

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>CORPORATE INFORMATION</b>				
Building Permits Externally Certified	Statutory	GST Free	\$123.70	\$123.70
<b>RATING</b>				
Land Information Certificates	Statutory	GST Free	\$27.40	\$27.40
Land Information Certificates - urgent	Non Statutory	GST Free	\$55.00	\$57.00
<b>COUNCIL EXPENSES</b>				
Election Non-Voter fines	Statutory	GST Free	\$83.00	\$0.00
<b>GOVERNANCE</b>				
Freedom of Information Inspection Fee	Statutory	GST Free	\$22.54	\$22.54
Freedom of Information Lodgement Fee	Statutory	GST Free	\$30.10	\$30.10
Freedom of Information Photocopy Fee	Statutory	GST Free	\$0.20	\$0.20
Freedom of Information Search Fee	Statutory	GST Free	\$22.54	\$22.54
<b>WHITEHORSE HOME AND COMMUNITY SERVICES</b>				
<b>HOME SUPPORT SERVICES</b>				
<b>GENERAL HOME CARE</b>				
Low Income Range	Non Statutory	GST Free	\$10.70	\$11.00
Medium Income Range	Non Statutory	GST Free	\$21.75	\$22.30
High Income Range	Non Statutory	GST Free	\$42.10	\$43.15
Home Care Package	Non Statutory	GST Free	\$50.80	\$52.10
Linkages	Non Statutory	GST Free	\$10.70	\$11.00
Mileage	Non Statutory	GST Free	\$0.95	\$1.00
<b>PERSONAL CARE</b>				
Low Income Range	Non Statutory	GST Free	\$6.65	\$6.80
Medium Income Range	Non Statutory	GST Free	\$10.95	\$11.20
High Income Range	Non Statutory	GST Free	\$42.10	\$43.15
Home Care Package	Non Statutory	GST Free	\$50.80	\$52.10
Linkages	Non Statutory	GST Free	\$6.65	\$6.80
Mileage	Non Statutory	GST Free	\$0.95	\$1.00
<b>RESPIRE CARE</b>				
Low Income Range	Non Statutory	GST Free	\$6.85	\$7.00
Medium Income Range	Non Statutory	GST Free	\$11.15	\$11.45
High Income Range	Non Statutory	GST Free	\$42.10	\$43.15
Home Care Package	Non Statutory	GST Free	\$50.80	\$52.10
Linkages	Non Statutory	GST Free	\$6.85	\$7.00
Mileage	Non Statutory	GST Free	\$0.95	\$1.00
<b>ALLIED HEALTH</b>				
Low Income Range	Non Statutory	GST Free	\$12.60	\$12.90
Med Income Range	Non Statutory	GST Free	\$18.20	\$18.70
High Income Range	Non Statutory	GST Free	\$103.00	\$105.60
Linkages	Non Statutory	GST Free	\$12.60	\$12.90

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>ACTIVE LIVING</b>				
<b>SOCIAL SUPPORT GROUP</b>				
Low Income Range	Non Statutory	GST Free	\$6.75	\$6.90
Medium Income Range	Non Statutory	GST Free	\$9.35	\$9.60
High Income Range	Non Statutory	GST Free	\$12.05	\$12.35
Linkages	Non Statutory	GST Free	\$6.75	\$6.90
<b>CENTRE BASED SOCIAL SUPPORT</b>				
Low Income Range - Home Care Package grandfather clients	Non Statutory	GST Free	\$36.95	\$37.90
Private HCP client	Non Statutory	GST Free	\$116.75	\$119.65
<b>COMMUNITY BASED SOCIAL SUPPORT</b>				
Low Income Range - Home Care Package internal and external	Non Statutory	GST Free	\$10.45	\$10.70
Private HCP client	Non Statutory	GST Free	\$95.35	\$97.75
<b>HOME MAINTENANCE</b>				
Low Income Range	Non Statutory	GST Free	\$17.55	\$18.00
Medium Income Range	Non Statutory	GST Free	\$24.00	\$24.60
High Income Range	Non Statutory	GST Free	\$64.15	\$65.75
Home Care Package	Non Statutory	GST Free	\$88.50	\$90.70
Linkages	Non Statutory	GST Free	\$17.55	\$18.00
Material Billings	Non Statutory	GST Free	Various	Various
<b>FOOD SERVICES</b>				
Centre based meals for Silver Grove and Carrington Dining room	Non Statutory	GST Free	\$9.65	\$9.90
Low Income Range	Non Statutory	GST Free	\$9.65	\$9.90
Medium Income Range	Non Statutory	GST Free	\$13.80	\$14.15
High Income Range	Non Statutory	GST Free	\$18.45	\$18.90
Home Care Package - full meal	Non Statutory	GST Free	\$21.85	\$22.40
Home Care Package - Main only	Non Statutory	GST Free	\$18.25	\$18.70
Home Care Package - No dessert	Non Statutory	GST Free	\$19.65	\$20.15
Home Care Package - No juice	Non Statutory	GST Free	\$21.55	\$22.05
Home Care Package - No soup	Non Statutory	GST Free	\$21.00	\$21.50
Home Care Package - no dessert , no juice	Non Statutory	GST Free	\$19.35	\$19.85
Home Care Package - No juice, no soup	Non Statutory	GST Free	\$20.65	\$21.15
Home Care Packages - No soup, no dessert	Non Statutory	GST Free	\$18.65	\$19.15
Private HCP	Non Statutory	GST Free	\$26.50	\$27.20
Linkages	Non Statutory	GST Free	\$9.65	\$9.90
Cooking for one or two	Non Statutory	GST Free	\$4.65	\$4.95
<b>HOME CARE PACKAGES - HCP</b>				
Home Care Packages - Basic Daily Fee	Non Statutory	GST Free	Various	Various
Home Care Packages - Income Tested Care Fee	Non Statutory	GST Free	Income tested	Income tested
Home Care Packages - Service Charge	Non Statutory	GST Free	\$4.00	\$4.00



<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>COMMUNITY TRANSPORT</b>				
Low Income Range	Non Statutory	GST Free	\$3.70	\$3.80
Medium Income Range	Non Statutory	GST Free	\$6.15	\$6.30
High Income Range	Non Statutory	GST Free	\$8.55	\$8.75
Linkages	Non Statutory	GST Free	\$3.70	\$3.80
Social Support Group and Planned Activity Group	Non Statutory	GST Free	\$3.70	\$3.80
Home Care Package internal and external	Non Statutory	GST Free	\$8.55	\$8.75
Private HCP clients	Non Statutory	GST Free	\$14.65	\$15.00
<b>ASSISTED TRANSPORT</b>				
Low Income Range	Non Statutory	GST Free	\$6.75	\$6.95
Medium Income Range	Non Statutory	GST Free	\$10.95	\$11.30
High Income Range	Non Statutory	GST Free	\$38.95	\$40.10
Linkages	Non Statutory	GST Free	\$6.75	\$6.95
Home Care Package and private HCP	Non Statutory	GST Free	\$38.95	\$40.10
Mileage - Linkages clients	Non Statutory	GST Free	\$0.95	\$0.95
Mileage - CHSP and HACC clients	Non Statutory	GST Free	\$0.95	\$0.95
Mileage - HCP clients and private HCP clients	Non Statutory	GST Free	\$0.95	\$0.95
<b>FY&amp;C MANAGEMENT &amp; FAMILY CENTRES</b>				
Room Hire – Burgess Centre	Non Statutory	Taxable	\$26.25	\$27.00
Room Hire – Box Hill South	Non Statutory	Taxable	\$26.25	\$27.00
<b>CHILD CARE CENTRE - BLACKBURN</b>				
Childcare Fees	Non Statutory	GST Free		
<i>Full Time per week</i>	<i>Non Statutory</i>	<i>GST Free</i>	\$631.00	\$650.00
<i>Part Time per day</i>	<i>Non Statutory</i>	<i>GST Free</i>	\$134.00	\$138.50
<i>Kindergarten Bond</i>	<i>Non Statutory</i>	<i>GST Free</i>	\$300.00	\$300.00
<i>Late fee</i>	<i>Non Statutory</i>	<i>Taxable</i>	\$20.00	\$20.00
<b>CHILD CARE CENTRE - VERMONT SOUTH</b>				
Childcare Fees	Non Statutory	GST Free		
<i>Full Time per week</i>	<i>Non Statutory</i>	<i>GST Free</i>	\$631.00	\$650.00
<i>Part Time per day</i>	<i>Non Statutory</i>	<i>GST Free</i>	\$134.00	\$138.50
<i>Kindergarten Bond</i>	<i>Non Statutory</i>	<i>GST Free</i>	\$300.00	\$300.00
<i>Late fee</i>	<i>Non Statutory</i>	<i>Taxable</i>	\$20.00	\$20.00
<b>CHILD CARE CENTRE - LUCKNOW STREET</b>				
Childcare Fees	Non Statutory	GST Free		
<i>Full Time per week</i>	<i>Non Statutory</i>	<i>GST Free</i>	\$631.00	\$650.00
<i>Part Time per day</i>	<i>Non Statutory</i>	<i>GST Free</i>	\$134.00	\$138.50
<i>Kindergarten Bond</i>	<i>Non Statutory</i>	<i>GST Free</i>	\$300.00	\$300.00
<i>Late fee</i>	<i>Non Statutory</i>	<i>Taxable</i>	\$20.00	\$20.00
<b>ENV HEALTH IMMUNISATION PUBLIC PGRM</b>				
Bexsero (Meningococcal B) Vaccine	Non Statutory	GST Free	\$0.00	\$129.00
Chickenpox	Non Statutory	GST Free	\$74.00	\$75.00
Diphtheria, tetanus and Pertussis (Boostrix)	Non Statutory	GST Free	\$62.00	\$52.00
Measles, Mumps, Rubella	Non Statutory	GST Free	\$57.00	\$43.00
Boostrix staff vaccine	Non Statutory	GST Free	\$62.00	\$52.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
Flu Vaccine - staff	Non Statutory	GST Free	\$27.00	\$28.00
Hepatitis A	Non Statutory	GST Free	\$57.00	\$58.00
Hepatitis A and B - staff	Non Statutory	GST Free	\$80.00	\$81.00
Hepatitis B	Non Statutory	GST Free	\$39.00	\$40.00
<b>ENVIRONMENTAL HEALTH OPERATIONS</b>				
Prosecution Fines included as part of Fees and Charges - determined and imposed by the courts	Non Statutory	GST Free	Various	Various
Fines as a result of PINs being issued - vary depending on penalty units for specific offence and whether person or company involvement	Statutory	GST Free	Various	Various
Pre-Registration Application - New- Food Premises- Class 1 & 2	Non Statutory	GST Free	\$339.00	\$348.00
Pre-Registration Application - Alterations- Food Premises- Class 1 & 2	Non Statutory	GST Free	\$169.00	\$174.00
Pre-Registration Application - New- Food Premises- Class 3	Non Statutory	GST Free	\$254.00	\$260.00
Pre-Registration Application - Alterations- Food Premises- Class 3	Non Statutory	GST Free	\$169.00	\$174.00
Pre-Registration Application -New- PHW Act- Registered Premises	Non Statutory	GST Free	\$212.00	\$218.00
Pre-Registration Application - Alterations- PHW Act- Registered Premises	Non Statutory	GST Free	\$84.00	\$86.00
Application/Permit Approval – New- Septic Tank	Non Statutory	GST Free	\$402.00	\$412.00
Application/Permit Approval – Alterations - Septic Tank	Non Statutory	GST Free	\$226.00	\$232.00
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	\$459.00	\$470.00
Food Act- New/ Renewal of registration- Class 1 & 2- Medium	Non Statutory	GST Free	\$627.00	\$643.00
Food Act- New/ Renewal of registration- Class 1 & 2- Large	Non Statutory	GST Free	\$960.00	\$984.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2	Non Statutory	GST Free	\$314.00	\$322.00
Food Act- New/ Renewal of registration- Community Group- Class 1 & 2 (6 months)	Non Statutory	GST Free	\$158.00	\$161.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 1 & 2	Non Statutory	GST Free	\$158.00	\$162.00
Food Act- Temporary Food Premises Registration- Community Group- Class 1 & 2	Non Statutory	GST Free	\$79.00	\$81.00
Food Act- New/ Renewal of registration- Class 3- Small	Non Statutory	GST Free	\$396.00	\$406.00
Food Act- New/ Renewal of registration- Class 3- Medium	Non Statutory	GST Free	\$514.00	\$527.00
Food Act- New/ Renewal of registration- Class 3- Large	Non Statutory	GST Free	\$758.00	\$777.00
Food Act- New/ Renewal of registration- Community Group- Class 3	Non Statutory	GST Free	\$255.00	\$262.00
Food Act- New/ Renewal of registration- Community Group- Class 3 (6 months)	Non Statutory	GST Free	\$128.00	\$131.00
Food Act- New/ Renewal of registration- Temporary Food Premises- Class 3	Non Statutory	GST Free	\$128.00	\$131.00
Food Act- Temporary Food Premises Registration- Community Group- Class 3	Non Statutory	GST Free	\$64.00	\$66.00
Food Act- Renewal of registration- Class 1 & 2- Small- 1 Star	Non Statutory	GST Free	\$688.00	\$706.00
Food Act- Renewal of registration- Class 1 & 2- Small- 2 Star	Non Statutory	GST Free	\$596.00	\$611.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
Food Act- Renewal of registration- Class 1 & 2- Small- 5 Star	Non Statutory	GST Free	\$413.00	\$424.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 1 Star	Non Statutory	GST Free	\$940.00	\$964.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 2 Star	Non Statutory	GST Free	\$814.00	\$835.00
Food Act- Renewal of registration- Class 1 & 2- Medium- 5 Star	Non Statutory	GST Free	\$564.00	\$579.00
Food Act- Renewal of registration- Class 1 & 2- Large - 1 Star	Non Statutory	GST Free	\$1,440.00	\$1,476.00
Food Act- Renewal of registration- Class 1 & 2- Large - 2 Star	Non Statutory	GST Free	\$1,248.00	\$1,280.00
Food Act- Renewal of registration- Class 1 & 2- Large - 5 Star	Non Statutory	GST Free	\$864.00	\$886.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 1 Star	Non Statutory	GST Free	\$470.00	\$482.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 2 Star	Non Statutory	GST Free	\$407.00	\$418.00
Food Act - Renewal of Registration-Class 1& 2 - Community Group - 5 Star	Non Statutory	GST Free	\$282.00	\$289.00
Food Act- Transfer of registration- Class 1 & 2- small	Non Statutory	GST Free	\$230.00	N/A
Food Act- Transfer of registration- Class 1 & 2- Medium	Non Statutory	GST Free	\$313.00	N/A
Food Act- Transfer of registration- Class 1 & 2- Large	Non Statutory	GST Free	\$480.00	N/A
Food Act- Transfer of registration- Class 3- Small	Non Statutory	GST Free	\$198.00	N/A
Food Act- Transfer of registration- Class 3- Medium	Non Statutory	GST Free	\$257.00	N/A
Food Act- Transfer of registration- Class 3- Large	Non Statutory	GST Free	\$379.00	N/A
Food Act- Transfer of registration- Community group- Class 1 & 2	Non Statutory	GST Free	\$157.00	N/A
Food Act- Transfer of registration- Community group- Class 3	Non Statutory	GST Free	\$127.00	N/A
PHW Act - New/ Renewal of registration– Accommodation 1-12 Persons	Non Statutory	GST Free	\$285.00	\$294.00
PHW Act - New/ Renewal of registration– Accommodation 13-40 Persons	Non Statutory	GST Free	\$427.00	\$438.00
PHW Act - New/ Renewal of registration– Accommodation 41+ Persons	Non Statutory	GST Free	\$564.00	\$578.00
PHW Act - New/Renewal of Registration - Aqua Facilities - Large	Non Statutory	GST Free	\$303.00	\$311.00
PHW Act - New/Renewal of Registration - Aqua Facilities - Small	Non Statutory	GST Free	\$202.00	\$208.00
PHW Act - Transfer of Registration– Accommodation 1- 12 Persons	Non Statutory	GST Free	\$143.00	\$147.00
PHW Act - Transfer of Registration– Accommodation 13- 40 Persons	Non Statutory	GST Free	\$213.00	\$219.00
PHW Act - Transfer of Registration– Accommodation 41+ Persons	Non Statutory	GST Free	\$282.00	\$289.00
PHW Act- New/ Renewal of Registration – Low Risk - Hairdressing and Low Risk Beauty	Non Statutory	GST Free	\$156.00	\$160.00
PHW Act- New/ Renewal of Registration – Medium Risk - Beauty Therapy	Non Statutory	GST Free	\$142.00	\$146.00
PHW Act- New/ Renewal of Registration – High Risk - Skin Penetration and Colonic Irrigation	Non Statutory	GST Free	\$172.00	\$177.00
PHW Act- Transfer of Registration – Medium Risk - Beauty Therapy	Non Statutory	GST Free	\$71.00	\$73.00
PHW Act- Transfer of Registration – High Risk - Skin Penetration and Colonic Irrigation	Non Statutory	GST Free	\$86.00	\$89.00
Food Act – Presale Inspection & Report	Non Statutory	GST Free	\$283.00	\$290.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
Food Act – Presale Inspection & Report- Priority Service	Non Statutory	GST Free	\$566.00	\$580.00
Food Act- Additional Follow Inspection- Performance	Non Statutory	GST Free	\$186.00	\$190.00
PHW Act – Presale Inspection & Report	Non Statutory	GST Free	\$255.00	\$262.00
PHW Act – Presale Inspection & Report- Priority Service	Non Statutory	GST Free	\$509.00	\$524.00
<b>BOX HILL COMMUNITY ARTS CENTRE</b>				
<b>Course/Workshop Fees</b>				
<b>Course fees vary depending on session and term lengths.</b>				
<b>Fees for 2022/23 reflect the maximum course charge that will apply for the financial year.</b>				
Adult Course Fees - Full Course - Ceramics - Maximum Charge	Non Statutory	Taxable	\$459.00	\$475.00
Adult Course Fees - Full Course - Craft - Maximum Charge	Non Statutory	Taxable	\$347.63	\$360.00
Adult Course Fees - Full Course - Performing Arts/Lifestyle - Maximum Charge	Non Statutory	Taxable	\$157.50	\$165.00
Adult Course Fees - Full Course - Visual Arts - Maximum Charge	Non Statutory	Taxable	\$347.63	\$360.00
Adult Course Fees - Workshops - Various	Non Statutory	Taxable	Various	Various
Arty Party - Clay Wheel Work - Maximum Charge	Non Statutory	Taxable	\$272.65	\$280.00
Arty Party - Clay/Painting/Craft - Maximum Charge	Non Statutory	Taxable	\$365.65	\$375.00
Arty Party - Kindy Clay/Craft - Maximum Charge	Non Statutory	Taxable	\$272.65	\$280.00
Children's Course Fee - Ceramics - Maximum Charge	Non Statutory	Taxable	\$225.45	\$230.00
Children's Course Fee - Cooking - Maximum Charge	Non Statutory	Taxable	\$236.25	\$245.00
Children's Course Fee - Kindy - Maximum Charge	Non Statutory	Taxable	\$111.30	\$115.00
Children's Course Fee - Performing - Maximum Charge	Non Statutory	Taxable	\$157.50	\$165.00
Children's Course Fee - Special Event Programs - Maximum Charge	Non Statutory	Taxable	\$15.45	\$20.00
Children's Course Fee - Visual Arts - Maximum Charge	Non Statutory	Taxable	\$208.58	\$215.00
School Holiday Program - Ceramics/Vis Arts/Cooking/Craft - Maximum Charge	Non Statutory	Taxable	\$39.00	\$40.00
School Holiday Program - Full Day Program - Maximum Charge	Non Statutory	Taxable	\$79.00	\$85.00
School Holiday Program - Kindy Program - Maximum Charge	Non Statutory	Taxable	\$30.65	\$32.00
School Holiday Program - Performing Arts - Maximum Charge	Non Statutory	Taxable	\$22.70	\$25.00
School Holiday Program – Special Event Programs - Maximum Charge	Non Statutory	Taxable	\$10.30	\$11.00
Youth Course Fee - School Holiday -Clay Wheel/Vis Arts - Maximum Charge	Non Statutory	Taxable	\$38.60	\$40.00
Youth Course Fee - Term - Clay Wheel/Vis Arts - Maximum Charge	Non Statutory	Taxable	\$291.60	\$320.00
Youth Course Fee - Term - Special Event Programs - Maximum Charge	Non Statutory	Taxable	\$15.45	\$20.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>Equipment Hire</b>			<b>Effective 1 Jul to 31 Dec 2021</b>	<b>Effective 1 Jul to 31 Dec 2022</b>
Equipment Hire - (Firing Bisc & Glaze per kilo)	Non Statutory	Taxable	\$12.00	\$12.80
Equipment Hire - AV Projector & Screen	Non Statutory	Taxable	\$38.00	\$42.00
Equipment Hire - BBQ	Non Statutory	Taxable	\$38.00	\$45.00
Equipment Hire – Clay Type - LGH	Non Statutory	Taxable	\$22.00	\$23.00
Equipment Hire - Clay Type- Feeneys/BRT	Non Statutory	Taxable	\$26.00	\$28.00
Equipment Hire - Clay Type- White Raku	Non Statutory	Taxable	\$26.00	\$28.00
Equipment Hire - Clay Type- RGH	Non Statutory	Taxable	\$22.00	\$23.00
Equipment Hire – Glaze Firing only per kilo	Non Statutory	Taxable	\$6.70	\$7.00
Equipment Hire - Light/Sound Equipment Hire	Non Statutory	Taxable	\$118.00	\$125.00
Equipment Hire – Photocopying per sheet b/w	Non Statutory	Taxable	\$0.35	\$0.42
Equipment Hire – Photocopying per sheet colour	Non Statutory	Taxable	\$1.55	\$1.65
Equipment Hire - Portable Microphone	Non Statutory	Taxable	\$38.00	\$40.00
Equipment Hire - Print Press	Non Statutory	Taxable	\$70.00	\$74.00
Equipment Hire - Projector Screen	Non Statutory	Taxable	\$17.00	\$18.00
Equipment Hire -TV & Video	Non Statutory	Taxable	\$25.00	\$27.00
<b>Venue Hire</b>			<b>Effective 1 Jan to 30 Jun 2022</b>	<b>Effective 1 Jan to 30 Jun 2023</b>
Lease - Tenant 1	Non Statutory	Taxable	\$1,292.50	\$1,267.00
BHCAC Shed	Non Statutory	Taxable	\$5.00	\$6.00
Drycraft East or West – Casual	Non Statutory	Taxable	\$64.50	\$70.00
Drycraft East or West – Regular	Non Statutory	Taxable	\$30.00	\$32.00
Drycraft East or West Party Function Rate	Non Statutory	Taxable	\$324.00	\$350.00
Drycraft Studio (East & West) – Casual	Non Statutory	Taxable	\$93.00	\$100.00
Drycraft Studio (East & West) – Regular	Non Statutory	Taxable	\$60.00	\$64.00
Drycraft Studio (East & West) Party Function Rate	Non Statutory	Taxable	\$525.00	\$555.00
Exhibition Booking Cancellation Fee	Non Statutory	Taxable	\$120.00	\$130.00
Exhibition Foyer Hire	Non Statutory	Taxable	\$410.00	\$465.00
Exhibition Invitations (design and print of 30)	Non Statutory	Taxable	\$63.00	\$67.00
Public liability - Exhibitors	Non Statutory	Taxable	\$26.00	\$30.00
Meeting Room – Casual	Non Statutory	Taxable	\$40.00	\$44.00
Meeting Room – Regular	Non Statutory	Taxable	\$32.00	\$35.00
The Arbour Casual Arts Performance/Workshop	Non Statutory	Taxable	\$80.00	\$85.00
The Arbour Casual Function/Corporate	Non Statutory	Taxable	\$97.00	\$103.00
The Arbour – Regular	Non Statutory	Taxable	\$53.00	\$57.00
The Arbour Party Function Rate	Non Statutory	Taxable	\$640.00	\$700.00
The Lounge/Kitchen In addition to the Arbour	Non Statutory	Taxable	\$180.00	\$190.00
The Lounge/Kitchen Party Function Rate	Non Statutory	Taxable	\$440.00	\$465.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
The Lounge/Kitchen – Casual	Non Statutory	Taxable	\$75.95	\$80.00
The Lounge/Kitchen – Regular	Non Statutory	Taxable	\$44.00	\$47.00
Wetcraft Studio – Casual	Non Statutory	Taxable	\$68.00	\$72.00
Wetcraft Studio – Regular	Non Statutory	Taxable	\$53.00	\$57.00
<b>Other Fees</b>				
Ad Hoc Bookings - Ceramics	Non Statutory	Taxable	\$245.00	\$250.00
Ad Hoc Bookings - Recharge Program	Non Statutory	Taxable	\$618.00	\$650.00
Ad Hoc Bookings - School Program	Non Statutory	Taxable	\$1,220.00	\$1,250.00
Ad Hoc Bookings - Visual Arts	Non Statutory	Taxable	\$165.00	\$170.00
Fees & Charges - Public Liability	Non Statutory	Taxable	\$15.00	\$20.00
Fees & Charges - Security Guard	Non Statutory	Taxable	\$73.00	\$75.00
Fees & Charges - Tea and Coffee (per cup)	Non Statutory	Taxable	\$3.50	\$3.60
Fees & Charges - Testing & Tagging	Non Statutory	Taxable	\$7.00	\$10.00
			<b>Effective 1 Jan to 30 Jun 2022</b>	<b>Effective 1 Jan to 30 Jun 2023</b>
<b>Equipment Hire</b>				
Equipment Hire - (Firing Bisc & Glaze per kilo)	Non Statutory	Taxable	\$12.40	\$12.80
Equipment Hire - AV Projector & Screen	Non Statutory	Taxable	\$39.15	\$42.00
Equipment Hire - BBQ	Non Statutory	Taxable	\$39.15	\$45.00
Equipment Hire – Clay Type - LGH	Non Statutory	Taxable	\$22.20	\$23.00
Equipment Hire - Clay Type- Feeneys/BRT	Non Statutory	Taxable	\$26.80	\$28.00
Equipment Hire - Clay Type- White Raku	Non Statutory	Taxable	\$26.80	\$28.00
Equipment Hire - Clay Type- RGH	Non Statutory	Taxable	\$22.70	\$23.00
Equipment Hire – Glaze Firing only per kilo	Non Statutory	Taxable	\$6.90	\$7.00
Equipment Hire - Light/Sound Equipment Hire	Non Statutory	Taxable	\$120.50	\$125.00
Equipment Hire – Photocopying per sheet b/w	Non Statutory	Taxable	\$0.40	\$0.42
Equipment Hire – Photocopying per sheet colour	Non Statutory	Taxable	\$1.60	\$1.65
Equipment Hire - Portable Microphone	Non Statutory	Taxable	\$39.15	\$40.00
Equipment Hire - Print Press	Non Statutory	Taxable	\$72.00	\$74.00
Equipment Hire - Projector Screen	Non Statutory	Taxable	\$17.50	\$18.00
Equipment Hire -TV & Video	Non Statutory	Taxable	\$25.75	\$27.00
<b>Venue Hire</b>				
Lease - Tenant 1	Non Statutory	Taxable	\$1,344.00	\$1,267.00
BHCAC Shed	Non Statutory	Taxable	\$5.00	\$6.00
Drycraft East or West – Casual	Non Statutory	Taxable	\$66.50	\$70.00
Drycraft East or West – Regular	Non Statutory	Taxable	\$30.90	\$32.00
Drycraft East or West Party Function Rate	Non Statutory	Taxable	\$333.70	\$350.00
Drycraft Studio (East & West) – Casual	Non Statutory	Taxable	\$95.80	\$100.00
Drycraft Studio (East & West) – Regular	Non Statutory	Taxable	\$61.80	\$64.00
Drycraft Studio (East & West) Party Function Rate	Non Statutory	Taxable	\$540.00	\$555.00
Exhibition Booking Cancellation Fee	Non Statutory	Taxable	\$123.60	\$130.00
Exhibition Foyer Hire	Non Statutory	Taxable	\$450.00	\$465.00
Exhibition Invitations (design and print of 30)	Non Statutory	Taxable	\$65.00	\$67.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
Public liability - Exhibitors	Non Statutory	Taxable	\$26.00	\$30.00
Meeting Room – Casual	Non Statutory	Taxable	\$42.00	\$44.00
Meeting Room – Regular	Non Statutory	Taxable	\$33.00	\$35.00
The Arbour Casual Arts Performance/Workshop	Non Statutory	Taxable	\$82.40	\$85.00
The Arbour Casual Function/Corporate	Non Statutory	Taxable	\$99.90	\$103.00
The Arbour – Regular	Non Statutory	Taxable	\$55.00	\$57.00
The Arbour Party Function Rate	Non Statutory	Taxable	\$675.00	\$700.00
The Lounge/Kitchen In addition to the Arbour	Non Statutory	Taxable	\$185.40	\$190.00
The Lounge/Kitchen Party Function Rate	Non Statutory	Taxable	\$453.20	\$465.00
The Lounge/Kitchen – Casual	Non Statutory	Taxable	\$78.25	\$80.00
The Lounge/Kitchen – Regular	Non Statutory	Taxable	\$45.30	\$47.00
Wetcraft Studio – Casual	Non Statutory	Taxable	\$70.05	\$72.00
Wetcraft Studio – Regular	Non Statutory	Taxable	\$54.60	\$57.00
<b>Other Fees</b>				
Ad Hoc Bookings - Ceramics	Non Statutory	Taxable	\$245.00	\$250.00
Ad Hoc Bookings - Recharge Program	Non Statutory	Taxable	\$600.00	\$650.00
Ad Hoc Bookings - School Program	Non Statutory	Taxable	\$1,220.00	\$1,250.00
Ad Hoc Bookings - Visual Arts	Non Statutory	Taxable	\$165.00	\$170.00
Fees & Charges - Public Liability	Non Statutory	Taxable	\$15.00	\$20.00
Fees & Charges - Security Guard	Non Statutory	Taxable	\$73.00	\$75.00
Fees & Charges - Tea and Coffee (per cup)	Non Statutory	Taxable	\$3.50	\$3.60
Fees & Charges - Testing & Tagging	Non Statutory	Taxable	\$0.00	\$0.00
<b>EVENTS</b>				
Major Event - Fast Food Stalls	Non Statutory	GST Free	\$314.00	\$320.00
Major Event - Sweets and Drinks Stalls	Non Statutory	GST Free	\$213.00	\$220.00
Global Fiesta - Fast Food Stalls	Non Statutory	GST Free	\$152.00	\$155.00
Global Fiesta - Sweets and Drinks Stalls	Non Statutory	GST Free	\$101.00	\$105.00
3 x 3m Marquee Hire	Non Statutory	Taxable	\$182.00	\$185.00
Chair Hire	Non Statutory	Taxable	\$7.00	\$7.00
Display Board Hire	Non Statutory	Taxable	\$42.00	\$43.00
Fire Extinguisher Hire - On event day	Non Statutory	Taxable	\$56.00	\$58.00
Fire Extinguisher Hire - Pre-ordered	Non Statutory	Taxable	\$39.00	\$40.00
Trestle Table Hire	Non Statutory	Taxable	\$18.00	\$18.00
<b>HERITAGE</b>				
Adult Group Booking Fees	Non Statutory	Taxable	\$6.60	\$6.80
Student Group Booking Fees	Non Statutory	Taxable	\$4.60	\$4.70

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>STRATHDON HOUSE</b>				
Course Fees	Non Statutory	Taxable	\$100.00	\$102.00
Café site hire (per month)	Non Statutory	Taxable	\$253.00	\$260.00
Garden View Room - per hour (commercial)	Non Statutory	Taxable	\$35.00	\$36.00
Garden View Room - per hour (not for profit)	Non Statutory	Taxable	\$30.00	\$31.00
Mountain View Room - per hour (commercial)	Non Statutory	Taxable	\$50.00	\$51.00
Mountain View Room - per hour (not for profit)	Non Statutory	Taxable	\$45.00	\$46.00
Packing Shed (10am-12:30 or 1:30pm-4pm)	Non Statutory	Taxable	\$75.00	\$77.00
Packing Shed - per hour (Evening or weekend)	Non Statutory	Taxable	\$50.00	\$51.00
Picnic Shelter (10am-12:30 or 1:30pm-4pm)	Non Statutory	Taxable	\$50.00	N/A
Data projector - 4 hours	Non Statutory	Taxable	\$50.00	\$51.00
Portable PA & Mic	Non Statutory	Taxable	\$50.00	\$51.00
Waste free party games kit	Non Statutory	Taxable	\$50.00	\$51.00
Waste free party kit (25 people)	Non Statutory	Taxable	\$40.00	\$41.00
Cleaning Levy (per event)	Non Statutory	Taxable	\$182.00	\$185.00
Facility Attendant - per hour (weekends/after hours)	Non Statutory	Taxable	\$91.00	\$93.00
Facility Attendant support - per hour (weekdays)	Non Statutory	Taxable	\$46.00	\$47.00
<b>ART COLLECTION &amp; PROGRAMS</b>				
Cards - Pack of 10 / Exhibition Card	Non Statutory	Taxable	\$5.00	\$5.00
Cards - Single	Non Statutory	Taxable	\$0.55	\$0.55
On the Sheeps Back Catalogue	Non Statutory	Taxable	\$10.00	\$10.00
Prelude to Heidelberg	Non Statutory	Taxable	\$20.00	\$20.00
Suburban Heartland Book - Hard	Non Statutory	Taxable	\$45.00	\$45.00
Suburban Heartland Book - Soft	Non Statutory	Taxable	\$30.00	\$30.00
Art Space Foyer Hire	Non Statutory	Taxable	\$500.00	\$515.00
Exhibition Hire	Non Statutory	Taxable	\$1,000.00	\$1,000.00



<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>BOX HILL TOWN HALL</b>			<b>Effective 1 Jan to 31 Dec 2022</b>	<b>Effective 1 Jan to 31 Dec 2023</b>
Catering	Non Statutory	Taxable	Various	Various
Crockery	Non Statutory	Taxable	\$6.60	\$6.70
Cups & Saucers	Non Statutory	Taxable	\$1.70	\$1.75
Cutlery	Non Statutory	Taxable	\$4.50	\$4.60
Data Projector per hire	Non Statutory	Taxable	\$195.00	\$200.00
Full Table Service	Non Statutory	Taxable	\$13.00	\$13.50
Hire per Glass	Non Statutory	Taxable	\$1.60	\$1.65
Hire Per Table Cloth	Non Statutory	Taxable	\$14.00	\$14.50
Photo copying per copy	Non Statutory	Taxable	\$0.30	\$0.32
Booking Fee Function Rooms (Evening)	Non Statutory	Taxable	\$265.00	\$270.00
Booking Fee Function Rooms (Weekday)	Non Statutory	Taxable	\$150.00	\$154.00
Booking Fee Function Rooms (Weekend / Public Holiday)	Non Statutory	Taxable	\$475.00	\$485.00
Booking Fee Lower Hall	Non Statutory	Taxable	\$500.00	\$510.00
Booking Fee Lower Hall (Weekend)	Non Statutory	Taxable	\$945.00	\$955.00
Booking Fee Main Hall	Non Statutory	Taxable	\$500.00	\$510.00
Booking Fee Main Hall (Weekend)	Non Statutory	Taxable	\$945.00	\$955.00
Booking Fee Meeting Rooms (Anytime)	Non Statutory	Taxable	\$139.00	\$142.00
Hourly Rate Function Rooms (Evening / Weekend / Public Holiday)	Non Statutory	Taxable	\$135.00	\$138.00
Hourly Rate Function/Meeting Rooms (Weekdays only) and Small Meeting Rooms (Anytime)	Non Statutory	Taxable	\$55.00	\$56.00
Hourly Rate Lower Hall	Non Statutory	Taxable	\$275.00	\$280.00
Hourly Rate Main Hall	Non Statutory	Taxable	\$275.00	\$280.00
Hourly Rate Meeting Rooms (Evening / Weekend / Public Holiday)	Non Statutory	Taxable	\$125.00	\$128.00
Kitchen Hourly Rate	Non Statutory	Taxable	\$45.00	\$46.00
Set up Fee	Non Statutory	Taxable	\$125.00	\$128.00
Town Hall Exclusive Use	Non Statutory	Taxable	\$6,050.00	\$6,200.00
Bar Staff Hourly Rate	Non Statutory	Taxable	\$50.00	\$52.00
Kitchen Staff Hourly Rate	Non Statutory	Taxable	\$50.00	\$52.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>MINOR HALLS</b>			<b>Effective 1 Jan to 31 Dec 2022</b>	<b>Effective 1 Jan to 31 Dec 2023</b>
East Burwood Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	\$76.00	\$78.00
East Burwood Hall (Hourly Rate) - Community	Non Statutory	Taxable	\$52.00	\$53.00
Eley Park (Hourly Rate) - Commercial	Non Statutory	Taxable	\$76.00	\$78.00
Eley Park (Hourly Rate) - Community	Non Statutory	Taxable	\$52.00	\$53.00
Forest Hill Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	\$76.00	\$78.00
Forest Hill Hall (Hourly Rate) - Community	Non Statutory	Taxable	\$52.00	\$53.00
Horticultural Centre Hire (Hourly Rate) - Commercial	Non Statutory	Taxable	\$76.00	\$78.00
Horticultural Centre Hire (Hourly Rate) - Community	Non Statutory	Taxable	\$52.00	\$53.00
Key Replacements	Non Statutory	Taxable	\$33.00	\$33.50
North Blackburn Hall (Hourly Rate) - Commercial	Non Statutory	Taxable	\$76.00	\$78.00
North Blackburn Hall (Hourly Rate) - Community	Non Statutory	Taxable	\$52.00	\$53.00
Rentoul Hall Rental (Hourly Rate) - Commercial	Non Statutory	Taxable	\$76.00	\$78.00
Rentoul Hall Rental (Hourly Rate) - Community	Non Statutory	Taxable	\$52.00	\$53.00
Senior Citizens Centre Room Hire	Non Statutory	Taxable	\$4.30	\$4.50
South Blackburn Hall (Hourly Rate)	Non Statutory	Taxable	\$52.00	\$53.00
Strabane Ave Chapel Rental (Hourly Rate)	Non Statutory	Taxable	\$52.00	\$53.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>WHITEHORSE CENTRE</b>			<b>Effective 1 Jan to 31 Dec 2022</b>	<b>Effective 1 Jan to 31 Dec 2023</b>
<b><i>THEATRE TICKET SALES</i></b>				
Full - Main Theatre Show Price - Maximum Charge	Non Statutory	Taxable	\$95.00	\$98.00
Concession - Main Theatre Show Price - Maximum Charge	Non Statutory	Taxable	\$88.00	\$90.00
Full - Midweek Theatre Show Price	Non Statutory	Taxable	\$20.00	\$22.00
Group - Midweek Theatre Show Price	Non Statutory	Taxable	\$18.00	\$20.00
Gold Package - Full	Non Statutory	Taxable	\$360.00	\$370.00
Gold Package - Concession	Non Statutory	Taxable	\$345.00	\$364.00
3 Show Package - Full - Maximum Charge	Non Statutory	Taxable	\$160.00	\$164.00
4 Show Package - Full - Maximum Charge	Non Statutory	Taxable	\$220.00	\$225.50
5 Show Package - Full - Maximum Charge	Non Statutory	Taxable	\$240.00	\$246.00
6 Show Package - Full - Maximum Charge	Non Statutory	Taxable	\$290.00	\$297.00
3 Show Package - Concession - Maximum Charge	Non Statutory	Taxable	\$150.00	\$154.00
4 Show Package - Concession - Maximum Charge	Non Statutory	Taxable	\$203.00	\$208.00
5 Show Package - Concession - Maximum Charge	Non Statutory	Taxable	\$235.00	\$241.00
6 Show Package - Concession - Maximum Charge	Non Statutory	Taxable	\$270.00	\$276.00
<b><i>TICKET SALES COMMISSION</i></b>				
Administration Fee	Non Statutory	Taxable	3.3% of value	3.3% of value
Booking Fee per Ticket Print - Not For Profit	Non Statutory	Taxable	\$0.80	\$0.85
Booking Fee per Ticket Sold - Not For Profit	Non Statutory	Taxable	\$2.15	\$2.00
Main Stage Season Fee per Ticket	Non Statutory	Taxable	\$3.70	\$3.80
Midweek Season fee per Ticket	Non Statutory	Taxable	\$1.80	\$1.85
<b><i>ROOM HIRE</i></b>				
Willis Room - Commercial - 4 Hours	Non Statutory	Taxable	\$397.00	\$410.00
Willis Room - Commercial - 9 Hours	Non Statutory	Taxable	\$616.00	\$630.00
Willis Room - Commercial - Day/Night	Non Statutory	Taxable	\$738.00	\$755.00
Willis Room - Not For Profit - 4 Hours	Non Statutory	Taxable	\$314.00	\$320.00
Willis Room - Not For Profit - 9 Hours	Non Statutory	Taxable	\$485.00	\$500.00
<b><i>STAFF RECOVERY</i></b>				
Duty Officer	Non Statutory	Taxable	\$51.50	\$54.00
Missed Meal break - technician	Non Statutory	Taxable	\$38.50	\$42.00
Supervising technician - per hour (4 hr minimum)	Non Statutory	Taxable	\$51.50	\$54.00
Technician - Second Technician on duty	Non Statutory	Taxable	\$41.50	\$47.00
Usher per Hour - (4 hour minimum)	Non Statutory	Taxable	\$41.50	\$47.00
<b><i>CATERING</i></b>				
Bar Sales	Non Statutory	Taxable	Various	Various
Catering	Non Statutory	Taxable	Various	Various

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>ARTS AND CULTURAL SERVICES</b>				
<b>COMMERCIAL STILL PHOTOGRAPHY</b>				
First Day	Non Statutory	GST Free	\$318.00	\$326.00
Subsequent days to a full day	Non Statutory	GST Free	\$132.00	\$135.00
Half Day (4 hours)	Non Statutory	GST Free	\$195.00	\$200.00
<b>MOTION PICTURE PHOTOGRAPHY</b>				
First Day	Non Statutory	GST Free	\$640.00	\$660.00
Half Day (4 hours)	Non Statutory	GST Free	\$415.00	\$425.00
Subsequent days to a full day	Non Statutory	GST Free	\$160.00	\$164.00
Fremantle Media Regular Filming Block	Non Statutory	GST Free	\$235.00	\$245.00
Low Impact Filming	Non Statutory	GST Free	\$125.00	\$128.00
Unit Base on Council Land (Filming on private property)	Non Statutory	GST Free	\$215.00	\$225.00
<b>ACTIVE COMMUNITIES</b>			<b>Effective 1 Jul to 31 Mar 2022</b>	<b>Effective 1 Jul to 31 Mar 2023</b>
Finals – Sportsfield bookings	Non Statutory	Taxable	\$224.00	\$226.00
Turf Wicket maintenance	Non Statutory	Taxable	\$14,913.00	\$15,062.00
Centre Wicket Preparation Fees- Visiting internationals, state teams, exhibition matches	Non Statutory	Taxable	\$227.00	\$229.00
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	\$114.00
Personal Trainer Fee for use of Open Space	Non Statutory	Taxable	\$224.00	\$226.00
Casual use of Sportsfields – Commercial AA & A	Non Statutory	Taxable	\$454.00	\$459.00
Casual use of Sportsfields – Commercial B	Non Statutory	Taxable	\$339.00	\$342.00
Casual use of Sportsfields – Commercial C & D	Non Statutory	Taxable	\$224.00	\$226.00
Casual use of Sportsfields – Community AA & A	Non Statutory	Taxable	\$180.00	\$182.00
Casual use of Sportsfields – Community B	Non Statutory	Taxable	\$158.00	\$160.00
Casual use of Sportsfields – Community C & D	Non Statutory	Taxable	\$135.00	\$136.00
Casual use of Sportsfields – Schools ext AA & A	Non Statutory	Taxable	\$180.00	\$182.00
Casual use of Sportsfields – Schools ext B	Non Statutory	Taxable	\$158.00	\$160.00
Casual use of Sportsfields – Schools ext C & D	Non Statutory	Taxable	\$135.00	\$136.00
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

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
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
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	\$2,284.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	\$1,805.00	\$1,823.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	\$1,356.00	\$1,370.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	\$1,015.00	\$1,025.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	\$677.00	\$684.00
Ground Rentals (Sportsfields) – Senior & Junior Categ AA	Non Statutory	Taxable	\$6,775.00	\$6,843.00
Ground Rentals (Sportsfields) – Senior & Junior Categ A	Non Statutory	Taxable	\$5,419.00	\$5,473.00
Ground Rentals (Sportsfields) – Senior & Junior Categ B	Non Statutory	Taxable	\$4,065.00	\$4,106.00
Ground Rentals (Sportsfields) – Senior & Junior Categ C	Non Statutory	Taxable	\$3,049.00	\$3,079.00
Ground Rentals (Sportsfields) – Senior & Junior Categ D	Non Statutory	Taxable	\$2,032.00	\$2,052.00
Ground Rentals (Sportsfields) – Senior Only Categ AA	Non Statutory	Taxable	\$4,515.00	\$4,560.00
Ground Rentals (Sportsfields) – Senior Only Categ A	Non Statutory	Taxable	\$3,610.00	\$3,646.00
Ground Rentals (Sportsfields) – Senior Only Categ B	Non Statutory	Taxable	\$2,709.00	\$2,736.00
Ground Rentals (Sportsfields) – Senior Only Categ C	Non Statutory	Taxable	\$2,030.00	\$2,050.00
Ground Rentals (Sportsfields) – Senior Only Categ D	Non Statutory	Taxable	\$1,357.00	\$1,371.00
Seasonal Fees for Pavilions – Junior / Women's AA	Non Statutory	Taxable	\$397.00	\$401.00
Seasonal Fees for Pavilions – Junior / Women's A	Non Statutory	Taxable	\$339.00	\$342.00
Seasonal Fees for Pavilions – Junior / Women's B	Non Statutory	Taxable	\$283.00	\$286.00
Seasonal Fees for Pavilions – Junior / Women's C	Non Statutory	Taxable	\$226.00	\$228.00
Seasonal Fees for Pavilions – Senior & Junior / Women's AA	Non Statutory	Taxable	\$1,583.00	\$1,599.00
Seasonal Fees for Pavilions – Senior & Junior / Women's A	Non Statutory	Taxable	\$1,357.00	\$1,371.00
Seasonal Fees for Pavilions – Senior & Junior / Women's B	Non Statutory	Taxable	\$1,130.00	\$1,141.00
Seasonal Fees for Pavilions – Senior & Junior / Women's C	Non Statutory	Taxable	\$901.00	\$910.00
Seasonal Fees for Pavilions – Senior Only AA	Non Statutory	Taxable	\$1,186.00	\$1,198.00
Seasonal Fees for Pavilions – Senior Only A	Non Statutory	Taxable	\$1,015.00	\$1,025.00
Seasonal Fees for Pavilions – Senior Only B	Non Statutory	Taxable	\$847.00	\$855.00
Seasonal Fees for Pavilions – Senior Only C	Non Statutory	Taxable	\$677.00	\$684.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
Community Pavilion Hire - Utilities Fee	Non Statutory	Taxable	\$3.40	\$3.40
Pavilion Commercial Hourly Fee - Option 1	Non Statutory	Taxable	\$51.00	\$52.00
Pavilion Commercial Hourly Fee - Option 2	Non Statutory	Taxable	\$56.00	\$57.00
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$51.00	\$52.00
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$56.00	\$57.00
Pavilion Community Daily Fee - Option 1	Non Statutory	Taxable	\$142.00	\$143.00
Pavilion Community Daily Fee - Option 2	Non Statutory	Taxable	\$159.00	\$161.00
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$142.00	\$143.00
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$159.00	\$161.00
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	\$257.00
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non Statutory	Taxable	\$288.00	\$291.00
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non Statutory	Taxable	\$254.00	\$257.00
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non Statutory	Taxable	\$288.00	\$291.00
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
			<b>Effective 1 Apr to 30 Jun 2022</b>	<b>Effective 1 Apr to 30 Jun 2023</b>
Finals – Sportsfield bookings	Non Statutory	Taxable	\$226.00	\$230.00
Turf Wicket maintenance	Non Statutory	Taxable	\$15,062.00	\$15,363.00
Centre Wicket Preparation Fees- Visiting internationals, state teams, exhibition matches	Non Statutory	Taxable	\$229.00	\$234.00
Simpson Park Community Facility- Casual Community Fee	Non Statutory	Taxable	\$24.00	\$24.50
Lost Pavilion Keys	Non Statutory	Taxable	\$23.00	\$23.50
Gentle exercise activities in Open Space	Non Statutory	Taxable	\$114.00	\$116.00
Personal Trainer Fee for use of Open Space	Non Statutory	Taxable	\$226.00	\$230.00
Casual use of Sportsfields – Commercial AA & A	Non Statutory	Taxable	\$459.00	\$468.00
Casual use of Sportsfields – Commercial B	Non Statutory	Taxable	\$342.00	\$349.00
Casual use of Sportsfields – Commercial C & D	Non Statutory	Taxable	\$226.00	\$231.00
Casual use of Sportsfields – Community AA & A	Non Statutory	Taxable	\$182.00	\$186.00
Casual use of Sportsfields – Community B	Non Statutory	Taxable	\$160.00	\$163.00
Casual use of Sportsfields – Community C & D	Non Statutory	Taxable	\$136.00	\$139.00
Casual use of Sportsfields – Schools ext AA & A	Non Statutory	Taxable	\$182.00	\$186.00
Casual use of Sportsfields – Schools ext B	Non Statutory	Taxable	\$160.00	\$163.00
Casual use of Sportsfields – Schools ext C & D	Non Statutory	Taxable	\$136.00	\$139.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
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	\$45.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ A	Non Statutory	Taxable	\$36.00	\$37.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ B	Non Statutory	Taxable	\$25.00	\$26.00
Casual use of Sportsfields - Tenant Club Pro-Rata – Senior & Junior Categ C	Non Statutory	Taxable	\$19.00	\$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	\$31.00
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
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	\$2,284.00	\$2,330.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ A	Non Statutory	Taxable	\$1,823.00	\$1,859.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ B	Non Statutory	Taxable	\$1,370.00	\$1,397.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ C	Non Statutory	Taxable	\$1,025.00	\$1,046.00
Ground Rentals (Sportsfields) – Junior/Women's/Vets/Rec Categ D	Non Statutory	Taxable	\$684.00	\$698.00
Ground Rentals (Sportsfields) – Senior & Junior Categ AA	Non Statutory	Taxable	\$6,843.00	\$6,980.00
Ground Rentals (Sportsfields) – Senior & Junior Categ A	Non Statutory	Taxable	\$5,473.00	\$5,582.00
Ground Rentals (Sportsfields) – Senior & Junior Categ B	Non Statutory	Taxable	\$4,106.00	\$4,188.00
Ground Rentals (Sportsfields) – Senior & Junior Categ C	Non Statutory	Taxable	\$3,079.00	\$3,141.00
Ground Rentals (Sportsfields) – Senior & Junior Categ D	Non Statutory	Taxable	\$2,052.00	\$2,093.00
Ground Rentals (Sportsfields) – Senior Only Categ AA	Non Statutory	Taxable	\$4,560.00	\$4,651.00
Ground Rentals (Sportsfields) – Senior Only Categ A	Non Statutory	Taxable	\$3,646.00	\$3,719.00
Ground Rentals (Sportsfields) – Senior Only Categ B	Non Statutory	Taxable	\$2,736.00	\$2,791.00
Ground Rentals (Sportsfields) – Senior Only Categ C	Non Statutory	Taxable	\$2,050.00	\$2,091.00
Ground Rentals (Sportsfields) – Senior Only Categ D	Non Statutory	Taxable	\$1,371.00	\$1,398.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
Seasonal Fees for Pavilions – Junior / Women’s AA	Non Statutory	Taxable	\$401.00	\$409.00
Seasonal Fees for Pavilions – Junior / Women’s A	Non Statutory	Taxable	\$342.00	\$349.00
Seasonal Fees for Pavilions – Junior / Women’s B	Non Statutory	Taxable	\$286.00	\$292.00
Seasonal Fees for Pavilions – Junior / Women’s C	Non Statutory	Taxable	\$228.00	\$233.00
Seasonal Fees for Pavilions – Senior & Junior / Women’s AA	Non Statutory	Taxable	\$1,599.00	\$1,631.00
Seasonal Fees for Pavilions – Senior & Junior / Women’s A	Non Statutory	Taxable	\$1,371.00	\$1,398.00
Seasonal Fees for Pavilions – Senior & Junior / Women’s B	Non Statutory	Taxable	\$1,141.00	\$1,164.00
Seasonal Fees for Pavilions – Senior & Junior / Women’s C	Non Statutory	Taxable	\$910.00	\$928.00
Seasonal Fees for Pavilions – Senior Only AA	Non Statutory	Taxable	\$1,198.00	\$1,222.00
Seasonal Fees for Pavilions – Senior Only A	Non Statutory	Taxable	\$1,025.00	\$1,046.00
Seasonal Fees for Pavilions – Senior Only B	Non Statutory	Taxable	\$855.00	\$872.00
Seasonal Fees for Pavilions – Senior Only C	Non Statutory	Taxable	\$684.00	\$698.00
Community Pavilion Hire - Utilities Fee	Non Statutory	Taxable	\$3.40	\$3.50
Pavilion Commercial Hourly Fee - Option 1	Non Statutory	Taxable	\$52.00	\$53.00
Pavilion Commercial Hourly Fee - Option 2	Non Statutory	Taxable	\$57.00	\$58.00
Pavilion Commercial Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$52.00	\$53.00
Pavilion Commercial Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$57.00	\$58.00
Pavilion Community Daily Fee - Option 1	Non Statutory	Taxable	\$143.00	\$146.00
Pavilion Community Daily Fee - Option 2	Non Statutory	Taxable	\$161.00	\$164.00
Pavilion Community Daily Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$143.00	\$146.00
Pavilion Community Daily Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$161.00	\$164.00
Pavilion Community Hourly Fee - Option 1	Non Statutory	Taxable	\$29.00	\$30.00
Pavilion Community Hourly Fee - Option 2	Non Statutory	Taxable	\$33.00	\$34.00
Pavilion Community Hourly Fee excludes kitchen hire - Option 3	Non Statutory	Taxable	\$29.00	\$30.00
Pavilion Community Hourly Fee includes kitchen hire - Option 3	Non Statutory	Taxable	\$33.00	\$34.00
Pavilion Community School Term Fee (Hourly rate) - Option 1	Non Statutory	Taxable	\$257.00	\$262.00
Pavilion Community School Term Fee (Hourly rate)- Option 2	Non Statutory	Taxable	\$291.00	\$297.00
Pavilion Community School Term Fee (Hourly rate excludes kitchen hire) - Option 3	Non Statutory	Taxable	\$257.00	\$262.00
Pavilion Community School Term Fee (Hourly rate includes kitchen hire) - Option 3	Non Statutory	Taxable	\$291.00	\$297.00
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	\$30.00
Pavilion Schools Use Fee (Hourly rate) - Option 3	Non Statutory	Taxable	\$20.00	\$20.00
<b>NUNAWADING COMMUNITY HUB</b>				
<b>Room Hire - Art/Yoga</b>				
Art Studio 2 - Community Rate	Non Statutory	Taxable	\$14.25	\$14.50
Art Studio 2 - Seniors Rate	Non Statutory	Taxable	\$5.10	\$5.20
Art Studio 2 - Standard Rate	Non Statutory	Taxable	\$28.50	\$29.00
Art Studio 3 - Community Rate	Non Statutory	Taxable	\$11.70	\$11.95
Art Studio 3 - Seniors Rate	Non Statutory	Taxable	\$5.10	\$5.20
Art Studio 3 - Standard Rate	Non Statutory	Taxable	\$23.40	\$23.90
Art/Music Room - Community Rate	Non Statutory	Taxable	\$27.20	\$27.70
Art/Music Room - Seniors Rate	Non Statutory	Taxable	\$5.10	\$5.20
Art/Music Room - Standard Rate	Non Statutory	Taxable	\$54.40	\$55.40



<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
Dance/Art Room - Community Rate	Non Statutory	Taxable	\$17.80	\$18.20
Dance/Art Room - Seniors Rate	Non Statutory	Taxable	\$5.10	\$5.20
Dance/Art Room - Standard Rate	Non Statutory	Taxable	\$35.60	\$36.40
Dance/Yoga Room - Community Rate	Non Statutory	Taxable	\$41.70	\$42.70
Dance/Yoga Room - Seniors Rate	Non Statutory	Taxable	\$5.10	\$5.20
Dance/Yoga Room - Standard Rate	Non Statutory	Taxable	\$83.40	\$85.40
<b>Room Hire - Classrooms</b>				
Classroom 1 - Community Rate	Non Statutory	Taxable	\$10.20	\$10.40
Classroom 1 - Seniors Rate	Non Statutory	Taxable	\$5.10	\$5.20
Classroom 1 - Standard Rate	Non Statutory	Taxable	\$20.35	\$20.75
Classroom 2 - Community Rate	Non Statutory	Taxable	\$10.20	\$10.40
Classroom 2 - Seniors Rate	Non Statutory	Taxable	\$5.10	\$5.20
Classroom 2 - Standard Rate	Non Statutory	Taxable	\$20.35	\$20.75
Classroom Small - Community Rate	Non Statutory	Taxable	\$10.20	\$10.40
Classroom Small - Seniors Rate	Non Statutory	Taxable	\$5.10	\$5.20
Classroom Small - Standard Rate	Non Statutory	Taxable	\$20.35	\$20.75
<b>Room Hire - Meeting Rooms</b>				
Meeting Room 1 - Community Rate	Non Statutory	Taxable	\$15.25	\$15.55
Meeting Room 1 - Seniors Rate	Non Statutory	Taxable	\$5.10	\$5.20
Meeting Room 1 - Standard Rate	Non Statutory	Taxable	\$30.50	\$31.10
Meeting Room 2 - Community Rate	Non Statutory	Taxable	\$15.25	\$15.55
Meeting Room 2 - Seniors Rate	Non Statutory	Taxable	\$5.10	\$5.20
Meeting Room 2 - Standard Rate	Non Statutory	Taxable	\$30.50	\$31.10
Meeting Room 3 - Community Rate	Non Statutory	Taxable	\$17.80	\$18.20
Meeting Room 3 - Seniors Rate	Non Statutory	Taxable	\$5.10	\$5.20
Meeting Room 3 - Standard Rate	Non Statutory	Taxable	\$35.60	\$36.40
Small Meeting room 1 - Community Rate	Non Statutory	Taxable	\$7.60	\$7.75
Small Meeting room 1 - Seniors Rate	Non Statutory	Taxable	\$5.10	\$5.20
Small Meeting room 1 - Standard Rate	Non Statutory	Taxable	\$15.25	\$15.55
Small Meeting room 2 - Community Rate	Non Statutory	Taxable	\$7.60	\$7.75
Small Meeting room 2 - Seniors Rate	Non Statutory	Taxable	\$5.10	\$5.20
Small Meeting room 2 - Standard Rate	Non Statutory	Taxable	\$15.25	\$15.55
<b>Room Hire - Other</b>				
Hall - Community Rate	Non Statutory	Taxable	\$50.80	\$51.80
Hall - Seniors Rate	Non Statutory	Taxable	\$5.10	\$5.20
Hall - Standard Rate	Non Statutory	Taxable	\$101.80	\$103.80
Hot Desk - Community Rate	Non Statutory	Taxable	\$6.10	\$6.55
Hot Desk - Seniors Rate	Non Statutory	Taxable	\$5.10	\$5.20
Hot Desk - Standard Rate	Non Statutory	Taxable	\$12.20	\$12.50
Kitchen - Community Rate	Non Statutory	Taxable	\$25.40	\$26.00
Kitchen - Seniors Rate	Non Statutory	Taxable	No charge	No charge
Kitchen - Standard Rate	Non Statutory	Taxable	\$50.80	\$52.00
<b>Stadium Hire</b>				
Badminton Court - Off Peak	Non Statutory	Taxable	\$16.00	\$16.40
Badminton Court - Peak	Non Statutory	Taxable	\$22.00	\$22.80
Casual Basketball Entry per person	Non Statutory	Taxable	\$5.50	\$5.70
Full Court - Off Peak	Non Statutory	Taxable	\$43.00	\$44.00
Full Court - Peak	Non Statutory	Taxable	\$58.00	\$59.60

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
Half Court - Off Peak	Non Statutory	Taxable	\$23.00	\$23.60
Half Court - Peak	Non Statutory	Taxable	\$31.00	\$32.00
<b>SPORTLINK</b>				
Merchandise	Non Statutory	Taxable	Various	Various
Casual Entry	Non Statutory	Taxable	\$5.50	\$5.70
Badminton Social Competition	Non Statutory	Taxable	\$14.50	N/A
Badminton Term Program	Non Statutory	Taxable	\$15.00	\$15.00
Basketball Term Program	Non Statutory	Taxable	\$15.00	\$15.00
Futsal Term Program	Non Statutory	Taxable	\$15.00	\$15.00
Holiday Sports Camps	Non Statutory	Taxable	\$8.45	\$8.42
Social Basketball Program	Non Statutory	Taxable	\$12.00	\$12.50
Badminton Court - Off Peak	Non Statutory	Taxable	\$8.00	\$8.20
Badminton Court - Peak	Non Statutory	Taxable	\$11.00	\$11.40
Equipment Hire	Non Statutory	Taxable	\$3.50	\$3.60
Full Court - Off Peak	Non Statutory	Taxable	\$21.50	\$22.00
Full Court - Peak	Non Statutory	Taxable	\$29.00	\$29.80
Half Court - Off Peak	Non Statutory	Taxable	\$11.50	\$11.80
Half Court - Peak	Non Statutory	Taxable	\$15.50	\$16.00
Outdoor Court	Non Statutory	Taxable	\$7.75	\$7.90
Community Room - Commercial Rate	Non Statutory	Taxable	\$22.25	\$22.80
Community Room - Community Rate	Non Statutory	Taxable	\$15.00	\$15.30
Multi Purpose Room - Commercial Rate	Non Statutory	Taxable	\$22.25	\$22.80
Multi Purpose Room - Community Rate	Non Statutory	Taxable	\$15.00	\$15.30
Table Tennis - Off Peak	Non Statutory	Taxable	\$7.75	\$7.95
Table Tennis - Peak	Non Statutory	Taxable	\$9.75	\$10.00
<b>MORACK GOLF COURSE</b>				
Adult 18 holes - Weekdays	Non Statutory	Taxable	\$30.20	\$30.70
Adult 9 holes – Weekdays	Non Statutory	Taxable	\$22.60	\$23.00
Concession 18 holes – Weekdays	Non Statutory	Taxable	\$21.60	\$22.00
Concession 9 holes – Weekdays	Non Statutory	Taxable	\$16.15	\$16.40
Junior 18 holes – Weekdays	Non Statutory	Taxable	\$21.60	\$22.00
Junior 9 holes - Weekdays	Non Statutory	Taxable	\$16.15	\$16.40
Late Tee Off 18 holes – Weekdays	Non Statutory	Taxable	\$22.60	\$23.00
Late Tee Off 18 holes Concession – Weekdays	Non Statutory	Taxable	\$16.15	\$16.40
Late Tee Off 9 holes – Weekdays	Non Statutory	Taxable	\$16.15	\$16.40
Adult 18 hole – Weekend	Non Statutory	Taxable	\$33.95	\$34.50
Adult 9 hole – Weekend	Non Statutory	Taxable	\$25.65	\$26.10
Early Bird 9 Hole - Weekend	Non Statutory	Taxable	\$22.60	\$23.00
Junior 18 holes – Weekend	Non Statutory	Taxable	\$21.60	\$22.00
Junior 9 holes – Weekend	Non Statutory	Taxable	\$16.15	\$16.40
Late Tee Off 18 holes – Weekend	Non Statutory	Taxable	\$25.65	\$26.10
Late Tee Off 9 holes – Weekend	Non Statutory	Taxable	\$18.60	\$18.90
Morack Plus – 18 holes Adult Weekday 10 pass card	Non Statutory	Taxable	\$258.55	\$262.40
Morack Plus – 18 holes Adult Weekend 10 pass card	Non Statutory	Taxable	\$289.50	\$293.80

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
Morack Plus – 18 holes Concession 10 pass card	Non Statutory	Taxable	\$187.55	\$190.40
Unlimited Pass Direct Debit Joining Fee	Non Statutory	Taxable	\$55.55	\$56.40
Unlimited Pass Fortnightly Debit - Anytime	Non Statutory	Taxable	\$60.50	\$61.40
Unlimited Pass Fortnightly Debit - Concession	Non Statutory	Taxable	\$43.25	\$43.90
Unlimited Pass Fortnightly Debit - Late Tee Off	Non Statutory	Taxable	\$48.50	\$49.20
Driving Range - 35 Balls	Non Statutory	Taxable	\$7.95	\$8.10
Driving Range - 75 Balls	Non Statutory	Taxable	\$12.50	\$12.80
Driving Range - 150 Balls	Non Statutory	Taxable	\$19.20	\$19.50
Driving Range - \$90 Credit	Non Statutory	Taxable	\$75.75	\$76.90
Driving Range - \$200 Credit	Non Statutory	Taxable	\$151.50	\$153.80
Driving Range - \$440 Credit	Non Statutory	Taxable	\$303.00	\$307.60
Pro Shop	Non Statutory	Taxable	Various	Various
<b>AQUALINK NUNAWADING AQUATICS</b>				
Adult	Non Statutory	Taxable	\$8.00	\$8.20
Child/Concession	Non Statutory	Taxable	\$6.10	\$6.30
Family	Non Statutory	Taxable	\$22.50	\$23.10
Scholars - until 31 Dec	Non Statutory	Taxable	\$4.15	\$4.25
Scholars - from 1 Jan	Non Statutory	Taxable	\$4.25	\$4.41
Squad	Non Statutory	Taxable	\$5.50	\$5.67
Aquatics - Adult	Non Statutory	Taxable	\$13.60	\$13.90
Aquatics - Concession	Non Statutory	Taxable	\$10.10	\$10.20
Aquatics - Upgrade	Non Statutory	Taxable	\$6.00	\$6.20
Multi Pass - Swim Adult	Non Statutory	Taxable	\$72.00	\$73.80
Multi Pass - Swim Concession/Child	Non Statutory	Taxable	\$54.90	\$56.70
Multi Pass - Family	Non Statutory	Taxable	\$202.50	\$207.90
Multi Pass - Aquatics	Non Statutory	Taxable	\$122.40	\$125.10
Multi Pass - Aquatics Concession	Non Statutory	Taxable	\$90.90	\$91.80
<b>AQUALINK NUNAWADING GYM</b>				
Gymnasium Peak - Adult	Non Statutory	Taxable	\$28.00	\$28.70
Gymnasium Peak - Concession	Non Statutory	Taxable	\$23.50	\$24.10
Gymnasium Off Peak - Adult	Non Statutory	Taxable	\$23.50	\$24.10
Gymnasium Off Peak - Concession	Non Statutory	Taxable	\$18.00	\$18.50
Health professional entry fee	Non Statutory	Taxable	\$15.00	\$15.00
AQ30	Non Statutory	Taxable	\$27.00	N/A
Strong Body Strong Mind/ All fit	Non Statutory	Taxable	\$9.00	\$9.20
Lifestyle Consultation/Program Show	Non Statutory	Taxable	\$70.00	N/A
PT - 1 Hour	Non Statutory	Taxable	\$73.50	\$75.00
PT - 1 Hour Non Member	Non Statutory	Taxable	\$92.00	\$94.00
PT - 1 hour member DD	Non Statutory	Taxable	\$66.15	\$67.50
PT - 1/2 Hour	Non Statutory	Taxable	\$46.50	\$47.50
PT - 1/2 Hour Non Member	Non Statutory	Taxable	\$60.00	\$61.50
PT - 1/2 hour member DD	Non Statutory	Taxable	\$41.85	\$42.75
PT start up pack	Non Statutory	Taxable	\$99.00	\$99.00
Small Group Training - 1 Hour	Non Statutory	Taxable	\$100.00	\$104.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
Small Group Training - 1/2 Hour	Non Statutory	Taxable	\$68.00	\$70.00
Multi Pass - Gym	Non Statutory	Taxable	\$252.00	\$258.30
Multi Pass - Gym Concession	Non Statutory	Taxable	\$211.50	\$216.90
Multi Pass - Gym Off Peak	Non Statutory	Taxable	\$211.50	\$216.90
Multi Pass - Gym Off Peak Concession	Non Statutory	Taxable	\$162.00	\$166.50
Multi Pass - Strong Body Strong Mind/ All fit	Non Statutory	Taxable	\$81.00	\$82.80
Multi Pass PT 1/2 Hour	Non Statutory	Taxable	\$441.75	\$451.25
Multi Pass PT 1 Hour	Non Statutory	Taxable	\$698.25	\$712.50
<b>AQUALINK NUNAWADING FACILITY PROGRAMS</b>				
Pool Parties	Non Statutory	Taxable	\$19.20	N/A
Pool Parties - Catering	Non Statutory	Taxable	\$11.80	N/A
Pool Parties - Inflatable	Non Statutory	Taxable	\$85.00	N/A
Pool Parties - Table Hire	Non Statutory	Taxable	\$45.00	\$50.00
Lane Hire per Hour - 50m Pool	Non Statutory	Taxable	\$53.00	\$53.50
Duty Officer Hire	Non Statutory	Taxable	\$48.50	\$49.50
Lifeguard Hire	Non Statutory	Taxable	\$43.00	\$43.50
Carnival Hire - Day	Non Statutory	Taxable	\$495.00	\$500.00
Carnival Hire - Leisure Pool	Non Statutory	Taxable	\$180.00	\$190.00
NSC - Carnival Hire	Non Statutory	Taxable	\$420.75	\$425.00
NSC - Club Pool Hire	Non Statutory	Taxable	\$172.00	\$176.00
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
<b>AQUALINK NUNAWADING HEALTH &amp; WELLNESS</b>				
Group Fitness - Adult	Non Statutory	Taxable	\$19.00	\$19.50
Group Fitness - Concession	Non Statutory	Taxable	\$15.30	\$15.70
Group Fitness - Fab Living	Non Statutory	Taxable	\$10.70	\$10.80
Aquability	Non Statutory	Taxable	\$10.70	N/A
Speciality Program	Non Statutory	Taxable	\$91.80	\$15.70
Mindfulness program	Non Statutory	Taxable	\$15.30	N/A
School Groups - Fitness Programs	Non Statutory	Taxable	\$102.00	\$105.00
30 min class	Non Statutory	Taxable	\$10.00	\$10.30
30 min class - Concession	Non Statutory	Taxable	\$8.20	\$8.30
90 min class	Non Statutory	Taxable	\$28.50	N/A
90 min class - Concession	Non Statutory	Taxable	\$22.95	N/A
Multi Pass - Group Fitness	Non Statutory	Taxable	\$171.00	\$175.50
Multi Pass - Group Fitness Concession	Non Statutory	Taxable	\$137.70	\$141.30
Multi Pass - Aquability	Non Statutory	Taxable	\$96.30	N/A
Multi Pass - Fab Living	Non Statutory	Taxable	\$96.30	\$97.20
Multipass - 30 min class	Non Statutory	Taxable	\$90.00	\$92.70
Multipass - 30 min class - Concession	Non Statutory	Taxable	\$73.80	\$74.70

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>AQUALINK NUNAWADING CRECHE</b>				
Crèche - Member	Non Statutory	Taxable	\$6.70	\$6.90
Crèche - Casual	Non Statutory	Taxable	\$9.80	\$10.10
Crèche - Family	Non Statutory	Taxable	\$13.40	N/A
Crèche - Member - 12pm - 1pm	Non Statutory	Taxable	\$5.60	\$5.80
Crèche - Casual - 12pm - 1pm	Non Statutory	Taxable	\$8.50	\$8.70
Crèche - Family - 12pm - 1pm	Non Statutory	Taxable	\$11.20	\$0.00
Crèche - Occasional Care	Non Statutory	Taxable	\$11.50	\$12.00
Crèche - Occasional Care - Full session (9am - 1pm)	Non Statutory	Taxable	\$32.90	\$34.00
Crèche - Occasional Care - Family	Non Statutory	Taxable	\$23.00	\$24.00
Crèche - Occasional Care - 12pm - 1pm	Non Statutory	Taxable	\$9.90	\$10.00
Crèche - Occasional Care - Family - 12pm - 1pm	Non Statutory	Taxable	\$19.80	\$20.00
Crèche Cancellation Fee	Non Statutory	Taxable	\$4.00	\$4.00
Crèche - Member Multi Pass	Non Statutory	Taxable	\$60.30	\$62.10
Crèche - Family Multi Pass	Non Statutory	Taxable	\$120.60	N/A
Crèche - Member Multi Pass - 12pm - 1pm	Non Statutory	Taxable	\$50.40	\$52.20
Crèche - Multipass - Family 1hr	Non Statutory	Taxable	\$100.80	N/A
Crèche - Multipass - Occasional care	Non Statutory	Taxable	\$103.50	\$108.00
Crèche - Multipass - Occasional care family	Non Statutory	Taxable	\$207.00	\$216.00
Crèche - Multipass - Occasional care 1 hr	Non Statutory	Taxable	\$89.10	\$90.00
Crèche - Multipass - Occasional care family 1hr	Non Statutory	Taxable	\$178.20	\$180.00
<b>AQUALINK NUNAWADING RETAIL</b>				
Merchandise Sales	Non Statutory	Taxable	Various	Various
<b>AQUALINK NUNAWADING MEMBERSHIPS</b>				
Swim - Adult - 12 Months	Non Statutory	Taxable	\$687.00	\$703.00
Swim - Adult - 3 Months	Non Statutory	Taxable	\$223.50	\$229.00
Swim - Concession/Child - 12 Months	Non Statutory	Taxable	\$567.00	\$580.00
Swim - Concession/Child - 3 Months	Non Statutory	Taxable	\$193.50	\$197.00
Aquatics - 12 Months	Non Statutory	Taxable	\$789.00	\$807.00
Aquatics - 3 Months	Non Statutory	Taxable	\$249.00	\$254.00
Aquatics - Concession - 12 Months	Non Statutory	Taxable	\$711.00	\$727.00
Aquatics - Concession - 3 Months	Non Statutory	Taxable	\$229.50	\$234.00
Gym - 12 Months	Non Statutory	Taxable	\$1,122.00	\$1,147.00
Gym - 3 Months	Non Statutory	Taxable	\$384.00	\$392.00
Gym - Concession - 12 Months	Non Statutory	Taxable	\$1,044.00	\$1,068.00
Gym - Concession - 3 Months	Non Statutory	Taxable	\$364.50	\$392.00
Gym - Off Peak - 12 Months	Non Statutory	Taxable	\$879.00	\$899.00
Gym - Off Peak - 3 Months	Non Statutory	Taxable	\$271.50	\$278.00
Group Fitness - 12 Months	Non Statutory	Taxable	\$1,122.00	\$1,147.00
Group Fitness - 3 Months	Non Statutory	Taxable	\$384.00	\$392.00
Group Fitness - Concession - 12 Months	Non Statutory	Taxable	\$1,044.00	\$1,068.00
Group Fitness - Concession - 3 Months	Non Statutory	Taxable	\$364.50	\$372.00
Express Membership	Non Statutory	Taxable	\$99.00	\$99.00
Teen - 12 Months	Non Statutory	Taxable	\$723.00	\$739.00
Teen - 3 Months	Non Statutory	Taxable	\$232.50	\$237.00
Fab Living - 12 Months	Non Statutory	Taxable	\$939.00	\$960.00
Fab Living - 3 Months	Non Statutory	Taxable	\$286.50	\$293.00
Fab Living - 1 Month	Non Statutory	Taxable	\$72.50	\$74.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
Direct Debit - Swim	Non Statutory	Taxable	\$51.50	\$52.60
Direct Debit - Swim - Concession/Child	Non Statutory	Taxable	\$41.50	\$42.50
Direct Debit - Aquatics	Non Statutory	Taxable	\$60.00	\$61.50
Direct Debit - Aquatics - Concession	Non Statutory	Taxable	\$53.50	\$54.80
Direct Debit - Gym	Non Statutory	Taxable	\$82.00	\$84.00
Direct Debit - Gym - Concession	Non Statutory	Taxable	\$75.50	\$77.00
Direct Debit - Gym - Off Peak	Non Statutory	Taxable	\$67.50	\$69.00
Direct Debit - Group Fitness	Non Statutory	Taxable	\$82.00	\$84.00
Direct Debit - Group Fitness - Concession	Non Statutory	Taxable	\$75.50	\$77.00
Direct Debit - Teen Fit	Non Statutory	Taxable	\$54.50	\$55.60
Direct Debit - Fab Living	Non Statutory	Taxable	\$72.50	\$74.00
Direct Debit Family - Swim	Non Statutory	Taxable	\$46.35	\$47.35
Direct Debit Family - Aquatics	Non Statutory	Taxable	\$54.00	\$55.35
Direct Debit Family - Gym	Non Statutory	Taxable	\$73.80	\$75.60
Direct Debit Family - Group Fitness	Non Statutory	Taxable	\$73.80	\$75.60
Direct Debit Family - Teen	Non Statutory	Taxable	\$49.05	\$50.05
Direct Debit Family - Fab Living	Non Statutory	Taxable	\$65.25	\$66.60
DD Joining Fee - Aquatics/Swim	Non Statutory	Taxable	\$59.00	\$59.00
DD Joining Fee - Teen Fit/Off Peak	Non Statutory	Taxable	\$59.00	\$59.00
Cancellation Fee	Non Statutory	Taxable	\$60.00	\$60.00
Card Replacement	Non Statutory	Taxable	\$10.00	\$10.00
<b>AQUALINK BOX HILL AQUATICS</b>				
Adult	Non Statutory	Taxable	\$8.00	\$8.20
Child/Concession	Non Statutory	Taxable	\$6.10	\$6.30
Family	Non Statutory	Taxable	\$22.50	\$23.10
Scholars - til 31 Dec	Non Statutory	Taxable	\$4.15	\$4.25
Scholars - post 1 Jan	Non Statutory	Taxable	\$4.25	\$4.41
Squad	Non Statutory	Taxable	\$5.50	\$5.67
Aquatics - Adult	Non Statutory	Taxable	\$13.60	\$13.90
Aquatics - Concession	Non Statutory	Taxable	\$10.10	\$10.20
Aquatics - Upgrade	Non Statutory	Taxable	\$6.00	\$6.20
Multi Pass - Swim Adult	Non Statutory	Taxable	\$72.00	\$73.80
Multi Pass - Swim Concession/Child	Non Statutory	Taxable	\$54.90	\$56.70
Multi Pass - Family	Non Statutory	Taxable	\$202.50	\$207.90
Multi Pass - Aquatics	Non Statutory	Taxable	\$122.40	\$125.10
Multi Pass - Aquatics Concession	Non Statutory	Taxable	\$90.90	\$91.80
<b>AQUALINK BOX HILL GYM</b>				
Gymnasium Peak - Adult	Non Statutory	Taxable	\$28.00	\$28.70
Gymnasium Peak - Concession	Non Statutory	Taxable	\$23.50	\$24.10
Gymnasium Off Peak - Adult	Non Statutory	Taxable	\$23.50	\$24.10
Gymnasium Off Peak - Concession	Non Statutory	Taxable	\$18.00	\$18.50
Physio/Health Professional Entry	Non Statutory	Taxable	\$15.00	\$15.00
ALL FIT	Non Statutory	Taxable	\$9.00	\$9.20
AQ30	Non Statutory	Taxable	\$27.00	\$0.00
Lifestyle Consultation/ Program Show	Non Statutory	Taxable	\$70.00	\$0.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
PT - 1 Hour	Non Statutory	Taxable	\$73.50	\$75.00
PT - 1 Hour Non Member	Non Statutory	Taxable	\$92.00	\$94.00
PT DD 60 mins (10% off member fee)	Non Statutory	Taxable	\$66.15	\$67.50
PT - 1/2 Hour	Non Statutory	Taxable	\$46.50	\$47.50
PT - 1/2 Hour Non Member	Non Statutory	Taxable	\$60.00	\$61.50
PT DD 30mins (10% off member fee)	Non Statutory	Taxable	\$41.85	\$42.75
PT Start up Pack	Non Statutory	Taxable	\$99.00	\$99.00
Small Group Training - 1 hour	Non Statutory	Taxable	\$100.00	\$104.00
Small Group Training - 1/2 hour	Non Statutory	Taxable	\$68.00	\$70.00
Multi Pass - Gym Adult	Non Statutory	Taxable	\$252.00	\$258.30
Multi Pass - Gym Adult Off Peak	Non Statutory	Taxable	\$211.50	\$216.90
Multi Pass - Gym Concession	Non Statutory	Taxable	\$211.50	\$216.90
Multi Pass - Gym Concession Off Peak	Non Statutory	Taxable	\$162.00	\$166.50
Multi Pass - ALLFIT	Non Statutory	Taxable	\$81.00	\$82.80
Multi Pass PT 1 Hour	Non Statutory	Taxable	\$698.25	\$712.50
Multi Pass PT 1/2 Hour	Non Statutory	Taxable	\$441.75	\$451.25
<b>AQUALINK BOX HILL FACILITY PROGRAMS</b>				
Pool Parties	Non Statutory	Taxable	\$19.20	N/A
Pool Parties - Cake	Non Statutory	Taxable	\$25.00	N/A
Pool Parties - Catering	Non Statutory	Taxable	\$11.80	N/A
Birthday Inflatable Hire	Non Statutory	Taxable	\$85.00	N/A
Birthday Party - Best of Both Worlds	Non Statutory	Taxable	\$30.00	N/A
Lane Hire extra fee per person	Non Statutory	Taxable	\$4.25	\$4.41
Lane Hire per Hour - 25m	Non Statutory	Taxable	\$36.00	\$37.00
Duty Officer Hire	Non Statutory	Taxable	\$48.50	\$49.50
Lifeguard Hire	Non Statutory	Taxable	\$43.00	\$43.50
Carnival Rate - All Outdoor Areas per hour	Non Statutory	Taxable	\$320.00	\$330.00
Warm Water Pool - per hour	Non Statutory	Taxable	\$67.00	\$69.00
Dive Pool Hire per Hour	Non Statutory	Taxable	\$67.00	\$69.00
LTS inflatable hire	Non Statutory	Taxable	\$57.00	\$59.00
Party Room Hire	Non Statutory	Taxable	\$50.00	\$55.00
Pavilion - Daily	Non Statutory	Taxable	\$220.00	\$250.00
Pavilion Meeting Room - Hourly	Non Statutory	Taxable	\$45.00	\$50.00
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	\$3.50	\$3.60
Badminton Court - Off Peak	Non Statutory	Taxable	\$16.00	\$16.40
Badminton Court - Peak	Non Statutory	Taxable	\$22.00	\$22.80
Casual Basketball Shooting	Non Statutory	Taxable	\$5.50	\$5.70
Hot Streak Basketball	Non Statutory	Taxable	\$12.00	\$12.50
Full Court - Peak	Non Statutory	Taxable	\$58.00	\$59.60
Full Court- Off Peak	Non Statutory	Taxable	\$43.00	\$44.00
Half Court- Off Peak	Non Statutory	Taxable	\$23.00	\$23.60

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
Half Court- Peak	Non Statutory	Taxable	\$31.00	\$32.00
Social Badminton program	Non Statutory	Taxable	\$14.50	\$14.50
Table Tennis - Peak	Non Statutory	Taxable	\$19.50	\$20.00
Table Tennis - Off Peak	Non Statutory	Taxable	\$15.50	\$15.90
Tennis/Soccer Court - Day - Off Peak	Non Statutory	Taxable	\$28.50	\$29.00
Tennis/Soccer Court - Day - Peak	Non Statutory	Taxable	\$34.50	\$35.00
<b>AQUALINK BOX HILL HEALTH &amp; WELLNESS</b>				
Group Fitness - Adult	Non Statutory	Taxable	\$19.00	\$19.50
Group Fitness - Concession	Non Statutory	Taxable	\$15.30	\$15.70
Group Fitness - Fab Living	Non Statutory	Taxable	\$10.70	\$10.80
School Groups - Fitness Programs	Non Statutory	Taxable	\$102.00	\$105.00
Postnatal	Non Statutory	Taxable	\$91.80	\$15.70
Mindfulness Program	Non Statutory	Taxable	\$15.30	N/A
Virtual Fitness - Adult	Non Statutory	Taxable	\$10.00	\$10.30
Virtual Fitness - Concession	Non Statutory	Taxable	\$7.50	\$7.70
30 min class	Non Statutory	Taxable	\$10.00	\$10.30
30 min class - Concession	Non Statutory	Taxable	\$8.20	\$8.30
90 min class	Non Statutory	Taxable	\$28.50	N/A
90 min class - Concession	Non Statutory	Taxable	\$22.95	N/A
Multi Pass - Group Fitness	Non Statutory	Taxable	\$171.00	\$175.50
Multi Pass - Group Fitness Concession	Non Statutory	Taxable	\$137.70	\$141.30
Multi Pass - Fab Living	Non Statutory	Taxable	\$96.30	\$97.20
Multipass - 30 min class	Non Statutory	Taxable	\$90.00	\$92.70
Multipass - 30 min class Concession	Non Statutory	Taxable	\$73.80	\$74.70
<b>AQUALINK BOX HILL CRECHE</b>				
Crèche - Member	Non Statutory	Taxable	\$6.70	\$6.90
Crèche - Non Member	Non Statutory	Taxable	\$9.80	\$10.10
Crèche - Family	Non Statutory	Taxable	\$13.40	N/A
Crèche - Member 1 hr	Non Statutory	Taxable	\$5.60	\$5.80
Crèche - Casual 1 hr	Non Statutory	Taxable	\$8.50	\$8.70
Crèche - Family - 1 hr	Non Statutory	Taxable	\$11.20	N/A
Crèche - Occasional Care	Non Statutory	Taxable	\$11.50	\$12.00
Crèche - Occasional Care - Full session (9am-1pm)	Non Statutory	Taxable	\$32.90	\$34.00
Crèche - Occasional Care - Family	Non Statutory	Taxable	\$23.00	N/A
Crèche - Occasional Care - 1 hr	Non Statutory	Taxable	\$9.90	\$10.00
Crèche - Occasional Care - Family - 1 hr	Non Statutory	Taxable	\$19.80	N/A
Multi Pass - Crèche Members	Non Statutory	Taxable	\$60.30	\$62.10
Crèche - Family Multipass	Non Statutory	Taxable	\$120.60	N/A
Crèche - Member 1 hr Multipass	Non Statutory	Taxable	\$50.40	\$52.20
Multipass family 1 hr	Non Statutory	Taxable	\$100.80	N/A
Multipass - occasional care	Non Statutory	Taxable	\$103.50	\$108.00
Multipass occasional care family	Non Statutory	Taxable	\$207.00	N/A
Multipass occasional care 1 hr	Non Statutory	Taxable	\$89.10	\$90.00



<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
Multipass occasional care Family 1 hr	Non Statutory	Taxable	\$178.20	N/A
Crèche cancellation fee	Non Statutory	Taxable	\$4.00	\$4.00
<b>AQUALINK BOX HILL RETAIL</b>				
Merchandise Sales	Non Statutory	Taxable	Various	Various
<b>AQUALINK BOX HILL MEMBERSHIPS</b>				
Swim - Adult - 12 Months	Non Statutory	Taxable	\$687.00	\$703.00
Swim - Adult - 3 Months	Non Statutory	Taxable	\$223.50	\$229.00
Swim Child Concession - 3 Months	Non Statutory	Taxable	\$193.50	\$198.00
Swim Child/Concession - 12 Months	Non Statutory	Taxable	\$567.00	\$580.00
Aquatics - 12 Months	Non Statutory	Taxable	\$789.00	\$807.00
Aquatics - 3 Months	Non Statutory	Taxable	\$249.00	\$254.00
Aquatics - Concession - 12 Months	Non Statutory	Taxable	\$711.00	\$727.00
Aquatics - Concession - 3 Months	Non Statutory	Taxable	\$229.50	\$234.00
Gym - 12 Months	Non Statutory	Taxable	\$1,122.00	\$1,147.00
Gym - 3 Months	Non Statutory	Taxable	\$384.00	\$392.00
Gym - Concession - 12 Months	Non Statutory	Taxable	\$1,044.00	\$1,068.00
Gym - Concession - 3 Months	Non Statutory	Taxable	\$364.50	\$372.00
Off Peak - 12 Months	Non Statutory	Taxable	\$879.00	\$899.00
Off Peak - 3 Months	Non Statutory	Taxable	\$271.50	\$278.00
Group Fitness - 12 Months	Non Statutory	Taxable	\$1,122.00	\$1,147.00
Group Fitness - 3 Months	Non Statutory	Taxable	\$384.00	\$392.00
Group Fitness - Concession - 12 Months	Non Statutory	Taxable	\$1,044.00	\$1,068.00
Group Fitness - Concession - 3 Months	Non Statutory	Taxable	\$364.50	\$372.00
Total Fitness - 12 Months	Non Statutory	Taxable	\$1,266.00	\$1,295.00
Total Fitness - 3 Months	Non Statutory	Taxable	\$420.00	\$429.00
Total Fitness - Concession - 12 Months	Non Statutory	Taxable	\$1,116.00	\$1,141.00
Total Fitness - Concession - 3 Months	Non Statutory	Taxable	\$382.50	\$391.00
Teen Fitness - 12 Months	Non Statutory	Taxable	\$723.00	\$739.00
Teen Fitness - 3 Months	Non Statutory	Taxable	\$232.50	\$237.00
Express membership	Non Statutory	Taxable	\$99.00	\$99.00
Fab Living - 12 Months	Non Statutory	Taxable	\$939.00	\$960.00
Fab Living - 3 Months	Non Statutory	Taxable	\$286.50	\$293.00
Fab Living - Monthly over counter	Non Statutory	Taxable	\$72.50	\$74.00
Direct Debit - Swim	Non Statutory	Taxable	\$51.50	\$52.60
Direct Debit - Swim Child/Concession	Non Statutory	Taxable	\$41.50	\$42.50
Direct Debit - Aquatics	Non Statutory	Taxable	\$60.00	\$61.50
Direct Debit - Aquatics - Concession	Non Statutory	Taxable	\$53.50	\$54.80
Direct Debit - Gym	Non Statutory	Taxable	\$82.00	\$84.00
Direct Debit - Gym - Concession	Non Statutory	Taxable	\$75.50	\$77.00
Direct Debit - Off Peak	Non Statutory	Taxable	\$67.50	\$69.00
Direct Debit - Group Fitness	Non Statutory	Taxable	\$82.00	\$84.00
Direct Debit - Group Fitness - Concession	Non Statutory	Taxable	\$75.50	\$77.00
Direct Debit - Total Fitness	Non Statutory	Taxable	\$94.00	\$96.10
Direct Debit - Total Fitness - Concession	Non Statutory	Taxable	\$81.50	\$83.40
Direct Debit - Teen Fitness	Non Statutory	Taxable	\$54.50	\$55.60
Direct Debit - Fab Living	Non Statutory	Taxable	\$72.50	\$74.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
Direct Debit - Swim - Family	Non Statutory	Taxable	\$46.35	\$47.35
Direct Debit - Aquatics - Family	Non Statutory	Taxable	\$54.00	\$55.35
Direct Debit - Gym - Family	Non Statutory	Taxable	\$73.80	\$75.60
Direct Debit - Group Fitness - Family	Non Statutory	Taxable	\$73.80	\$75.60
Direct Debit - Total Fitness - Family	Non Statutory	Taxable	\$84.60	\$86.50
Direct Debit - Teen - Family	Non Statutory	Taxable	\$49.05	\$50.05
Direct Debit - Fab Living - Family	Non Statutory	Taxable	\$65.25	\$66.60
Direct Debit Joining Fee - Aquatics/Swim	Non Statutory	Taxable	\$59.00	\$59.00
Direct Debit Joining Fee - Teen Fit/Off Peak	Non Statutory	Taxable	\$59.00	\$59.00
Direct Debit Joining Fee - Total / Gym / Group Fitness	Non Statutory	Taxable	\$99.00	\$99.00
Cancellation Fee	Non Statutory	Taxable	\$60.00	\$60.00
Card replacement	Non Statutory	Taxable	\$10.00	\$10.00

<b>Fees and Charges</b>	<b>Fee Type</b>	<b>GST Status</b>	<b>2021/22 Fee (incl GST) \$</b>	<b>2022/23 Fee (incl GST) \$</b>
<b>INFRASTRUCTURE</b>				
<b>RECYCLING AND WASTE CENTRE</b>				
<b>ACCOUNT CUSTOMERS</b>				
Commercial Account Customers (per tonne)	Non Statutory	Taxable	\$255.00	\$285.00
Large Commercial Account Customers (per tonne)	Non Statutory	Taxable	\$245.00	\$280.00
<b>RUBBISH</b>				
External Tipping Fees - Car Boot Load	Non Statutory	Taxable	\$35.00	\$40.00
External Tipping Fees - Station Wagon/Car Load	Non Statutory	Taxable	\$45.00	\$50.00
External Tipping Fees - Utes, Vans, Trailers, or Trucks - disposal up to 300kg (minimum charge)	Non Statutory	Taxable	\$75.00	\$80.00
External Tipping Fees - Bulk (per tonne) - disposal greater than 3	Non Statutory	Taxable	\$265.00	\$295.00
<b>CLEAN GREEN WASTE</b>				
Clean Green - disposal up to 400kg (minimum charge)	Non Statutory	Taxable	\$50.00	\$55.00
Clean Green - Bulk (per tonne) - disposal greater than 400kg	Non Statutory	Taxable	\$128.00	\$132.00
<b>CLEAN CONCRETE</b>				
Concrete - disposal up to 500kg (minimum charge)	Non Statutory	Taxable	\$46.00	\$48.00
Concrete - Bulk (per tonne) - disposal greater than 500kg	Non Statutory	Taxable	\$100.00	\$103.00
<b>WASTE ENGINE OIL</b>				
Oil - up to 5 litres	Non Statutory	Taxable	No charge	No charge
Oil - greater than 5 litres (per litre)	Non Statutory	Taxable	\$0.50	\$0.50
<b>OTHER RECYCLABLES</b>				
BBQ Gas Bottles (up to 9kg)	Non Statutory	Taxable	\$16.00	\$17.00
Mattresses and Bases	Non Statutory	Taxable	\$30.00	\$32.00
Tyre and Rim - Passenger Vehicles	Non Statutory	Taxable	\$18.00	\$19.00
Tyres - Four Wheel Drives	Non Statutory	Taxable	\$18.00	\$19.00
Tyres - Passenger Vehicles	Non Statutory	Taxable	\$14.00	\$15.00
<b>SUSTAINABILITY, WASTE &amp; RECYCLING</b>				
<b>GARBAGE</b>				
80 Litre Initial Garbage Bin (one per premises)	Non Statutory	GST Free	No charge	No charge
120 Litre Initial Garbage Bin (one per premises)	Non Statutory	GST Free	\$59.00	\$63.00
240 Litre Initial Garbage Bin (one per premises)	Non Statutory	GST Free	\$310.00	\$330.00
Additional Garbage Bins (per 120 litre increase in capacity)	Non Statutory	GST Free	\$251.00	\$267.00
<b>FOOD ORGANICS GREEN ORGANICS (FOGO)</b>				
New User (first year) 140 Litre FOGO Bin	Non Statutory	GST Free	\$0.00	\$38.00
New User (first year) 240 Litre FOGO Bin	Non Statutory	GST Free	\$0.00	\$58.00
140 Litre FOGO Bin	Non Statutory	GST Free	\$0.00	\$63.00
240 Litre FOGO Bin	Non Statutory	GST Free	\$69.00	\$83.00
<b>ARBOR</b>				
Tree Amenity Valuation	Non Statutory	GST Free	Quotation	Quotation

## Appendix B – Glossary of terms

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

<b>Financial year</b>	means the period of 12 months ending on 30 June each year
<b>Forecast</b>	means the predicted outcome for the financial year based on available information as at 31 January 2021
<b>Heritage asset</b>	means an asset with historic, artistic, scientific, technological, geographical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture and this purpose is central to the objectives of the entity holding it
<b>Initiative</b>	means an action which is one-off in nature and/or leads to improvements in service performance or service levels.
<b>Integrated Strategic Planning and Reporting framework</b>	means the key statutory planning and reporting documents that are required to be prepared by councils to support strategic decision making and ensure accountability to local communities in the performance of functions and exercise of powers under the Act
<b>Major Initiative</b>	means a significant initiative that the Council has identified as a priority and that directly contributes to the achievement of the <i>Council Plan</i> during the current financial year and has a major focus in the budget.
<b>Minister</b>	means the Minister for Local Government
<b>Performance statement</b>	means a statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the annual report
<b>Planning and Reporting framework</b>	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
<b>Principal accounting officer</b>	means the person designated by a council to be responsible for the financial management of the council
<b>Regulations</b>	means the <i>Local Government (Planning and Reporting) Regulations 2020</i>
<b>Report of operations</b>	means a report containing a description of the operations of the council during the financial year and included in the annual report
<b>Specialised assets</b>	means assets designed for a specific limited purpose. Specialised assets include buildings such as schools, hospitals, court houses, emergency services buildings (police, fire, ambulance and emergency services), specialised buildings to house infrastructure (pump stations, etc.), some heritage properties and most infrastructure assets

## Appendix C – Service Performance Outcome Indicators Measurement

Service	Indicator	Performance Measure	Computation
<b>Governance</b>	<b>Satisfaction</b>	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	[Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community]
<b>Statutory planning</b>	<b>Decision making</b>	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
<b>Roads</b>	<b>Satisfaction</b>	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	[Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]
<b>Libraries</b>	<b>Participation</b>	Active library borrowers in the municipality. (Percentage of the municipal population that are active library borrowers)	[Number of active library borrowers in the last three years / The sum of the population for the last three years] x100
<b>Waste collection</b>	<b>Waste diversion</b>	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
<b>Aquatic Facilities</b>	<b>Utilisation</b>	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of municipal population)	[Number of visits to aquatic facilities / Municipal population]
<b>Animal Management</b>	<b>Health and safety</b>	Animal management prosecutions. (Percentage of successful animal management prosecutions)	[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100

Service	Indicator	Performance Measure	Computation
<b>Food safety</b>	<b>Health and safety</b>	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100
<b>Maternal and Child Health</b>	<b>Participation</b>	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)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100 [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

## Appendix D – Council Reserve Governing Principles

### Development reserve

The Development Reserve Principles were developed and reviewed by the Councillor Budget Committee.

To maintain the long-term viability and value of the Council Development Reserve, the following principles apply for its ongoing management.

1. The Council Development Reserve shall not be used for recurring operational expense but for or as part funding of projects which:
  - are meaningful to a broad section of the community;
  - are consistent with Council provided services, and
  - are of a meaningful consequence and scale.
2. When considering utilising funds from the Council Development Reserve, Council will evaluate all financial impacts and consequences including:
  - reduced interest income that results from a drawdown, and
  - new annual recurring lifecycle costs as a result of undertaking the project.
3. Interest income shall be reinvested in the Council Development Reserve if a continuing operating surplus position is maintained. Decision to reinvest is to be made annually as part of Council's budget consideration.

### Public open space reserve

The 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*.

1. The Council must set aside for public open space any land which is vested in the Council for that purpose.
2. The Council must use any payment towards public open space it receives under this Act or has received under section 569B(8A) of the *Local Government Act 1958* but has not applied under subsection (8C) of that section or the proceeds of any sale of public open space 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 1989*, improve land (whether set aside on a plan or not) used for public recreation or public resort, as parklands or for similar purposes.
3. 60% of the predicted new Open Space Contributions received annually are to be held within the Open Space Reserve for the purpose of acquiring open space. The remaining 40% is to be spent in accordance with section 20 of the *Subdivision Act 1988*.
4. The interest generated by the Open Space Reserve shall be transferred annually to the reserve.





## ACKNOWLEDGEMENT OF COUNTRY

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

## CONTACTING COUNCIL

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<b>Postal Address:</b>	<b>Whitehorse City Council</b> Locked Bag 2 Nunawading Delivery Centre 3131
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<b>Telephone:</b>	9262 6333
<b>NRS:</b>	133 677 then quote 9262 6333 (Service for deaf or hearing impaired people)
<b>TIS:</b>	131 450 (Telephone Interpreter Service. Call and ask to be connected to Whitehorse City Council)
<b>Email:</b>	<a href="mailto:customer.service@whitehorse.vic.gov.au">customer.service@whitehorse.vic.gov.au</a>
<b>Website:</b>	<a href="http://www.whitehorse.vic.gov.au">www.whitehorse.vic.gov.au</a>
<b>Service Centres:</b>	<b>Whitehorse Civic Centre</b> 379–399 Whitehorse Road, Nunawading 3131  <b>Box Hill Town Hall Service Centre</b> Box Hill Town Hall 1022 Whitehorse Road, Box Hill 3128  <b>Forest Hill Service Centre</b> Shop 275 Forest Hill Chase Shopping Centre Canterbury Road, Forest Hill 3131